

# **THE APOSTOLIC CHURCH - GHANA**

## **THE NEW TITHING SYSTEM**

### **1.0 INTRODUCTION**

The National Council has given approval for the introduction of a new tithing system effective July 1<sup>st</sup> 2007.

### **2.0 FEATURES OF THE NEW SYSTEM**

- All local assemblies shall pay all tithes intact to district offices after deducting approved retention.
- All tithes refer to tithes and offerings i.e. the total amount realized from both tithes in bag and offerings accompanying Tithes.
- District offices shall remit tithes to head office latest by each Friday following the communion day which is the first Sunday of each month. This replaces the existing practice where Districts pay tithes to Areas for remittance to Headquarters in course of the month.
- A 37% retention system of **GROSS** tithes of all local assemblies to be put in place as follows:
  - ☐ *Local assemblies – 25% of gross tithes of local assembly*
  - ☐ *District offices – 10% of gross tithes of all local assemblies in a particular District*
  - ☐ *Area Offices – 2% of gross tithes of all local assemblies in each Area.*

### **3.0 RETENTION**

Retentions shall be on **GROSS** tithes and shall be administered as follows:

- ☐ *All locals to retain 25% and remit 75% to district offices.*
- ☐ *District Office to withhold 12% of gross tithes of all locals.*
- ☐ *Out of the 12%, 10% shall be retained by each district and remaining 2% will be sent to Area Office.*
- ☐ *The rest being 63% shall be remitted to Head Office latest by the Friday following each communion day.*

### **4.0 GUIDELINES FOR LOCAL ASSEMBLIES**

- a. On the tithes day, i.e. the first Sunday of any month which is the communion day, each Local Assembly shall close its tithes.
- b. The Local Assembly shall deduct 25% of the total tithes collected for the month.
- c. The Local Assembly shall remit the rest, being 75% of the gross tithes, to the District Finance Committee.
- d. Each local assembly shall submit the following report to the District Office together with a cheque/cash for monthly tithes payment:

**THE APOSTOLIC CHURCH – GHANA**  
**MONTHLY TITHES REMITTANCE STATEMENT**

**FORM A**

Name of Assembly:..... District.....  
 Month:..... Year.....

	Amount	
First Sunday		
Second Sunday		
Third Sunday		
Fourth Sunday		
Fifth Sunday		
Total Tithes Collected		
Less 25% Retention		
Net Tithes Remitted		

Name of Presiding Elder..... Signature.....

Name of Finance Chairman..... Signature.....

**A copy of this report shall be filed and kept at the Local Office.**

**5.0 GUIDELINES FOR DISTRICTS**

- a. All Local Assemblies shall pay tithes to District Offices after deducting 25% monthly retention either on the communion day or the first District Presbytery meeting following the communion day.
- b. The District shall deduct retention of 12% of the GROSS tithes of all local assemblies within the District.
- c. Out of the 12% retention, 2% shall be forwarded to the Area Office and 10% kept at the District.
- d. No District is permitted to make any other deduction apart from the approved retentions described above.
- e. The remaining 63% shall be paid into the Accounts of Head Office latest by the Friday following each communion day.
- f. The amount shall be remitted through **GHANA COMMERCIAL BANK, RING ROAD WEST ACCRA:- CURRENT ACCOUNT # 1111130005471** for the credit of The Apostolic Church-Ghana, Headquarters.
- g. Each District shall complete a Monthly Tithes Remittance Statement (FORM B) in triplicate for distribution as follows:
  - (i) One copy with bank pay-in-slip attached in respect of 63% of gross tithes to Head Office
  - (ii) One copy with bank pay-in-slip or cheque in respect of Area Retention of 2% of gross tithes to Area Office
  - (iii) One copy on file at District Office

**THE APOSTOLIC CHURCH – GHANA**

**MONTHLY TITHES REMITTANCE STATEMENT**

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**FORM B**

Name of District:..... Name of Area:.....

Month:..... Year:.....

	<b>AMOUNT</b>
Local A	XXX
Local B	XXX
Local C	XXX
Local D	XXX
Local E	XXX
Local F	XXX
Total	XXX

**Less Retention:**

25% Local	xxxx	
10% District	xxxx	
2% Area	xxxx	
	<u>xxxx</u>	<u>xxxx</u>

**Net Tithes to Headquarters**

Name of District Pastor..... Signature.....

Name of Finance Chairman..... Signature.....

**6.0 GUIDELINES FOR AREA OFFICES**

- a. All Area Offices shall be considered as extensions of National Headquarters.
- b. Therefore on or before the 23<sup>rd</sup> of each month, all Area Offices shall submit a report on their incomes and expenditures to Head Office.
- c. Any shortfall between the income and expenditure shall be remitted from head office through the Area after verification.

**7.0 GUIDELINES FOR MISSIONARY FIELDS**

- a. Missionary fields shall also pay tithes as stipulated for all other locals and districts.
- b. Missionary fields shall also pay tithes as stipulated for all other locals and districts.
- c. All districts in areas designated missionary fields shall submit details of their incomes and expenditures to head office on or before the 15<sup>th</sup> of each month with copies to their respective Area Heads.
- d. Head Office will then remit shortfalls to such districts.
- e. Area Offices shall also do same and head office will remit any shortfall after their expenditures have been verified.