



*"[Y]ou shall take some of the first of all the fruit of the ground, which you harvest from the land that the LORD your God is giving you, and you shall put it in a basket and go to the place that the LORD your God will choose as a dwelling for his name. ... You shall set it down before the LORD your God and bow down before the LORD your God. Then you, together with the Levites and the aliens who reside among you, shall celebrate with all the bounty that the LORD your God has given to your house."*

*– Deuteronomy 26:2,10b-11*

Dear Friends,

One of the areas where sessions exercise leadership is **stewardship**. The session is responsible for "encouraging the graces of generosity and faithful stewardship of personal and financial resources" (G-3.0201c). The session's encouragement in this area takes shape in ways that are both administrative and pastoral.

First, the administrative: clear lines of accountability and clear procedures around church finances establish trust with church members. It is the session's responsibility to "authorize offerings for Christian purposes and shall account for the proceeds of such offerings and their disbursement" (G-3.0205). In other words, the session oversees the gathering of offerings, and it is also responsible for keeping track of what happens after they are gathered, providing "full information" to the congregation about its decisions.

The session is also responsible for establishing rules for church finances, which, at minimum, must provide for the counting of offerings by two or more persons, or by one fidelity bonded person; adequate books and records available for inspection by church officers; and periodic (at least annual) reports of all financial activities to the session.

These structures help to create a space for members' generosity to take root and grow, and the session should periodically review not just whether the *Book of Order's* provisions are being observed, but whether the session's financial decisions and procedures are helping to build up faithful stewardship. For the session to live into the fullness of its calling to encourage generosity and stewardship, though, something more is needed...

A few years ago, my family worshiped at a Presbyterian church while we were vacationing in upstate New York. A member of the congregation, a farmer, stood up and asked us to give thanks with him for the first fruits of the harvest. He invited us to help ourselves freely from the basketful of new potatoes he had brought, explaining that the first fruits of the earth belong to God, who sends the rain and the sun to make them grow. He and his wife, he said, could think of no more fitting way to acknowledge the gifts they were beginning to receive than to share them with God's people.

Years later, I still remember the farmer's vivid, earthy testimony about stewardship. Who are the folks in your congregation brimming with such grace and gratitude? How can you invite them to share with others their joy in offering back a part of what God has given? Growing generosity, as the *Book of Order* calls us to do, requires trust and accountability, but it also requires imagination and joy. May God help you to inspire all of these things as you lead God's people!

Grace and Peace,  
Rev. David Baer, Stated Clerk