

it may be general in Sunday Schools, the contributions must be regular; therefore, ask them to give regularly. In the next place, you should keep account of the amount and by whom given, and let it be understood that all are to give regularly a portion of what they have, according to their ability. In our Sunday School we have a system of envelopes, in which the contributions are put. A part of our plan is to have a simple plain card ruled for three months. It says, "No. Present," and you put down the number present; and "No. Absent," and you put down the number absent; "Givers," and you put down the number of givers. Say—Present, 635, including 550 givers and 85 omitters. One Sunday School in the city of New York averages 297 givers out of every 300 present.

By persistent effort they have raised the contributions from an average of two cents to an average of six and one-quarter cents per Sunday for every member of the school. And they are a poor school.

Our money is apportioned by percentage. We take the foreign missions and home missions and assign a percentage to them; then we take our Sunday School work and our International and State and county work. We give to the county in order that the county may give to the State and the International, and so we understand it. Then we have a percentage for Bible distribution. We have a percentage for the Woman's Christian Temperance Union, and we have a percentage for Ministerial Education; \$50 per year goes out of our Sunday School to help some student prepare for the ministry. Then we reserve an undistributed fund of perhaps eight or ten per cent., so that when a sudden appeal is made we may have some money in the treasury. We also have a birthday offering which is given to the McAll Mission Sunday Schools of France, from which we received over \$100 this year. There must be some definite plan; if you tell a man you are going to cut his dollar up into so many pieces, he won't give the dollar. You will find in every community one stubborn man. In the case of a jury, one man said, "On that jury he found eleven of the most stubborn men in the world." He could not get them to agree; they were obliged to adjourn without a verdict. We have a day for foreign missions, home missions, Bible Society and State Sunday School day. Our average contribution is \$27 each Sunday, and our percentage is based upon the average contribution. One week before the annual contribution for foreign missions is taken, we say, those of you who wish to send money to foreign missions next Sunday, bring all you please, and the entire surplus above the average amount shall go to foreign missions, and we got \$157 surplus in the foreign mission fund. Then comes Sunday School day, and International day, and State day. I bring this up because I believe it to be one of the fundamental things in our Sunday School work to have a regular system, and these offerings may be added to it. Some persons keep ten per cent. and they say that belongs to God. He was a