

Class III. Expense of conducting work on the fields, to include language teachers, itineration, books and tracts, evangelist-helpers' salaries, etc.

Class IV. Equipment of all kinds; Station sites, residences where necessary or advisable; means of transportation where needed as horses, carts, bicycles or automobiles.

Appropriations for the first three classes will be made for the calendar year, which is the Board's fiscal year; and any balances remaining unused will be reported to the Board Treasurer and will apply on the appropriations for the ensuing year. Class III is given the name of Board Fund monies in that Class being considered as belonging to the Board until they are actually expended.

## 2. Estimates:

At the Annual Meeting of the Mission the Mission shall prepare a careful estimate of the probable necessary expenses of the work for the ensuing year. Where there is more than one Station in a Mission each Station is to prepare such estimates for its needs which are to be reviewed by the Mission and the Mission will forward to the Board a combined estimate with its recommendations concerning it. In making this estimate the Mission should follow the classification given under "Appropriations" above. Also the amount of income that can be expected to accrue on the field such as hospital fees, etc., should be indicated, so that the Board will know how much is desired from its treasury.

Two budgets are desired; the first should be on the basis of the current year's expenditure, showing how the money would be used if only that same amount can be appropriated. Changes within the total sum may be provided for in this budget; the second budget should contain estimates of what the Mission deems necessary for the best prosecution of the work irrespective of what is being used in the current year.

In addition an equipment list is desired; This should include, in the order of preference the physical equipment the Mission feels it needs, as station sites, housing, means of transportation, Mission office equipment, or anything else.

Ordinarily the Board will expect, under God, to appropriate for the coming year not less than the amount in use for the current year and will gladly make increases, as God supplies