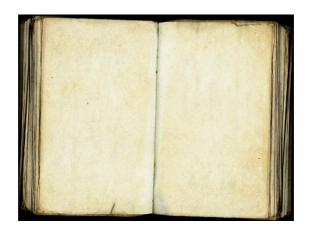
# GOD'S ACCOUNTING BOOKS



All quotations from the Bible are from the King James Version

# **God's Accounting Books**

G. A. Cooley

First Printing, January 1996 (Prov 23:23 KJV) "Buy the truth, and sell it not; also wisdom, and instruction, and understanding."

(John 1:12-13 KJV) But as many as received him, to them gave he power to become the sons of God, even to them that believe on his name: Which were born, not of blood, nor of the will of the flesh, nor of the will of man, but of God.

(John 3:36 KJV) **He that believeth on the Son hath everlasting life:** and he that believeth not the Son shall not see life; but the wrath of God abideth on him.

(John 5:24 KJV) Verily, verily, I say unto you, He that heareth my word, and believeth on him that sent me, hath everlasting life, and shall not come into condemnation; but is passed from death unto life.

(John 10:28 KJV) And I give unto them eternal life; and they shall never perish, neither shall any man pluck them out of my hand.

(2 Cor 5:17 KJV) Therefore if any man be in Christ, he is a new creature: old things are passed away; behold, all things are become new.

(1 Cor 6:19-20 KJV) What? know ye not that your body is the temple of the Holy Ghost which is in you, which ye have of God, and ye are not your own?

For ye are bought with a price: therefore glorify God in your body, and in your spirit, which are God's.

(Col 3:3 KJV) For ye are dead, and your life is hid with Christ in God.

(Heb 7:25 KJV) Wherefore he is able also to save them to the uttermost that come unto God by him, seeing he ever liveth to make intercession for them.

(Heb 13:5 KJV) Let your conversation be without covetousness; and be content with such things as ye have: for he hath said, I will never leave thee, nor forsake thee.

### Introduction

One of the greatest fears placed upon many believers by pastors, teachers, and friends is that through some failure in the walk of a bornagain Christian their name could be blotted out of the Book of Life. In all His Word, God has never said He would do that to a believer. In fact, God has through the immutability of his own counsel assured us that our salvation is as secure as He is Himself. Once we are born again, we are forever His child. It is the hope of the author that this publication will help increase the knowledge and revelation of the saints in the absolute eternal security we have in Christ and that "neither death, nor life, nor angels, nor principalities, nor powers, nor things present, nor things to come, nor height, nor depth, nor any other creature, shall be able to separate us from the love of God, which is in Christ Jesus our Lord." - Romans 8:38, 39. Our Lord and Savior has said emphatically that He would "never, never, in no wise" blot out our name out of the book of life. Amen and amen!

# GOD'S ACCOUNTING BOOKS

The Scriptures indicate that God has various books of accounting. "And the books were opened" - Rev. 20:12. The following are some of the books that the scriptures describe:

- (1) The Book of the Living Psalms 69:28
- (2) The Book of Life Phil 4:3, Rev. 3:5, Rev:17:8, Rev. 20:12, Rev. 20:15, Rev. 22:19. also known as: The Book of Life of the Lamb Rev. 13:8; also called: The Lamb's Book of Life Rev. 21:27; and is known as The Book of the Righteous Psalms 69:28 in the Old Testament
- **(3) The Books of Works -** Rev. 20:12.

# (1) THE BOOK OF THE LIVING

It seems clear that "The-Book of the Living" is God's register in which are recorded all the names of those *living* on the earth. The names are blotted out at the *time of their deaths*. In Psalms 69:45-28 we read of the adversaries of Christ and the perpetrators of His sufferings: "They gave me also gall for my meat, and in my thirst they gave me vinegar to drink.---Let their habitation be desolate;---For they persecute him whom thou hast smitten;---Add iniquity unto their iniquity, And let them not come into thy righteousness. Let them be blotted out of the **book of the living**, and not be written with the righteous."

In Exodus 32:30-35, we have the account of the children of Israel sinning a "great sin" by making them gods of gold and of Moses asking God to forgive or else "blot me, I pray thee, out of *thy book* which thou hast written." Moses is saying "If you will not forgive them, take my life for their sin and remove me from *thy book*, or the Book of the Living." But God said "No, Moses. Whosoever hath sinned against me him will I blot out of my Book of the Living." As a result of their "great sin," about three thousand men died and were removed from the Book of the Living. Therefore, there are sins that can bring premature death.

In Romans 8:13 Paul warns concerning living after the flesh. "For if ye live after the flesh, ye shall die: but if ye through the Spirit do mortify the deeds of the body ye shall live." In the taking of communion Paul says "But let a man examine himself; and so let him eat of that bread, and drink of that cup. For he that eateth and drinketh unworthily, eateth and drinketh damnation to himself, not discerning the Lord's body. For this cause many are weak and sickly among you, and many sleep (die)."

# (2) THE BOOK OF LIFE

(Luke 10:20 KJV) Notwithstanding in this rejoice not, that the spirits are subject unto you; but rather rejoice, because **your names are written in heaven.** 

(Rev 3:5 KJV) He that overcometh, the same shall be clothed in white raiment; and I will not blot out his name out of the book of life, but I will confess his name before my Father, and before his angels.

Does God blot believers out of His Book of Life? According to W.E. Vine's Expository Dictionary, "to blot out" means "to wipe away, wipe off, obliterate." So, to blot out one's name from the Book of Life means literally to remove it. There are several scriptures that refer to this apparent act on the part of God. What do these scriptures mean? Since in the body of truth it is clear that He "will never leave thee, nor forsake thee" - Hebrews 13:5 and "the gift of God is eternal (endless) life through Jesus Christ our Lord" - Romans 6:23 and "they shall never perish" - John 10:28. For God to remove a believer from the Lamb's Book of Life, He would have to violate the immutability (unchangeability) of His own counsel, which means He would then beknown as a liar. Based on promise (His Word) and an oath (He swore by Himself), each believer has a "strong consolation (comfort, encouragement)" in the "hope set before us" which is "an anchor of the soul, both sure (secure) and steadfast (firm)." The hope of the believer is that our salvation shall be brought to consummation when we enter His presence clothed in our glorified bodies. The way has been made possible and sure by our "forerunner---even Jesus" - Hebrews 6:13-20.

The Book of Life obviously has a provisional side to it. That is, salvation has been provided according to the marvelous provision of God's grace

for every man, woman and child who has ever lived.

In I John 2:2 we are told, "He is the propitiation(satisfying sacrifice) for our sins; and not for ours only, but also for the sins of **the whole world."** As such, **provisionally, there is a place for everyone's name to be written in the Book of Life.** It is like the attendance sheet in the classroom. One looks for his other name on the sheet (that is the provision for the accounting of their attendance) and then proceeds to sign their signature (that is the proof that they were there for instruction) beside their printed name. This is the way our names will be found in the Book of Life.

Provisionally everyone's name is written in this book. When we accept Jesus Christ as our personal savior, our "new creation name" is written by the Lord beside our provisional name which signifies that we have received eternal life.

Jesus said in Luke 10:20 "Notwithstanding in this rejoice not, that the spirits are subject unto you; but rather rejoice, because your names are written in heaven." Paul says in Phil. 4:3 "And I intreat thee also, true yokefellow, help those women which laboured with me in the gospel, with Clement also, and with other my fellow labourers, whose names are in the book of life." **That name cannever be removed henceforth.** As Rev. 3:5 says, "He that overcometh---I will **not** (Greek: ou me, Strong's:"a double negative strengthening the denial; not at all," or "never, never" or "in no wise") blot his name out of the Book of Life." Nowhere in scripture does it say God will blot out a believer's name from the Book of Life.

In like manner, there is no place in scripture that says the name of the unbeliever is "blotted out of the Book of Life." It cannot be blotted out, since their name has never been written there on the "signature side of the attendance sheet." Rev 13:8 says "And all that dwell upon the earth shall worship him, whose names are not written in the book of life of the lamb slain from the foundation of the world." In Rev. 17:8 we read about the Beast wanderers "whose names were not written in the book of life from the foundation of the world." Even as "the lamb (was) slain from the foundation of the world" which speaks of the foreknowledge of God, this same foreknowledge also knows who will accept Christ, thus, in this sense the believer's name

was always there in the mind of God. God predestinated the "new creation" to be the "new Adam race" based on "the lamb slain before the foundation of the world" but God does not predetermine who will or who won't believe, but being God, He does know "from the foundation of the world" who will and who won't believe on Him. Again, that is "foreknowledge" and not "predestination." At the Great White Throne judgment, we see that "whosoever was not found written in the book of life was cast into the lake of fire."

Rev. 21:27 is rather straight forward. "And there shall in no wise enter into it (the New Jerusalem) any thing that defileth, neither whatsoever worketh abomination, or maketh a lie; but they which are written in the lamb's book of life." Nothing of or belonging to the old creation will be permitted in the Holy City. Only those who are new creatures in Christ Jesus will have access into the city. "Therefore if any man be in Christ, he is a new creature: old things are passed away; behold, all things are become new." - II Cor. 5:17. As new creatures their names will be found "written in the Lamb's book of life."

Finally, man has come up with all kinds of interpretations and even placed fear upon God's people by using Rev. 22:19. "And if any man shall take away from the words of the book of this prophecy, God shall take away his part out of the book of life---." To understand the phrase, "take away from the words of the book of this prophecy," we need to center our attention on the Greek word "logos" which is translated "words." The word "logos" means "the expression of thought, not the mere name of an object" as compared with "Rhema" which denotes "that which is spoken, what is uttered in speech or writing" such as the written Bible. We must understand that the "Rhema," or the written word contains the "Logos," or the living word, the expression of the thought of God, which is the Lord Jesus Christ. "Logos" also is used for "The Word" which is a title of the Son of God - John 1:1-18. The "words" or "logos" of the book of this prophecy or "the expression of thought" is the "Revelation of the Lord Jesus Christ" - Rev. 1:1-3. The whole theme of this "book of prophecy" is the coming again and the progressive unveiling of the Lord Jesus Christ, first, to the Church, then to Israel, and finally to the world. The unbelieving, apostate church will fight against His Revelation since they will have embraced the revelation of the Antichrist. The unbelieving world, Satan's government, will fight against His Revelation. There will be many adversaries. Their "part"

(Greek:meros according to Vine's dictionary means "a part, portion of the whole;" Strong's - "share, or allotment") of eternal life that has been provisionally provided for them shall be taken out of the Book of Life. Man will violently oppose the revelation of the Lord Jesus Christ as is described in Rev. 19:19. In no way can this verse be applied to God's people who have sealed their share of eternal life through the blood of the Lord Jesus Christ. All true believers may not fully understand the revelation of the Lord Jesus Christ, but a true believer will not and cannot oppose or "take away" from the "logos" or the "revelation of the Lord Jesus Christ" in His second advent. "Every spirit that confesseth that Jesus Christ is come in the flesh is of God: And every spirit that confesseth not that Jesus Christ is come in the flesh is not of God; and this is that spirit of antichrist." As born again believers, we believe Jesus came in the flesh at His first advent and we also believe He will come again in the flesh, glorified flesh, the second time which will be "the words (logos) of the prophecy of this book."

# (3) THE BOOKS OF WORKS

The gift of salvation is absolutely free. Paul declares this in Romans 6:23 "For the wages of sin is death; but the gift of God is eternal life through Jesus Christ our Lord." He also declares that we receive this free gift by grace and not through our works. Ephesians 2:8,9 "For by grace are ye saved through faith; and that not of yourselves: it is the gift of God: Not of works, lest any man should boast." So, if we do not have to work for our salvation, where do works come in? Very simply, our works will determine what rewards we will receive. 2 Cor 5:10 KJV "For we must all appear before the judgment seat of Christ; that every one may receive the things done in his body, according to that he hath done, whether it be good or bad (worthless)."

The "judgment seat of Christ" is the "bema" which is a "rostrum" where we appear before the Judge, the Lord Jesus Christ, and receive rewards for our works. We must remember that works of the believer can be motivated by either of our two natures. Our old creation, or old nature, can perform works that look- good. Generally, these works are rewarded here in this life through popularity and often monetary returns. At the Bema they will be considered "worthless" by the Judge. In fact, these works are called "wood, hay, and stubble" and will be burned. 1 Cor 3:9-15 KJV "For we are labourers together with God: ye are God's husbandry, ye are God's building. According to the grace of God, which is given unto

me, as a wise masterbuilder, I have laid-the foundation, and another buildeth thereon. But let every man take heed how he buildeth there upon. For other foundation can no man lay than that is laid, which is Jesus Christ. Now if any man build upon this foundation gold, silver, precious stones, wood, hay, stubble; Every man's work shall be made manifest: for the day shall declare it, because it shall be revealed by fire; and the fire shall try every man's work of what sort it is. If any man's work abide which he hath built thereupon, he shall receive a reward. If any man's work shall be burned, he shall suffer loss: but he himself shall besaved; yet so as by fire." The works that come from the new creation will receive rewards. These works are called "gold, silver, and precious stones."

The question that arises is, Are the believer's works recorded in a book in heaven? Though the context of Rev. 20:12 speaks to the works of the unrighteous, it would seem most probable that the works of the righteous are recorded as well. There must be available "books" that have recorded in them our works whether they be "good or bad (worthless)" when we appear before the "bema." Rev 20:12 KJV "And I saw the dead, small and great, stand before God; and the books were opened: and another book was opened, which is the book of life: and the dead were judged out of those things which were written in the books, according to their works."

# **CONCLUSIONS**

God is a God of order and accountability. The beauty of our relationship with Him is that the provisions given to us are based on the person and work of the Lord Jesus Christ. Rom 8:29 KJV - "For whom he did foreknow, he also did predestinate to be conformed (summorphos, meaning "formed together with") to the image of his Son, that he might be the firstborn among many brethren." "to be conformed to the image of his Son" simply means that when the sinner is born again, his or her spirit is "summorphos" or "formed together with" the Spirit of Christ thus we are regenerated to become a "new creature." The change in our body will occur at the time of our glorification. Therefore, we that have received Christ have acquired the Divine Nature within us, our spirit and Christ's Spirit have become "amalgamated," never to be unjoined again and that assures us that our

name will "never, never" or "in no wise" be removed from the Book of Life under any circumstances once we are born again.

Our salvation is completely a work of God. He does not need our "works" for Him to give it to us or for us to keep it. Since He has provided our new creation, He expects our works to emanate from that source. Only those works of the new creation will receive a reward. "Work out" (katergazomai, meaning 'to carry out a task until it is finished') your own salvation with fear and trembling. For it is God which worketh in you both to will and to do of his good pleasure" - Phil 2:12-13. "And whatsoever ye do inword or deed, do all in the name of the Lord Jesus, giving thanks to God and the Father by him. And whatsoever ye do, do it heartily, as to the Lord, and not unto men; Knowing that of the Lord ye shall receive the reward of the inheritance: for ye serve the Lord Christ. But he that doeth wrong shall receive for the wrong which he hath done: and there is no respect of persons." - Col 3:17,23-25. To receive rewards we must have works, but the works, as the Apostle Paul has admonished, must be the outworking of the inworking Lord Jesus Christ. It is these works that will give us eternal rewards in the day of accountability. The Books of Works will declare it when we stand before Him that is the Worker of Works.

### **APPENDIX**

### REFERENCE SCRIPTURES

# Exodus 32:32,33

"Yet now, if thou wilt forgive their sin--; and if not, blotme, I pray thee, out of thy book which thou hast written. And the LORD said unto Moses, Whosoever hathsinned against me, him will I blot out of my book."

### **Psalms 69:28**

"Let them be blotted out of the book of the living, and not be written with the righteous."

### Luke 10:20

"Notwithstanding in this rejoice not, that the spirits are subject unto you; rather rejoice, because your names are written in heaven."

# Philippians 4:3

"And I entreat thee also, true yokefellow, help those women which laboured with me in the gospel, with Clement also, and with other my fellow labourers whose names are in the book of life."

### Revelation 3:5

"He that overcometh, the same shall be clothed in white raiment; and I will not blot out his name out of the book of life, but I will confess his name before my Father, and before his angels." **Revelation 13:8**"And all that dwell upon the earth shall worship him, whose names are not written in the book of life of the Lamb slain from the foundation of the world."

### Revelation 17:8

"The beast that thou sawest was, and is not; and shall ascend out of the

bottomless pit, and go into perdition: and they that dwell on the earth shall wonder, whose names were not written in the book of life from the foundation of the world, when they behold the beast that was, and is not, and yet is."

### Revelation 20:12

"And I saw the dead, small and great, stand before God; and the books were opened: and another book was opened, which is the book of life: and the dead were judged out of those things which were written in the books, according to their works."

### Revelation 20:15

"And whosoever was not found written in the book of life was cast into the lake of fire."

# Revelation 21:27

"And there shall in no wise enter into it any thing that defileth, neither whatsoever worketh abomination. or maketh a lie: but they which are written in the Lamb's book of life.

# Revelation 22:19

"And if any man shall take away from the words of the book of this prophecy, God shall take away his part out of the book of life, and out of the holy city, and from the things which are written in this book.