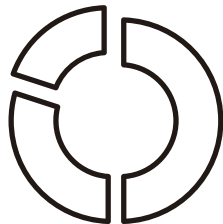


# General Conference

## Working Policy

### Voted Distribution Ratio

50-60% — Local Church  
 20-30% — Local Mission/  
 Union / Division  
 20% — General  
 Conference

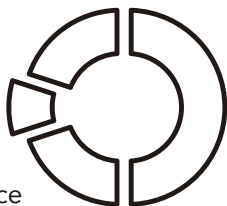


# South Pacific Division (SPD)

## Working Policy

### Voted Distribution Ratio

50- 60 % — Local Church  
 20% — Local Mission  
 10% — Union/Division  
 20% — General Conference



## SPD EXAMPLE ::::::::::::::

### FOR EVERY \$100 RECEIVED:

\$50 — Local Church  
 \$20 — Local Mission  
 \$10 — Union / Division  
 \$20 — General Conference



# GOD FIRST

ADVENTIST STEWARDSHIP MINISTRIES

## COMBINED OFFERING PLAN



**GOD FIRST**  
 ADVENTIST STEWARDSHIP MINISTRIES



SOURCE: WORKING POLICY OF THE GENERAL CONFERENCE OF  
 SEVENTH-DAY ADVENTISTS 2017- 2018 EDITION, PAGES 613-615

# NATURE

- The Combined Offerings Plan (COP), voted during the 2002 Spring Meeting of the General Conference, is the system of distribution of offerings, recommended and promoted by the General Conference.



- It uses the same principle applied in the reception and distribution of tithe to the offerings.



- It supports all levels of the Church that are sustained by regular and systematic offerings (Promise) and freewill offerings (special offerings).



- This plan supports all the different regions and administrative levels of the Church, its ministries and projects, in an equitable way.



# BENEFITS

- Simple and convenient for the worshiper
- Focused on worship instead of on projects
- Worshipers develop gratitude for blessings received
- Less project promotion and more time for worship promotion
- Encourages worshipers to give out of their relationship with God.
- Promotes principle-based giving and discourages emotional giving.
- Encourages Promise (regular and systematic giving Deut. 16:17; 1 Cor 16:1-2).
- Members are free to choose the percentage of their income to be given as Promise (regular, percentage-based offering).

# DISTRIBUTION

- **Ratio:** Voted by the General Conference and the divisions revised every 5 years.
- **Percentage:** Aligned with the gospel commission. (Acts 1:8) years.
- **Destination:** Destination of offerings is respected.
- **Collection:** All non-designated offerings are gathered into one fund.
- **Distribution:** Funds are automatically distributed equitably.
- **Support:** Provides balance support for all regions, church entities, ministries and projects.
- **Unselfish:** Discourages institutional selfishness generated by the "the fight" for funds.

