

and click on “offerings” and then on “World Budget Division of Funds.” Informed members make better stewards — so share what you know with others.

It is satisfying to know that our church has a worldwide impact and that thousands are becoming members every week. Our financial faithfulness will bring us God’s wisdom and blessings and help to spread the gospel to every corner of the earth.

Our worship experience includes the bringing of offerings to the Lord. “Give to the Lord the glory due His name; bring an offering, and come into His courts. Oh, worship the Lord in the beauty of holiness! Tremble before Him, all the earth” (Psalm 96:8,9). And Moses reminded Israel,

“They shall not appear before the Lord empty-handed. Every man shall give as he is able, according to the blessing of the Lord your God which He has given you” (Deut. 16:16, 17).

Our great and awesome God, the Almighty, the Creator has invited us to join Him in a covenant relation – an agreement or contract. “He who gave His only-begotten Son to die for you, has made a covenant with you. He gives you His blessings, and in return He requires you to bring Him your tithes and offerings” (*Counsels on Stewardship*, p. 75).



**About the Author:** G. Edward Reid is Director of Stewardship of the North American Division. He is an ordained minister and licensed attorney. He is certified as a teacher and counselor by Crown Financial Ministries. He is a graduate of Southern Adventist University and holds Master's degrees from Andrews University (M.Div) and Loma Linda University (M.P.H.), and a Doctor of Law (JD) degree from Georgia State University.

Elder Reid has served the Church in teaching, pastoral ministry, evangelism, and departmental positions. He has done considerable study on the topics of Christian Money Management and Eschatology. He is the author of six books: *It's Your Money, Isn't It?*, *Even at The Door*, *Sunday's Coming*, *Ready or Not*, *Almost Home*, and *Battle of the Spirits*. He is married to Kathy Randolph Reid, who is a registered nurse and homemaker. The Reids have two grown children.

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# The Stewpot

A potpourri of practical ideas to help you become a better steward

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## Understanding the Offerings in the Church

by G. Edward Reid



Have you ever wondered why there are so many offerings taken in church and what they all go for? Who hasn't? The explanation is actually quite simple. We return our offerings in response to experienced grace and God uses them through His church for the work of ministry at the various levels of the church. There are many offerings because there are many things going on in the church. Wouldn't it be boring if nothing was going on?

As part of New Member orientation, pastors seek to inform individuals about the various aspects of the church including how it supports and maintains its ministry.

As Seventh-day Adventists, we understand Biblical Stewardship to teach that the tithe is a holy and separate fund from offerings and is to be used for the support of gospel ministry. The offerings,

which are the topic of this article, are used at all levels of the church. The first and primary use is for the operation and maintenance of the local church. Unlike the tithe, the designation for the use of our offerings is discretionary on the part of the giver. That is, we can choose to support any area of God's work with as much as we feel led to give.

Each year when the offering readings are prepared we attempt to present information that will assist local church leaders and educate the church members regarding

Stewardship is a total life-style. It involves our health, time, talents, environment, relationships, spirituality and finances.

stewardship principles and the many entities supported by the offerings given by our members.

Since the late 1960's efforts have been made to encourage systematic support of the work of God and to simplify the offering appeals. In the past few years we have updated the Personal Giving Plan materials in order to help the church families understand the importance of faithfulness to God and His plan for church support.

## Emphasis on the Local Church

The members of the North American Division Committee at its Year End Meeting have voted to designate the first and the third Sabbaths of each month as "Local Church Budget" offering emphasis days.

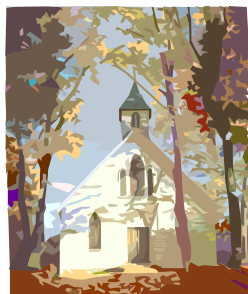
Obviously, offerings can be designated by a donor for the Local Church on any Sabbath, but the emphasis on the needs of the local church will be highlighted on the first and third Sabbaths. In addition, the loose offering will go to the local church on those days. This means that at least 24 Sabbaths each year will be set aside to emphasize and to go for local church needs. Frequently, one or two "fifth Sabbath" offerings will

"...at least 24 Sabbaths each year will be set aside to emphasize and to go for local church needs."

also be given to the local church support.

The World Budget offerings, including NAD and GC projects, will be emphasized on the Second Sabbath of each month and the loose offering will go for the project that is emphasized. January is the only exception, when the World Budget offering on the second Sabbath is switched with the Conference Advance on the fourth Sabbath. This change is to allow for the traditional emphasis for Religious Liberty to be conducted on the fourth Sabbath in January.

The Local Conference projects are emphasized on the fourth Sabbath of each month with the exception of January as explained above. The local conferences prepare the offertory readings for their specific projects. The conference projects frequently emphasize the Youth Camp, the Academy and other education projects, and evangelism.



Four times each year there are months that have five Sabbaths. The "fifth Sabbath" offerings each year are divided between the General Conference and the North American Division and the Union Conferences for special projects that are announced. The Unions usually give their weeks to the local churches as explained above.

Questions have arisen regarding the Second Sabbath "World Budget Offering" promotion. The North American Division has a World Budget Offering Distribution Schedule that is followed by the Treasury Department. Accordingly, those church members who are following the Personal Giving Plan give proportionately to each of these entities.

## What Happens to the Loose Offering?

But what about loose offerings and funds that are specially designated for a particular offering? The North American Division Working Policy gives the answer: "U 35 Special Offerings"

"When a special offering is announced in the churches, the entire offering, including both the contents of the special envelope when one is provided and all loose

money received, will be applied to the credit of the special offering of that day."

Accordingly, it is a violation of church policy and dishonest to the giver, for local churches to take all loose offerings for local church use when a special offering is announced on the second and fourth Sabbaths of the month.

As long as offerings are promoted by individual entities in addition to the funds given via the Personal Giving Plan, special instructions must be given to donors to help them understand how the funds are received and distributed.

The North American Division has approved the continued use and promotion of the Personal Giving Plan of systematic support of God's Church. Accordingly, the Stewardship Department continues to educate the membership regarding the PGP and its distribution schedule. But even for those following the PGP there is always the option of giving to a specially designated entity or project directly or specifically.

To view or print off the percentage breakdown of the World Budget (second Sabbath offerings) visit our web site at [www.adventiststewardship.org](http://www.adventiststewardship.org)

