

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

COMBINED OFFERING PLAN



GOD FIRST
ADVENTIST STEWARDSHIP MINISTRIES





- 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.





- 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



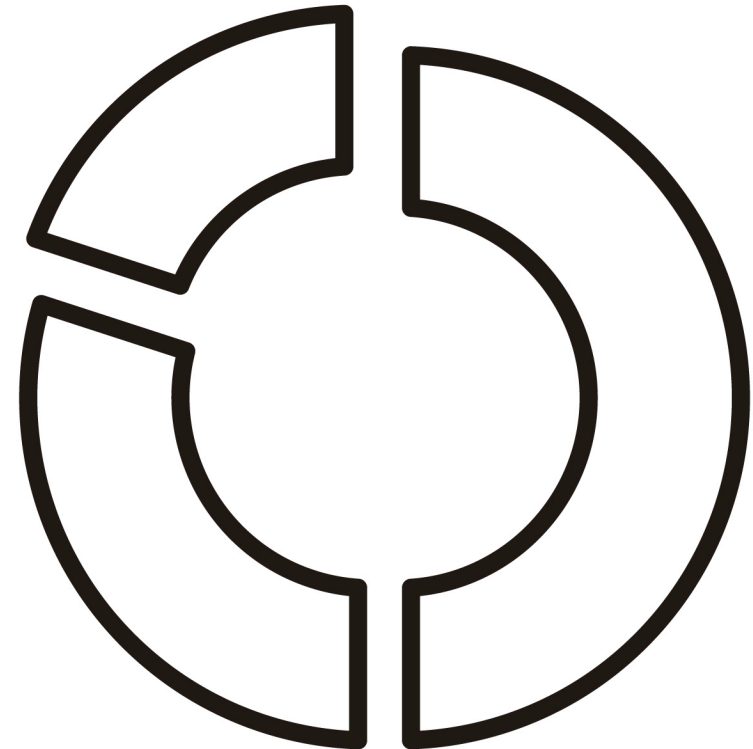
- **Ratio:** Voted by the General Conference and the divisions revised every 5 years.
- **Percentage:** Aligned with the gospel commission. (Acts 1:8) years.
- **Destination:** Destination of offerings is respected.
- **Collection:** All non-designated offerings are gathered into one fund.
- **Distribution:** 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.





Voted Distribution Ratio

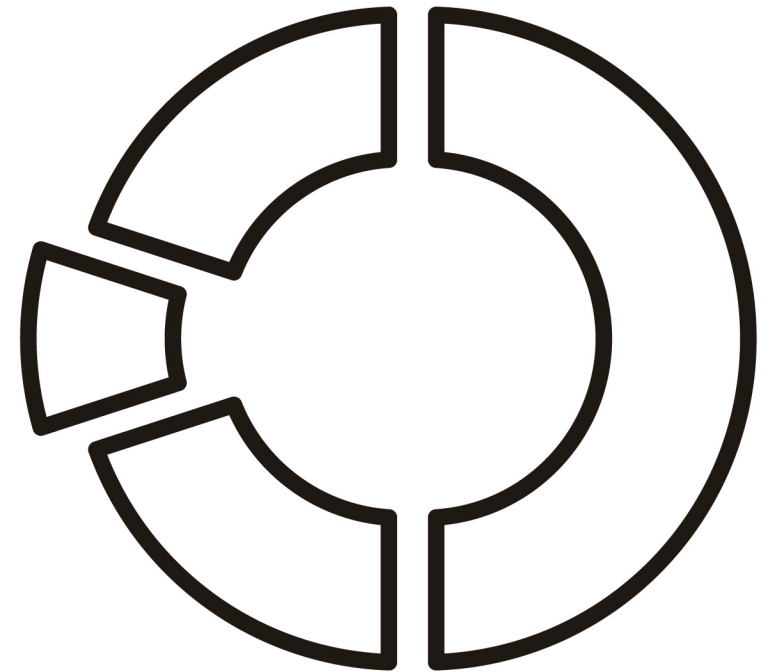
50-60%	—————	Local Church
20-30%	—————	Local Mission/ Union / Division
20%	—————	General Conference





Voted Distribution Ratio

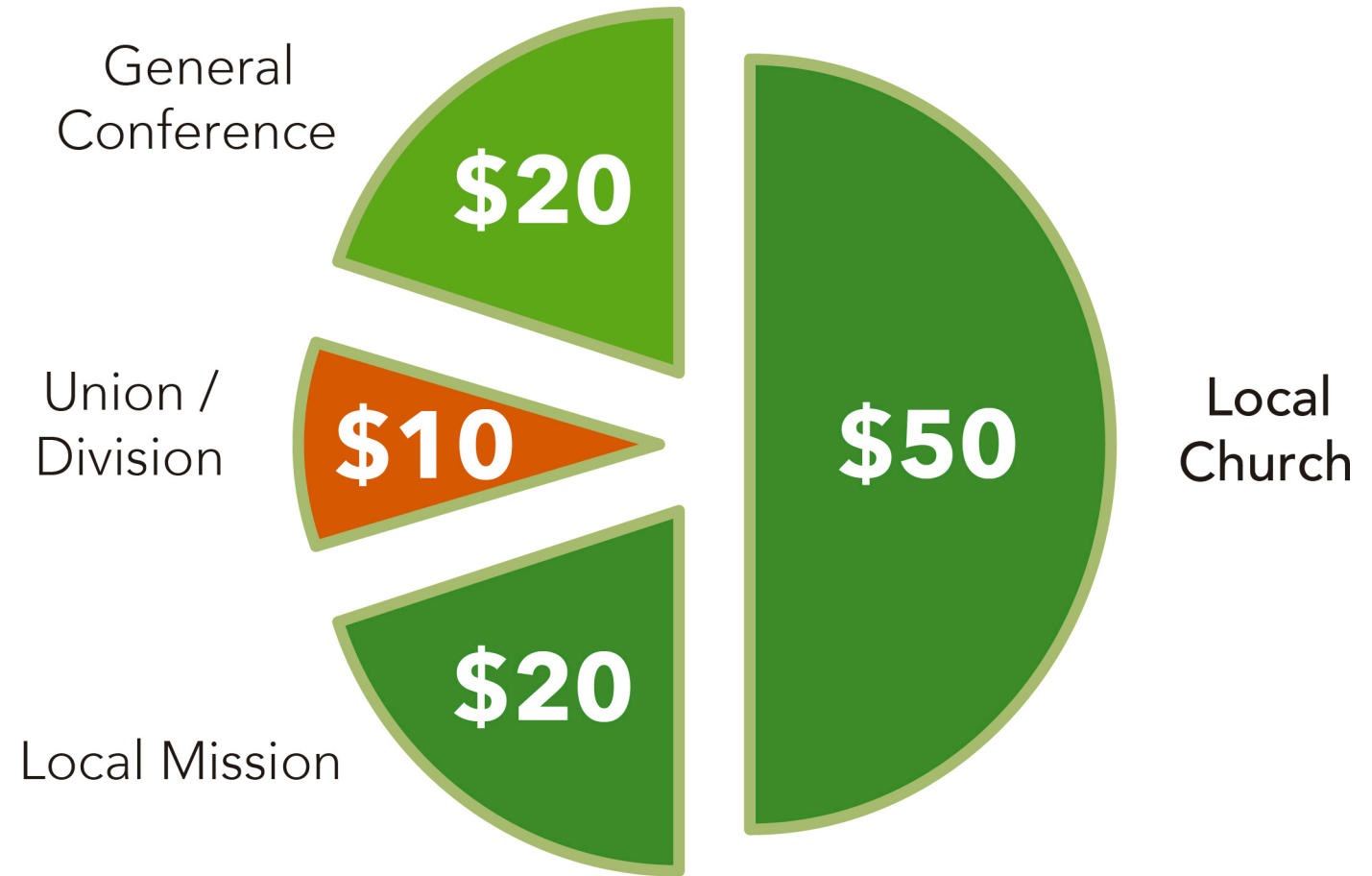
50-60%	_____	Local Church
20%	_____	Local Mission
10%	_____	Union/Division
20%	_____	General Conference





FOR EVERY \$100 RECEIVED:

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





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