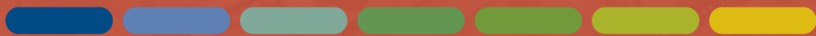


SOURCE: WORKING POLICY OF THE GENERAL CONFERENCE  
OF SEVENTH-DAY ADVENTISTS 2017- 2018 EDITION, PAGES 608-610  
**COURTESY OF CHRISTINA HAWKINS, SPD DISCIPLESHIP**

# ACCOUNTABILITY



**GOD FIRST**  
ADVENTIST STEWARDSHIP MINISTRIES





**Continued study and the development of use of tithe guidelines were developed by a General Conference based Use of Tithe Commission.**



**The commission was informed by studying the Holy Bible (both Old and New Testaments) and the Spirit of Prophecy.**



**The accountability is a key theme in scripture in all matters and especially when it comes to soul saving which is the purpose of the tithe.**  
(Genesis 9:5)



# PROMOTION OF TITHING PLAN



GOD FIRST

ADVANTAGES OFWARDS BY MINISTERS



**CHURCH LEADERS AT ALL LEVELS SHALL INFORM AND EDUCATE, AND ACTIVELY PROMOTE PARTICIPATION IN THE TITHE AND OFFERING SYSTEM.**



# OPERATING CAPS AND LIMITS ON USE OF TITHE



**GENERAL CONFERENCE  
OPERATE UNDER A CAP OF  
2% OF GROSS TITHE.**



## TITHE SHARING IN SOUTH PACIFIC DIVISION:

**GENERAL CONFERENCE 2%**



### **SOUTH PACIFIC DIVISION**

*Publishing, Record, Adventist  
Media, Avondale College,  
Pacific Adventist University.*



Missions  
Conferences

3.25%  
10%



### **UNIONS**

Missions  
Conferences

11.25%  
8%



### **MISSION**

Field  
Education

**83.5%**  
55%  
3%



### **CONFERENCE**

Field  
Education

**80%**  
55%  
3%





## IS REPORTING AND MONITORING BIBLICAL?

Paul referred to monitoring and compared the ministry of giving between districts of churches. In 2 Corinthians 8, he says, "...I am testing how genuine your love is by comparing it with the eagerness of the other churches" (NLT). Paul was clear that he was interested in the spiritual test of their devotion to Christ and each other. 2 Corinthians 2:17 refers to the practice of those in the early church who were "peddling the word of God for profit." Reporting and monitoring bring integrity and transparency to resourcing Gospel advancement."





## ANNUAL REPORTS MUST INCLUDE:

### TITHE RECEIVED:

- a. From members
- b. From coordinated organizations (termed lower organizations such as missions and conferences)
- c. From appropriations received from coordinating organizations (termed higher organizations such as Union, Division, GC)
- d. Tithe received from any other source
- e. Less tithe percentages sent to higher organizations







## USE OF TITHE:

- a.** Field — pastors, evangelists, front line workers in the field
- b.** Headquarters operating at the Conference/Mission/Field/Union/Division and General Conference.
- c.** Education, including a breakdown as to the amounts at each level of education. i.e. elementary.
- d.** Direct evangelism
- e.** Media outreach
- f.** Literature evangelism program
- g.** Retirement fund contributions
- h.** Other uses



# REPORTING & MONITORING



Local Conferences/Missions report to their executive committees on how the tithe was used.



Unions shall report to their executive committees the way tithe was used in their own operations and used by all their Conferences/Missions/Fields within their Union.



Divisions shall report to their executive committees on the way tithe was used by all Unions.

The General Conference shall report to its executive committee the way tithe was used within its own operations and also how tithe was used by all Divisions, Unions, Conferences, Missions around the world.





**GOD FIRST**  
ADVENTIST STEWARDSHIP MINISTRIES