



GOD FIRST

COMBINED OFFERING PLAN

NATURE

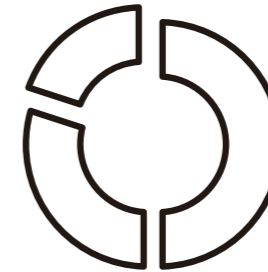
- The Combined Offerings Plan (COP), voted during the 2002 Spring Meeting of the General Conference, is the system of distribution of offerings, recommended and promoted by the General Conference.
- It uses the same principle applied in the reception and distribution of tithe to the offerings.
- It supports 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.



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

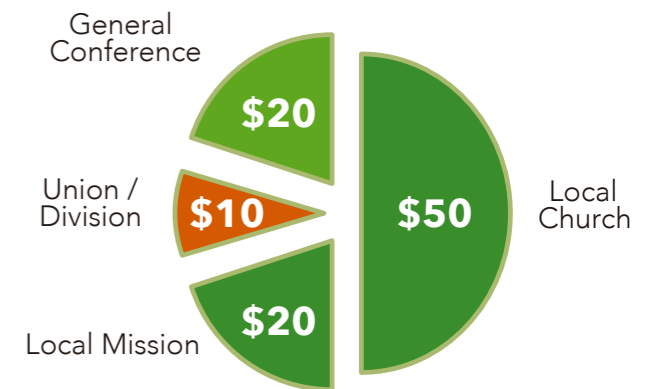
- 50- 60 % — Local Church
- 20% — Local Mission
- 10% — Union/Division
- 20% — General Conference



SPD EXAMPLE

FOR EVERY \$100 RECEIVED:

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



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)

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.

