

ELDER'S Review

Quarterly Magazine for Church Elders

Special edition

January-March 2022

The Most Needed Kind of Offering

in a Church with a Worldwide Mission



ELDER'S REVIEW
JANUARY-MARCH 2022

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IN PERSPECTIVE

I STILL REMEMBER with joy and a bit of nostalgia the first district I had the privilege to pastor. I had the opportunity to work alongside some wonderful people who taught me what it really means to be a pastor. One of the main lessons I learned was to give as much attention to offerings as to tithes.

As leaders, we find it easy to focus on tithes when we study, preach, or promote stewardship. On occasion, we even relegate offerings to a place of secondary importance, ignoring that it is they that propel the growth of the local congregation, promote the church's worldwide mission, and allow church members to show their generosity. Of course, a balanced focus on both should lead us to practice "the latter, without neglecting the former" (Matt. 23:23, NIV).

Considering the significance of this topic, we have prepared this special issue of ELDER'S REVIEW in conjunction with the department of Stewardship Ministries of the Inter-American Division. In the pages that follow, you will find articles that present the vision of offerings as presented in the Bible and in the Spirit of Prophecy, along with their local and worldwide impact on the church and some practical aspects to consider.

On behalf of the editorial team of ELDER'S REVIEW, we wish to thank each of the authors who collaborated with this special issue, and also the department of Stewardship Ministries for supporting this project. We hope that as you read this issue, you may gain a correct perspective of the importance and the value of offerings for every local church; and that as leaders, we may promote generosity in our congregations, always keeping in mind "our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich" (2 Cor. 8:9).

Jorge L. Rodríguez
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Tool or Drug?

God, My Money, and I

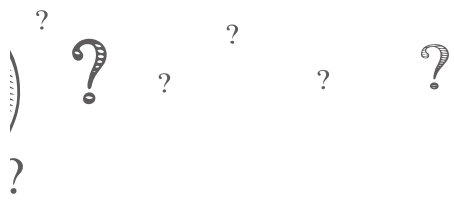
ELIE HENRY

WE ALL, at some point in our lives, have to make one or more decisions about how we're going to handle our money. On this very sensitive but inescapable subject, there are two quite different points of view: some suggest that the place money should occupy in our lives resembles a *tool*, while others suggest that the reality is that money is more like a *drug*.

The idea that money is nothing more than a *tool* is rather old. According to this point of view, human beings value money because it is useful: it allows us to pay bills, buy food, carry out various essential activities, and much more. A biblical example of this perspective on money is found in the parable of the talents (Matthew 25:14–30). In this parable, the master gave each steward an amount of money with the intention that they invest it until he returned. The problem with the tool theory is that it leaves many uncomfortable questions unanswered, for example: Why are there people who already have a lot of money and still want to have more? Why would people with enough money risk losing their families or friends, or even their health, just to get more money?

Let's be honest. No one feels an emotional attachment to their tools. Or have you ever stopped buying a hammer for fear of developing a sickly emotional attachment to it?

Yes, money may be a tool, but far more often it is a *drug*. Money gives us feelings that we can't get any other way. It gives us the momentary illusion that we're doing great. Biblical authors were also very well aware of this aspect of money. That is why Paul wrote that "those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts which drown men in destruction and perdition" (1 Tim. 6:9). In this passage, replace "to be rich" with "to feel the pleasure that alcohol produces" and you will notice the great similarity that exists.



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 Tell us what you think about this section. Write to anciano@iadpa.org.

Yes, money can be a tool or a drug. Or, to express it in biblical language: it can be a servant or a master, an instrument for worshipping the true God or an idol.

Dear leader, how are you using your money? Do you use it as a tool for the benefit of its Owner (God) or as a drug for your personal pleasure? How am I using it? Are we laying up treasures on earth or in heaven? How can we gain the freedom to use money as a tool for God and His cause and not as a drug for our personal pleasure?

The Bible presents the antidote in a single word: **generosity**. Generosity is the solution God has provided to free us from money as a drug. A reading of the Old Testament presents us with the idea that God has always wanted His people to be a generous community in various aspects. It is my intention that we ask God to put an attitude of generosity in us as we reflect on four of those aspects.

Generosity with Our Tithes

Generosity in tithes? How can we be “generous” with something “fixed” like tithing? C. G. Tuland pointed out that there were three tithes in the Old Testament. The first was given to God (see Numbers 18:21, 24) and served as support for the ministry. The second tithe was given for the physical and spiritual well-being of people, especially the family, because it included the journey and celebration in the place that God chose (see Deuteronomy 14:22–27). This second tithe teaches us that it is important for God that His people connect generosity with joy and delight. Finally, the third tithe was given to meet the needs of one’s neighbors (see Deuteronomy 14:28, 29). Tuland concluded, “God, you, and your neighbor is a good trinity in planning one’s giving.”¹

Generosity with the First Fruits

In Palestine, people lived one year at a time. If the land did not produce, they were in serious trouble, and many could even die. Thus, when the firstfruits appeared, people could rejoice because the firstfruits served as an announcement of the great harvest that would come later. Therefore, when God instructed that “the first of the firstfruits of your land you shall bring into the house of the Lord your God” (Exodus 23:19), He wanted His people to show gratitude for the fruits through generosity, that is, by giving.

This celebration was so deeply etched in the minds of God’s people that Paul compared Jesus’s resurrection to the firstfruits (1 Corinthians 15:20). Treating our income as “firstfruits” can help us see money as a tool, rather than as a drug. The opposite would be to treat money as the “last fruits”: when I receive my check, I pay all my bills and *then*, if anything is left over, I decide how much I can give, which is usually not much. How will we give?

Generosity in Offerings

The Old Testament contains a fairly extensive code of the different types of offerings, but one of the rituals that strikes me the most is that of the wave offering. Do you know what was done with a wave offering? Yes, it was waved. Again, this seems to signal that taking an offering to the Lord, in addition to being a mandate and a serious matter, should also be a time of joy. That is why Paul said that “God loves a cheerful giver” (2 Corinthians 9:7).

Sabbatical Generosity

Indeed, my dear leader, even the Sabbath has the goal of instilling generosity in the human heart. Every seventh day, God’s people used to (and still do) put aside their work and income to rest, trusting in the Lord. However, they also let the land rest and let the slaves go free every seventh year. Finally, after seven sabbaticals (49 years), the jubilee was celebrated during the fiftieth year, where not only was freedom returned to the slaves and debts were forgiven, but land was also returned to its original owners. The jubilee was a celebration of generosity to the point that in Luke 4, Jesus began His ministry by comparing it to the jubilee. Are you and I connecting the Sabbath with generosity?

Conclusion

For Christians, the surest path to money management will always be to surrender it at the feet of our Lord Jesus Christ and use it as an instrument for the advancement of the gospel, an instrument for character-building, and an instrument for giving a good testimony of our God. So then, will we be encouraged to use money as a tool or as a drug?

1. C. G. Tuland, “The Three Tithes of the Old Testament,” *The Ministry*, no. 9 (September 1958), p. 43.

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Perspectives and Lessons from the Old Testament System of Offerings

FRANKLIN MARTÍ

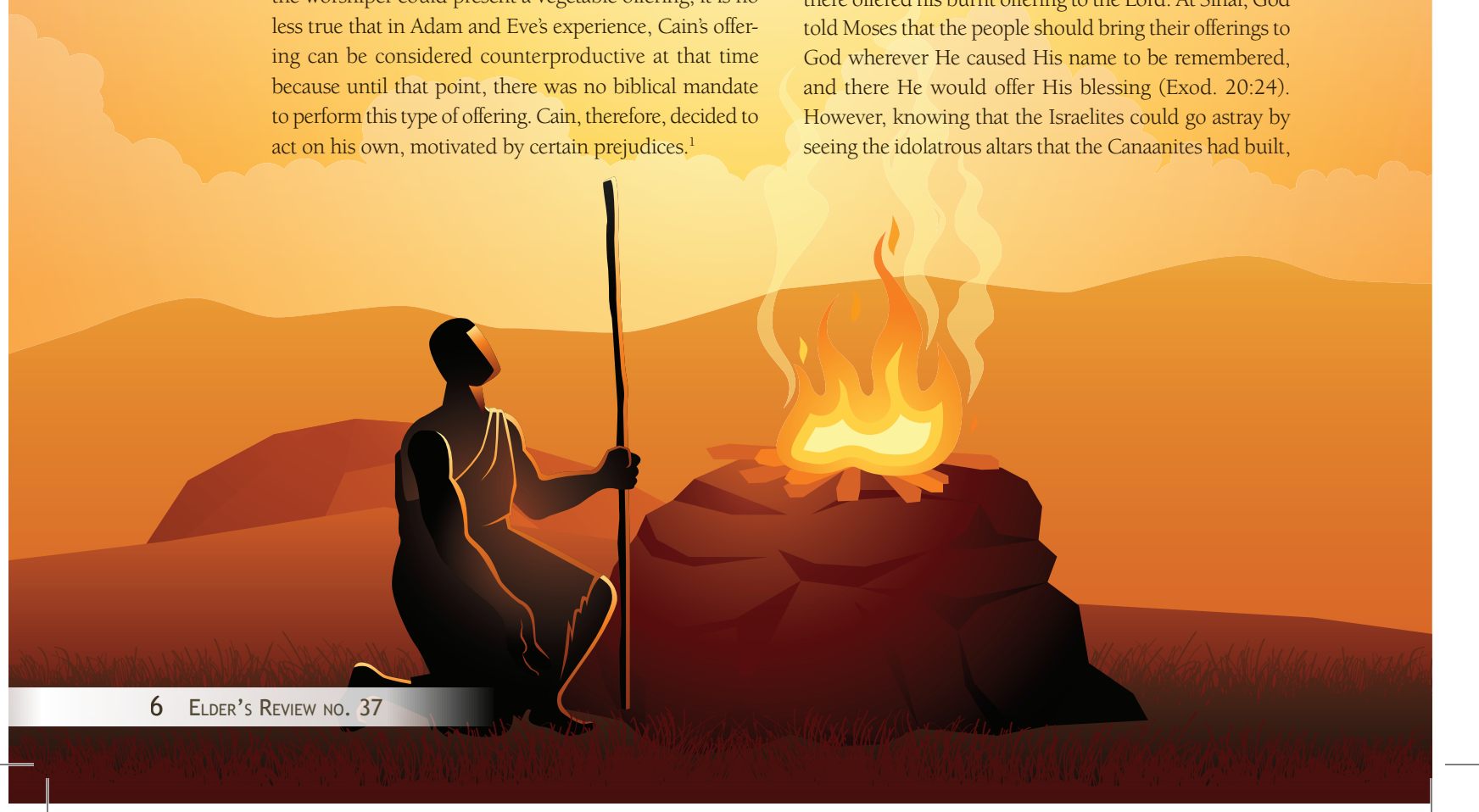
THE OLD TESTAMENT SYSTEM OF OFFERINGS begins indirectly after Adam and Eve sinned and God clothed them with tunics of skins (Gen. 3:21), as those skin tunics presuppose that a sacrifice was “offered.” In the next chapter, Cain and Abel present their respective offerings (4:3–5), and in that account we note that God takes into consideration not only what is offered but also the attitude of the offerors.

While it is true that Leviticus 2 suggests the idea that the worshiper could present a vegetable offering, it is no less true that in Adam and Eve’s experience, Cain’s offering can be considered counterproductive at that time because until that point, there was no biblical mandate to perform this type of offering. Cain, therefore, decided to act on his own, motivated by certain prejudices.¹

Later, the book of Genesis presents both Noah and Abraham offering clean animals as burnt offerings to God (8:20; 22:13), which is evidence that the patriarchs took the sacrifice made in Eden as a reference for their own sacrifices and offerings. Let’s look at some interesting perspectives on this subject in the Old Testament.

“The Place Where the Lord Your God Chooses”

The examples of Noah and Abraham show us that each offeror built his own altar wherever he saw fit, and there offered his burnt offering to the Lord. At Sinai, God told Moses that the people should bring their offerings to God wherever He caused His name to be remembered, and there He would offer His blessing (Exod. 20:24). However, knowing that the Israelites could go astray by seeing the idolatrous altars that the Canaanites had built,





God later ordered that said altars were to be destroyed to avoid idolatry (Exod. 34:13) and also commanded that they bring offerings *only in the place which He chose* (Deut. 12:5–14).

While preparing to choose that place, God commanded Moses to build a sanctuary (Exod. 25:8), which had an altar for burnt offerings where the Israelites were to bring their offerings (Exod. 27:1–8; 38:1–7; 40:29). This altar became the place where offerings were to be brought to the Lord because He would be there to sanctify the people, communicate with them, and dwell in their midst (Exod. 29:42–46).

The Old Testament shows that God wants to prevent His people from presenting offerings to Him under the seduction of idolatry or at a place attractive to the senses (Ezek. 20:27–29). The history of the Old Testament reveals that ceasing to take offerings to God's temple was directly linked to the apostasy of the people, who preferred to worship idols in the mountaintops (Judg. 2:11–13, 17; Hos. 4:13). Consequently, the people of Israel were often plunged into a vicious cycle of apostasy, repentance, and forgiveness, depending on the leader of the moment. Thus, it had already become customary that while an ungodly leader built idolatrous altars and led the people astray, a righteous leader would tear down those same altars and lead the people to consecration (Judg. 2:18, 19; 2 Chron. 29:3–36; 33:2–8; 34:3–7). This vicious cycle of apostasy and repentance got out of control and resulted in the destruction of the temple and the Babylonian exile (2 Chron. 34:23–25; 36:14–21).

After returning from exile and with the temple already rebuilt, the prophet Malachi made a solemn calling: “Bring all the tithes into the storehouse and let there be food in my House” (Mal. 3:10). This call to action points out that while the people might no longer be accused of idolatry or of being enticed by some alluring place, another sin now weighed on them: stealing from God (vv. 8, 9). God solemnly declares that this offense could only be solved by returning to Him (v. 7).

Clearly, among the most obvious ways to demonstrate consecration in the Old Testament was taking the tithe and offering to *the place God chooses*. This action puts God to the test, because of His own volition He promises to willingly pour out a superabundant blessing (Mal. 3:10).

An Offering of the Heart

When God asked Moses to collect an offering for the construction of the sanctuary, the biblical text states that the offering had to be voluntary and from the heart (see Exod. 25:2). Moses relayed to the people what God had requested and the plea worked: offerings poured in for the construction of the tabernacle (Exod. 35:5, 21–29).

In this account we find a very valuable perspective for our generation: God did not have to make the request

twice. The response of the people was so remarkable that Moses, elated to see so many offerings, decreed throughout Israel that no more should be brought (Exod. 36:6). When reading the biblical text, we note that it does not say that the people were “asked,” for which the Hebrew text would have used the word *shaal*, but that they were “prohibited” (*kala'*), which reveals that there was a decisive interposition on the part of leaders to *force* people not to bring any more offerings.

Today, this dynamic feels strange to us, but it was fitting for the people's response. God speaks, the people respond, the goal is reached—why ask for more? Unfortunately, as Ellen G. White states, “The liberality of the Jews in the construction of the tabernacle and the erection of the temple illustrates a spirit of benevolence which has not been equaled by Christians of any later date.”² It is sad to say, but how many times have we participated in plans that demanded our voluntary and heartfelt offerings, but that took years to carry out because of a lack of resources? Can anyone come forward and share a testimony that there was an evangelistic or building plan in their church and the people responded in such a way that the pastor had to announce, “Please, don't bring any more; we have enough”? Today God needs every believer to cultivate a spirit of generosity and giving of biblical proportions. Are you willing to cultivate it?

The Support of the Temple

Although it is well known that the priests received the tithe from the people and subsisted on it (see Numbers 18), we also note that there were certain temple activities that depended exclusively on the offerings of the worshippers. Perhaps the best example of this is the story of King Jehoshaphat, whose teachings are not limited to children's stories. 2 Kings 12:1–16 mentions that repairs to the temple building depended on voluntary donations from the people, just as had happened with the building of the tabernacle in the wilderness. It is prudent to note here that the text states that not all money was used for these purposes, as it was intended for the priests (2 Kings 12:16).

Vows to God and Redeeming Items

Leviticus 27 deals with various matters that have to do with vows made to the Lord based on property and agriculture. It expresses the possibility that some person makes a vow to God for some reason and then, after careful consideration, realizes that he cannot fulfill it. In this situation, God stipulates that if someone made a vow and then wants to be free from it, he must add one fifth to the price of what he promised to dedicate.



Thus, if a person dedicates a property (house or land) to God, but then wants it for his personal use, he can buy it, adding one fifth to the price (vv. 14, 15, 19). It also talks about the possibility of a farmer who has a certain grain or fruit to tithe and realizes that he needs it to sow; the regulation stipulates that he can buy it for himself, adding a fifth to it (vv. 30, 31).

A plausible explication of this chapter is that it does not refer, as some have interpreted, to withholding the tithe and then returning it with an increase of one fifth; rather, it speaks of redeeming something that had been dedicated to God and that the giver then desired to possess.

If the person does not want to pay a fifth above the item's price because he considers it expensive, then what he should do is not redeem the item, but sell it for its value and bring the money to the temple. After all, it is something that no longer belongs to him.

This passage, which does not express our postmodern economic reality, presents us with the immense value of those things that we dedicate to the Lord and can provide a biblical principle for some situations that are not very common in our postmodern economy.

A Futile Offering

As we mentioned at the beginning of this article regarding Cain's offering, God is more interested in the offering of the sincere worshiper than that of the hypocrite (Ps. 20:1–3). The experience of Israel during the time of the prophets reveals the unhappy path the people had charted. Notice the divine protest throughout Isaiah that highlights God's frustration at how offerings were being used to try to secure divine grace (Isa. 1:11).

The people thought that bringing offerings to the temple gave them the assurance of salvation, regardless of their relationship with God and their neighbor. To God, these offerings were futile and abominable (v. 13). The main problem was that the offerors stretched out their hands in worship before God, but what He saw were hands that were full of blood (v. 15) and that, moreover, forsook the needy (v. 17).

To this, Jeremiah adds the evil of idolatry, which had done so much harm to Israel, but which was attractive to their appearance of godliness (Jer. 7:5, 6). God is so disgusted with the offerings brought by unfaithful worshipers that He rebukes the people, saying that He never talked about that when He brought them out of Egypt; that His conversation with Israel was based on them hearing His voice and then He would be their God (Jer. 7:22, 23). This principle of worship

was not new; Samuel had already presented it to King Saul (1 Sam. 15:22). God knows that the true worshiper will bring the offering with a right attitude (Hos. 6:6).

So, What Can We Learn?

The Old Testament presents a beautiful and lesson-filled perspective on the subject of offerings. The points below summarize four of the most important lessons.

1. God prescribed a particular place for offerings, and we, the worshippers, do not have the authority to change that place. Whenever the Israelites stopped taking their offerings to the temple, they fell into idolatry. Perhaps that is why Jesus said that "where your treasure is, there your heart will also be" (Matt. 6:21). When we stop taking our offerings to church and opt to take them to "another place" or to use them for personal purposes or the needs of others, the Bible suggests that we become easy prey to idolatry, because we cultivate in ourselves the habit of giving priority to our opinions over what God has established in His Word.
2. When God calls us to give our offerings to support a plan for evangelism, construction, or another purpose, we must give until the leaders stop us from doing so. If the people of Israel could do it, let us now take a step forward and emulate our spiritual ancestors.
3. Our offerings not only play a leading role in construction projects but also in their maintenance, as the story of King Jehoshaphat illustrates.
4. Our personal relationship with God and the attitude with which we give to God what we have dedicated to Him, as well as our actions, matter more than the amount of our offerings.

1. In Cain's defense, it could be argued that, up to that time, there was also no biblical command to make animal offerings; however, the sacrifice made after Adam's sin had already set a precedent for what God's will was. See Ellen G. White, *The Story of Redemption*, ch. 6 (pp. 52–53); *Patriarchs and Prophets*, ch. 5 (pp. 71–79).

2. Ellen G. White, *Testimonies for the Church* (Mountain View, California: Pacific Press, 1881), vol. 4, ch. 7, p. 77.



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Tell us what you think about this section. Write to anciano@iadpa.org.

The Importance of Giving

ALEJO AGUILAR G.

WHAT DO YOU THINK OF when you hear the word “offering”? A fixed segment in the Sabbath School program? Something to be talked about periodically in church services? Or the money count you recently had to do to help the treasurer of your church?

Giving an offering has to do with precisely the first part of that phrase, “giving.” The problem is that since the entrance of sin, that verb is not the one that we human beings conjugate best.

In stark contrast, the Bible describes God and Christ constantly giving and benefiting humanity. Therefore, Christ exhorts His followers to give, for they too have received from God: “Freely you have received, freely give” (Matt. 10:8).

But in the divine plan, “giving” has to do with much more. Here is a brief review of what the New Testament teaches us about the act of giving.

To Give Is to Acknowledge

Offerings in the New Testament are associated with acknowledging several things. For example, when the wise men of the East offered their gifts to Christ, they did so acknowledging Him as king; a king who, moreover, deserved to be worshiped (Matt. 2:2). Through their offerings, the wise men publicly recognized the nature and superiority of Christ. And it was their attitude toward the Lord of the universe that was reflected in their offerings.

Later, the Gospel of Luke makes reference to a woman who also embodies this same attitude. Do you remember that poor widow who brought her offering to the temple, whose story is told in Luke 21:1–4? Unlike the wealthy

persons who also gave their offerings on that occasion, Jesus could see in this woman a genuine expression of selflessness. In giving, not of what she had left over, but of all she had, she showed full confidence in the promises of God, acknowledging Him as the One who would continue to provide for her, as her ultimate and reliable source of sustenance.

Likewise, to give an offering is to acknowledge that the needs of the local church must be met. Although they had very different attitudes, it is evident that the offerings of both the rich and the widow in the story were primarily for the support of the temple. But probably the clearest passages on this subject, though related to the nascent Christian church, appear in the book of Acts.

The well-known phrase “and [they] had all things in common” (Acts 2:44) shows that the early Christians considered their goods and possessions to be at the service and mission of the church. When necessary, some did not even hesitate to sell their property (Acts 4:34, 35). And once they did, they handed the money over to the apostles, who administered it (Acts 4:37). Although the use of this emerging system had to be adjusted with the passage of time, its function likely helped believers recognize the role of their offerings in meeting the local needs of the church.

Hence, when the New Testament speaks of offerings, it invites us to give as an acknowledgment of our full surrender to Jesus—a sincere recognition of His greatness and lordship, but also an expression of our full trust in God, who is powerful enough to sustain us and His church through our offerings.



Offerings Bring Blessings

In our journey through the New Testament, it is easy to note that the apostle Paul is the one who speaks most on the subject of offerings. A clear example is related to the offering from the church of Macedonia. Much of chapter four of the epistle to the Philippians deals with this. In analyzing this passage, we can see that, for Paul, the value of this offering lay not in the financial aid it represented for him, but in the benefit it represented for the Macedonians themselves: “Not that I seek the gift, but I seek the fruit that abounds to your account” (Phil. 4:17).

In referring to the “account” of the Macedonians, Paul is speaking in financial terms to describe the spiritual blessing implied in giving. Like an investment, the returns of which are translated into spiritual blessings, the act of giving places the believer in a suitable position to experience divine grace: “My God will supply all your need according to His riches in glory by Christ Jesus” (Phil. 4:19). Philippians 4 is clear: In providing for the needs of the Macedonians and then, through them, supplying the needs of Paul, God blessed them both.

However, Paul goes further in his understanding of offerings and their function. This can be seen in the passages where the apostle speaks of a special offering on behalf of the believers in Jerusalem. One of the main purposes of this offering was to foster the unity of the church, giving practical expression to the unity between believers of Gentile origin and those of Jewish origin.

As material and spiritual blessings come from God Himself, offerings provide the opportunity for churches to share such blessings, just as they share trust in God Himself. Remembering this every time we give, and specifically providing our missionary offerings, must always be done within the framework of the blessing that the act of giving implies.

To Give Is to Be Transformed

Another time in which the apostle Paul speaks of giving is found in his second letter to the Corinthians: “Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality” (2 Cor. 8:1, 2).

Paul tells the members of the Corinthian church that the “grace of God” worked in the Macedonian brethren generating a willingness to give. Grace? Well, it should be noted that this term can mean several things to Paul. So, let’s allow Paul himself to give us more clues regarding this in the passage that follows: “For you know the grace of our

Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich” (v. 9).

For Paul, the generosity of the Christian is an imitation of the attitude of his Lord, the response to His merciful “grace.” Such a manifestation of love should have motivated the Corinthians to give an offering to the poor of Jerusalem. Being beneficiaries of divine grace, the Corinthians were to consider Paul’s invitation as an opportunity to share what they had already received.

Since God provides us with what we need, but also expects us to learn to share with others, supporting and giving to other churches certainly contributes to the transformation that God expects to take place in His children. Every time we give an offering, we combat our own selfishness; it is like receiving a kind of “vaccine” against greed.

In the same vein, the apostle adds the following: “So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver” (2 Cor. 9:7). Giving voluntarily, and “not grudgingly,” denotes an obvious contrast reflected when it comes to giving our offerings. By using the term “grudgingly,” which in many parts of the New Testament is translated as “sorrowfully,” Paul lets us see that, in his day, there were already Christians for whom giving caused “sorrow.”

The apostle Paul clarifies that giving should not be done “out of obligation,” but with an attitude of joy, “because God loves a cheerful giver.” Only that love and the transforming grace of God at work in our hearts can enable us to give correctly and generously. Since giving makes us more like our Lord, the act of giving provides better conditions for such transformation.

Giving Requires Planning

Although Paul does not say that each church member should offer a specific amount of money, he does set a biblical principle as a reference: give “out of what you have” (2 Cor. 8:11), that is, according to how the Lord has “prospered” us. “On the first day of the week, let each one of you lay something aside storing up as he may prosper, that there be no collections when I come” (1 Cor. 16:2).

This decision is obviously personal, but it is not expected to be a decision we make just before the deacon passes by our pew. The idea of the believer setting his offering aside at home and on a particular day of the week highlights two things: the priority that such an activity should have in the Christian’s daily life and the fact that giving offerings is a



family matter as well. Including the family in this planning helps to root in each of its members a divinely established practice that testifies to the blessings received in the home.

Giving offerings is certainly a voluntary act, but Paul reminds us that it must also always be done properly. Periodically planning what each household is to give (or not doing so) speaks volumes about the importance a family attaches to the work the church does in God's name.

Conclusion

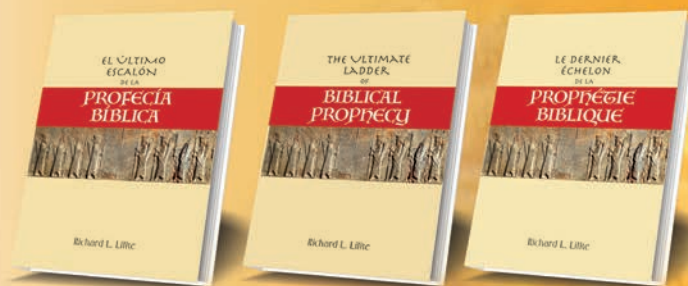
Offerings, in light of the New Testament, have to do with at least four concepts:

1. To give is to acknowledge that God is the greatest giver of the universe. As God is faithful to His promises, and these include providing for our needs, to give is to acknowledge that our God is trustworthy and that He is therefore Lord over our lives.
2. To give is to share in the blessing of God's work, which is revealed individually, but also collectively through the church. By giving our offerings, Christians recognize that we have been blessed by God and that we want those blessings to reach other members of God's family as well.
3. If "giving" is the most important part of the phrase "giving an offering," doing so correctly should be an expression of giving ourselves to God, of surrendering to Him. Giving has much to do with our Christian experience, because it is one more means that the Lord uses

to continue His transformative work in our lives, especially when it comes to eliminating selfishness. From the divine perspective, giving has to do with achieving something in the believer's life. Therefore, as an important part of the blessings of giving, God hopes that through this practice, His people will be able to express their gratitude, as well as a love like His. God is indeed more than willing to bring about this transformation in our lives.

4. Giving allows believers to testify that God occupies first place in their lives. Since we acknowledge God as the Lord of life, the offering we plan and set aside at home becomes an act of acknowledgment and worship. By setting aside that amount of money, rather than investing it in something else, we are telling the Lord—and our children—that our priorities are with God and His work through the church. Giving is a voluntary act that must be in accordance with our income, but it must also be an act that we must perform in an organized and systematic way.

The fact that the Lord expects us to give should not be a burden for believers, nor an extra burden on you as a church leader. God wants us to experience the joy of giving. Remembering this, but above all experiencing it, is vital in addressing this issue within the church. I know that God will help you to wisely do both as you continue to "give" yourself to God and His work.



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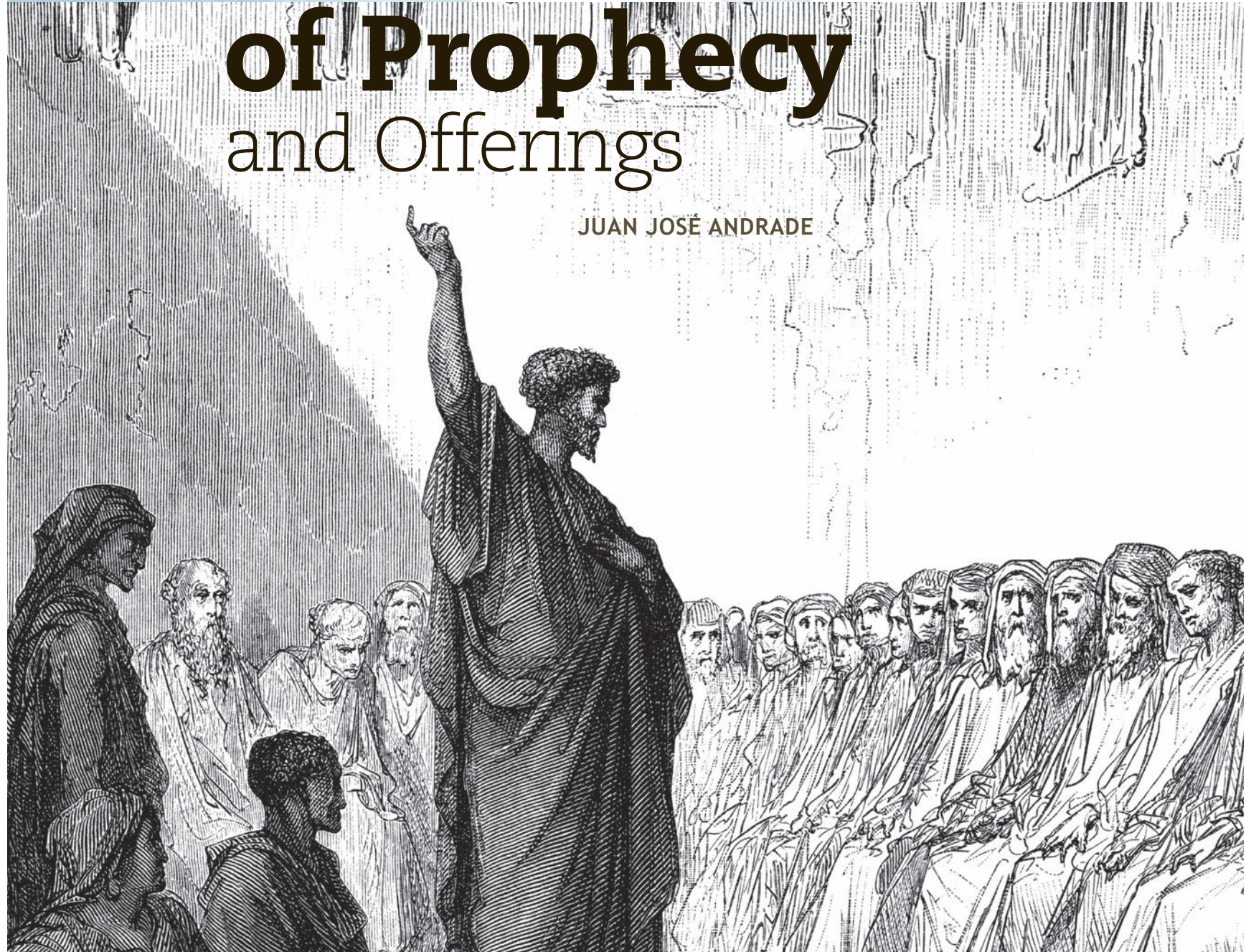


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The Gift of Prophecy and Offerings

JUAN JOSÉ ANDRADE





THE INSTRUCTIONS WE FIND in the Scriptures regarding offerings are quite broad. The messengers of God communicated, verbally and in writing, the inspired messages they received (2 Tim. 3:16). Over the centuries, Christians have incorporated these instructions into our expressions of gratitude, and we have done so based on two general principles: (1) Because God has so indicated (Exod. 25:2; Deut. 16:16, 17; Luke 6:38), and (2) because it is our desire to express gratitude to God for His blessings (1 Chron. 29:14; Ps. 116:12; Mic. 6:6; Eph. 1:3).

Biblical Prophets and Offerings

Although we have already seen in the two preceding articles what the Old and New Testaments teach about offerings, we can always highlight some additional points. An analysis of the texts, which span centuries of biblical history, shows that the gift of prophecy promoted messages from God (2 Chron. 36:15, 16) regarding His will for both the nation in general and for individuals in particular pertaining to expressions of worship. Inspired by God (2 Pet. 1:21; Amos 3:7), the prophets intended to help the chosen nation live longer and better and to generate a convincing, powerful testimony of their worship in order to reach others and draw them to the knowledge of the true God. Old Testament prophets such as Isaiah, Jeremiah, Ezekiel, Joel, Amos, Zephaniah, and Malachi gave valuable guidance on the how and why of giving as an expression of the worship of God.

The influence of the testimony that the Lord expected His people to give to other nations is seen in the words of the prophet Isaiah when he stated, “Then the Lord will be known to Egypt, and the Egyptians will know the Lord in that day, and will make a sacrifice and offering; yes, they will make a vow to the Lord and perform it” (Isa. 19:21). Jeremiah also wrote, “And they shall come from the cities of Judah, and from the places around Jerusalem, from the land of Benjamin



and from the lowland, and from the mountains and from the South, bringing burnt offerings and sacrifices, grain offerings and incense, bringing sacrifices of praise to the house of the Lord” (Jer. 17:26).

The prophet Ezekiel pointed to the sanctuary as the place to which the offerings were destined: “Then he said to me, ‘The north chambers and the south chambers, which are opposite the separating courtyard, are the holy chambers where the priests who approach the Lord shall eat the most holy offerings. There they shall lay the most holy offerings—the grain offering, the sin offering, and the trespass offering—for the place is holy’” (Ezek. 42:13).

With sorrow, the prophet Joel alludes to the scarcity of offerings evidenced in the house of the Lord because of the devastating effects of the locust plague of his time (Joel 1:9): “Gird yourselves and lament, you priests; wail, you who minister before the altar; come, lie all night in sackcloth, you who minister to my God; for the grain offering and the drink offering are withheld from the house of your God” (1:13).

In his multifaceted profile, the prophet as God’s representative and spokesman, as a teacher of justice, and as a moral reformer also guided the evaluation of the individual and collective actions of the chosen people in their service and worship practices. When Israel turned away from God and practiced idolatry, unrighteousness, and lying to their fellow men, and closed their hearts to the needy, their sacrifices and burnt offerings became an abomination to God. That is why we find expressions such as those recorded by the prophet Jeremiah: “When they fast, I will not hear their cry, and when they offer burnt offering and grain offering, I will not accept them, but will consume them by the sword, by the famine, and by the pestilence” (Jer. 14:12).

The New Testament messengers continued to give precise guidance to the Christian church as to the nature of the offerings that were pleasing to God. The apostle Paul wrote, “But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully” (2 Cor. 9: 6), thus pointing to a fundamental principle of offerings: generosity.

According to Paul’s instructions, two other significant aspects of offerings are that (1) we must first give ourselves to God (Rom. 12:1) and then, when the offerings are the result of the exercise of reason, regardless of what the emotions are, (2) the offerings will be given systematically and not sporadically (1 Cor. 16:2). Additionally, following the example of the Macedonians, the apostle tells us that the spirit of generosity and attention to the needy are characteristics of offerings that are pleasing to God (2 Cor. 8:2–5).

Ellen G. White and Offerings

Following the thread of divine inspiration, the contemporary manifestation of the gift of prophecy in the person of Ellen G. White also provides the remnant church with clear guidelines for the exercise and expression of worship of God through offerings. Her writings were given to reaffirm and to draw our attention concretely to the truths already recorded in the Bible.¹ In this regard, she emphasizes several fundamental principles in the act of giving.

1. ***It must be clear to us that God does not need our offerings to advance His work.*** He does not need them for Himself, either, for as He says in His Word, “The silver is mine, and the gold is mine, says the Lord of hosts” (Haggai 2:8). But because of our fallen nature, we do need to make offerings, as they are a provision for us to overcome the selfishness and greed of our own hearts. “Constant, self-denying benevolence is God’s remedy for the cankering sins of selfishness and covetousness.”² With regard to the divine purpose of offerings, Ellen G. White says, “The Lord does not need our offerings. We cannot enrich Him by our gifts.”³ She also adds:

God is not dependent upon man for the support of His cause. He could have sent means direct from heaven to supply His treasury, if His providence had seen that this was best for man. He might have devised means whereby angels would have been sent to publish the truth to the world without the agency of men. He might have written the truth upon the heavens, and let that declare to the world His requirements in living characters. God is not dependent upon any man’s gold or silver. He says: “Every beast of the forest is Mine, and the cattle upon a thousand hills. If I were hungry, I would not tell thee: for the world is Mine, and the fullness thereof” [Ps. 50:10, 12]. Whatever necessity there is for our agency in the advancement of the cause of God, He has purposely arranged for our good. He has honored us by making us co-workers with Him. He has ordained that there should be a necessity for the co-operation of men, that they may keep in exercise their benevolence.⁴

2. ***The giving of offerings should be the result of the exercise of the individual will and not the manifestation of an external obligation.*** The Messenger of the Lord wrote under inspiration: “God will have freewill offerings. Those who give must esteem it a privilege to do so.”⁵ An offering given without the sincere desire to do so is a feigned act. She points out that “the freewill offerings of



our brethren and sisters, made in faith and love to the crucified Redeemer, will bring back blessings to them; for God marks and remembers every act of liberality on the part of His saints.”⁶

3. Everyone—rich and poor, adults and children—can give, because it is not the amount that really matters but the motives that drive us. Let us pay attention to the following statement:

Among the poor there are many who long to show their gratitude to God for His grace and truth. They greatly desire to share with their more prosperous brethren in sustaining His service. These souls should not be repulsed. Let them lay up their mites in the bank of heaven. If given from a heart filled with love for God, these seeming trifles become consecrated gifts, priceless offerings, which God smiles upon and blesses.⁷

She also wrote: “If they are faithful in using what little they do possess, their treasure in heaven will increase according to their fidelity. It is the motive with which they work, not the amount they do, that makes their offering valuable in the sight of Heaven.”⁸

4. As selfishness is uprooted through offerings, the church will experience wonderful results.

Suppose Christ should abide in every heart and selfishness in all its forms should be banished from the church, what would be the result? Harmony, unity, and brotherly love would be seen as verily as in the church which Christ first established. Christian activity would be seen everywhere. The whole church would be kindled into a sacrificial flame for the glory of God. Every Christian would cast in the fruit of his self-denial to be consumed upon the altar. There would be far greater activity in devising fresh methods of usefulness and in studying how to come close to poor sinners to save them from eternal ruin.⁹

5. Offerings influence unbelievers. Since one of the most powerful ways in God’s hands to preach the gospel is personal witness, Ellen G. White indicated that the manifestation of a selfless spirit through giving to meet the needs of the less fortunate will do much good to influence the hearts of unbelievers and finish the work of preaching. She wrote:

In no way could the Lord be better glorified and the truth more highly honored than for unbelievers to see that the truth has wrought a great and good work upon the lives of naturally covetous

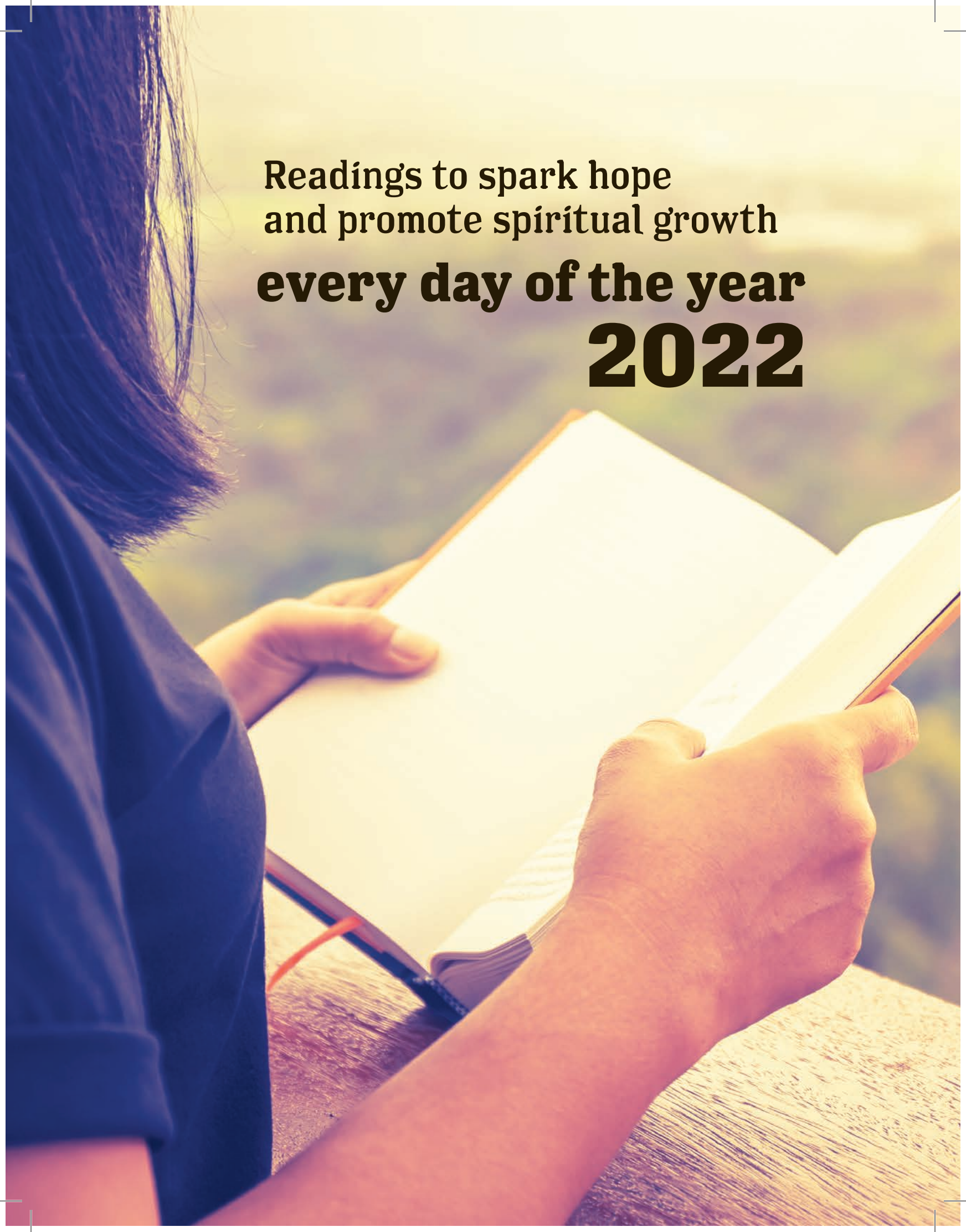
and penurious men. . . . others seeing their good works would be led to glorify their Father which is in heaven.¹⁰

Finally, in this last stage of human history, as Adventists we can do a great work for the truth if we are generous with our offerings and invest for the building up of the eternal kingdom. The Lord’s messenger tells us:

The Lord now calls upon Seventh-day Adventists in every locality to consecrate themselves to Him and to do their very best, according to their circumstances, to assist in His work. By their liberality in making gifts and offerings, He desires them to reveal their appreciation of His blessings and their gratitude for His mercy.¹¹

If the plan of salvation that God has made known to us through the example of Jesus Christ begins and ends with benevolence, wouldn’t it be good that, as His representatives, we would manifest it openly?

1. See Ellen G. White, *Testimonies for the Church* (Mountain View, California: Pacific Press, 1889), vol. 5, pp. 664–5.
 2. *Ibid.* (1875), vol. 3, ch. 48, p. 548.
 3. Ellen G. White, *The Review and Herald*, December 6, 1887.
 4. Ellen G. White, *Counsels for the Church* (Nampa, Idaho: Pacific Press, 1991), ch. 48, p. 275.
 5. White, *Testimonies for the Church* (1868), vol. 1, ch. 30, p. 176.
 6. *Ibid.* (1881), vol. 4, ch. 7, p. 76.
 7. Ellen G. White, *The Desire of Ages* (Mountain View, CA: Pacific Press, 1898), ch. 67, p. 615.
 8. Ellen G. White, *Gospel Workers 1915* (Washington, DC: Review and Herald, 1915), p. 222.
 9. White, *Testimonies for the Church*, vol. 5, ch. 22, p. 206.
 10. *Ibid.* (1871), vol. 2, ch. 35, p. 239.
 11. *Ibid.* (1909), vol. 9, ch. 13, p. 80.

A close-up, over-the-shoulder view of a person with long dark hair reading an open book. The person is wearing a blue long-sleeved shirt. The book is held open with both hands, and the pages are brightly lit by warm, golden light, likely from a window. The background is a soft-focus view of a landscape with hills and trees under a bright sky. The overall mood is peaceful and contemplative.

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Marcos Faiock Bomfim is the director of Stewardship Ministries for the General Conference.

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The Most Needed Kind of Offering

in a Church with a Worldwide Mission

MARCOS FAIOCK BOMFIM

“**I** AM USING my offerings to fund a food bank initiative in a poor country, and every food bag also contains a missionary book,” told me Edward¹, a committed fellow church member of the congregation I belong to, in Maryland, USA. Nelson, on the other hand, a pastor friend working in a developing country, told me that he is keeping his offerings in a special bank account, waiting for the best moment to give them.

While pondering about those two real cases, I also wonder what would be the most efficient way to use or distribute my offerings. By the way, why is it important to give offerings if I am already tithing? Why are offerings important in the end-time context? Should we ideally also bring regular and systematic offerings to the storehouse, as we do with our tithes? If the offerings really belong to God, and not to myself, should I decide how to apply them, or are there principles that I can apply as I give those funds? And lastly, what would the most needed kind of offering be?

Why Should I Give Offerings If I Am Already Tithing?

Here are some reasons why offerings should be considered as necessary as tithes:

1. **Offerings are required and expected by God.** The Bible tells me that both tithes and offerings are equally required and expected by God, and that the fact that I am bringing one will never exempt me from bringing the other also (see Mal. 3:8). Ellen G. White, God’s messenger for these last days, is also clear on the subject.²

2. **Offerings are an expression of recognition and gratitude.** David said that all things, including my income or increase, come from God, and it should be from these, beside the tithes, that I should also take my offerings (see 1 Chron. 29:14). So, I am supposed to bring to Him the firstfruits (the first and the best part) of all my increase (Prov. 3:9), as a way to demonstrate my recognition that He is the Source of all that I have.
3. **Offerings require a more elaborate decision process than tithes.** To give tithes, I need only to decide if I will comply or not with God’s clear instructions on the subject. But when it comes to offerings, in addition to the choice of obeying or not, I still need to choose *how much* I will give.
4. **Offerings have a greater range of action than tithes.** Tithes are highly important, but also have a very definite and concrete objective, because they can only be used as prescribed by God: for the maintenance of those who are accredited and appointed by the church to preach the gospel (see Num. 18:21, 24)³. On the other hand, offerings are an unrestricted fund, and could be used to support almost all other expenses related to the missionary work around the world (see infographics 1 and 2). This makes offerings a very important missionary fund in the end-time context, representing a significant portion of the total financial movement of the Seventh-day Adventist Church. So, they are key in accomplishing Jesus’s mandate to preach the gospel of the kingdom “in all the world as witness to all the nations” (Matt. 24:14). On infographics 3 and 4, you will find how we are progressing in this matter.



1

Use of Tithes



They are used to support the ministry.



2

Some Examples of the Use of Offerings*

Local church (outreach, regular expenses, building/renovation)

Radio and TV (AWR, Hope Channel, media centers)

Schools and universities (preparing missionaries)

ADRA

Youth ministry (60,000+ Pathfinder Clubs, for example)

Caring for widows and orphans (ACS)

Hospitals, dispensaries, clinics

Evangelism

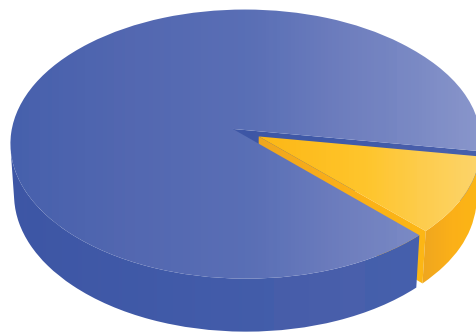
Publication of literature

Missionary budget for conferences/missions, unions, and divisions (supports missionary and development initiatives in their respective regions)

*Missionary projects/initiatives partially or entirely supported by offerings

3

Countries in which the Adventist Church has an established work⁴ (as of 2019)⁵:



Countries and areas of the world: 235.

■ Countries and areas of the world in which Seventh-day Adventist work is established: 212

■ Countries and areas of the world in which Seventh-day Adventist work is not established: 23

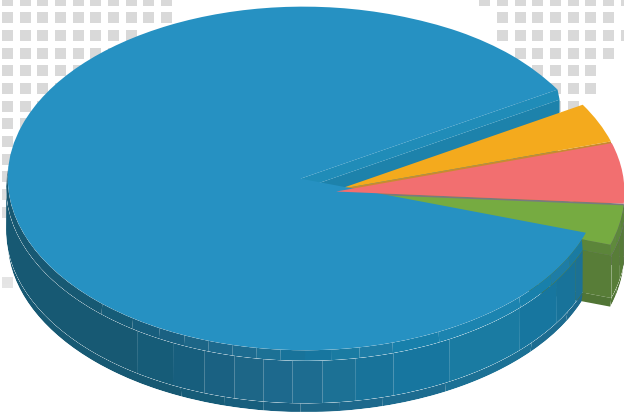
Estimated population of the world (as of June 30, 2019): 7,691,520,000.

■ Estimated population of countries and areas of the world in which Seventh-day Adventist work is established: 7,470,014,000

■ Estimated population of countries and areas of the world in which Seventh-day Adventist work is not established: 221,506,000



4

Languages reached by the Seventh-day Adventist Church (as of 2019)⁶:**Living languages in the world: 7,111**

- Languages and dialects used in publications: 311
- Languages and dialects heard in broadcasts: 306
- Languages and dialects used in oral work: 500

Offerings and the Storehouse Principle

Two questions that are often raised are: Where can I bring my offerings, and how can I distribute them? Below, you will find some reasons why we should be attending to Jesus's commission in a more efficient way by bringing our regular and systematic offerings⁷ to the storehouse, thus supporting the distribution plan followed by the Church.

1. **The Bible suggests it** – The Bible is very clear about the importance of bringing tithes to the storehouse. By the way, tithes will only be tithes if the three following principles are respected: (1) They are given in the right percentage (10 percent), (2) They are brought to the right place (the storehouse), and (3) they are used as prescribed by God (the maintenance of ministers). But interestingly enough, offerings are also included in the same contexts where we are commanded to bring tithes to the storehouse.⁸
2. **God's end-time worldwide missionary commission requires it** – According to Jesus, the climaxing sign that would precede the end is that “this gospel of the kingdom will be preached in *all the world* as a witness to *all the nations*, and *then* the end will come” (Matt. 24:14, emphasis added).
As offerings cover roughly one third of the expenses of our missionary endeavors, how can we accomplish Jesus's commission unless we imitate the apostolic church

(see for example Acts 2:44, 45; 4:32, 34–37; 5:1–11) and bring all our resources to a common fund, applying them following a collective decision rather than personal discretion?

When you feed your body, there is only one place through which food will enter to nurture all its parts. Instead of feeding individual parts, you put all food in a common place, and from there it will nourish the whole body.

Also, when a country's army is waging war, that army will be supplied not according to the individual choice of each citizen—one giving to the pantry because her cousin is the cook, while another gives toward purchasing comfortable boots because his soldier son has calluses on his feet. Instead, if a country wants to win that war, the government must apply the best logistic practices to carefully collect the resources and then distribute them in an equitable and constant way to supply for all the needs related to the army.

Should we consider our war of lesser importance, and should our spiritual army be less organized than the secular ones? Let us not allow the sons of this world to be shrewder in their generation than the sons of light! (see Luke 16:8).

3. **“There is safety in the multitude of counselors” (Prov. 11:14)** – The Storehouse Principle presupposes that the community, not I as an individual, decide how *my* offering will be distributed, spent, or applied. Many dislike



this aspect because they feel they are losing their power to choose. This way of thinking reflects today's individualistic generation that wants to be in control.

Nevertheless, the battle will be lost if every soldier were to adopt a distinct strategy, waging the war alone. "Without counsel, plans go awry," says Solomon, "but in the multitude of counselors they are established" (Prov. 15:22).

Thus, in the Adventist Church, no individual or institution is supposed to decide alone about plans, strategies, or finances. The decision power is shared through committees, composed by leaders appointed through the representative system for determined periods of time. No one owns the church or will become rich by working for it. Leaders, pastors, and missionaries have a limited income and if more funds become available, instead of increasing their salaries, the church will always choose to invest in the mission.

This concept is rooted in our theology. The angels depicted in Revelation 14, for instance, represent a movement with worldwide implications, a well-organized army, united in message, strategies, initiatives, and on wallets; and not scattered individuals, wandering about, trying to do "whatever is right in his own eyes" (Deut. 12:8).

That is why I need to put aside suspicion, thoughts of supremacy, conceit, pride, arrogance, and selfishness, and allow God to work through the collectivity of His body, the church, if I want to be part of this global movement which proclaims the last message to a dying world. To lose control of "my" offering is a humbling but necessary experience that will require self-denial, mutual submission, and trust, producing spiritual growth through the unity of the Spirit.

By putting self aside, I recognize that my vision is very limited, and my heart is deceitful (Jer. 17:9). I need to trust that God is leading the movement, my brothers and sisters around the world, that they also have the Holy Spirit guiding them, that they are also willing to do their best to accomplish Jesus's commission.

It doesn't mean that we cannot have other personal or collective missionary projects, but that they should never supersede the big picture, what we are doing all together, at large. Instead, they should be that second mile, something beyond and above the commitment we have with what the church is doing corporately, because there is no other way to accomplish Jesus's commission. Together we are stronger, we do more, we do it faster, and we go farther!

4. **Offerings are distributed to reach all the world** – In His farewell message to the disciples, Jesus made a promise with a purpose: "But you shall receive power when the Holy Spirit has come upon you; and you shall be witnesses to Me in Jerusalem, and in all Judea and Samaria, and to the end of the earth" (Acts 1:8).

It is interesting to note that the context emphasizes that the disciples were "assembled together" (v. 4) or "they had come together" (v. 6), something crucial for that purpose to be accomplished: to be witnesses in (1) Jerusalem (local), and in (2) all Judea and Samaria (regional), and (3) to the end of the earth (global). On their own, they would never be able to reach with the gospel all the three geographic segments indicated by Jesus: *local*, *regional*, and *global*. This is one of the reasons why that marvelous promise of the outpouring of the Holy Spirit was only given after they accepted Jesus's invitation to be together! (see Luke 24:49; Acts 1:4, 6, 8).

Because our missionary endeavor must reach all those three geographic segments at the same time, the Storehouse Principle suggests that our tithes and offerings must also go there, being distributed in an equitable way to all ministries, projects, and geographic regions. On the other hand, if I assign all my offerings to one single project or ministry, according to my discretion, all the other ministries, projects, or regions could end up unsupported, and the work will be delayed!

5. **How should my offering be distributed** so that the funds may be spread through the three geographic segments mentioned by Jesus?

In divisions that follow the *Combined Offering Plan*⁹, like the Inter-American Division and eleven other world fields¹⁰, the destination of all assigned offerings will always be respected. But when you give an unassigned or loose offering, it triggers a miracle of growth as your offering is automatically divided to support all approved missionary needs, according to a previously voted formula (see infographic #5).

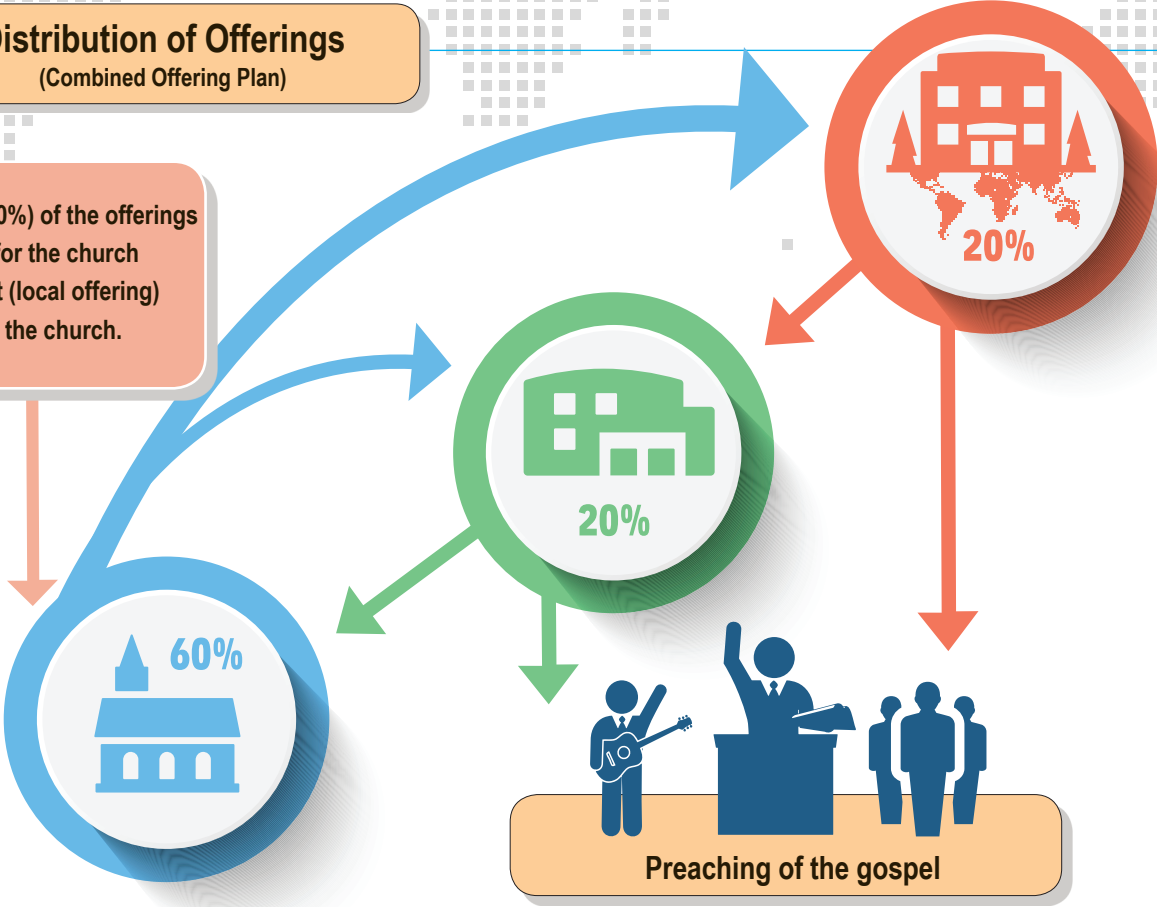
This was not invented by one mind, but was prayerfully devised by a study group, based on an Acts 1:8 model, to support in an equitable way all *local*, *regional* and *global* approved ministries and missionary projects. By using this method, portions of my offering will be spread through all the world, reaching missionary activities and places that I will probably never be able to visit.



5

Distribution of Offerings (Combined Offering Plan)

All (100%) of the offerings given for the church budget (local offering) stay in the church.



- 60% - Local Missionary Projects (Local Church)
- 20% - Regional Missionary Projects (Mission/Conference, Union, Division)*
- 20% - Global Missionary Projects (General Conference - World Budget)

Examples of how the General Conference Uses Offering Funds¹¹

According to the chart above, 20 percent of your unassigned offerings through the regular or virtual envelope, or loose offerings given in the plate, will be automatically sent to the “World Missionary Fund,” which collects and distributes offerings at the General Conference. That 20 percent of your non-assigned offering will automatically cover many approved missionary projects around the world.

Below, you will find some examples of approved world missionary projects funded by the “World Missionary Fund”:

- *Allowances to World Divisions:* A significant proportion of the offering funds that reach the General Conference is distributed to the world divisions, as allowances for their regionally approved missionary projects.
- *Missionary Projects on the back of the Sabbath School Study Guides:* Each quarter, the *Sabbath School Study Guide* promotes different missionary projects in specific areas of the world, also supported by a portion of the World Missionary Fund.

¹¹ In compliance with rule V 35 20 number 3 of the General Conference’s *Working Policy*, the Inter-American Division voted R 09 15, which in number 3 establishes the distribution of the 20% of Combined Offering designated to fund its development plan at the mission/conference, union, and division levels as follows:
 A. Local fields - 12% to 14%
 B. Unions - 0% to 4%
 C. Division - 4%.



- *Global Mission*: also uses funds provided by the World Missionary Fund to start new groups of believers in unentered areas and among new people groups. Through Global Mission pioneers, urban centers of influence, tentmaking, Waldensian students, and other initiatives, thousands of new groups are being started around the world. Through 2018, for example, over 3,000 projects have been initiated under the Global Mission banner with the goal to start new groups of believers in previously unentered areas of the world.
- *ADRA*: Does development and relief work, attending to the needs of populations affected by natural, social, or economical disasters such as floods, fires, earthquakes, famines, and others.
- *Adventist World Radio (AWR) and Hope Channel*: together they are broadcasting in more than 300 languages in approximately 1,000 radio stations and studios, and 68 TV channels, aiming to reach especially non-Christians or post-modern audience. AWR can be heard in places where evangelism is prohibited by law and sometimes punishable by death. There are also programs targeting the highly-populated and less-evangelized areas of the world, such as Asia, Africa, the Middle East, and Eastern Europe.
- *AU-Andrews University, LLU-Loma Linda University (in North America), AUA-Adventist University of Africa (in Africa), and IAAS-Adventist International Institute of Advanced Studies (in Asia)* are four strategic Adventist institutions that receive students from around the world and prepare them to serve the world as missionaries.
- *Unusual Opportunities*¹²: this fund is used when special mission-driven opportunities arise around the world. In 1992, for example, this fund was used just after the Iron Curtain fell and a sudden opportunity appeared for Pastor Mark Finley to preach inside the Kremlin, reaching 13,000 people during 13 nights, with hundreds of baptisms!

The Most Needed Kind of Offering

Then, what is the most needed kind of offering? It is the one that is given to worship Jesus, not self; that is aimed to fulfill His broad evangelic commission, not to please the giver or other human being; which is given regularly (as regular as the income is), not sporadically; and finally, which is given following biblical principles, using the proportional system and distributed according to the Storehouse system, instead of being given according to projects, feelings, needs, sympathy, or personal discretion.

Jesus is coming, and we don't have too much time. The doors of opportunity are almost closed. Very soon, what we

can still easily do now, will be accomplished even at the risk of life itself. Now is the time to put our hopes and resources toward things above, applying them where our Commander Jesus wants them to be. Tomorrow may be too late!

1. Names in this article were changed to protect identities.
2. "This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation. And He desires us to give regularly and systematically."—Ellen G. White, *Counsels on Stewardship*, pp. 80, 81 (see also pages 36, 52, 67, 68, 73, 75, 77, 84–86, 258).
3. For more about the use of tithes, see Ellen G. White, *Counsels on Stewardship*, pp. 101–103, and Angel M. Rodriguez, *Stewardship Roots – Toward a Theology of Stewardship*, Tithes, Offerings, pp. 45, 54, 55.
4. " 'Established work' exists in a country or area of the world when one or more of the following criteria have been met: (1) when an organized church meets regularly; (2) when a mission station, healthcare facility, or school is functioning regularly; or (3) when a regular full-time denominational employee is based in the country or area carrying on outreach or soul-winning activities through such units as a Sabbath school, an organized company, or a language school. Seventh-day Adventist work is not considered to be established in a country or area when it is limited to a series of evangelistic meetings, literature-evangelist work not based there, scattered Sabbath keepers, employees traveling through, or temporary service by regular employees, student missionaries, or other volunteer employees."— *2020 Annual Statistical Report*, volume 2, Report of the General Conference of Seventh-day Adventists' 2019 Statistics, p. 100.
5. *Ibid.*, p. 101.
6. *Ibid.*, p. 107.
7. To know more about this kind of offering (called "Promise" in some regions of the world), access <https://stewardship.adventist.org/promise-offerings>.
8. For more about the Storehouse Principle in the Bible, applied for tithe and non-tithe funds, see for instance Deut. 12:5–28; 14:22–29; 16:9–17; 18:1–8; 2 Kings 18:4, 22; 2 Chron. 31; Neh. 10:32–39; 12:44–47; 13:8–14; Mal. 3:8–10; Luke 21:1–4; Mark 12:41–44; 1 Cor 9:3–14. In the book of Acts it is possible to see the practice of that same principle, as the believers would centralize their financial resources in a common fund and distribute them in an efficient way, not according to an individual's discretion (see Acts 2:44, 45; 4:32, 34–37; 5:1–11). In Ed Reid's "Where do We Bring our Tithe? – in Search of the Storehouse" you may find also a clear explanation of this principle as applied to tithes. You may click on the link that follows (<https://stewardship.adventist.org/books>) and scroll down to find options to read or download this book in English or in French.
9. If you are interested in knowing more about the *Combined Offering Plan*, access <https://stewardship.adventist.org/combined-offering>. To know about the other two offering plans still in use in some regions (around 10% of the Adventist population), access <https://stewardship.adventist.org/offering-plans>.
10. The world divisions or church administrative regions that follow the *Combined Offering Plan* are: CHUM (China Union Mission), ECD, ESD, IAD, MENAU, NSD, SAD, SID SPD (Island Fields), SSD, SUD, and WAD. (You may find the explanation for the abbreviations in a map legend for the World Divisions here: <https://www.adventist.org/world-church/>).
11. The projects described are partially or totally supported by the General Conference World Budget.
12. In the *Combined Offering Plan*, 0.84 percent of the offering sent to the General Conference is for Unusual Opportunities. In NAD's *Personal Giving Plan*, 1 percent of the "World Budget" offering is for Fall Mission Appeal (Unusual Opportunities). In the *Calendar of Offering Plan*, the GC's offering that is collected in September is for Unusual Opportunities.

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Tell us what you think about this section. Write to anciano@iadpa.org.

Food in His House:

Offerings and the Local Church

MARIO RONDÓN





DEAR READER, I don't know if this is your case, but I often find myself immersed in my thoughts, trying to visualize that day when I meet face to face with the Lord. That is the great hope of Christians and the most longed-for day for all of us who await "the blessed hope and glorious appearing of our great God and Savior Jesus Christ" (Titus 2:13). But meeting the Lord will not only involve being in His presence but hearing from His lips an evaluation of how we lived while we were here on earth. And that's where my imagination starts to fly. What would the Lord say to me? How would the Master evaluate my use of the time I have been given? How would He view the use I have made of the talents bestowed upon me? And what about the material resources to which I pay so much attention? Will Christ be pleased, or will He have some reservations? I confess that the idea unsettles me a bit, because I know that in some aspects of life, I could be better; I could give more.

As we read in the New Testament, we note that the idea of a steward who is held accountable, or a servant acting on behalf of his master, was one of Jesus's favorite illustrations to show the relationship between God and us (see Luke 12:3–40; 16:1–11; 19:11–27; Matt. 18:23–35; 24:45–51; 25:14–30). A study of these passages and many others that we find in the New Testament will reveal that there are only two options, two verdicts, two things that Jesus can tell me as He contemplates my way of managing what has been entrusted to me: (1) "Well done, good and faithful servant" (see Matt. 24:45 and 25:21), or (2) "You wicked and lazy servant" (see Matt. 25:26; Luke 17:10). The servant of Luke 17:10 is an interesting case among the passages that mention servants, because his "futility" consists in doing *only* what he was supposed to do.

What Kind of Servants Will We Be?

The message is clear: we are servants and stewards. This reality is indisputable and inescapable. What is left to our judgment and choice is the kind of servants we will be. Additionally, Luke 17:10 suggests that God expects nothing less than the excellence of His children; it is not enough to do the minimum, for that would be tantamount to being useless.

Now, going one step beyond "what we should do" becomes much more difficult when we consider that many of us don't even do our part. In many churches, the greatest number of members only enjoys the results of the work done by a small group, those who have the greatest workload. This

concerns me, because if the Bible calls the one who does only what he has to do "a useless servant," how will He esteem those who don't even do what God has asked them to do?

As a pastor, it worries me to see that more and more members of the church do not dedicate *time* to the Lord, especially in attending religious services. It worries me to see that, on average, only twenty percent of the faithful actively preach the gospel and win more people for Christ. Of course, every year I suffer the torture of watching how the number of people who accept duties in the church dwindles. What will the Lord say about that large group that you and I have under our responsibility?

When we move on to the topic of finances the situation is similar, for in tithes and offerings it is easy to find the opportunity to feel comfortable and merely do our duty without going a little further. This "comfort zone" is often limited to tithing. Almost all of us comply with this part because the amount we must return is clearly explained. But the offerings, as they are not defined in terms of percentage or quantity, constitute that gray area where we can take refuge in only doing the minimum.

But it is precisely through offerings that we can know the spiritual maturity of a member. Maturity? Yes, maturity. Imagine a family with me. When children are young, parents tell them what to do, but as they mature, they start doing things for themselves. And by the time they reach adulthood, people are expected to be completely independent and able to make their own decisions. The same goes for tithes and offerings. The tithe is concrete, the offerings are not. Through offerings, the children of God can demonstrate what level of spiritual maturity we have. Tithing reveals God's will, while offerings reveal ours.

Offerings and the Local Church

Yes, offerings reveal our spiritual maturity to a large extent. A mature church member understands that offerings are the foundation on which the local church operates. The offerings will inevitably have a negative or positive impact on the church's ability to perform activities and this will dictate whether the church will be able to do *only* what it must do (making it a useless church) or whether it will be able to exceed expectations and be a good and faithful church.

As leaders of Christ's church, you and I are to foster the development of a faithful membership, that understands that it is by means of the offerings that the local church can purchase furnishings and materials to perform missionary work, that it is through offerings that the church can perform all the activities that will allow it to project itself as a spiritual entity and a place of social well-being for the good of the community, that it is through offerings that the church will



be able to implement a balanced budget that allots sufficient resources to each department so that they can promote the work in their respective fields, that it is through offerings that the church can have a respectable building having the necessary equipment and technology to fulfill the mission wherever it is located.

That is why the Lord needs leaders like you and I, who will motivate the people under our care to be like the good and faithful servants of the parable of the talents (Matt. 25:14–30), who returned double what had been entrusted to them. A church with that mentality will be a church that will devote itself entirely to “the Father’s business”; it will be a church that, like the psalmist, would rather have one day in the house of the Lord than a thousand outside of it (see Ps. 84:10).

A Faithful Church

After serving the church for more than twenty-five years, I have been able to see firsthand how offerings serve as a gauge for the growth of a church, regardless of its size or social makeup. Let me tell you about a very remarkable case. In the conference where I have had the privilege of serving for the last twenty-one years, there is a relatively new church district (Rising Sun), which has a 94 percent offering ratio when compared to tithes.

When we look at each church separately, we notice that two of them (Rising Sun 3 and Rising Sun 4) have an offering-to-tithe ratio of 129 percent and 141 percent, respectively. Before proceeding further, I would like to point out that these are not congregations composed of members of the upper class, nor do they receive special offerings. They are churches like yours, the only exception being that their members understood that offerings are the most direct path toward the progress and development of the local congregation.

In these two congregations, and in the district in general, the elders are a model by precept and example of what faithfulness and dedication to the cause of the gospel means. As a result, these are congregations that don’t lack any good and their development projects run continually. In addition, each department is free to implement its work plan without many restrictions, and the congregation has community assistance programs that take the gospel where our sermons can’t reach.

How I wish all churches were like this! Unfortunately, a large percentage of the people who congregate in our temples do nothing. We could not even call them “useless servants,” because in Jesus’s words, the useless servant only does what he must. On the contrary, a growing group of Christians have not even reached the status of servant—they are content to be mere spectators. They don’t care about

serving the Lord but expect the Lord, or the church, to serve them. In such situations, our job is to motivate the congregation to advance to the next level: the spectators must become servants and the servants must be faithful servants who exceed the expectations of the Lord Jesus.

If each congregation becomes faithful in offerings and gives offerings in a way that overflows and abounds, the other aspects of church life will also improve. The resources that the local church will be able to count on will be abundant and the activities will be appropriate for every aspect. It is appropriate to reproduce here what the messenger of the Lord wrote:

Only a small amount of means flows into the Lord’s treasury to be appropriated to the saving of souls, and it is with hard labor that even this is obtained. If the eyes of all could be opened to see how prevailing covetousness has hindered the advancement of the work of God, and how much more might have been done had all acted up to God’s plan in tithes and offerings, there would be a decided reform on the part of many; for they would not dare to hinder the work of advancing the cause of God as they have done. The church is asleep as to the work it might do if it would give up all for Christ. A true spirit of self-sacrifice would be an argument for the reality and power of the gospel which the world could not misunderstand or gainsay, and abundant blessings would be poured upon the church.¹

Food in His House

I would like to conclude by applying to each congregation the desire that God expressed more than two millennia ago through the mouth of Malachi: “That there may be food in My house.” Every congregation today is the place where souls go in search of spiritual nourishment. But “that there may be food in My house” is not limited to spiritual bread. It should include church facilities, printed materials to share the gospel with the community, and quality programming to meet all the needs of those who attend. God wants for there to be food in His house and every church member is responsible for contributing by bringing their tithes and, above all, their offerings. After all, feeding people “on time” is an essential part of the task of every steward of Christ (Matt. 24:45).

1. Ellen G. White, *Testimonies for the Church* (Mountain View, California: Pacific Press, 1881), vol. 4, ch. 42, p. 482.



Mario Niño, now retired, served as associate director for Stewardship Ministries at the General Conference.

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Systematic Benevolence:

A Story of Devotion

MARIO NIÑO

ONE OF THE CHALLENGES that the church often faces with the subject of stewardship and all it entails is the lack of knowledge about its origin, its purpose, and its application. However, the responsibility God assigned to man on the sixth day of creation week was not optional, nor was it intended to provide a means for funding a religious organization, since there were none in existence. Stewardship was the responsibility assigned to Adam, Eve, and their descendants, to protect, care for, preserve, and manage life along with everything it includes.

It follows that the responsibility of stewardship also includes those human beings who don't believe in the existence of God, for they too have received life. Moreover, God will ask us all to account for what we have done with what He gave us, regardless of our political, philosophical, or religious criteria.

Lessons from the Past

After 1844, those who still believed in Jesus's soon return to earth continued to meet with the goal of understanding biblical prophecies. By 1857, the movement had grown, and more and more congregations were requesting pastoral assistance. The few pastors who helped did so voluntarily, but not full-time. That was how the desire arose to know how the emerging church could have full-time pastors. Ellen G. White suggested that a committee be appointed to study the Bible,

for there they would find the answer. The committee was composed of J. N. Andrews, Joseph B. Frisbie, and James White, and they met from January 16 to January 29, 1859.

The committee found valuable principles in the advice Paul gave to the church at Corinth concerning the offering for the saints: "On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come" (1 Cor. 16:2). This Biblical advice highlighted several principles that the church must keep in mind: *consistency, participation, provision, and proportion*.

As a result of this study, the committee recommended that the Battle Creek Church establish "systematic benevolence" as a weekly offering. The church adopted this recommendation, which was published in the *Review and Herald* on February 3, 1859. In this way, the Battle Creek Church took the first step in establishing a financial plan. It should be noted that back then there were only Adventist congregations; there were no other levels or organizations yet. The Church itself would not be organized until 1863 when, with 125 churches and a membership of 3,500, the General Conference of Seventh-day Adventists was formed.

A Formula that Simplified Things

At first, systematic benevolence only included offerings, as was the case in other Evangelical and Protestant churches. It remained this way for seventeen years. In 1876, systematic benevolence began including both tithes and offerings, and that plan is the one that remains current. By following this



plan, the churches receive tithes and offerings, and send the tithes to the conference, which is distributed as follows: eighty percent for the financial operation of the conference, ten percent for the operation of the union, and the remaining ten percent for the operation of the division, to support various programs, and to share the tithe within its territory. This formula allows twenty percent of tithes to be shared with other levels besides the local.

Although faithfulness to God was emphasized in the giving of tithes, the entities that benefited neither promoted nor received tithes independently. There was no rivalry between the union, the General Conference, and the local conferences over collecting tithes from parishioners. This did not happen for one reason: they adopted a distribution formula, in which the treasury of the conference received all of the tithe and then distributed it according to that formula.

The story with the offerings was different. At the beginning, offerings only supported the local church, and later included missions abroad. When and why did this idea come about? In general terms, within Protestant churches it was the result of the “Second Great Awakening,” or Revival, that began in the late eighteenth century (around 1790) and lasted until 1840. This revival resulted in the establishment of missions abroad as a fulfillment of the mandate to preach the gospel throughout the world.

In 1852, eight years after the Great Disappointment, the Sabbath School was organized to promote Bible study among young people as well as adults. Three years later, in 1855, Sabbath School members in Oakland, California, took the initiative to give all of the weekly Sabbath School offerings for one quarter to establish Adventism in Australia. Other congregations joined in on this good idea. Thus, the first offerings for missions arose through the initiative of the members.

Other suggested offerings were then added to this initial purpose. That is how, during the twentieth century, to the weekly Sabbath School offering were added the Thirteenth Sabbath offering, the thanksgiving and birthday offerings, the Investment Fund, the annual sacrificial offering, the special offering for camp meetings, the special offering for disaster relief, and an offering for the Adventist World Radio ministry, to which we have now added the Hope TV channel. Without realizing it, the requests for offerings multiplied and the local church was the entity that received the requests for support and was responsible for promoting them.

Today, foreign missions continue to be important. In cases such as Egypt, which has a predominantly Muslim population, or Thailand, with a largely Buddhist population, as well as in other countries, missions could not be established without global support. When organizing a foreign mission, there is usually no Adventist membership that can provide financial support and that is why outside help is

needed. Thanks to the support of churches around the world, missions have been able to operate; and we give glory to God for the support of each congregation.

However, we must recognize that the General Conference successfully promoted mission offerings, though this was not the case with the promotion of offerings for the local church budget. The same group that was asked for support for the world offering was the same group being asked for support for the local offering. In addition, the local conferences also requested support for the construction of churches, campgrounds, and other development projects that could only be carried out with money from offerings.

The multiple offerings generated unrest and rivalry. Because they lacked a system for offerings that would maintain proportional support, as existed with the tithes, the churches were not giving offerings proportionally. The difference between the functions of the various administrative levels of the church was not clearly understood by both old and new members, and local conferences had no one to promote a plan for education regarding stewardship.

A Simplified Plan

In 1978, American missionary Charles Griffin faced a situation in Indonesia like the one mentioned above. He made a proposal to the board of the local conference for a “simplified plan” regarding systematic benevolence. The idea came to India two years later and the General Conference gave authorization to implement it. This plan became known as the Combined Offering Plan. The Inter-American Division learned of the plan several years later, when Pastor Arístides González put it into practice, obtaining good results.

In 1994, the General Conference, with Pastor Robert S. Folkenberg as president, convened the First Stewardship Summit, in which the state of global giving was discussed. As a result, the church agreed to officially adopt three programs for the local church: (1) the promotion of the existing Offering Calendar, (2) the Personal Giving Plan practiced in the North American Division, and (3) the new Combined Offering Plan (COP). Let us take a look.

1. Under the first plan, which has been practiced since the early stages of the church in the nineteenth century, each offering is promoted individually and sent to its specific destination. This plan requires much instruction for members to understand each offering and its purpose.
2. Under the Personal Giving Plan, offerings are grouped into three categories: local church, General Conference, and world church. The member has the option of deciding which of those categories to support. The offering in its respective category is sent to the designated recipient (the church, the conference/mission, or the General Conference).



3. Under the Combined Offering Plan, the church members set the tithe aside and note it in its appropriate box. Then they set aside their offering and mark it on one box. This sole offering supports all projects at different levels. How? Simple: this plan follows the same principle that the church has practiced with tithes for over a hundred years. The local church treasurer takes the total offering and sends twenty percent in support of the world church (General Conference). This percentage covers all offerings listed under the General Conference and all new offerings that appear in the future.

Just as with the distribution of the tithe, when the treasury of the conference shares twenty percent for the operation of the higher entities represented by the union and the General Conference, in the Combined Offering Plan, the local church shares twenty percent with the world church for the support of missions around the world. Apart from that percentage, an additional twenty percent is sent to the conference/mission to promote development within the regional level (local field, union, and division). The remaining sixty percent, the largest portion, is for the support of local church budgets.

As we can see, the Combined Offering Plan follows the same principles that have been applied to the distribution of tithes. That is why the General Conference agreement established the Combined Offering Plan as the official plan that Stewardship Ministries will promote worldwide, because this plan simplifies, facilitates, and establishes proportional support to the different levels of the church.

Ellen G. White's timely prophetic revelation in 1875 stated that "God's plan in the tithing system is beautiful in its

simplicity and equality. All may take hold of it in faith and courage, for it is divine in its origin. . . . The system enjoined upon the Hebrews has not been repealed or relaxed by the One who originated it. . . . [I]t was to be more fully carried out and more extended."¹

Conclusion

The history of systematic benevolence shows us a Church that is dedicated and eager to do what God commands in His Word. In addition, this story also shows us a Church interested in advancing the preaching of the gospel and in implementing a simple but comprehensive system that facilitates the participation of the entire body.

Finally, the important thing in systematic benevolence is to highlight God's sovereignty, to know that His plans don't fail, and to trust Him fully because He has promised not to forsake His people. The generosity and openhandedness that results from a rich spiritual experience with God translates into unity, understanding, and goodwill. That is why Mrs. White wrote that "those churches who are the most systematic and liberal in sustaining the cause of God are the most prosperous spiritually."² Do you want your church to be among the most spiritually prosperous? If so, it's time to focus on systematic generosity.

1 Ellen G. White, *Testimonies for the Church* (Mountain View, California: Pacific Press, 1875), vol. 3, ch. 33, pp. 388, 391.

2 *Ibid.*, p. 405.

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Diego A. Doria, now retired, served as director of Stewardship Ministries of the North Colombian Union Conference.

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Five Ideas to Increase Offerings in Your Congregation

DIEGO A. DORIA

GENEROSITY IS NOT an inherent characteristic of human beings, at least not since the entrance of sin into the world. Scientific studies have not yet discovered that the propensity to give is part of our DNA. That's why our society prefers to motivate us to "fight for our own" rather than to share. Unfortunately, human selfishness has become increasingly evident. Each day we want to have more and more to the detriment of our neighbor and even our own health. I'm not surprised then that Ellen G. White described our reality in the following words: "There is nothing, save the selfish heart of man, that lives unto itself."¹

Unfortunately, we cannot, by our own strength, change our selfish nature. This is why God, through the gospel of Christ, has provided a way to reform the human heart. In other words: the gospel of Christ seeks to undo in the human heart the harmful effects that sin has produced, and to restore the image of God in us. One of the aspects of the gospel that God has concretely designed to combat and uproot selfishness from the human heart is generosity in our stewardship.

That's why, as church leaders, we have the task of leading the church on the sure path of faithfulness, showing them the way indicated by God. It's not easy to motivate faithfulness and generosity in these times of crisis, which are full of prejudice and misconceptions. That's why I would like to suggest five ways in which you can present and promote generosity in offerings in your congregation.

1. **Present offerings as God's plan.** The system of offerings is not a program created by the church to swell its coffers. Offerings are God's plan to uproot selfishness from the human heart and, in turn, finance the functioning of His church on earth. Unfortunately, the enemy has managed to sell the idea that offerings are optional. This concept is unbiblical, and you and I must show the church the truth. Although it has a voluntary component, generosity should be the attitude that reigns in the heart of the Christian.
2. **Present God as the model for generosity.** God never asks for anything from His children that He has not already done. If He asks for our offerings, it's because He already gave us His offering first. Giving is the essence of God, and He expects that to be the same spirit that reigns in His children. From the beginning we see God



giving. He gave Adam a companion to be His helpmeet. Then He gave them both a garden full of life to enjoy. He gave them a family with precise instructions so that everything would be done well and they could be happy. When man sinned, He gave Jesus to be the perfect substitute for our sins: “For God so loved the world that he gave his only begotten Son . . .” (John 3:16). That day on the cross of Calvary, the Lord gave the greatest offering in the universe. He did it without us asking Him. That is why “looking unto Jesus we see that it is the glory of our God to give.”²

3. Teach that the offering must be brought to the altar.

The idea that God expects everyone to set aside their offerings and use them according to their own judgment is not true. If it's an offering consecrated to Him, then we must present it in the place indicated by His Word. Cain and Abel brought their offerings to the altar; Abraham went up to the place indicated by God to present the unusual offering that He had asked of him. Centuries later, in the Sermon on the Mount, Jesus said, “Therefore if you bring your gift to the altar, and there remember that your brother has something against you, leave your gift there before the altar, and go your way. First be reconciled to your brother, and then come and offer your gift (Matt. 5:23, 24). For Jesus it was important to bring the offering *to the altar* (see also Deut. 12:13, 14). Do the members of our church understand this? Do we?

4. Emphasize the characteristics of the offering that pleases God. The offerings that God accepts should not only be brought to the altar, but should have some characteristics that church members should know:

a) *Offerings must be voluntary and from the heart.* God wants our offerings to be voluntary, like the offering He deposited on the cross. “Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering” (Ex. 25:2).

b) *The offerings must be proportional to the blessings received.*

This is expressed in the Scriptures: “Every man shall give as he is able, according to the blessing of the Lord your God which He has given you” (Deut. 16:17).

c) *Offerings should be given with joy.* Every time we bring our offerings, we will do so with joy and gratitude and not with sadness and doubt about having to give. Our joy is born of the fact that, before bringing our present, He has already provided for our needs: “So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver” (2 Cor. 9:7).

5. Be an example of generosity. “Officers who are faithful themselves, naturally look for faithfulness in others.”³ Leaders must be the first to understand what the Bible teaches about generosity before we can teach it to church members. We must be clear that stewardship is a subject closely related to the salvation of souls and we must therefore be good examples of generosity before being promoters of it. Your example is your best sermon.

The Biblical teaching of giving isn't there because the institution needs money, it's because giving banishes selfishness from the human heart and prepares people for salvation. As shepherds of the flock, our mission is to collaborate with God in the preparation of those who will live for eternity with Christ. Will you try to put these five ideas into practice?

1. Ellen G. White, *The Desire of Ages* (Mountain View, California: Pacific Press, 1898), ch. 1, p. 20.

2. *Ibid.*, p. 13.

3. White, *Counsels on Health* (Mountain View, California: Pacific Press, 1923), sec. 8, p. 410.



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