THEELDERS AND THE USE OF FUNDS

Volume 3
Section D



"No one should appear before the Lord empty-handed: Each of you must bring a gift in proportion to the way the Lord your God has blessed you." Deuteronomy 16:16-17

The elders must be vigilant so that both the offerings and the tithes are given the use established by denominational regulations, which are based on principles inspired by God.



In recent times, the enemy has wanted to introduce the idea that everyone can use the tithe as well as they see fit, as long as they use it in something related to the church. We are not to do what we think is best; we are to do what God asks us to do.

"I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of meeting... I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the Lord..."

Numbers 18:21,24

Sound counsel

- Be faithful in setting aside the Lord's tithe.
- Take them to church to be placed into its treasury.

- Be confident of the use the church will give the tithes.
- Remember that tithes are used for the sustenance of the ministry duly established by God through the church.

- Do not forget that the tithe is not ours; it is the portion that God has reserved for Himself.
- Know that the ordinances of God are not up for discussion; they are to be embraced and obeyed.

Inspired counsel

"The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work."

GW 226

"Let each regularly examine his income, which is all a blessing from God, and set apart the tithe as a separate fund, to be sacredly the Lord's. This fund should not in any case be devoted to any other use; it is to be devoted solely to support the ministry of the gospel." CS 80

II. The improper use of the tithe

We are clear on the fact that the tithes should be used solely for the payment of the ministry duly established by the church. We are not herein speaking about a personal or independent ministry. This is in reference to the ministry established by God through His church on earth.

Sound counsel

- When tithes are set aside, they are not to be held onto with the intent of bringing them to church at some future time.
- Do not use the tithe for a particular use to your liking. Only the church has that prerogative through its different organizations.

- Do not forget that the tithes do not belong to us; therefore, we do not have the privilege to decide what to do with what is not ours.
- Remember that it was God Himself who defined what should be the use of the tithes.
- Do not use the tithes as a means of pressing decisions in the larger organization.

- When someone suggests withholding tithes to press a particular issue, do not accept such a suggestion because it does not come from God.
- Never use tithes for the remodeling of the church.
- Tithing should never be used for the construction of church buildings.

- The tithe should not be used to lend a hand to the needy.
- How to use the tithe is not the prerogative of the person giving it, nor of the local church that receives it.

• The tithe should also never be used to buy literature or any other material, no matter how great it is.

Inspired counsel

"The portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified."

Let none feel at liberty to retain their tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord's work." CS 101

"A very plain, definite message has been given to me for our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves,

are not the object to which the Lord has said that the tithe should be applied. Those who make this use of the tithe are departing from the Lord's arrangement. God will judge for these things." CS 102

"But a great mistake is made when the tithe is drawn from the object for which it is to be used —the support of the ministers... The tithe is the Lord's, and those who meddle with it will be punished with the loss of their heavenly treasure

unless they repent. Let the work no longer be hedged up because the tithe has been diverted into various channels other than the one to which the Lord has said it should go." CS 102

"The portion that God has reserved for Himself is not to be diverted to any other purpose. than that which He has specified. Let none feel at liberty to retain their tithe, to use according to their own judgment." GW 224

"The tithe is set apart for a special use. It is not to be regarded as a poor fund. It is to be especially devoted to the support of those who are bearing God's message to the world; and it should not be diverted from this purpose." CS 103

"I was shown that it is wrong to use the tithe for defraying the incidental expenses of the church... But you are robbing God every time that you put your hands into the treasury for funds to meet the running expenses of the church." CS 103

"His people today are to remember that the house of worship is the Lord's property, and that it is to be scrupulously cared for. But the funds for this work are not to come from the tithe." **GW 226**



The offerings are the resources which the church counts on for its expenses and the programs it develops. Nonetheless, offerings have an established order regarding how the church is to use them.

Offerings are distributed as follows:

a) 60% of all the offerings that come into the church stay in the local church. The church may use that 60% to cover all of its need, to wit:

- Payment of utilities.
- Programs characteristic to each department of the church.
- Development of missionary programs of the church.
- Maintenance of the church building and grounds.
- Assistance for its school (if there is one).
- In whatever the church deems necessary to use this 60%.

- b) 20% is sent to the higher organization (Mission or Conference). It will be used as follows:
- 20% of that amount which they receive, will be sent to the Union, to be used in its missionary programs.
- The remaining amount will be used in its development plan as follows:

- Assistance in the construction of church buildings.
- Missionary programs in their territory.
- Development of their camp/ retreat facility (if there is one).

- Assistance to schools and colleges in their territory.
- Other items that, in its quadrennial meeting, it has determined for its development plan.

c) The remaining 20% is sent to the General Conference.

We should never forget that we are a church with a world mission and that all of us should cooperate for the fulfillment of that mission.

The General Conference will use the money to:

- Open the work in new territories worldwide.
- Support the plan promoted in the quarterly brochure.

- Support the Global Mission with a percentage.
- Support any other expansion project which the General Conferences wishes to endorse.
- Apply another percentage to support the Adventist World Radio ("AWR").

This entire system of how offerings are distributed is referred to as the 60-20-20 Plan. Here's the breakdown in a nutshell:

- 60% stays with the local church.
- 20% is sent to the Mission or Conference. From it, 20% goes to the Union.
- 20% is sent to the General Conference. From it, distributions are made for the worldwide church.



- 1. Mention four sound counsels for the use of the tithes.
- 2. Mention five things for which the tithe should not be used.
- 3. Mention five proper uses for the offerings.

Conclusion

"The one who proclaims the message of mercy to fallen men has another work also,—to set before the people the duty of sustaining the work of God with their means.

He must teach them that a portion of their income belongs to God, and is to be sacredly devoted to His work."

GW 224