My all in response to God’s all!
From all appearances Jesus was a prodigal. He is the Creator of all and the King of the universe. He was adored and worshipped by a multitude of angelic beings. He is not only Life, He is the source of life. He is, after all, God. It is only natural to read the Bible as if it were first about us. Scripture does tell us that, “God so loved the world that he gave His one and only Son” that we might “not perish but have eternal life” (John. 3:16). At center stage, however, is God. We do have a tendency to put ourselves in the center of things. From Genesis 3 to Revelation 22 we read a story of a loving and determined God who has an overwhelming desire to get His exiled family back. The lengths to which Jesus went to reclaim His lost family would certainly appear to make Him a true prodigal. The sacrifices He made on our behalf reveals the depth of His invitation for us to become stewards of His grace (1 Pet. 4:10).

The dictionary meaning of the word “prodigal” is not wayward but rather “spending money or resources freely and recklessly; wastefully extravagant.” It includes the idea of spending until there is nothing left. The word certainly fits the younger son in Luke 15 who foolishly spent his inheritance on that which did not last. The term, I believe, can also apply to the Son of God. Given all that He had provided for us in Eden, followed by our rejection of His gifts while continuing to enjoy all the benefits, it would be logical to conclude that He was reckless with any investment in us. He “made himself nothing” (Phil. 2:7) that we might not only be “something” but that we might be restored to being “children of God” (Rom. 8:16). Such a sacrifice in light of our past history clearly makes Jesus appear as “the prodigal steward.”

When a newspaper posed the question, “What’s Wrong with the World?” G. K. Chesterton reputedly wrote a brief letter in response: ‘Dear Sirs: I am. Sincerely Yours, G. K. Chesterton.’” (Timothy Keller, The Prodigal God, p. 53). Such an insight and attitude recognizes both our fallen state and the ultimate sacrifice of Jesus for us. It is from this perspective that biblical stewardship draws its strength, its motivating power and its ability to tap into ministry opportunities Christ has made available for each of us.

In this special issue of the Dynamic Steward we will take a brief 360 degree look at stewardship. Biblical stewardship addresses the whole person—who God is, who we are and what we have. Left there, however, stewardship would be incomplete. The missing part of that equation is “others”. We have been invited by the sacrifice of Jesus to also be prodigals, so that others might experience His grace in their lives. We, in turn, are blessed as they receive. “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” (Testimonies to the Church, Vol. 3, p. 390). Such is the opportunity set before us by the One who gave all.
What Is in Your Hand?

Last Christmas my family was privileged to visit the Sight and Sound theatres in Pennsylvania, USA, to watch the “epic” Story of Moses. It began with Moses’ mother, Jochebed, weaving a basket for Moses and letting him down into the Nile River. Soon afterwards, Pharoah’s daughter pulls the basket out of the Nile and saves him. Moses grows up in the palace while his people, the children of Israel, are oppressed. He realizes his Hebrew heritage and feels uneasy in the palace. Finally, he chooses to be with the slaves.

For forty years, Moses had lived as a prince of Egypt. Then one day he intervenes on behalf of a Hebrew slave and kills an Egyptian slave master. Now a murderer, Moses flees for his life to the desert. In one day, he transitions from a prince to a wanted fugitive.

As I sat through the presentation, I began to wonder: What would I have done? Would I have renounced the royal throne? Would I have left the walls of the comfortable palace to struggle in the desert feeding sheep?

Then the Lord spoke to Moses from the burning bush (Ex. 3:7-10) telling him that He cares about the suffering of His people and wants him to deliver them but Moses understood his flaws. At least four times, Moses tells God that He must be mistaken. “Who am I for such a task?” “How can I convince them?” “Nobody will believe me! Please, send somebody else.” Moses found good reasons not to go (Ex. 3:11, 13; 4:1, 10).

“What is in your hand?” the omniscient and omnipresent Lord asked. Sarcasm? No. He wanted Moses to acknowledge who the true God is.

“A shepherd’s rod,” Moses replied.

“Throw it down,” said the Lord.

“Throw it down?” (Ex. 4:2, 3).

Once a Prince holding a scepter, now a shepherd tending sheep, the staff was all he possessed. It was his new identity and his sole income. It protected him from danger. It also represented Moses’ potential. Given to God, He would use it to perform miracles.

Moses could not become the man God wanted him to be until he agreed to throw down the staff, his prized possession and trust God. Showing Moses that He was more powerful than any Egyptian god, the Lord told Moses to pick up the snake by the tail. That day in the desert was a decisive moment for Moses. What about us?

If we would like the Lord to change the course of our lives and mold us, we must release what’s in our hands. We may never meet God in a burning bush or free a nation from slavery, but He is calling us to drop what’s in our hands and allow Him to shape us for His service. This call is for all of us.

Unfortunately, some find it hard to let go of all they possess. Returning only a portion of their income to God often seems difficult enough. It is easy to focus on our needs and neglect to trust Him. If only we would believe that our heavenly Father can supply all our needs according to His riches in glory!

Ivan the Great, the 15th century Russian Czar, did not have time to start a family. His comrades encouraged him to get married and found him a wife—the daughter of the king of Greece. To marry her, Ivan had to be baptized as “Greek Orthodox”.

On the day of the ceremony, Ivan and his soldiers stood, in full armor, in the waters of the Mediterranean Sea, ready for baptism. The king of Greece realized that they couldn’t have two identities—being both warriors and Greek Orthodox. So they hastily settled on a solution. As the priests immersed each one, they would keep just their sword arm above the water! The ceremony was nicknamed “the unbaptized arm.”

Jesus made it clear, “No man can serve two masters” (Matt. 6:24). Many Christians today also have an unbaptized arm. Some have not totally surrendered their all to God. What is in your hand?
My experience and journey with the General Conference Stewardship Ministries over the last ten years has been one of spiritual discovery and growth. It has been an amazing journey and an absolute privilege to witness what God has done and continues to do in the life of His global church through this ministry. As I reflect back on these years of partnership with many of our leaders, both within the General Conference headquarters and with those serving in the world fields (13 divisions, MENA and the Israel Field), I’m thankful as well as humbled by the unfathomable grace of God. He has made it possible for us as a team to be His instruments of grace for the world.

Deeper Commitment

As I’ve traveled to support and encourage God’s Church everywhere, I have been impressed with the level of commitment among our leaders and church members who give fully of themselves in service to God. I’m not just thinking of their dedication to worship and personal witness, or their giving with regards to their personal financial resources. I’m thinking of the way they sacrifice to make a difference in their families, the church and the community by pledging themselves to be faithful stewards of the Kingdom all seven days of the week and twenty-four hours of every day. This is whole-life stewardship.

Affirmation of Wholistic Stewardship

While we’ve been mindful of and committed to bringing in God’s financial resources through tithe and offerings, we were determined to focus on teaching and promoting stewardship as a matter of spirituality, which finds its center in Jesus. This wholistic approach with the goal of helping people to experience Christ personally as a transforming power has been well received and appreciated by our members around the world. We praise God for this! As we’ve watched people grow in the grace of Jesus, we have also noted growth in their giving in all things. Stewardship is all of me in response to all of God.

Stewardship as Total Church Ministry

More then ever, I’m convinced that stewardship, as a fundamental belief of the church, is everybody’s business and mission. Stewardship is a multi-disciplinary ministry and a collective calling of the entire Church. I’m impressed with the way we are now seeing individuals and ministries around the world working towards a common goal—to make disciples of all people. As we move into the future, I’m envisioning a church where our older members will come together and team up with young people in teaching Christian stewardship as a spiritual discipline and as a way of life. This is a vision of the present.

Stewardship—It’s About Teamwork

The church is the body of Christ and Stewardship Ministries is a family and a team. I’ve been impressed with the giftedness, and blessed by the dedication and tireless service provided by my team here at the General Conference, both in the office and in the field. I’ve grown through their love and counsel and have become a better person and leader because of them. This special edition of the Dynamic Steward is dedicated to all of them: Mario Niño, Larry Evans, Penelope Brink and Johnetta Flomo. I thank God every day because of you.
Rediscovering Stewardship!

I began my journey in stewardship ministries in 1969, and I have worked full time for thirty-seven years in this ministry. During all these years, I have heard different concepts of stewardship. Ideas developed through the years. In the interest of finding the original meaning of stewardship, I was led to investigate the Scriptures, both in the Old and New Testaments. While the books of the Old Testament (OT) were written in ancient Hebrew, the books of the New Testament (NT), were written in Greek.

Original Languages Shed Light

Bruce Corley in his book, *Intertestamental Perspective of Stewardship* (1971, p.16) states that an adequate concept of stewardship must be based on the semantics of the group of words in the original language. Since the OT was written mostly in ancient Hebrew, and the NT in Greek, it was necessary for me to clarify the concept as it appears in these languages and then compare it with the concept that has been poured into the modern languages. The word *oikonomía* comes from the common Greek and describes the responsibility assigned some to direct, manage or be in charge of the house of his or her master.

Because *oikonomía* (stewardship) did not begin, nor is it defined, in the NT books, I had to search the OT in order to know where and when stewardship began. Finally, I found reference to it in the book of Genesis. Moses records that on the sixth day of creation, God (*Elohim*) said, "Let us make man in our image (selem); let them have dominion (*radah*) over the fish of the sea, over the birds of the air, over the cattle, over all the earth and over every creeping thing that creeps on the earth" (Gen. 1:26).

Responsibility

According to James Strong in *The Dictionary of Hebrew and Aramaic Words* (2002, p.123), the word *radah* (dominion) which appears in the original text, means to "direct, dominate, subdue, rule, govern." A careful reading of chapters 1 and 2 of Genesis finds that Adam and Eve were to direct or manage five things: 1. The world, 2. Life, 3. Family, 4. Resources, and 5. Time appointed by God.

A valuable insight I gained is that stewardship is not an optional responsibility that we can accept or leave at our convenience. Whether or not a human being has a religious affiliation, believes or does not believe in the existence of God, agrees or does not agree with God, stewardship is still his or her assigned responsibility for which God will hold everyone accountable. It was a responsibility assigned before the creation of humans; it was defined by God, before human beings were created, and before the formation of religious organizations.

Accountability

During His earthly ministry, Jesus clarified this duty through the parable of the unjust steward, where He reports that, "There was a rich man who had a steward who was accused of wasting his possessions. And he called him, and said, What is this I hear about you? Give an account of your stewardship, for you can no longer be a steward" (Luke 16: 1, 2). It affirms that God will demand an account of mankind’s responsibility. He will require every human being to give an account of their management of the world, their life, family, resources and time. Failure to take this responsibility seriously has led to a loss of the original biblical concept of stewardship and a loss of the privileges that are included in it.
Towards Wholistic Stewardship

Erika F. Puni (EFP) interviewed by Larry R. Evans (LRE), DS Editor.

Dr. Erika Puni (Ph.D.), is the Director of the GC Stewardship Ministries Department.

LRE: You haven’t always been in stewardship ministries. How did that change come about?

EFP: It came as a surprise. I was teaching applied theology at Avondale College in Australia when I was invited by my division to lead the Stewardship Ministries, Sabbath School and Personal Ministries in 2000. Then I was called to lead the GC Stewardship Ministries Department in 2005.

LRE: You speak about wholistic stewardship. What does wholistic stewardship mean to you?

EFP: My understanding of wholistic stewardship comes first from the Genesis account where God presents the concept of creatorship and invites the first humans to continue His management. From this I understand it to mean that we are stewards of the total life rather than stewards with a limited or conventional understanding of finances. The second idea supporting wholistic stewardship also comes from the Genesis account. If “rule over” (Gen. 1:26, 28) means that Christ rules through me, then I also connect that with the call of Jesus for me to seek the kingdom of God. This means that Christ reigns and has dominion in my personal life. I don’t believe this is limited to only my finances. It’s a call for my total life as Christ’s steward.

LRE: Why do you think whole-life stewardship is so important?

EFP: Traditionally, life is viewed from a compartmentalized perspective dividing the secular from the spiritual. I think God views life as a whole. I hear Jesus talking about this wholistic understanding of stewardship when He responded to the question, “What’s the greatest commandment?” He comes with a relational response by saying, “Love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength” (Mark 12:30). I see that as addressing the total person. When Jesus rules my life, He desires to be in control of my entire life—not just a part of me. Stewardship becomes wholistic when in its broad sense it becomes an imitation of God; when I allow Him to rule and to control my whole life.

LRE: So if stewardship is more than finances, for example tithe and offerings, what else does it include?

EFP: If stewardship is my total response to God, then my total life will include my worship of God. It will include my influence in society at large and in the local community. It would include my relationship with other beings outside of myself. It would include, for me, my attitude toward the things of life called possessions, whether that be the job of creating things or accumulating things. I think even that is included. There’s no question that finances do come under the total picture of stewardship. Then, of course, one can add other subsystems of our human experience. Such things as language, and the arts, would be included. All should come under the rule of Christ.

LRE: Do we have any indication that this wholistic approach is making a difference in the financial giving?

EFP: Yes. There are exciting stories coming from the South American Division and some of the African divisions where this approach is being applied with significant success. There are also places in Asia where this approach is being implemented, and the life of the Church is being enriched beyond tithe and offerings. It is making a real difference.

LRE: With such a broad view of stewardship, how does it relate to other ministry areas of the church?

I often illustrate this point with a colorful pizza. I see pieces of the pizza as categories of our human experience. Stewardship is like a ministry platform of the church where all of us,
irrespective of what ministry, i.e., Personal Ministries, or Sabbath School, or Health Ministries, for that matter—all of us minister to bring men and women, boys and girls, to experience Christ both as Lord and Savior. I don’t think that is the responsibility of any single department. All of us are called to do that.

LRE: You speak about stewardship as if it is impacted by both internal and external forces. Are there two levels of stewardship?

EFP: No, I don’t think so. I do believe that as humans we live our lives on two levels. Sometimes I use the imagery of a tree or a plant where there are roots, and there are the fruits. And while these are two different levels, so to speak, they are part of the one reality. So it is with stewardship—there is the inner or deeper level of our being and there is the outward manifestation of stewardship in terms of actions or behavior. The two are connected, I believe, with one informing the other.

LRE: So stewardship involves my reaction to the world around me, such as the environment?

EFP: Yes, but I probably would prefer the word “response to.” I’m not just reacting to something. It is part of my calling as a Christian steward to take care of all of this on behalf of God. Our God-given values, then, begin to inform who we are and what we are to do? Yes and I believe there’s biblical support for that. When Christ takes His rightful place in our life, when I accept Him as my Savior and Lord, something takes place within, whether we call it transformation or conversion. That something does not stay within myself. It will be expressed outwardly, in terms of what I do—my behavior. Transformation is an initiation of God and He works within me.

LRE: So what we do in the Stewardship Ministries Department is not something we initiate. We work as partners with God to facilitate and explain His initiation. Is that what you are saying?

EFP: Yes, it’s part of the total process and experience.

LRE: Is it possible for a faithful steward to live in this world but not be dictated by the secular values of this world?

EFP: I think of Jesus’ prayer in John 17 where he says in verses 11 and 12 “Holy Father, protect them” from the world. I think that part of our calling as stewards is to be like “yeast” in society, to be “light” in the world. How can I continue to manifest the life of a faithful steward despite the context in which I find myself? This is where our personal choice comes in. We must continually submit to the values of the kingdom of Christ and allow Him to be Lord of our life. Joy enters into life as we remain connected with Him and, of course, worship is an important part of this experience.

LRE: With this view of a wholistic stewardship, how do you see tithe and offerings fitting into this big picture?

EFP: If we accept the wholistic understanding of stewardship, then we would also accept that finances are a part of our human life and Christian experience. If we allow Christ to be the ruler of our lives then we return tithe, not because God needs it but because He is the Creator and Owner of everything. It expresses in financial terms who God is. It is about worship. Offering, on the other hand, is an expression of gratitude for the blessings of God and the gift of life, and especially for Christ, His Son. Our stewardship, then, is God-centered but it is also sensitive to the needs around us. Stewardship is also a call to care for the less fortunate of society, the poor. I think Jesus makes it very clear when He said to the disciples, “The poor will always be with you.” And of course we find God speaking to His people in the Old Testament about it. Financial stewardship includes our support for projects and initiatives for people even outside of the church who, for whatever reason, have special needs. God is calling us to act responsibly towards them.

LRE: In view of what you have shared, what can each administrator and each stewardship director do to encourage faithful stewardship among our members?

EFP: First, I think as church administrators, we have a responsibility to talk about stewardship in our personal conversations and to teach where opportunity is given. We should lead by example by demonstrating our own faithfulness to God both in tithe and offerings. In other words, there is a place for education, but there is also a place for inspiration and encouragement through personal example. Stewardship becomes a way of life and not just a program that is being pushed.
GLOBAL STEWARDSHIP EDUCATION

In this quinquennium (2010-2015) alone, the General Conference Stewardship Ministries in partnership with the 13 divisions, and MENA, was able to provide stewardship education and training in 85 countries, in all administrative levels of the Church and selected educational institutions through advisories, consultations, summits, conventions, congresses, seminars, camp meetings, and evangelistic campaigns.

In 2014, a Stewardship Ministries online conference reached 83 countries with nearly 5000 log-ons. The 24 presentations were interactive and translated, live, into four languages. These video seminars are available online, free, to individuals and groups who wish to continue stewardship education where they are. (See the resource page for details.)

The Stewardship Ministries Directors in the world field are our partners in stewardship education, and the division directors share their perspectives on stewardship on the next page.
the world field

7  East-Central Africa Division
10  Israel Field
13  South Pacific Division
8  Southern Africa-Indian Ocean Division
11  Euro-Asia Division
14  Southern Asia-Pacific Division
9  Middle East-North Africa Union
12  Southern Asia Division
15  North Asia-Pacific Division
Stewardship is God’s invitation to manage our Christian life in a balanced, concrete and comprehensive way. The Lord’s call for us to sanctify the Sabbath, for example, is an invitation to be a steward of our whole life including our financial resources, relationship with others as well as the environment.

Being a faithful steward is living according to the divine purpose that God has set before us. God’s stewards live in a world of chaos and brokenness but live a life of contentment. To do so, they are filled with practical wisdom that is governed by practical sanctification. This is seen in our daily lives as we manage the tangible and intangible possessions entrusted to us for God’s glory. How we apply God’s salvation is on display to the church and community. When successful, those around us see a picture of a loving God that has confidence in His people.

A Christian steward is a person who has developed the habit of seeking God in the first hour of every morning and then remains in communion with Him throughout the day by submitting all of life to the control of the Holy Spirit. It is then that power and wisdom are received for managing and sharing the steward’s resources for God. The steward is faithful to the principles of Christian stewardship as an expression of love to our gracious Savior.

A Christian steward is a believer who acknowledges God as Creator and Owner. The steward, through the Lordship of Jesus Christ, surrenders every area of his life to Him. Being a steward means living a life of total and full commitment to God because of the love He has shown. This includes having a personal relationship with Him based on love and a growing intimacy. It also means being faithful in all that has been entrusted in one’s care.

To be a steward, it is essential to acknowledge and respect the true Owner and one’s property. A Christian steward knows that God owns all things and that it is an honor and privilege to be given the responsibility of working alongside Him to preserve His assets. Secondly, stewards are trusted people and as such, there is generated a deep sense of responsibility and endearing gratitude. This leads to an even greater commitment to the work of stewarding the ‘property’ of God.”

We are each created in the image of God and in Him we find our sense of identity. As God’s special delegates on this earth, we are given the responsibility of ruling (Gen. 1:26) in ways that would please God who is the Owner of all. Satan has sought to destroy what God has made. Nevertheless, as stewards accept their accountability to the Creator and participate in His mission, they are recreated into His image.

Stewardship is God’s invitation to manage our Christian life in a balanced, concrete and comprehensive way. The Lord’s call for us to sanctify the Sabbath, for example, is an invitation to be a steward of our whole life including our financial resources, relationship with others as well as the environment. Being a faithful steward is living according to the divine purpose that God has set before us.
To be a steward is to love the Lord God with all your heart and with all your soul and with all your mind and with all your strength.” (Mark 12:29, 30), and to do everything only for His glory (1Cor. 10:31).

Good stewards acknowledge their status and responsibility as created beings: who they are and what they have are all inherited. They consider seriously their managerial assignment. The finality of their lives is to accomplish God’s designs and purposes for humanity and for them—to act as creatures of God, be dependant upon God, represent God, maintain relationship with God and accept responsibilities from God. This lifestyle can only be achieved in Christ.

We become stewards and are accountable to God almost from the moment we are born. The real question for every steward revolves around being faithful and willing to trust God completely in every area of life. This kind of faithful-trust believes that He knows best, that His instructions can be followed and if we are obedient to His will, He will see to it that our needs are met. Being a steward—trusting God—is a privilege!

A steward is a servant who is humble, kind, generous, diligent and above all is faithful. (I Cor 4:2).

It is common today for businessmen to ask someone to oversee their investments. That person is called a “steward.” God is in the business of saving souls. No matter what our gifts are, no matter where we come from, no matter how important we may feel, it is expected that God find us faithful.

To be a steward means to accept Christ as my Lord and wend my way through life with God, managing resources entrusted to me on the Earth with responsibility as God’s authorized representative. It means contributing to the implementation of the Christian principles into all spheres of life of each individual and the society in general while contributing to the mission of God.


Being a steward means to measure all my decisions and deeds by how God would see them. Everything I do or say reflects who I am in Jesus. How I dispose of my rubbish, what I buy, how I sell or give, how I take care of my body, how I use time, what I say to others and myself. To be a steward is to be a responsible human being, taking care of the well-being of all—one self, other human beings and the environment.

To be a steward is to be like Jesus Christ. It is all about “being.” Being a person that reflects a Christ-like lifestyle. A lifestyle of a person of being faithful, fruitful, caring, unselfish, generous, loving, and accountable to the Lord. It includes caring for the salvation of human beings as a response to the life of Jesus Christ who is a model of being a steward.

It seems like a miracle to be able to survive amid all kinds of natural disasters and man-made catastrophes. In addition, God assures us of an eternal life while providing all kinds of blessings abundantly for us to manage in our daily lives. With the psalmist we confess, “what shall I render unto Jehovah for all his benefits toward me?” (Ps. 116:12). Being a steward means having assurance, happiness, joy and a worthy response to the Lord.
Stewardship and Relationship

R
elationship is undeniably part of the image of our triune God. We are made in His image, and relationship is a gift to humanity in which, and by which, we may perpetuate that image of God in us, to His glory.

God created the perfect natural environment for humankind, which he proclaimed after every day to be “good” (Gen. 1:3, 10, 12, 18, 21, 25, 31). It is quite unexpected, therefore, that we find a moment—the only one in the entire Genesis account of Creation, where God proclaims something “not good.” Why would anything in an otherwise perfect world be found “not good”?

We must rewind and remember what had just happened in the universe: There had been war in heaven (Rev. 12:7). In a perfect and holy environment, Lucifer had taken to focusing on self, and felt the need to exalt himself over God (Isa. 14:12-15). In this precarious context, God created human beings on planet earth. He sought to give us every advantage. His immediate concern: “It is not good for man to be alone. I will make a helper suitable for him” (Gen. 2:18).

In the original Hebrew, the verb הָיָה (hĕ-yō-wṯ) appears in a form* which might be best translated as “to be” or “to exist”—with “the man” as the object in this verse. A more direct translation of Genesis 2:18 might therefore be: “It is not good, this existence of man alone/to himself…” (Learn Biblical Hebrew, p. 145).

Could it be that God gave Adam the best spiritual aid and defense against exalting self, by giving him “another” to focus on? By creating Eve, and the human family, God gave us a way to put self aside. He gave us the opportunity to “submit self” and demonstrate the very image of God in us by developing godly selflessness through unselfishness. That’s what Jesus came to do: “Who, although He existed in the form of God, did not regard equality with God a thing to be grasped, but emptied Himself, taking the form of a bond-servant, and being made in the likeness of men. Being found in appearance as a man, He humbled Himself by becoming obedient to the point of death, even death on a cross” (Phil. 2:6-8).

We are all exhorted to do the same. We are to be good stewards of God’s image and character, for the sake of our witness and mission: “Therefore if you have any encouragement from being united with Christ, if any comfort from his love, if any common sharing in the Spirit, if any tenderness and compassion, then make my joy complete....Do nothing out of selfish ambition or vain conceit. Rather, in humility value others above yourselves, not looking to your own interests but each of you to the interests of the others. In your relationships with one another, have the same mindset as Christ Jesus:” (Phil. 2:1-5).

An attitude like this will surely change everything. If the characteristic of submission—of self for the sake of God and others—is an important way to demonstrate God’s image in me, then imagine how it will affect my marriage, my understanding of leadership, my idea of ‘my rights’, our organizational structures and ultimately, our worship and our witness! Sadly, we often fail—individually, corporately—and we live as if God never created Eve for Adam nor Adam for Eve.

Ellen White says: “Peace and joy, in perfect submission to the will of Heaven, existed throughout the angelic host. Love to God was supreme, love for one another impartial. Such was the condition that existed for ceaseless ages before the entrance of sin” (Spirit of Prophecy, Vol. 4, pp. 316, 317).

If perfect submission to the “will of Heaven” was the way in which peace and joy existed in the sinless universe for eternity past, will the same not be required for a sinless eternity to come?

Good stewards of God’s image who await Jesus’ return will submit self—to God and in favour of one another—in good practice for an eternity that begins in us as soon as we accept Jesus Christ as Saviour and Lord, but not only that. When we learn the art of the submission of self, and represent God’s image clearly to the world, we take stewardship from the realm of mere responsibility into the realm of bringing glory to God!

* הָיָה (hĕ-yō-wṯ)
Morphological: Qal infinitive Construct, Can be used as a verbal noun.
Syntactical: Construct. Internal-Accusative, noun of action.
Translation: “to be”; “the existence of.”

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Morphological: Qal infinitive Construct, Can be used as a verbal noun.
Syntactical: Construct. Internal-Accusative, noun of action.
Translation: "to be:; "the existence of."
When one thinks of spiritual revival, it is necessary to understand what revival means. Revival is an experience that produces adjustments and changes in people's lives and in the life of the church. E. G. White defined it in a simple manner: “Revival and reformation are two different things. Revival signifies a renewal of spiritual life, a quickening of the powers of mind and heart, a resurrection from spiritual death. Reformation signifies a re-organization, a change in ideas and theories, habits and practices” (Selected Messages, Vol. 1, p. 128).

If revival generates re-organization of ideas, habits and practices, leaders of the local church need to know how to promote this revival experience. Here are some issues to consider:

1. Secularism has never been the answer. There are many who have achieved an academic title, a good professional job and an elevated social position, who nevertheless feel a sense of emptiness in their lives. Material possessions also do not satisfy all the needs of the human being.

2. People are spiritually thirsty and wish to have answers to all their questions on spiritual matters. This is not the time for entertaining programs on spiritual and religious issues. It is a time for ‘solid food,’ the Word of God (Heb. 5:14). People are looking for a church where they can find God.

3. The spiritual interest of people is not in Christianity as a religion, nor in any particular church and its mission. Their spiritual interest lies in their desire to know God: Who is God? Who am I? Why am I here?

The local church is the right place to promote and motivate spiritual revival. This process should include these five steps:

1. Identify the local church officers, and their roles.
2. Identify the priorities of the church to detect the needs of the different groups in the church.
3. Develop strategies to fill these needs. The term strategy is derived from the Greek word strategos, which literally means “the general of the army”. Strategy then becomes a different way of doing things in order to manage things more effectively, achieve more and get better results.
4. Define action plans for your annual church program, including the annual budget.
5. Steer implementation and evaluation programs during every quarter of the year.

This process would be well served by including a Week of Spiritual Revival that explores questions such as who God is, the problem that arose in the Kingdom of God, the solution to the sin problem, and what is required to be accepted into the Kingdom of God. This will help participants to recognize God's principles, values, instructions, plans, and methods.

It is possible that as we walk the road of life that we use our own criteria, mistaking them for God’s, or our own values and methods, thinking that they are His, whilst they are actually leading us down the wrong path. It is far better to rather explore the Word of God and hear His voice say: "This is the way, walk in it" as He has promised in Isaiah 30:21.

If we allow God to be our Guide, this will generate a greater interest in the knowledge of God, develop renewed interest in the study of His Word, prompt a better prayer life, and our participation in evangelism will be a reflection and an outflow of our personal relationship with God.
The Day the Stars Sang

Perhaps you’ve heard the story told by Chuck Swindoll about Chippie, the singing parakeet. He said the bird’s problems began when the woman who owned him decided to clean up the seeds and loose feathers from the bottom of his cage using a vacuum. When the phone rang, the owner turned to pick it up, and—you guessed it—with a thud and whoosh, Chippie was gone.

The owner quickly turned off the vacuum and unzipped the bag. There was Chippie. He was stunned but breathing. Seeing that he was covered with black dust, his owner rushed Chippie to the bathtub, where she turned on the faucet full blast and held the bird under the icy water.

At that point she realized that she’d done even more damage, and she quickly cranked up her blow dryer and gave the wet, shivering little parakeet a blast. Swindoll finished the story by saying, “Chippie doesn’t sing much any more.”

I’ve thought a lot about Chippie and us as Christians. Why is it that some of us seem to lose our spiritual fervor? I’ve wondered whether our understanding of God has become so distorted and cynical that we end up seeing life through a prism filled with trials and troubles. Does it really matter if we pray or don’t pray? Is God still in charge and if He is, can He hear us? Our understanding of God is critical. It is at the heart of stewardship. To become a good steward or effective manager we must understand the Source of the resources we’ve been asked to manage. Troubles no doubt will still come but knowing the Who of stewardship is the first step in learning “to sing again.”

Jesus spoke about spiritual dangers and He often did so by clarifying who God is and how we should relate to Him. In Matthew 6: 5-15, we see that He was concerned with the abuse of prayer. In contrast to the public hypocritical prayers offered on the street corners, Jesus taught how to pray differently. Prayer had a different meaning for Jesus. We get a hint of this early in the “The Lord’s Prayer.” After addressing God as “Father,” the very next words were “Hallowed be your name.” The word “hallowed” means to treat something reverently or as the ultimate or most important thing. Jesus says that before we ever get to petitions (“give us this day our daily bread”) and confessions (“forgive us our debts”) we need to acknowledge God as the most important part of our life. It’s a radical perspective. Everything that follows in the prayer is seen from the perspective of the hallowed name of God. It puts questions like “Who am I?” and “What shall I do?” in a very different light. Our petitions and confessions are seen in the context of who God is and in whom we can place our ultimate trust. “Know thy self,” in other words, can only be truly answered after we’ve first grasped the meaning of “Know thy God.”

The Bible itself begins with this same perspective—“In the beginning God . . .” (Gen. 1:1).

The Magnificent God of Genesis 1

The book of Genesis is about God telling us His story and He does so by first telling who He is. It is only then that we are told who we are and in whose image we have been made. Genesis 1 is like a call to worship. It is a review of what God has done in the preparation of a home and a mission for those created in His image. The sequence of days in the Creation week reveals how He anticipates needs before they arise and makes provision to meet them. He fills empty forms, for example, with new creations—water and the sky are created in anticipation of the needs of fish and birds; land and vegetation for animals and man. This foundational principle is repeated throughout Scripture. He transforms the unpromising into order by turning nothing into something. He does the same thing with our own lives. It becomes obvious as the Creation week unfolds, that this all-powerful God is moving toward a special objective. Genesis 1 is not simply a showcase of what He can do. Rather, with this recognition, Scripture invites us to trust and to have confidence in the Creator-God. The name used for God in the first chapter is Elohim which gives emphasis to the majesty and power of the Creator-God. It becomes very clear that God is not only the Creator but He is also the intended Presider or Owner over all that has been made.

The Benevolent God of Genesis 2

The caring and relational characteristics of God are accentuated in Genesis 2. To give emphasis to this characteristic, another name for God is introduced, and that name is Yahweh. Throughout Genesis and all of Scripture, this name is associated with God as the “Promise-Keeper”, the Covenant-God and the One who intervenes and saves. In chapter one, God is the “All-Powerful-One” but in Genesis 2 greater emphasis is given to Him being the “Relational-God” who uses His power.
to sustain and fulfill with meaning and purpose. God invited Adam to join Him in caring for His creation. This is seen, in part, by the two responsibilities given to Adam in Genesis 2:15: “to keep” and “to guard” the garden, which suggests that there were dangers that could threaten God’s ultimate purpose for the newly created earth and its inhabitants.

**Freedom Threatened**

When God put Adam and Eve in the garden, He did so with one stipulation: You can have everything except what is produced by that one tree. No reason was given except that He told them they would die if they ate of it. God was essentially saying, “Trust Me.” The serpent then appears and says, “You know why God won’t let you eat of the tree? It’s because it is the best one.” Implied in his cunning tale was a principle that has undermined God and stewardship throughout the history of the world: “If God won’t let you have everything, it means He doesn’t want you to have anything. That just proves you can’t trust Him!” Generations later, when Jesus presented instructions about prayer, He conceptually and indirectly referenced the objectives of the first two chapters of Genesis and the very essence of true and lasting stewardship. The hallowed names of God elicit our praise and with it comes freedom, purpose and a fulfilled life. The praise of God is the root of faithful stewardship. With Genesis 1 and 2 providing the assurance that our God is all-powerful while at the same time being all-caring, it is only natural to conclude that He can still be trusted. The remaining unspoken question begs an answer: “Can He trust us?”

**God’s Questions for Us**

Genesis 3 introduces us to the early signs of a broken trust-relationship between God and man. Ironically, the “fall” takes place in the context of a garden filled to overflowing with the provisions made for Adam and Eve by their Creator. Greed—not need—broke the developing relationship. Sin fragmented the relationship by moving God from the center to the sideline and then filling the vacuum with self. Without seeing God as their “ultimate” source of fulfillment, without God being “hallowed,” caused them to see their petitions as a means of serving self first. Soon Adam and Eve distrusted and blamed one another. When God came to the garden to be with Adam and Eve, it wasn’t He who had changed. Adam and Eve had. His penetrating question, “Where are you?” (Gen. 3:9), was not one about location but one of relationship. It gave them an opportunity to reflect and repent as they considered the implications of their actions. “Are you for me or against me?” “Do you trust me?” Later in Genesis 4 we are introduced to the outgrowth of a me-centered life. How ironic, in the midst of worship, self flourished—a brother kills a brother—and God asks another incriminating question that reveals the progression of selfishness. “Where is your brother?” (Gen. 4:9). When the relationship with God is broken, it is only a matter of time before relationships with others will also become strained and broken. Things, power and recognition become more important than people. The more self becomes the center, the more we become like the things we crave. If one’s identity and meaning comes first from human relationships, then it is natural to become driven by what people think. We live in fear of losing the affirmation of men rather than of God. Then the image of God shrinks to the image we can comprehend at the moment. The Creation story then becomes the foundation for a refocusing of our lives and that is precisely what the ultimate goal of stewardship is.

**“Hallowed Be Thy Name”**

When God’s character and the plans He had for us became obscured as they were in the story of Job (Job 38:1-6), God directed Job’s attention to the Creation account. Of that time it was reported that “the morning stars sang together and the angels shouted for joy” (v. 7). Yes, we can learn to sing again when we “stop and consider God’s wonders” (Job 37:14). Seeing the wonder of who God is and what He had and still has in store for us, leads us to the personal conviction: “Hallowed” be His name.
Tithe & Offerings—It's About Worship

Erika F. Puni
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Biblical stewardship is the total commitment of the heart to God. This includes the returning of the Lord’s tithe and the giving of freewill offerings as an expression of our spiritual worship. In the bigger picture of Christian stewardship, this part of our response is very often referred to as “financial stewardship.” Financial stewardship, however, would also include the responsible use of the rest of our earned income and blessings after we’ve returned tithe and given our offerings. For the purpose of this article, I will limit this discussion to the study of tithe and offerings and how financial giving is practiced globally within the Seventh-day Adventist Church.

There are seven theological realities that help establish a biblical framework for understanding the returning of tithe and the giving of offerings by God’s people as they worship Him, in Scripture. They are:

1. An acknowledgement of God’s creatorship of the universe and the world that we live in. Genesis 1:1, for example, starts with the assertion: “In the beginning, God.”
2. An expression of partnership with the Divine. As God’s stewards, we live and exist for His purpose. We are entrusted with the responsibility of taking care of all of His resources in the world (Genesis 1:26,28).
3. Making a statement of commitment to the rule of Jesus in the world and in their personal lives (Matt. 6:33).
4. A recognition of the blessings of God that come to us because of His goodness and abundant grace in Christ Jesus (John 1:14,16-17).
5. A response of love and gratitude that is generated from the heart (I John 4:19). “We love Him because He first loved us.”
6. A demonstration, in thanksgiving, of their faith and trust in God, the Provider and Sustainer of life (Phil. 4:19).
7. The living of a covenant relationship with God where He is both Savior and Lord (Jer. 29:12,13).

The Lord’s Tithe—An Expression of Our Faithfulness

Leviticus 27:32 provides the primary principle for tithe and tithing in the Bible. Tithe is a fixed portion, a “tenth,” or ten percent of our total income and increase from “everything.” While it is true that God owns everything in the world, He, as the Owner, has made a special claim on this percentage of our income. It is His portion and property. We are able to return it because of the blessings He has already bestowed upon us. From a theological perspective, we don’t "pay" tithe, because this would assume that the money is ours. Tithe is “returned” to the rightful Owner, and that Owner is God.

Other important biblical principles of tithe include the following: It is holy to God; it is a spiritual response even though we may return it in monetary form; it is an act of worship whereby we acknowledge His sovereignty and it is an expression of our faithfulness to Him. It is a matter of a “right” relationship with God (Mal. 3:7).

Expressions of Financial Stewardship

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<thead>
<tr>
<th>TITHE</th>
<th>OFFERINGS</th>
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<tr>
<td>Belongs to God</td>
<td>Belongs to God</td>
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<tr>
<td>It is holy</td>
<td>It is holy</td>
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<tr>
<td>God specifies it</td>
<td>Steward sets it</td>
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<tr>
<td>Act of worship</td>
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<td>Spiritual response</td>
<td>Spiritual response</td>
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<tr>
<td>Express loyalty</td>
<td>Express gratitude</td>
</tr>
<tr>
<td>People In Ministry</td>
<td>Other Ministry Expenses</td>
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One other critical aspect of tithe that needs to be stated here is the fact that if God specifies the place (storehouse) to which tithe must be returned, and who
(Levites and priests) is to be supported with His property. In this sense, God was very particular with tithe and it was to be used for a special purpose.

**Freewill Offerings – Our Best for God**

Tithe and offerings, in many ways are similar but they are also very different. For example, whereas tithe is about a specific quantity of the whole (our increase), offerings are about the quality of the gift. Notice this instruction from God to His people, Israel, “If any of you—either an Israelite or an alien living in Israel—presents a gift for a burnt offering to the Lord, either to fulfill a vow or as a freewill offering, you must present a male without defect…” (Lev. 22:18,19). The primary principle of offerings is that we give God our best in recognition of who He is—the Giver of all good gifts (Jas. 1:17).

Now the question in regard to this expectation of God of us—to give Him our best—is this: “How do I determine my best?” The Bible provides two elements that can assist us with this matter. The first is that we must give God an offering in proportion to the reception of His many blessings (Deut. 16:17). The second is that we give from a joyful heart (2 Cor. 8:12; 9:6,7). It is a personal choice in response to God’s greatest and best gift ever given to humanity and that is Jesus Christ His Son (John 3:16). In practice, our best in offerings could be a percentage higher than ten percent (more than tithe); it could be another ten percent (equal to tithe); or it may mean a percentage lower or less than ten percent of our earnings. For offerings, the amount is immaterial because there is no limit to our giving. It’s about the quality—our best—that we give to God. In the case of the widow who gave her two mites at the temple, she gave all (Luke 21:4). The real measure of our giving is not about what is given, but on what is left after we give. Stewardship is “All of me in response to all of God.”

**Systematic Giving**

Seventh-day Adventists practice “systematic giving.” Here is how this works in real life.

**Seventh-day Adventist Practice**

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<thead>
<tr>
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<tbody>
<tr>
<td><strong>Tithe</strong></td>
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<tr>
<td><strong>Freewill Offerings</strong></td>
<td>+ More than Tithe = Equal to Tithe - Less than Tithe</td>
</tr>
<tr>
<td><strong>Project Giving</strong></td>
<td>+ More than Tithe = Equal to Tithe - Less than Tithe</td>
</tr>
</tbody>
</table>

1. By systematic giving, we are saying that we must give prior thought and prayerful consideration to the process and to the amount we give in offerings. The process, for example, may include consultation with other members of your family well before the Sabbath to ensure that we are giving God our best and that we are giving from a heart of gratitude. It is planned giving.

2. Systematic giving means that the Lord’s tithe is put aside first when we receive our income. By following this principle, we can save ourselves from using God’s money for other things.

3. With the Lord’s money or tithe, being put away first, we can now set aside our regular offerings as part of our corporate worship.

4. The Bible encourages Christians to give financial support to the needs of the poor and other worthy causes. This ought to be part of our financial stewardship.

5. Systematic giving considers the ministry needs of God’s Church both locally and globally. This is one of the strengths of the Adventist offering system.

6. Systematic giving is about “regular” giving. The amount does not matter. It is the heart and the motive of giving that is important.

7. Systematic giving always focuses on Jesus and His sacrifice for us. He gave His all.

**God Expects Both in Tithe and Offerings**

While God expects us, His people, to return to Him His tithe and our offerings of thanksgiving as expression of our worship, it would seem to me that from His perspective, offerings are more important. When we are faithfully returning tithe to God, we are simply giving Him what belongs to Him. In this way, we have not really given God anything. Christian generosity and giving comes as a response to God’s grace. It is shown by what we do and give beyond returning tithe. It’s the real measure of our love for God. More importantly, our giving must also show our care and concern for those persons who are less fortunate than us—the poor and the marginalized of society.

In Christian stewardship, God invites us to a life that we share together with Him. Yes, we may give Him our treasures, but He is more interested in our heart, our total being. This is the best we can offer Him. “Therefore, I urge you, brothers, in view of God’s mercy, to offer your bodies as living sacrifices, holy and pleasing to God—this is your spiritual act of worship” (Rom. 12:1).
Ángel Rodríguez

Dr. Ángel Manuel Rodríguez (TH.D.), is the recently retired Director of the Biblical Research Institute. He was elected as Director of the Institute beginning January 1, 2002 until his retirement in June 2011. He also served as an associate director beginning in 1992. Born in Puerto Rico, he has served as president of Antillian College and academic vice president of Southwestern Adventist University. He is a member of the American Society of Biblical Literature and the American Academy of Religion. He is the author of several books and has a monthly column in Adventist World.

Tithe and the Storehouse in the Bible

The Israelites showed little interest in the question of the storehouse for the tithe. For them, tithe belonged to the Lord, He had decided how it was to be used, who should receive it, and where it was to be stored. They simply followed the divine instruction. The place where tithe was kept did not determine how tithe was to be used and who could benefit from it. Since tithe belonged to the Lord, He had already decided these matters for the people. It was housed in a particular place in order to facilitate its collection and distribution. That place was the temple.

The Treasure Rooms in the Temple

The temple was the safest place to keep the tithe because the Levites and priests who officiated in the temple, would benefit from it. Besides, temples in the ancient Near East were well protected in case of war. Tithe is associated with the temple in a number of passages (Num. 18:21, 24; Deut. 12:5, 6). Perhaps the classical identification of the temple as the place where tithe was stored is Malachi 3:10 (NASB): “Bring the whole tithe into the storehouse [bet ha’otsar, “treasure house”], so that there may be food in My house [bayit, “temple, house, palace”] . . . ” This text clearly establishes that the storehouse for tithe was in the “house” of the Lord, that is to say His temple. The implication is that the collection and distribution of tithe were centralized.

Collection and Distribution

There is not much information in the Old Testament as to how tithe was collected. The law simply required the Israelites to bring it to the Lord. The Levites were responsible to collect (e.g. 2 Chron. 31:12-13) and distribute it (v. 15). In the time of Nehemiah, those who lived near Jerusalem brought the tithe to the temple while the others took it to the towns of the Levites (Neh. 10:37). The Levites then sent the tithe and the tithe of their tithe to the storehouse in Jerusalem (v. 39). The system was very similar to what we find in the church today.

The Storehouse Today

In the Old Testament the Lord identified the temple as the storehouse for the tithe. Today, the Lord guided us through the study of the Bible and the guidance of His Spirit to identify the treasury in the local Conference as the place where tithe is to be placed. When referring to the treasury in the office of the Conference, Ellen G. White states: “Faithful stewards are to place the Lord’s money in His treasury” (Review & Herald, February 4, 1902, par. 7). She unambiguously states that God “requires this portion to be placed in His treasury” (Testimonies for the Church, Vol. 6, p. 386). In order to facilitate the collection of God’s tithe, church members bring it to the local church. Tithe belongs to the world church, not to the local congregation, and its distribution has a positive impact on the global church. Its centralization contributes to the unity of the church.
Ellen White viewed tithe as holy and belonging to God. “‘Bring ye all the tithes into the storehouse’ (Mal. 3:10, NKJV), is God’s command. No appeal is made to gratitude or to generosity. This is a matter of simple honesty. The tithe is the Lord’s; and He bids us return to Him that which is His own” (Education, p. 139).

In complete harmony with the biblical mandate to support the church workers with the tithe (see Num. 18:21, 24) from a central storehouse (see Deut. 12:5-14), Ellen White counseled, “The time has come when the tithes and offerings belonging to the Lord are to be used in accomplishing a decided work. They are to be brought into the treasury to be used in an orderly way to sustain the gospel laborers in their work…” (Mal. 3: 10 quoted) (Manuscript Release, Vol. 19, p. 376).

Central Storehouse Principle

“Three times in the year all thy males shall appear before the Lord God….The first of the firstfruits of your land you shall bring into the house of the Lord your God” (Ex 23:17,19, NKJV). The three times God’s people were to appear in person at the Lord’s house were at the Passover, Pentecost, and the Feast of Tabernacles. In commenting on this Ellen White stated: “Anciently the Lord instructed His people to assemble three times a year for His worship. To these holy convocations the children of Israel came, bringing to the house of God their tithes, their sin offerings, and their offerings of gratitude” (Testimonies for the Church, Vol. 6, p. 39). “By thus assembling and bringing their tithes into the treasury, they ever acknowledged the Lord to be the giver of all their blessings. The children of Israel are our ensamples, that while we should imitate their faithfulness and virtues, we should shun those sins which brought the displeasure of God upon them” (Review and Herald, July 10, 1879).

One of the most comprehensive storehouse references from Ellen White’s writings contains four names for the storehouse in one paragraph thus helping to focus on the place to which God wants the tithe to be returned.

“In the last days of the old year shall we not make our account right with God by bringing all the tithes into His storehouse? Will any venture longer to rob God in tithes and offerings? In the coming holidays, let our gifts be not to one another, but to the house of God, ‘that there may,’ He says, ‘be meat in mine house.’ In place of spending our time and means in getting up something to surprise and gratify our friends, shall we not turn all our offerings into God’s treasury?” (Review and Herald, December 8, 1896. Emphasis supplied).

What a unique paragraph. “His storehouse,” “the house of God,” “mine house,” and “God’s treasury,” are used interchangeably. Apparently, they are one and the same. The storehouse is the place from which the pastors are paid.

Blessings Will Follow Faithful Tithing

“If all the tithes of our people flowed into the treasury of the Lord as they should, such blessings would be received that gifts and offerings for sacred purposes would be multiplied tenfold [1000%], and thus the channel between God and man would be kept open.” (Testimonies for the Church, Vol. 4, p. 474).

From Ellen White’s perspective, one of the major reasons for church organization was so that there could be a qualified and paid ministerial force to carry on the work of church leadership. Tithe was to be returned to God’s treasury so that the ministry could be supported and also to provide for a reserve fund to add additional workers when the providence of God opened new fields (Testimonies to Ministers, p. 26 and Testimonies for the Church, Vol. 9, pp. 249, 250).
The concept of stewardship began at Eden where God defined the responsibility for human beings by using the Hebrew word radah (Gen. 1:26-30). This Word, translated as dominion, means to take care of, to direct, to manage. In the New Testament, the Greek word that describes similar responsibility for some to direct, manage or be in charge of the house of his master is oikonomía.

Israel’s system of tithes and offerings designed by God included three components: the first and second tithe and the offerings. The first tithe was to be used for the maintenance of the Levites and was administered by the Levites. The second tithe was intended to support the annual feasts and personal charity and was administered by the Hebrew family. Third, the offerings were part of the worship and support of the operation of the sanctuary. When the people of Israel gathered at Mount Sinai to receive instructions regarding civil, social, economic and religious issues, unlike today, there was no social security system.

The destruction of the temple in Jerusalem by the Roman imperial army during the Christian era, affected the religious practices of Judaism. Prior to the destruction of the temple, the Jewish people dedicated a first tithe for the support of the Levites (Lev. 27:30-34; Num. 18:19-28). They also dedicated a second tithe for charity and the annual feasts in Jerusalem (Deut. 14:22-29). “Such laws applied to the first six years of the seven-year cycle during which crops were grown…” (Geoffrey Wigoder, editor, The Encyclopedia of Judaism, p.707). Due to the Roman influence, various laws were no longer observed by Jews after the destruction of the second temple. The second tithe showed that generous consideration had to be given to the less fortunate.

The purpose of the second tithe as practiced in Old Testament times is explained by E.G. White in a discussion of “God’s Care for the Poor.” She draws attention to our responsibility to take care of the poor, the fatherless, the widow and the stranger just as Moses had instructed the Hebrew people.

“To promote the assembling of the people for religious service, as well as to provide for the poor, a second tithe of all the increase was required. Concerning the first tithe, the Lord had declared, ‘I have given the children of Levi all the tenth in Israel.’ Numbers 18:21. But in regard to the second He commanded, ‘Thou shalt eat before the Lord thy God, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always.’ Deuteronomy 14:23, 29; 16:11-14. This tithe, or its equivalent in money, they were for two years to bring to the place where the sanctuary was established.” (Patriarchs and Prophets, p. 530).

The second tithe was a blessing because it cultivated a noble spirit of benevolence. This is the very principle on which the offering system was founded. While there is no biblical support requiring a second tithe in the New Testament, the principle of benevolence can and should be adopted and adapted to our time.
Stewardship and the Church's Mission

Stewardship and mission, I would suggest, converge in a life of discipleship.

The mission of the church is often explained by using the text found in Matthew 28:18-20. However, we sometimes read it with the wrong emphasis. We speak of evangelism and baptisms as the primary objective. A closer analysis of these verses in the original language indicates that the primary imperative verb is “to disciple,” or “to make disciples” of people throughout the world. This is a broader perspective of the mission. Evangelising, baptizing and teaching are ongoing parts of the disciple-making process as are nurturing, personal spirituality, and godly living. So discipling is the essence of the mission of the church. Jesus can give us this command because verse 18 tells us that “All authority in heaven and on earth” has been given to Him.

A disciple is one who follows a teacher and seeks to be like him. For Christians the teacher is Jesus. Easton's Bible Dictionary puts it this way: “A disciple of Christ is one who (1) believes his doctrine, (2) rests on his sacrifice, (3) imbibes his spirit, and (4) imitates his example.” By extension this means that the disciple of Jesus will live a lifestyle that incorporates Jesus’ ideals and example, continuing the ministry of Jesus on the earth. Jesus is his or her Lord and Master. This is true discipleship.

A steward is also one who serves his or her master. The parable of the talents in Matthew 25:14-30, although it does not use the word steward or stewardship, conveys in simple language what stewardship is all about. A property owner is going on a journey and he leaves his property to his trusted servants. The steward recognizes that he is given a trust of something that he does not own. With that trust from the Master who has all authority comes a responsibility to take care of and improve the property because a time of accountability will come. If the steward has been faithful there will be a reward. Not only does the owner trust the steward, but the steward trusts and respects the owner.

Ellen White writes about the principle of stewardship: “A steward identifies himself with his master. He accepts the responsibilities of a steward, and he must act in his master’s stead, doing as his master would do were he presiding. His master’s interests become his. The position of a steward is one of dignity, because his master trusts him.”

If the overall mission of the church is to make disciples, stewardship is another way of describing the practical life of a disciple. Both the disciple and the steward have a Master who has all authority and ownership. The steward describes the disciple who is following the will of the Master. So the mission of the church includes stewardship because they both are the result of dedicated discipleship. We cannot separate them.

All that we have been given: our lives, our skills, our resources (including time and money)—even our health—has been entrusted to us to “disciple” people who do not know Christ. How can world mission take place without the stewardship of returning to God what He owns and the faithful and sacrificial giving of what He has entrusted to us? Mission is always linked to our stewardship. Mission without stewardship—can it really happen?!

In response to a legal question about the greatest commandment, Jesus replied with a relational answer. “Love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength” (Mark 12:29, 30). For Jesus, worship and living religiously was not a matter of law or fulfilling a legal demand, but an invitation to be in relationship with God. This call to “love God” fully requires total commitment and is consistent with the repetition of the word “all” which is used four times in verse 30. In fact, Jesus was quoting from the same command given to the Israelites as they were preparing to enter into Canaan, the Promised Land. They were to love God supremely with all their “heart,” “soul,” “mind” and “strength” (Deut. 6:4,5). Jesus’ emphasis on the whole person was intentional and fundamental to His teachings as noted in the Mark 12 passage. At all times, as followers of Christ, we are to respond to Him with our entire life. This is what God requires of His stewards. Stewardship, as a human response, is about our willingness to let God take control of our total person (Matt. 6:33)—“It’s all of me in response to all of God.”

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GC Stewardship Ministries

Stewardship on Two Levels

In addition to the fact that life is made up of different but interrelated pieces, we also know that as humans we live life on two levels: the surface and the deep. Jesus recognized these two levels of human life when he spoke about the “outside” and the “inside” in Matthew 23:27, 28. At the surface level (outside), for example, this is where we are engaged in specific behavior as an expression of our values and principles. Our behavior on the surface level is visible to the public eye and they tell the story of who and what we are “within.” Our experience at the deep level (inside), on the other hand, while it is not visible to the naked eye, exists and is real. It’s at this deep level where we have our core beliefs and basic convictions about life or worldview. These guiding norms inform and give expression to what we do at the surface. From the perspective of Christian stewardship, what takes place at the deep level where human values are developed and formed is of great importance to us. These guiding norms determine what we do in Christian living.

With this biblical understanding of people as “whole” entities, and accepting the fact that as humans we live life on two levels, we need to next explore the relationship between our experience at the deep and surface levels. We know, for example, that our values and principles inform, influence and impact our behavior. The things we do on the surface are a natural outcome and manifestation of what we are and what we believe at the deep level. This kind of relationship between our values and behavior is similar to what takes place in the natural world of plants where what happens at the roots can have an impact on the fruit. The essence and key principle of this behavioral model and understanding is this: We behave according to our beliefs. What we do on the surface level is a reflection of what we believe at the deep level. There is a direct relationship between our values and our behavior.
Stewardship as Sanctification

How does this illustration of values and behavior help us understand Christian stewardship? I suggest that Jesus is the core “value” and a spiritual guiding force in our lives, while stewardship is our personal response to this value. As a biblical steward we made a deliberate decision to let Jesus come into our hearts through our worship experience. We sense our need for God and we yearn to have a relationship with Him. Naturally, by allowing Jesus to come into our lives, He finds His place in our value system and He starts to transform us from within. For Jesus to come in, we must first invite Him in. It is a personal choice and decision on our part, but once He comes in He starts the work of transforming us from within. This inward work of God will manifest itself in our outward behavior. This is the work of spiritual conversion and Christian transformation.

The Apostle Paul makes a powerful statement about this transforming experience with Christ in this way: “I have been crucified with Christ and I no longer live, but Christ lives in me. The life I live in the body, I live by faith in the Son of God, who loved me and gave Himself for me” (Gal. 2:20). In this Bible reference, Paul is highlighting two historical realities in the earthly ministry of Christ—His death and resurrection. He then makes a present day application. When Jesus died, he (Paul) died and when Jesus was raised to life, he also came back to life through Him. More importantly, the life that he (Paul) lives in the present is not his own but is the life of Christ in him. So how does this transforming life in Christ relate to Christian stewardship? I believe it is one and the same. In the context of Galatians 2:20, stewardship is a parallel experience with sanctification. With stewardship, I am releasing the control of my entire life—my worship, leadership, relationships, possessions, finances, and language—to Jesus. I have made Him the dominant value in my inner being. With every victory I experience in my life daily, it is not me winning, but it is Christ doing His work in me. So when I am being faithful as a steward in the use of my time; when I’m being faithful to my family; when I am being faithful in my witness for Jesus; when I’m being faithful in the returning of tithe and the giving of my offerings of gratitude; this is not me, but Christ living in me. This is transformational stewardship.

Illustration 2:

Values Inform Behavior

The Stewardship Advantage

The question is often asked, “How can we as a Church create a culture of faithfulness and generosity that is sustainable?” We can provide stewardship education through different training activities, develop new and practical inter-generational resources, upgrade and strengthen financial systems, visit and encourage church members in their homes.

We can make all of these important and necessary efforts and put in place good mechanisms but will they be sufficient to give us faithful stewards? The answer is both “yes” and “no”. Yes, all of these resources and approaches can individually and collectively make a difference and we must make every effort to include and implement these in our stewardship strategies. However, at the same time, no amount of education nor adjustments in a system can change human behavior unless there is a transformation taking place from within. This is where we need external help and God can provide this necessity for us through His Holy Spirit.

Illustration 3:

The Relational Link

In John 15:5 Jesus makes this offer: “I am the vine; you are the branches. If a man remains in me and I in him, he will bear much fruit; apart from me you can do nothing.” While we as leaders all have a desire to see our people grow and become faithful stewards, the truth is, no one can produce faithfulness on their own unless they have Jesus in their life. This is the stewardship advantage. The key to a sustainable stewardship experience is making Jesus the center of our value system and allowing Him to change our behavior from the deep level of our being. Helping people to have a personal and intimate relationship with Jesus daily ought to be our goal in stewardship ministries.
The Church, Stewardship and Ecology

Jo Ann Davidson

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Seventh-day Adventists believe the earth, including the nonliving environment, has special status because it is divinely created. The entrance of sin negatively affects the earth (Gen 3:14-19). Paul reminds us that as a result of sin the “whole creation”—which would include the earth, the water, the air, animals and the entire material world—is “groaning” (Rom 8:22). At the same time, Scripture presents an impressive doctrine of life. The first four days of creation God describes as “good.” On the fifth day the Creator pronounces a blessing on the new creatures of the air and water, commanding them, as He will land animals and humans on day six, to “be fruitful and multiply” (Gen. 1:22). This implies divine valuation of all life.

Later, Noah is told by God to take his family and animals into the ark to keep them alive during a global catastrophe (Gen. 7:3). The turning point in the flood narrative comes in Genesis 8:1 where we are told, “But God remembered Noah and all the wild animals and the livestock that were with him in the ark.” After the flood, the animals are explicitly included in God’s covenant. Four times God links Noah with all the creatures in this covenant (Gen. 9:9-10, 12, 15, 17). Later He announces a similar covenant through Hosea (Hos. 2: 18-20), and exhorts Israel that one of the dire consequences of their gross sinfulness will be severe harm to the ecosystems (Hos. 4:1-3).

Respect for animals is found in the Pentateuch where it is pointed out that both animals and humans were created with the “breath of life” (Gen. 1:20, 24; 2:7, 19); God blessed them all (Gen. 1:22, 28) and both humans and animals were given a violence-free diet (Gen. 1:29-30). In Job we find a magnificent 4-chapter address (Job 38-41) urging Job to contemplate several wild creatures. In Numbers 22:21-23 a heavenly being which Balaam does not at first see, criticizes Balaam’s harshness toward his donkey. The book of Jonah ends with God’s great mercy, which includes the animals along with wicked Ninevites, underscoring how the animal kingdom is included in God’s tender regard. Many other examples of God’s care for the earth can be found in the Old Testament.

This same “theology of life” is found in the New Testament. Jesus’ own affection for animals is demonstrated repeatedly with mention made that even the lowliest creatures are loved by God: “Are not five sparrows sold for two pennies? And not one of them is forgotten before God” (Luke 12:6). And the Architect of two lavish Old Testament sanctuaries marvels at the astonishing beauty of the flowers He created: “Consider the lilies of the field, how they grow: they neither toil nor spin; and yet I say to you that even Solomon in all his glory was not arrayed like one of these” (Matt. 6:28-29). Moreover, Jesus restores health to crippled limbs and damaged bodies as a “preview” of the perfect world He promises where sin, sickness and death will be removed.

In the final book of Scripture, the twenty-four elders cry out against those who have wrecked havoc on creation, recognizing that judgment has come for “those who destroy the earth” (Rev. 11:18). The Apocalypse concludes with resplendent restoration, for redemption involves the renewal of the original creation including the material world. Salvation is never described as escaping from the earth, but rather reclaiming it. Throughout Scripture we are never allowed to forget the profound value of this world.

A Christian Response

All this suggests that authentic Christian faith must include creation care. Since God is the Creator and Sustainer of this world, and we are created in His image, we are to be His image-bearers. Surely this includes loving concern for all of God’s creation. There is more to good stewardship than returning tithe!
As Christian parents, we want our children to learn how to be God’s faithful stewards. Children are bombarded with materialistic messages every day that often lead to a sense of entitlement and dissatisfaction with life. Stewardship encourages an attitude of gratitude. Moreover, very early in life, between ages six and ten, children form their attitudes about sharing. Thus, teaching them the spirit of giving and sharing during these formative years helps our children learn that stewardship is a way of life. Every decision we make about how we use our time, talents or treasure is a stewardship decision.

What Are We to Manage?

After God created Adam and Eve, He gave them the responsibility of taking care of God’s world. They were to manage, to plan and to control their environment. They were to care for the animals and birds, to keep the garden attractive and to provide a home for themselves and their future children (Gen. 1:26-28; 2:15).

In our world today, we want our children to recognize that we are to manage what God has given to us:

**Our Money**

We need to teach children to put aside a tithe, 1/10 of what they have received from their pocket money, special birthday or Christmas money, etc. Gratitude to God can be shown by also giving a portion of their money as a free-will offering which might include also putting money aside to help those in need, such as victims of natural disasters.

In addition to giving, our children need to learn how to plan their spending. Teach them how to make good choices and develop a monthly budget. Making wise choices in purchasing a good product rather than being influenced by advertisements is a great value to inculcate in children today.

Finally, we must not forget to teach our children how to save up for the future. Proverbs 21:20 (LB) tells us that “The wise man saves for the future; the foolish man spends whatever he gets.” It is imperative that they need to live within their means and not get into debt.

**Our Body**

It is important to help children understand 1 Corinthians 6:19 where Paul reminds us that our body is the temple of the Holy Spirit. We are to manage our body well by eating right, exercising, sleeping enough hours, drinking enough water and living a balanced life.

Children and teens are especially vulnerable to peer pressure in regard to trying alcohol, smoking and drugs. Parents need to provide a great deal of guidance for these youngsters so they can choose to live healthy, happy lives and be of service to the church and to society.

**Our Time**

God has given to everyone 24 hours a day. God wants us to use our time to serve him and to serve others. We are not to waste it on ourselves by spending too much time watching TV or playing computer games. Parents can guide their children by providing limits for time spent in watching TV, using the internet, and playing computer games.

Parents, it is never too soon to start teaching our children to be good managers for Jesus. Set a good example. Then, whether in small ways or performing simple tasks, children can begin to learn what it means to be good managers in God’s kingdom!
What I Learned from Listening

Concerns and Opportunities

The following are seven reflective summary statements gathered from the focus groups.

1. The word “stewardship” is not understood. It is not a term used by the younger generation. An opportunity exists for young adults to develop a fresh holistic view of what stewardship really is.

2. The uniqueness of the Adventist mission is not clear. This does not mean that they object to the church’s mission but it is an opportunity to develop better clarity in the most Christ-centered way.

3. There are generational differences. This can be seen in communication styles and in a spirit of judgmentalism by both generations. The Holy Spirit can change perspectives and even languages as seen in the events of Acts 2. What looks like a hindrance can become an open door for unexpected growth.

4. There is confusion regarding how church finances are used. Young adults sometimes label this as a lack of transparency. The difference between tithe and offerings is not clear. An informed understanding of the difference and how each is used to meet real human needs will speak to this generation.

5. There is frustration that stewardship is seldom discussed or preached. This came as a real surprise. Once the young adults grasped the broader or holistic view of stewardship, including the financial side, they clearly wanted to hear more!

6. It would be appreciated if calls for offerings were linked to practical needs more often. This is an opportunity to build into the offering call an intentional clarity. A sense of accountability by reporting on how offerings were used was also a strongly expressed need.

7. Dividing the generations into senior and younger adults is not helpful. It has been observed by Gabe Lyons in The Next Christians, that young adults bring creativity and enthusiasm to the table while older adults bring experience and wisdom. We were amazed at how many from our focus groups were willing to be grouped into teams to actually teach stewardship together!

A Reflective Summary

One observation clearly stands out after reviewing several focus groups: Young adults are not necessarily abandoning their faith but they may startle us by the ways they live out their faith. In most cases, this acting out is neither good nor bad. It is, however, an opportunity for older adults to link their wisdom and experience with their creativity and enthusiasm of the young adults, and then, explore together new and practical ways of supporting and doing mission.
God demonstrated His interest in the health of His people by creating a magnificent environment to sustain His creatures. He provided a nutritious diet, fresh air, pure water and opportunity for exercise as our first parents tended the garden. He cared for their spiritual health meeting them in the cool of the evening. Even after the fall, the flood and the captivity, God demonstrated His concern for the health of His people by giving them specific instructions, protecting them against many of the diseases that ravaged the Egyptians and others.

God incarnate, in the life of our Lord Jesus, modeled wholistic development. “The Child [Jesus] grew and became strong; He was filled with wisdom, and the grace of God was on Him” (Luke 2:40). “And Jesus grew in wisdom and stature and in favor with God and man” (Luke 2:52). The physician, Luke, correlates the physical, emotional, mental and social, and demonstrates the wholistic Being in whose image we have been created. Over the centuries, this imprimatur of the Creator has been eclipsed by the degradation and turmoil of a planet in rebellion.

The vision given in 1863 to Ellen White demonstrated that it is a spiritual duty to care for the body-temple, and confirmed the wholistic integration of body, mind and spirit. These principles have stood the test of time and the scrutiny of science. Rest, sunshine, balanced nutrition, trust in God, exercise, temperance, drinking water and breathing fresh air maintain balanced wholeness. The primary purpose of taking care of our health is to enable us to serve God and our fellow beings! We will enjoy better health, but we are saved to serve:

“We have come to a time when every member of the church shall take hold of medical missionary work. The world is a lazar house….Everywhere, people are perishing for lack of knowledge of the truths that have been committed to us. The members of the Church are in need of an awakening, that they may realize their responsibility to impart these truths.” (Testimonies for the Church, Vol. 7, p. 62)

The Purpose of the Wholistic Health Message

The wholistic health message, firmly grounded on biblical understanding and inspired revelation, addresses fundamental issues of the human existence—disease and the resulting suffering. This is not merely what we eat or drink. Ellen White outlines the purpose of health reform:

“In teaching health principles, keep before the mind the great object of reform – that its purpose is to secure the highest development of body and mind and soul. Show that the laws of nature, being the laws of God, are designed for our good, that obedience to them promotes happiness in this life and aids in the preparation for the life to come” (Ministry of Healing, p. 46).

The health message is God-centered, transforming it from information about health into a fully integrated philosophy of health. It originated with the Creator, and was designed for our benefit and well-being. There is a moral component to being stewards of this wholistic gift of life: “So whether you eat, or drink, or whatever you do, do it all to the glory of God” (1 Cor. 10:31).

We are sustained and healed by the power of God. Any wholeness we enjoy comes from Him. Through His grace, we can even enjoy wholeness in our brokenness: “My grace is sufficient for you, for My power is made perfect in weakness” (2 Cor. 12:9).

“Our first duty toward God and our fellow beings is that of self-development.….Hence that time is spent to good account which is used in the establishment and preservation of physical and mental health” (Counsels on Health, p. 107).

What an opportunity! What a privilege! What a responsibility! We are saved to serve and share. Knowledge is not enough—we must prayerfully live our convictions by His grace.
The Steward and Beyond

The steward is the supreme authority under the Master and bears full responsibility for the Master’s possessions and affairs! The steward not only has an awesome responsibility but consider the potential opportunities a steward can accomplish in a lifetime! Have you recently reflected on the opportunities life has given you? For example: managing resources successfully through the last economic downturn; being able to make the last educational payment for the children; participating in the mission and ministry of the gospel commission with God-provided time, talents and finances at your disposal? There are times when life brings great challenges to the faithful steward. It is then that a steward realizes no matter what financial, parental or health issues we face, we can turn to prayer—realizing that all things work together for good and in God’s timing.

As stewards our only responsibility is to be faithful! God rewards faithfulness, regardless of the amount for which we are responsible.

We are required to be faithful whether we are given much or little. It is not what I would do with a hundred thousand dollars, any more than what I do with the hundred dollars I have. A steward is faithful with what he is given. Scripture provides the guideline in 1 Corinthians 4:2: “Now it is required that those who have been given trust must prove faithful.”

Throughout our lives, stewardship values are constantly being clarified through learning experiences, the study of Scripture and understanding parental influences. As Christians, we understand that God is the Creator and Giver of all for which we are called to be stewards. The question we must ask ourselves is, “What legacy will I leave for my family and friends?” As we progress through life as stewards, we will be confronted with several change points. These may be the transition to a home without children, experiencing preretirement activities and then retirement planning itself. It is during this time that we look beyond the present day and begin to focus our thoughts and attention on what will be our legacy. This is when we contemplate our stewardship responsibilities to God and family as it relates to our accumulated assets.

The Planned Giving & Trust Services Department is really an extension of stewardship ministries. Planned giving, charitable gift planning and the older term used, deferred giving, all refer to charitable contributions made with some level of professional guidance. Charitable gift planning perpetuates the donor’s values. That which has been valuable to a person in life will also be valuable at the end of this life. Donors plan through various estate planning documents such as a bequest in a will, a Charitable Gift Annuity or Charitable Remainder Trust to make it possible for churches and institutions to carry on their work. Charitable gift planning will become more important in the years to come as stewards look for effective ways to generate lifetime streams of income and make provisions in support of that which has been valuable to them in their lifetime.
Centuries ago a friend of Jesus came to a crossroads experience with God. Things weren’t turning out as well as he had hoped. He had spent time with Jesus—a lot of time. They traveled and dined together. He was a religious man and he had seen some amazing miracles at the hand of Jesus. In fact, he had received from Jesus the authority to cast demons out of others. What he did not know, what he would not recognize, was that he, himself, had a demon. Eventually that demon would destroy him but not before others were hurt. It didn’t have to be that way!

In the book, *The Desire of Ages*, pp. 716-722, Ellen White shares some insights about Judas. Of the one who betrayed Jesus she says,

- Judas had not always been corrupt enough to do such a deed.
- He had an insatiable appetite for money until it had become a ruling motive of his life.
- He felt a desire to be changed in character and wanted to connect with Jesus but he did not come to the point of surrendering himself fully to Christ.
- He cultivated a disposition to criticize and accuse.
- He looked upon his brethren as greatly inferior. He saw himself as the one with business acumen . . . the one they really needed.
- For Judas, material solutions were the logical solutions—not the kind Jesus offered in His sermon regarding the bread of life.
- Feeling highly qualified but unappreciated, he paid himself from the meager funds gathered for the poor because of the time he spent in service for others.

Judas was dominated with thoughts about himself—his perceived ethics, his ideas, his disappointments, his hurts and his frustrations. His worldview was no bigger than himself. It was all about him! He had not learned to give of himself or of his means without expecting something in return. In the end, the path Judas followed led to his own destruction.

Dee Hock, founder and CEO of the Visa credit card noted four character traits that can not only destroy individuals but also take down organizations (*Birth of the Chaordic Age*, p. 193). These four traits are:

1. Ego: A strong sense of “self-importance.”
2. Envy: A feeling of discontentment because of the possession, qualities, or luck experienced by others.
3. Greed/Avarice: This is manifested by an extreme greed for wealth or material gain.
4. Ambition: Characterized by a determination to achieve success or possessions at any price.

Marianne Jennings, an attorney who is internationally known for her work in the area of corporate ethics (*The Seven Signs of Ethical Collapse—How to Spot Moral Meltdowns in Companies Before It’s Too Late*) warns of a principle that, if neglected, can have a devastating impact on an organization. That principle simply stated is, “The moral fiber of an individual matters if the company is to have an ethical culture” (p.135).

Decades before, Ellen White presented a similar thought: “True Christian principle will not stop to weigh consequences. It does not ask, ‘What will people think of me if I do this? Or how will it affect my worldly prospects if I do that? With the most intense longing the children of God desire to know what He would have them do, that their works may glorify Him” (*My Life Today*, p. 256).

A guiding ethical principle was simply stated by Jesus in Matthew 7:12, “So in everything, do to others what you would have them do to you, for this sums up the Law and the Prophets.”
resources

Stewardship Resources

The GC Stewardship Ministries team remains committed to producing quality resources for the world field. There are a number of electronic options and online platforms to meet your stewardship education and devotional needs, as well as books, brochures, and pamphlets. Visit our website for a complete list: www.adventiststewardship.com.

2. Offering pockets for children plus a DVD for the parents!
3. Online Seminars (24 videos by 15 experts in 4 languages). Also on DVD.
5. Passion, Purpose & Power: The sacrificial lives of our pioneers encourage us!
In 2001, the World Stewardship Summit recommended that an alternative plan, i.e. the Combined Offering Plan be introduced in addition to the already existing plans used by the Seventh-day Adventist Church around the world. This simplified offering plan was voted by the Annual Council of 2002 as another plan available—with the focus on worship and not only on the promotion of a specific ministry and/or mission need. Below is a comparison of some of the details and features either common to all, or distinctive to the 3 recognised plans.

**Calendar of Offerings**

In this plan, separate offerings are promoted and received during the worship service following the approved calendar of offerings as voted by the General Conference committee every year. About 26 Sabbath offerings of the year are assigned to the "local church," and these offerings help support the budget of the local congregation. All loose offerings (not in marked envelopes) will go to the offering of the day. A typical month would look like this:

August 2015:
1. Outreach/Church Budget
8. Division
15. Church Budget
22. Conference/Union
29. Church Budget

Other categories as well as institutions and special offerings feature over the weeks of the span of each year.

Other distinguishing features of this plan are:

- In this plan, 100% of the mission offerings taken at Sabbath School are passed on to the General Conference for world mission.

This plan makes provision for giving towards "special projects" and needs, and one is to write down their choice of project on the tithe and offering (or other) envelope accordingly.

All plans assume that God's tithe has taken first place in the financial priorities of the faithful steward.

**Personal Giving Plan**

The Personal Giving plan organizes the financial needs of the church into three categories and offers a suggested percentage of income for each given category. They are:

- Local Church Budget (3-5%). This would include utilities, maintenance, insurance, school operating expenses, children's magazines, teaching supplies, staff salaries, bulletins.
- Conference Advance Budget (1-2%) for Christian education, local evangelism, vacation Bible School, summer camps, union magazines, etc.
- World Budget (1-3%) This is given to support global mission needs of the church as promoted in the approved Calendar of Offerings.

Sabbath School offerings are received and treated the same way as in the Calendar of offerings plan.

This plan also has provision for giving towards special projects.

**Divisions using this plan:**
NAD

**Combined Offering Plan**

The Combined Offering Plan supports all levels of the church by putting all funds collected into one pool. Every Sabbath, all offerings (including Sabbath School Offerings) received in the pool are distributed according to a voted formula approved by the division:

Retained for ministry in the local church is 50-60% of total offerings.

The offerings passed on to the General Conference for world mission makes up 20%, and this percentage supports the ministries and needs that are promoted and listed in the Calendar of Offerings.

Giving to special projects is also available in this plan.

The distinctive feature of this plan is that a significant portion of each week's offering remains directly with the local church for operational and local ministry needs.

**Divisions using this plan include:**
ECD, ESD, IAD, NSD, SAD, SID, SPD (Island Fields), SSD, SUD, WAD.
On Stewardship


“The biblical concept of stewardship transcends and informs the whole of Christian teaching and doctrine. It embraces and connects many of the great doctrines of the church and becomes an organizing principle for understanding Scripture. The doctrine of Creation; the doctrine of humanity, redemption, and restoration; the doctrine of the Sabbath; and the doctrine of the church are inextricably bound up with the idea of stewardship. Stewardship also becomes the root of mission, the basis of sharing the gospel with the world” (p. 651).

“The returning of the tithe saves us from a false dichotomy between the spiritual and the material. Israel’s God is the Giver of every good gift. He makes no radical differentiation between the so-called spiritual and the so-called natural. “He has made everything beautiful in its time (Eccl. 3:11).

“The faith community does not exist for itself. It exists for the distribution, the sharing, of God’s manifold grace with a needy world. This grace is more than sentiment; it addresses concrete situations and real needs. Those needs may sometimes be spiritual or they may be material. The steward has no option but to meet these needs wherever found and on whatever level.

“The returning of the tithe makes the worshiper a partner with God in concrete ways. There is an identification with the caregiving God, whose spirit of sacrificial love is taken on. God’s interests and concerns become the believer’s interests and concern” (p.656).

“For a model of giving, Christians look to God, ‘who gives to all men generously and without reproaching’ (James 1:5). Sons and daughters of the Father imitate the one who ‘makes his sun rise on the evil and on the good, and sends rain on the just and on the unjust’ (Matt. 5:45). Believers are moved by God’s unparalleled example, in that He ‘did not spare his own Son but gave him up for us all’ (Rom. 8:32)” (p.657).

“The early church was infused with the spirit of liberality. They took the words of the apostle Paul very seriously: “Each one must do as he has made up his mind, not reluctantly or under compulsion, for God loves a cheerful giver” (2 Cor. 9:7). The church of the apostles is a stewardship model for all time” (pp.659-660).

“The individual Christian must not, however, look to the organization to assume his or her personal responsibility. If the stewardship motif says anything, it is that we are held accountable as individuals for doing the best we can with what we have, to the glory of God and to the service of fellow humans and all of creation” (p. 661).