

PGP

The Personal Giving Plan

The Personal Giving Plan (PGP) has been introduced to much of the North American Division as a suggested systematic stewardship plan. The following material has been prepared as a guideline to refresh the PGP concepts so that new materials can be prepared for pastors and members. Accordingly, this is not a new program but rather an enhancement of the original PGP with the goal of educating the NAD church family. We hope that the following explanation will give a better understanding regarding the Personal Giving Plan.

System and Simplicity

The PGP organizes nearly all church financial support into five areas:

- a. Tithe
- b. Local Church Budget
- c. Conference Advance Budget
- d. World Budget
- e. Special Projects and miscellaneous offerings.

Planned giving brings all offerings together in an overall plan for systematic benevolence.

Planned giving helps eliminate inequities and reduces the confusion caused by a multiplicity of competing offering appeals. Seventh-day Adventists support systematic giving as the foundation to properly operate the entire church in a responsible and balanced manner.

The tithe is the Lord's and is a tenth of our income or in the case of a business - a tenth of the increase or profit. The tithe is Holy and is not negotiable. Offerings, on the other hand, are given systematically not on a Biblically mandated percentage but rather "as God has prospered us." The giving percentage is left to the individual. The PGP suggests a percentage so that the church can plan its budget and carry on its mission. Some may not be able to meet the suggested guidelines and others could contribute a much higher percentage. The following list repeats the five areas mentioned above with the suggested percentages for the offerings given.

- a. Tithe 10% - To support the gospel ministry of the world church.
- b. Local Church 5% - To support the local church mission, ministry and physical plant.
- c. Conference Advance 2% - To support the non-tithe projects of the Local Conference. This usually includes Secondary Education (Academy),

Evangelism, the Youth Camp, etc.

d. World Budget 3% - To maintain and expand the missionary outreach of the World Church.

e. Special Projects Funds given in this category are more discretionary to the individual giver. Funds might go to a special appeal, a needy person, or a project of special interest to the giver. This giving category is beyond the regular systematic giving and so therefore does not have a suggested percentage.

Contributions to most direct mail or phone solicitations would fit in this category. Members should realize that appeals made directly to the home are discretionary and should be supported, if one is able, only as a part of the overall systematic giving plan as part of this category.

Planned giving can be thought of as a three step process.

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| Step 1 | Return God's tithe |
| Step 2 | Give an offering as God has prospered |
| Step 3 | Distribute the offering proportionately |

Each of us must decide how much we shall give...and for what. No one can make this decision for anyone else. The suggested percentages are only intended to show the proportion of one area of need to another.

“Every man shall give as he is able, according to the blessing of the Lord thy God which he hath given thee” (Deuteronomy 16:17).

Coordinated and Planned Giving is essential for gospel order.

“The body is a unit, though it is made up of many parts; and though all its parts are many, they form one body. So it is with Christ” (1 Corinthians 12:12 NIV).

The Bible says that the human body and the church body are similar.
Each part:

- is essential to the health of the entire body.
- has a special function to perform.
- is dependent upon the other parts.

- is strongest when the whole body is strong.
- is weak when the body is weak.
- contributes to the achievement of the whole body.
- must function in unison with the other parts for success.

There is serious trouble when one part of the body tries to be independent of the others. The result is chaos and death. But, by coordinating their functions in unity, there is life. The Bible teaches that no part can function successfully without the other parts.

Each part of the church is dependent upon all its parts:

- each local church member.
- each family.
- each local church.
- each local conference.
- each union conference.
- each division of the General Conference.
- the General Conference.

It is the combined strength of each part which makes the entire church body strong and successful in restoring the image of God in the entire body. It is the wise coordination of all its functions which enables great progress and achievements. No single congregation could fulfill the gospel commission to take the gospel to all the world, but as churches work together with the blessing of God the work goes forward.

As never before, the church needs the strength of thoughtful, coordinated, and united action which Planned Giving provides.

The Biblical model of church mission support is stated in Acts 1:8:

“But ye shall receive power,
 After that the Holy Ghost is come upon you;
 and ye shall be witnesses unto Me
 Both in Jerusalem,
 And in all Judea and Samaria,
 And unto the uttermost part of the earth.”

In our present-day application:

Jerusalem - represents the local church needs.

Judea and Samaria - represent the region or conference needs.

All the earth - represents the world budget needs.

Offering Appeals

In those churches following the Personal Giving Plan appropriate offering appeals will continue for:

- Local Church Budget.
- Conference Advance Budget.
- World Budget.
- Special Projects and miscellaneous offerings.

The report or appeal will feature the items listed in the Calendar of Special Days and Offerings.

Educational and promotional materials about various offerings will continue to be provided and should be used in each church. This will help keep the church membership informed about various needs and opportunities in the local church, the conference, and the world field. This material informs members who may be systematically supporting (this particular offering) through the Personal Giving Plan, of special needs they may wish to support with funds beyond the planned amount.

Offerings Designated by Church Policy

Church policy indicates that the loose undesignated offering goes to the “offering of the day.”(U 35) It generally follows this pattern:

- a. Church Budget - 1st, 3rd.
- b. Conference Advance Budget - 4th Sabbath each month.
- c. World Budget - Weekly Sabbath School and 2nd Sabbath each month.
- d. Special Projects and Miscellaneous Offerings - as published in the Calendar of Special Days and offerings.(This is when there is a 5th Sabbath in a month.)

Occasionally, a scheduled offering may need to be shifted from one Sabbath to another, but no scheduled offerings are to be omitted. This helps keep it proportionately fair for the various recipient entities.

The Calendar of Special Days and Offerings prepared by the North American Division provides the annual schedule for all worship service reports and appeals. Offering information and appeals are prepared by the Division and sent to each conference to be customized by the addition of the conference offerings and then distributed to the pastors, treasurers, and elders. This provides organization for offerings and campaigns. It also helps to coordinate the distribution of educational information.

Offertory and financial reports are helpful in determining the spiritual health of the church.

They keep us informed and assist in stewardship education.

Individual Choices Maintained

Under the Personal Giving Plan those who wish to give specific offerings for specific items may do so. Those who wish to give offerings which provide proportional support for the entire church program may do so. Either way members can give special and specific gifts. The gifts will be used as it is marked on the offering envelope.

The treasurers at the local church and the various levels of the church organization are obligated to honor the choices displayed on the offering envelope. Church auditors are instructed to see that tithe and offerings are credited as marked on the offering envelope.

After all the above information is digested, it's still your choice - whether you give and for what. That's the way it has always been in God's cause. This is what makes planned giving a personal spiritual experience.