



TREASURERS REPORT
Annual Council 2023



Sabrina Cotton DeSouza

General Conference
Associate Treasurer



Ivelisse Herrera

Inter-American Division
Treasurer



Judy Glass


North American Division
Treasurer



Yohannes Olana Beyene

East-Central Africa Division
Treasurer



The background of the slide is a composite image. It features a world map in the center, overlaid with various financial charts. On the left, there's a line chart with a blue line and a dotted line, with labels 'an', 'Feb', 'Mar', 'Apr', 'May', and 'Jun' along the top. Below this, there are two numerical values: '88.154' and '44.186'. On the right, there's a candlestick chart. At the bottom, there are silhouettes of oil pumpjacks against a sunset or sunrise background.

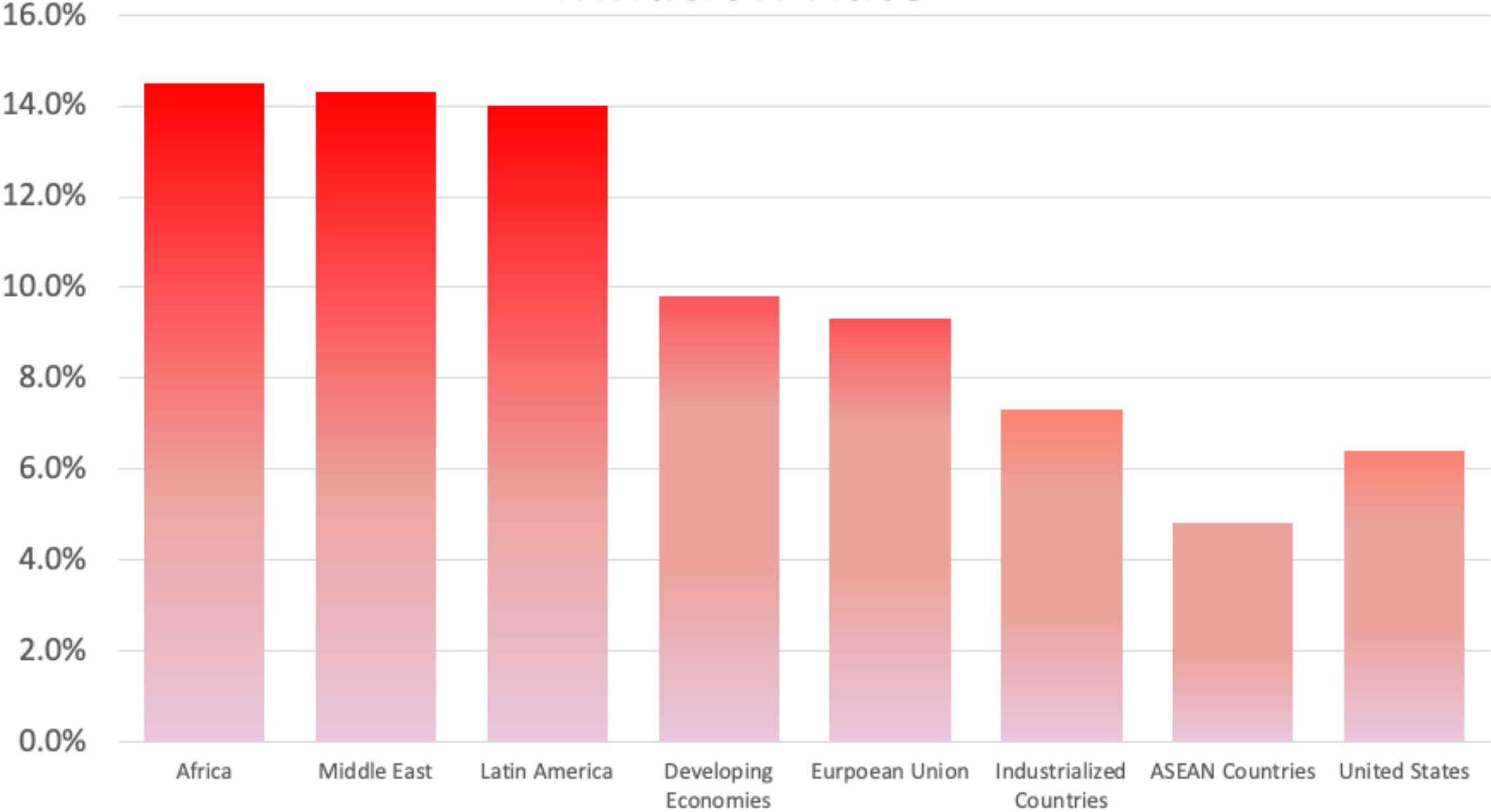
Global Macroeconomic Trends

Inflation

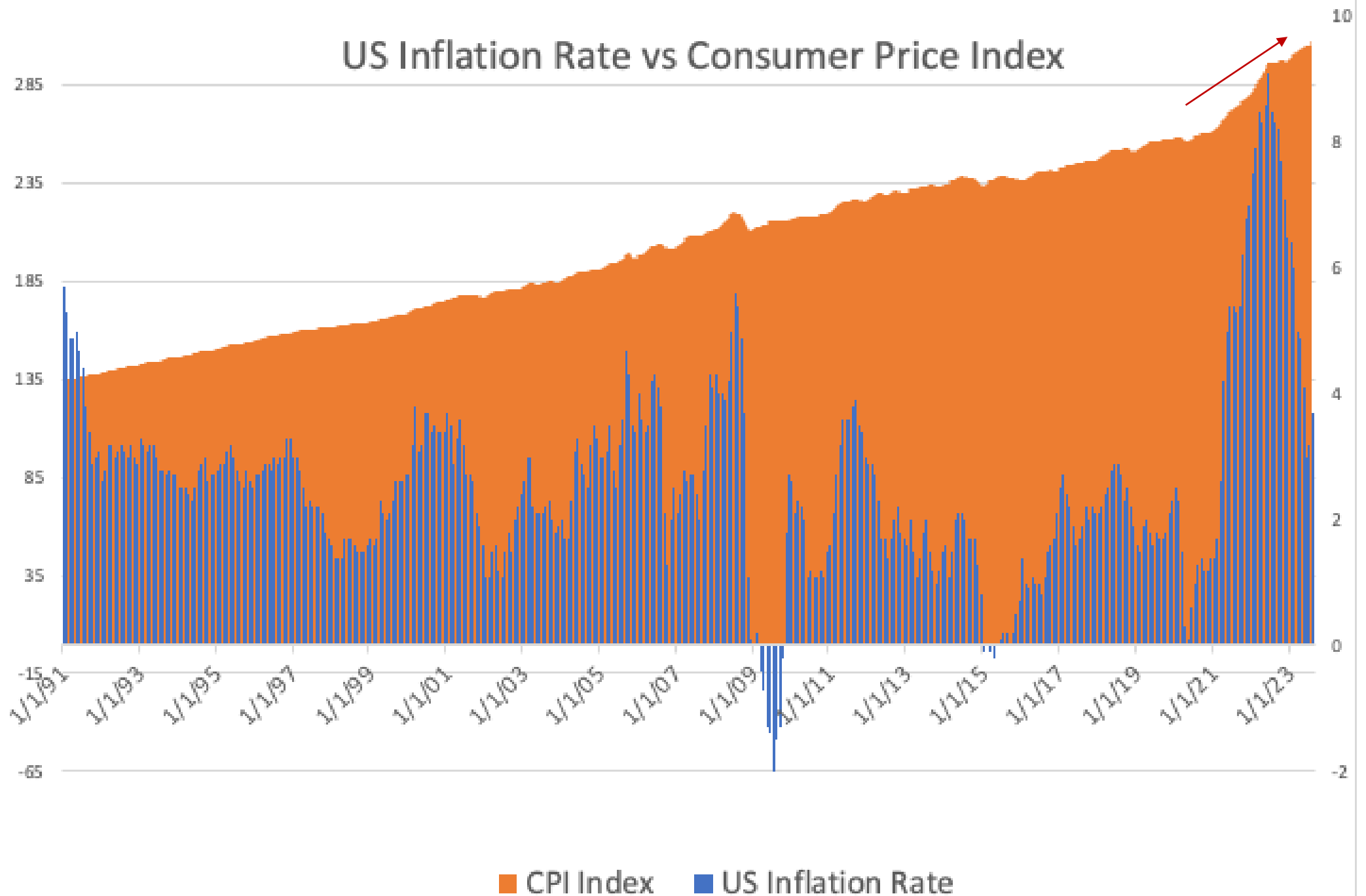
Interest

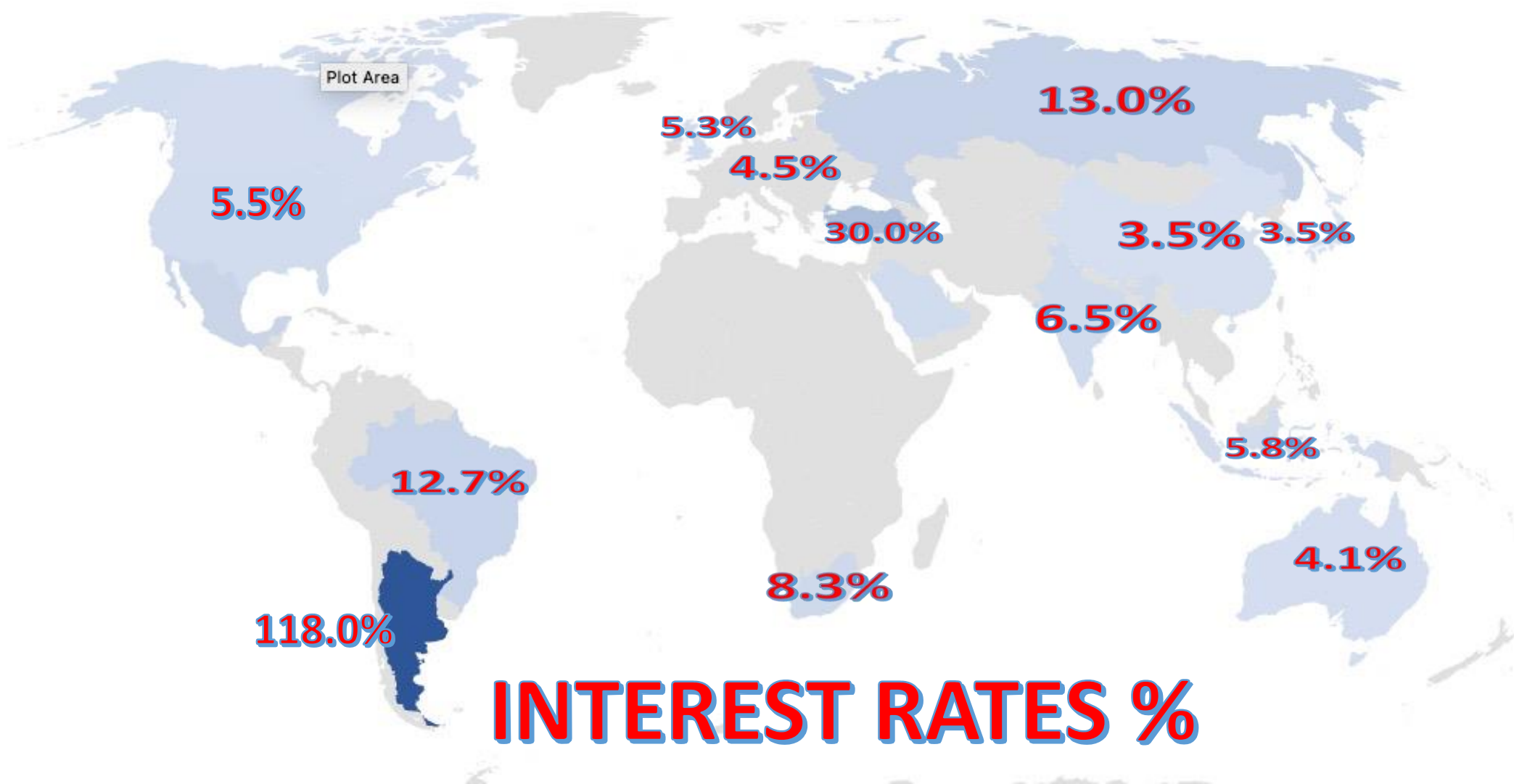
Currencies

Inflation Rate



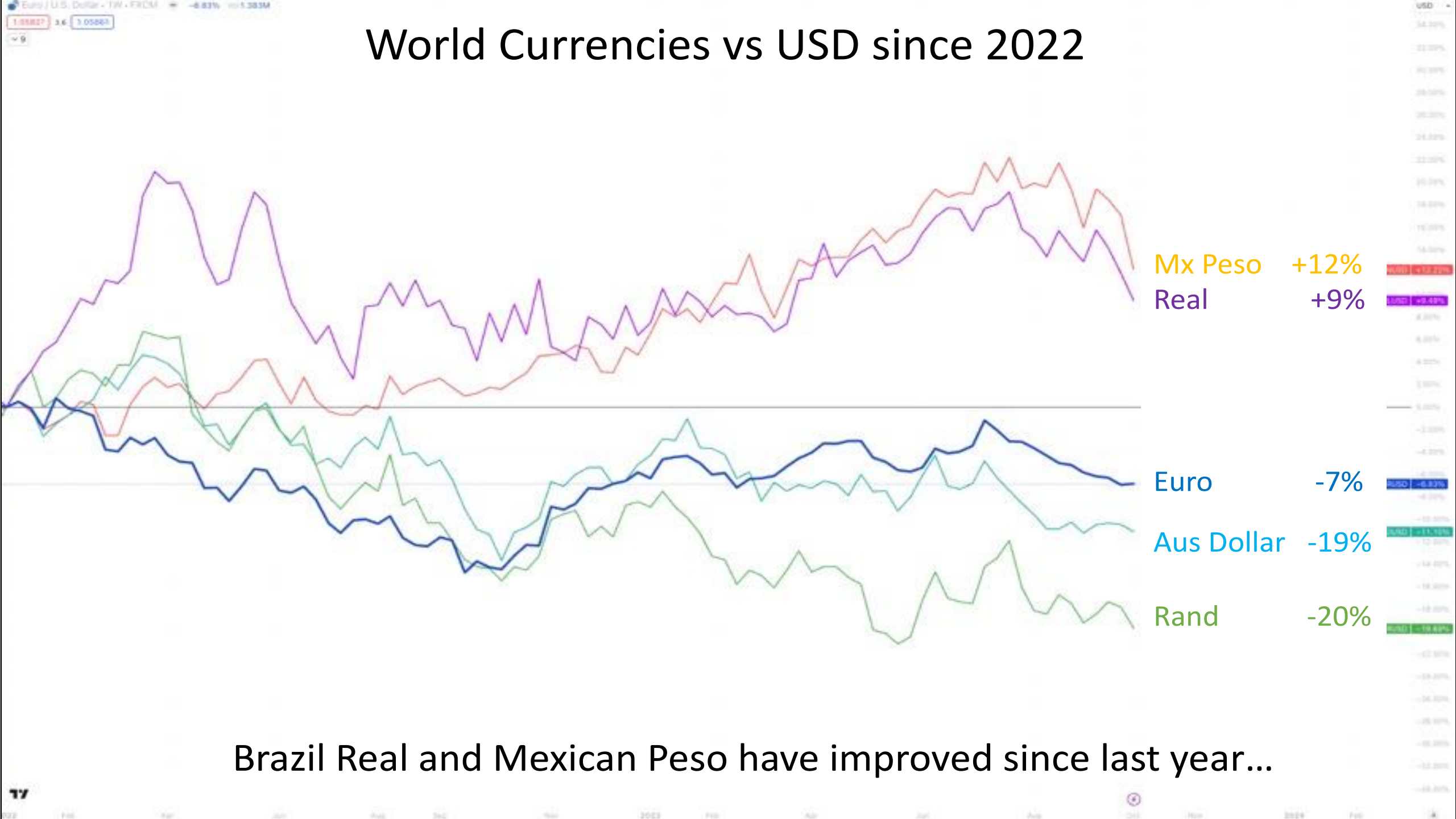
US Inflation Rate vs Consumer Price Index





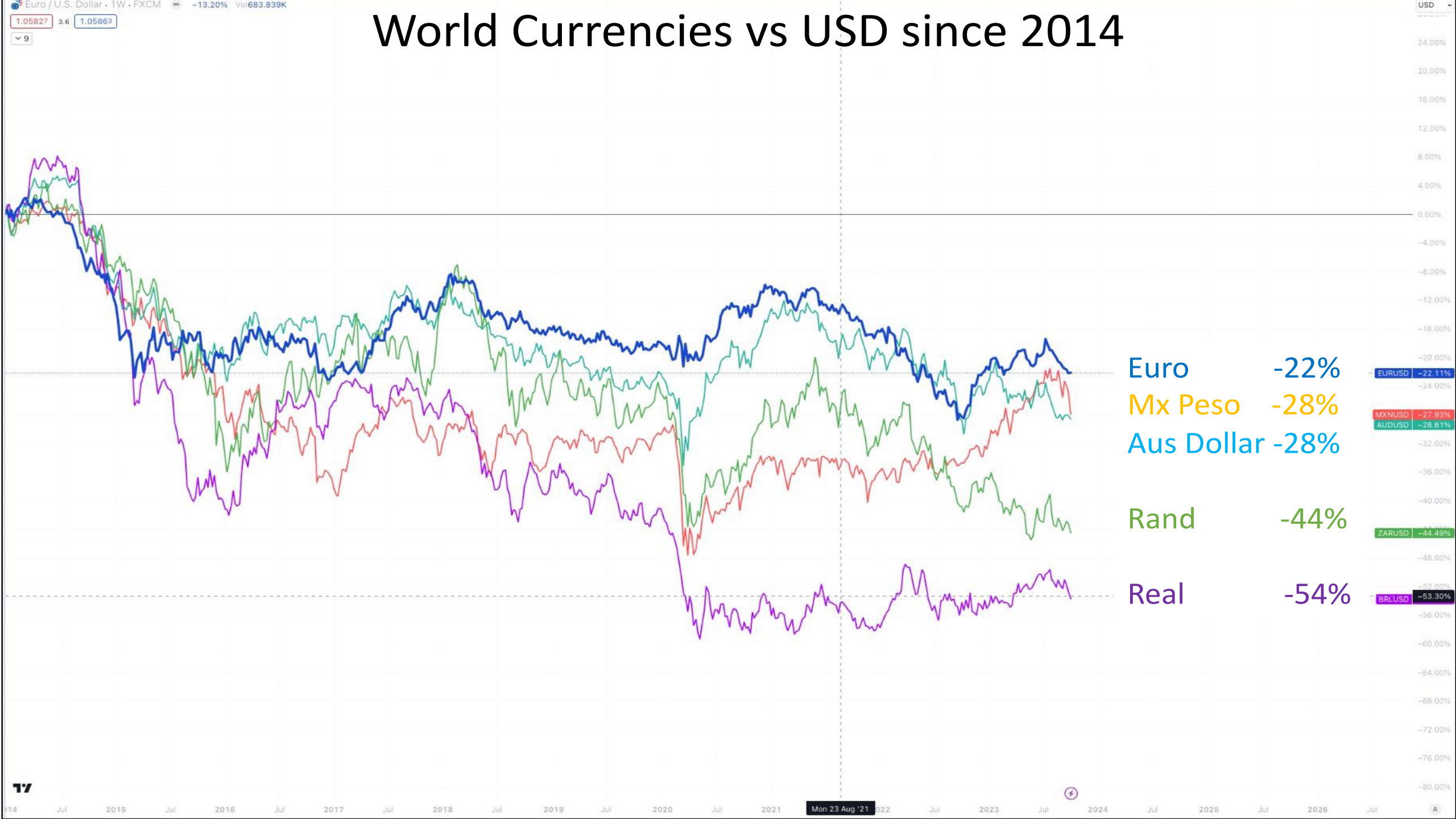
INTEREST RATES %

World Currencies vs USD since 2022



Brazil Real and Mexican Peso have improved since last year...

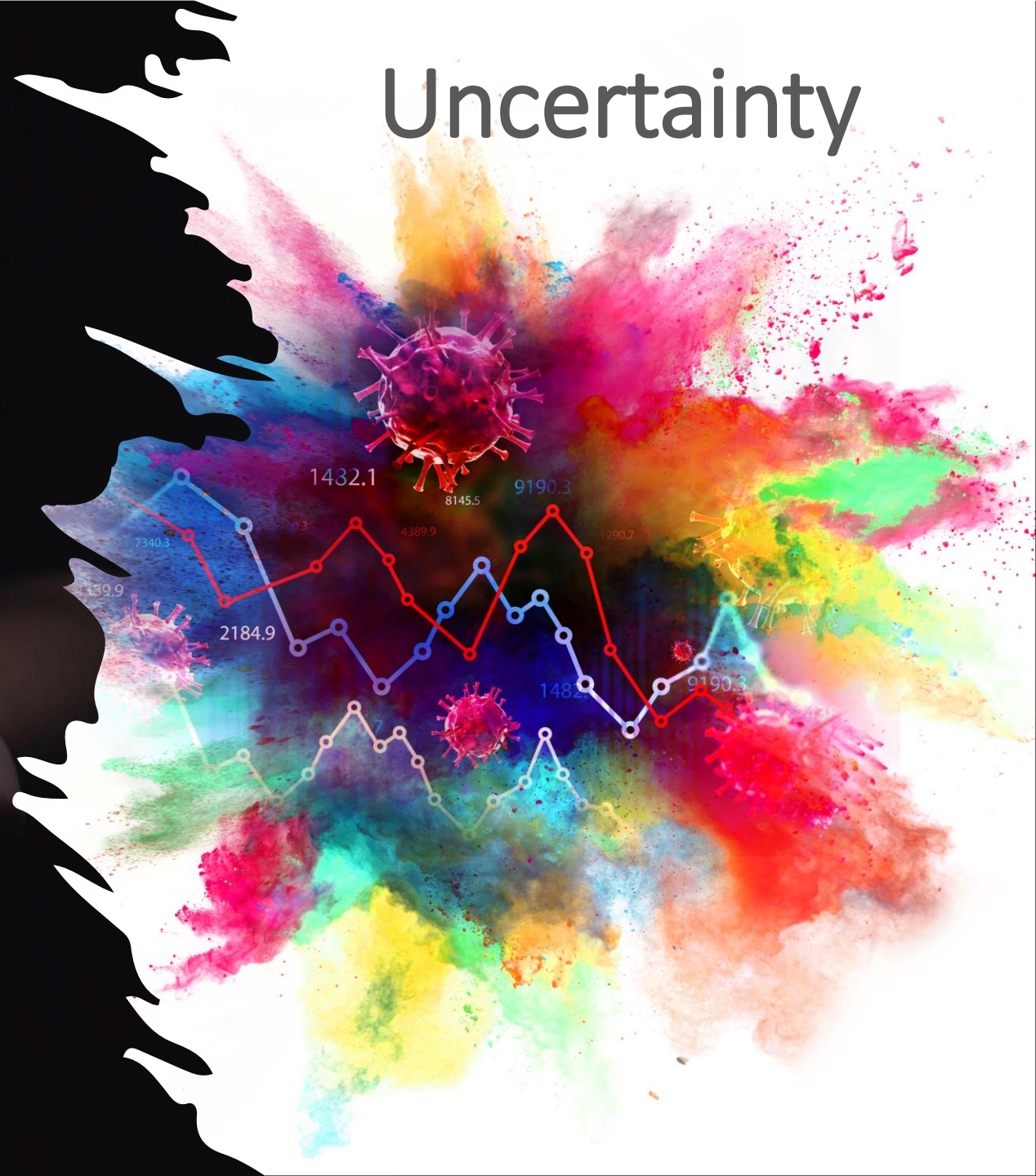
World Currencies vs USD since 2014



Uncertainty



Recovery





Uncertainty

Church growth and giving continues to rise
despite prevailing global economic conditions

Recovery

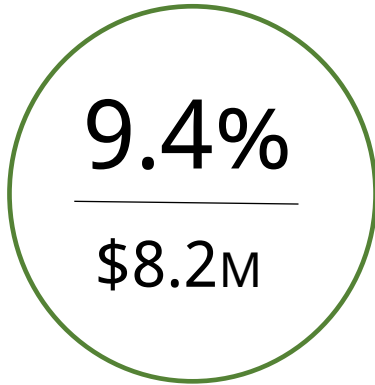
Financial Position and Performance

(August 2023)

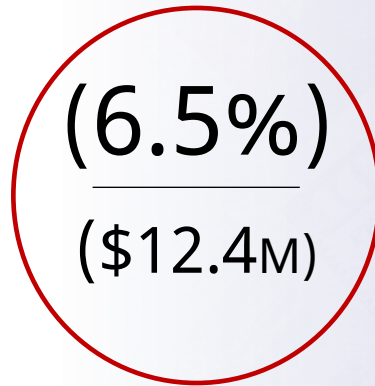




The financial
position of the
General
Conference is
strong



Cash



Investments

Cash and Investments
represent **79%** of Total Assets



Net Assets

August 2023

VS

August 2022

Actual
August **2023**

Actual
August **2022**

Budget
August **2023**

Tithe

.60%

7.9%

Offerings

15.4%

42.8%

Program Expenses

16.4%

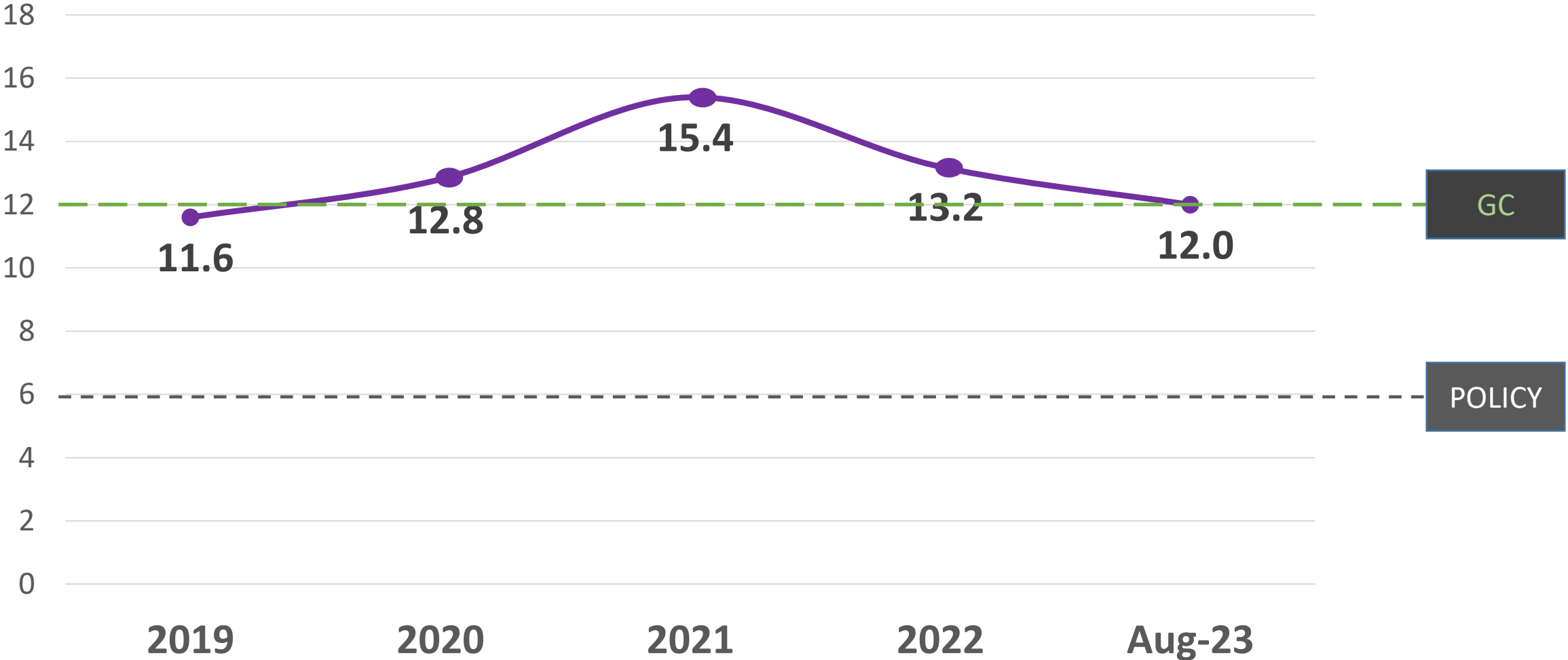
4.6%

Support Expenses

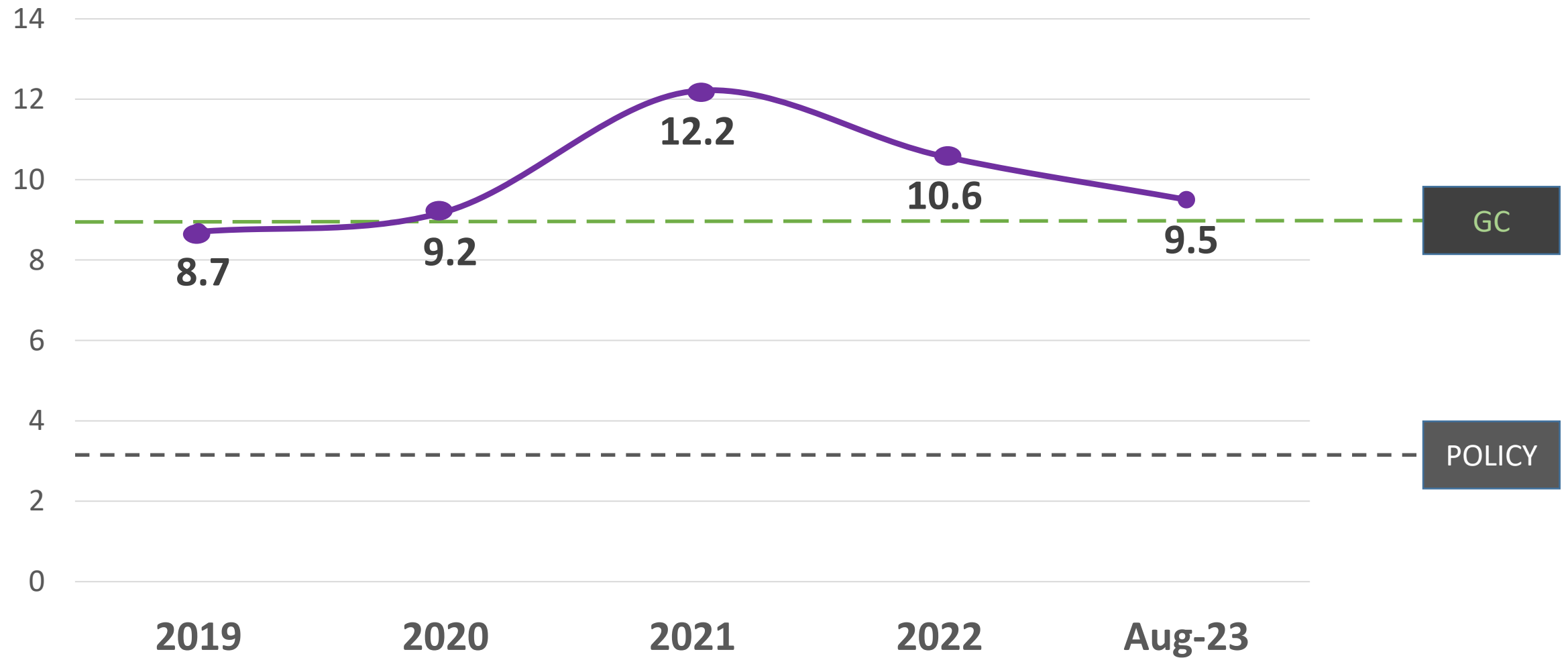
17.8%

-1.2%

AVAILABLE WORKING CAPITAL (MONTHS)



AVAILABLE LIQUID ASSETS (MONTHS)



In this work all the angels of
heaven are ready to cooperate.
All the resources are at the
command of those who are
seeking to save the lost

[Christ Object Lessons, p.197]





mission REFOCUS

Mission Refocus is a **spiritual movement**
...Mission Refocus is a **sound investment**

1

Rebalancing
to Frontline

2

Adopting a
Mission Field

3

Making
Disciples

4

Mobilizing
Resources

mission REFOCUS



STEWARDSHIP PARTNERSHIP





APPROPRIATION Study

DIGITAL STRATEGY





mission REFOCUS

Mission Refocus is not about **analysis**
...Mission Refocus is about **action**



2024 World Appropriations & Allocations Budget

Approach



- Commitment to Mission
 - Every level of the Church
- Cautious in Nature
 - Conservative coming out of pandemic disruption
 - Balancing expenditures with uncertainty in income
- Continual Review

**General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget**

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000		78,066,000	81,669,000		81,669,000	3,603,000
4	Unrestricted Offerings	5		65,834,000	65,834,000		80,246,000	80,246,000	14,412,000
5	Unrestricted Donations	5		50,000	50,000		50,000	50,000	0
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000		2,070,000	2,070,000	0
7	Miscellaneous Income	5		56,000	56,000		56,000	56,000	0
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0



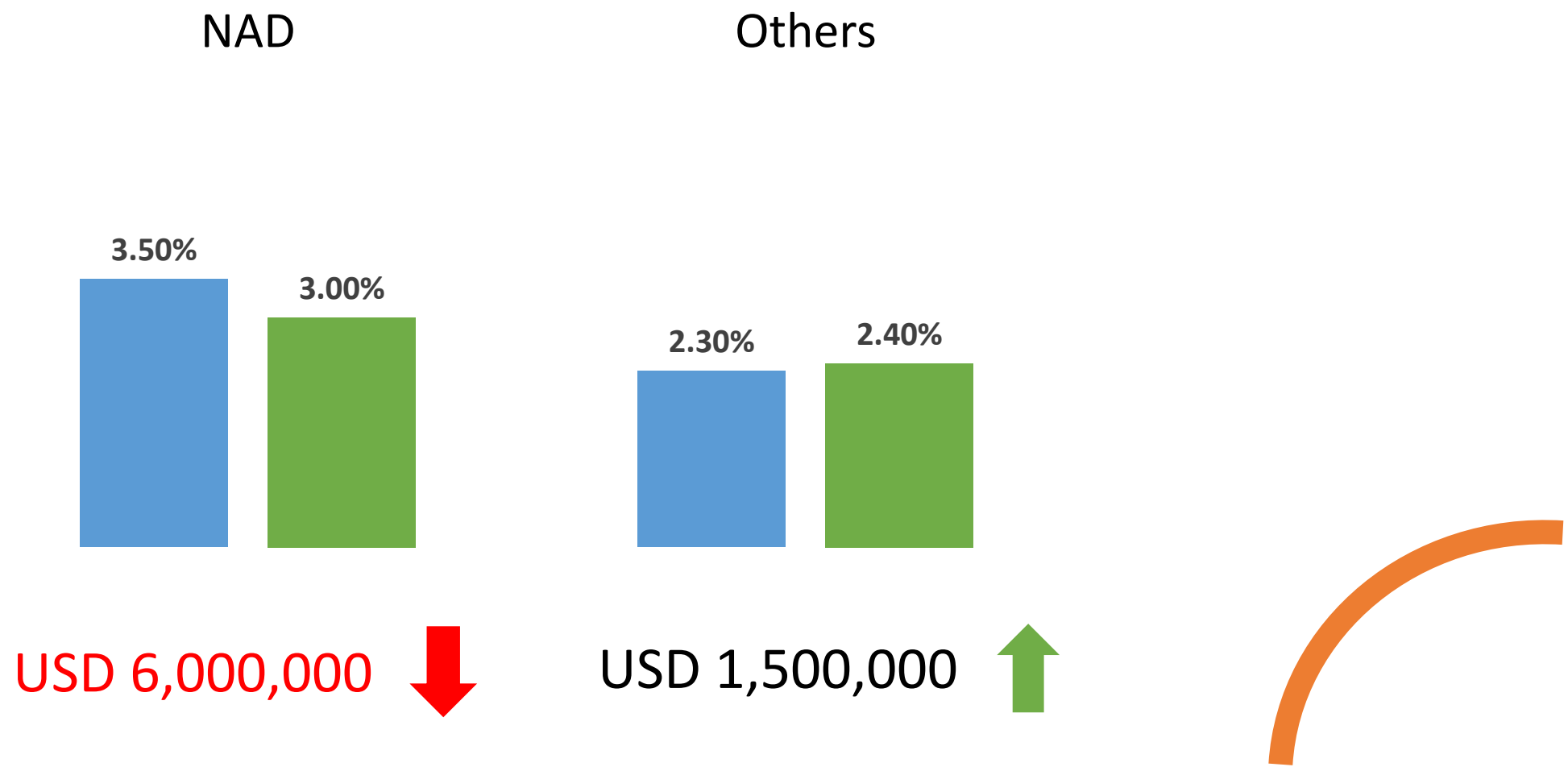
See page # 3

Major Factors

- Tithe Percentages
- Currency Fluctuations
- Post-pandemic Giving Patterns

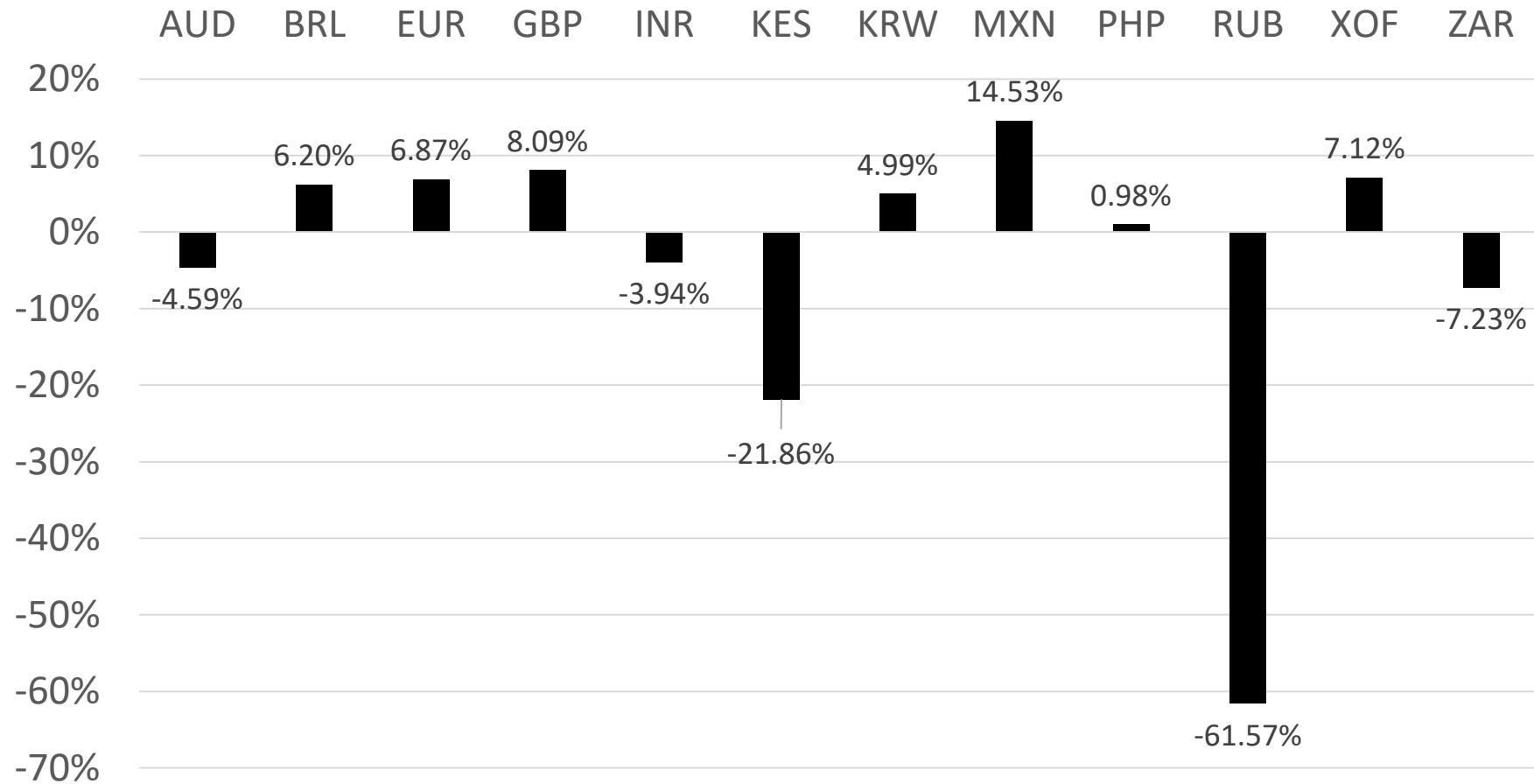


Tithe Parity Budget Impact - 2024



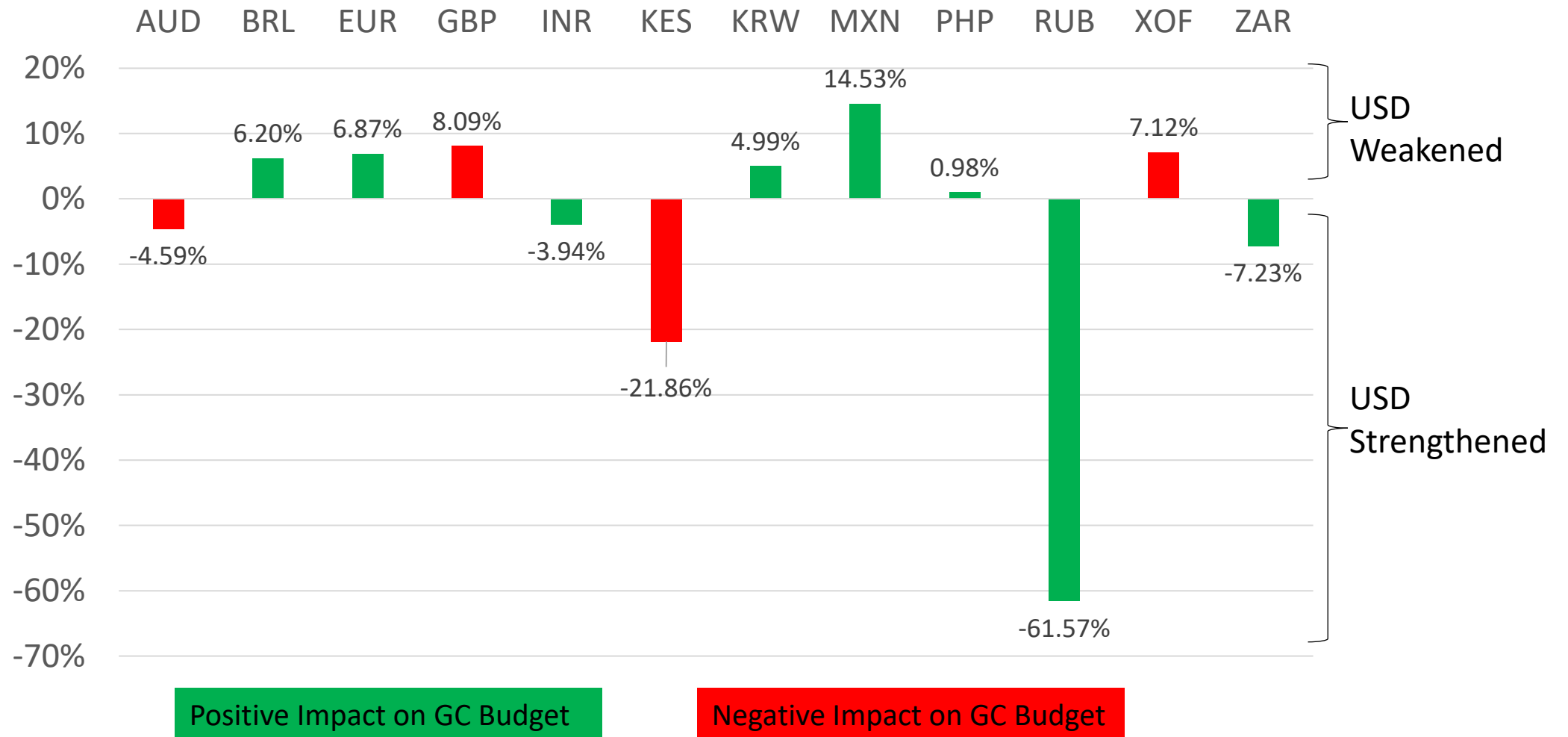
Currency Fluctuations against USD

(Rate used in 2023 Budget Vs 2024 Projection)

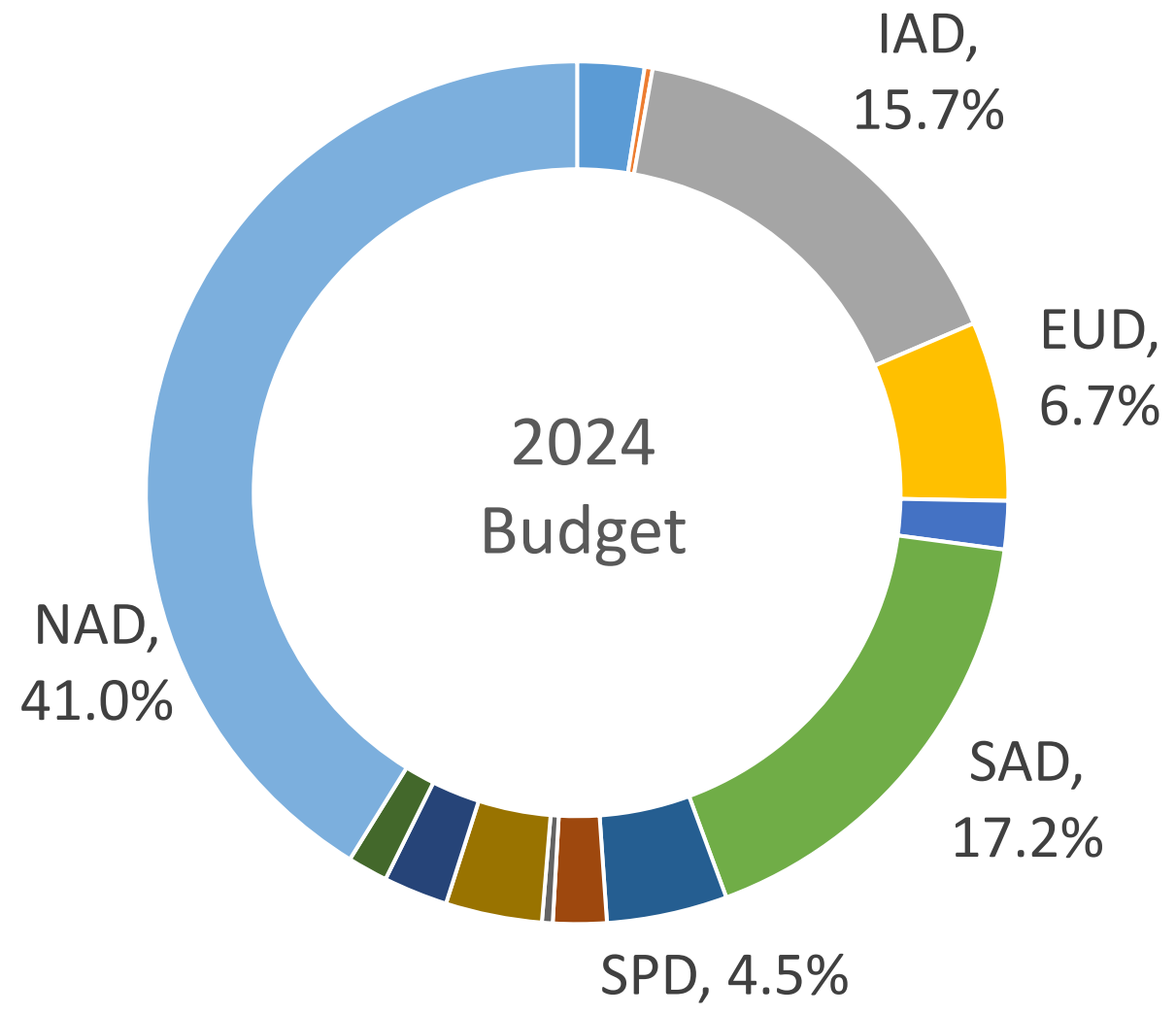
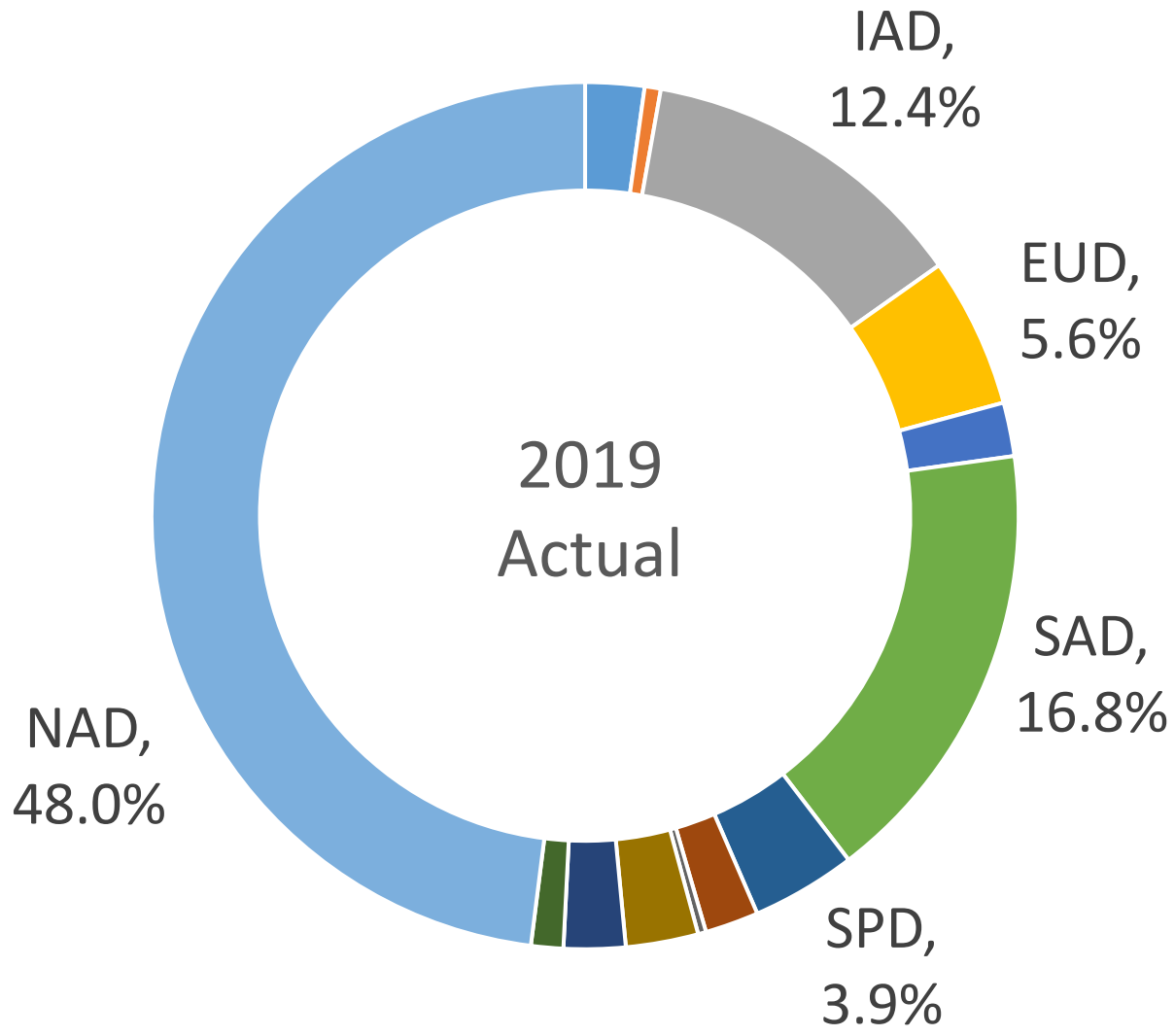


Currency Fluctuations against USD

(Rate used in 2023 Budget Vs 2024 Projection)



Combined Tithe & WMO, in USD as %

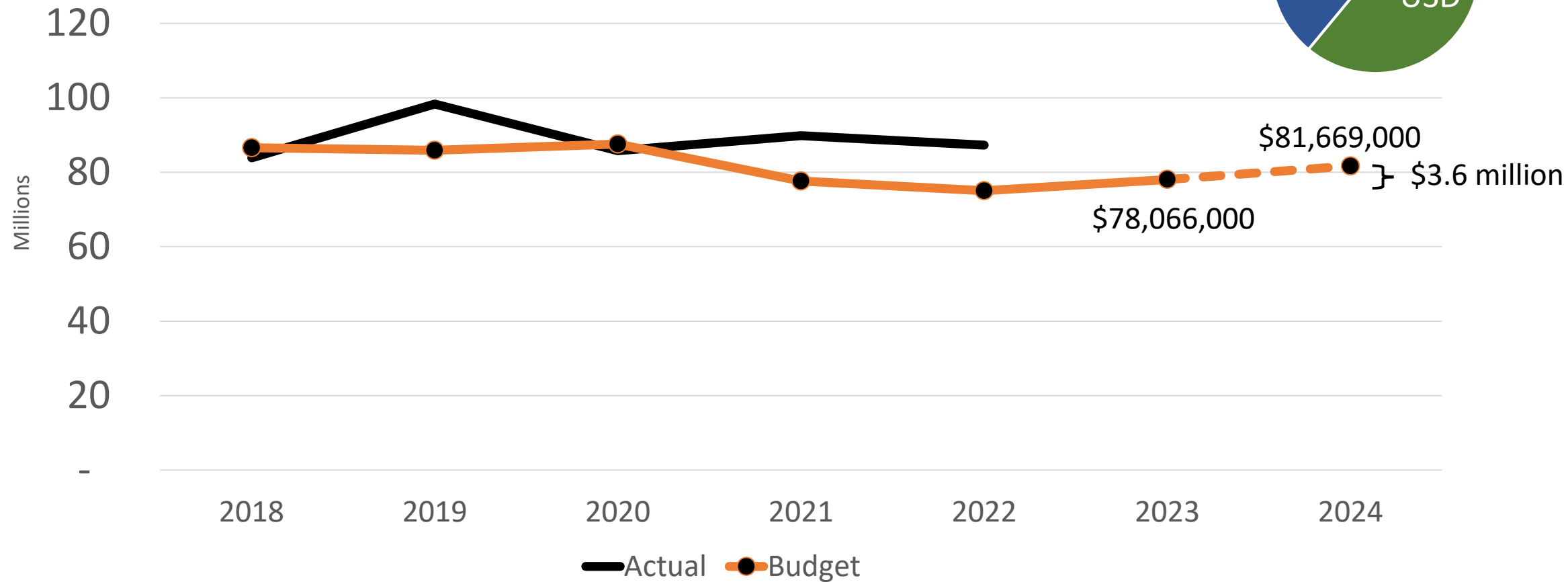
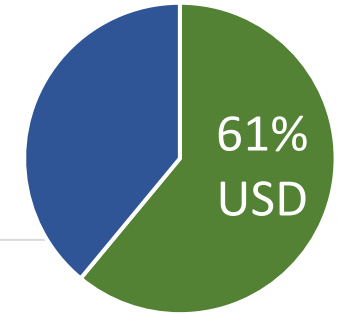


General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000		78,066,000	81,669,000		81,669,000	3,603,000
4	Unrestricted Offerings	5		65,834,000	65,834,000		80,246,000	80,246,000	14,412,000
5	Unrestricted Donations	5		50,000	50,000		50,000	50,000	0
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000		2,070,000	2,070,000	0
7	Miscellaneous Income	5		56,000	56,000		56,000	56,000	0
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0



2024 Budget: Tithe Income

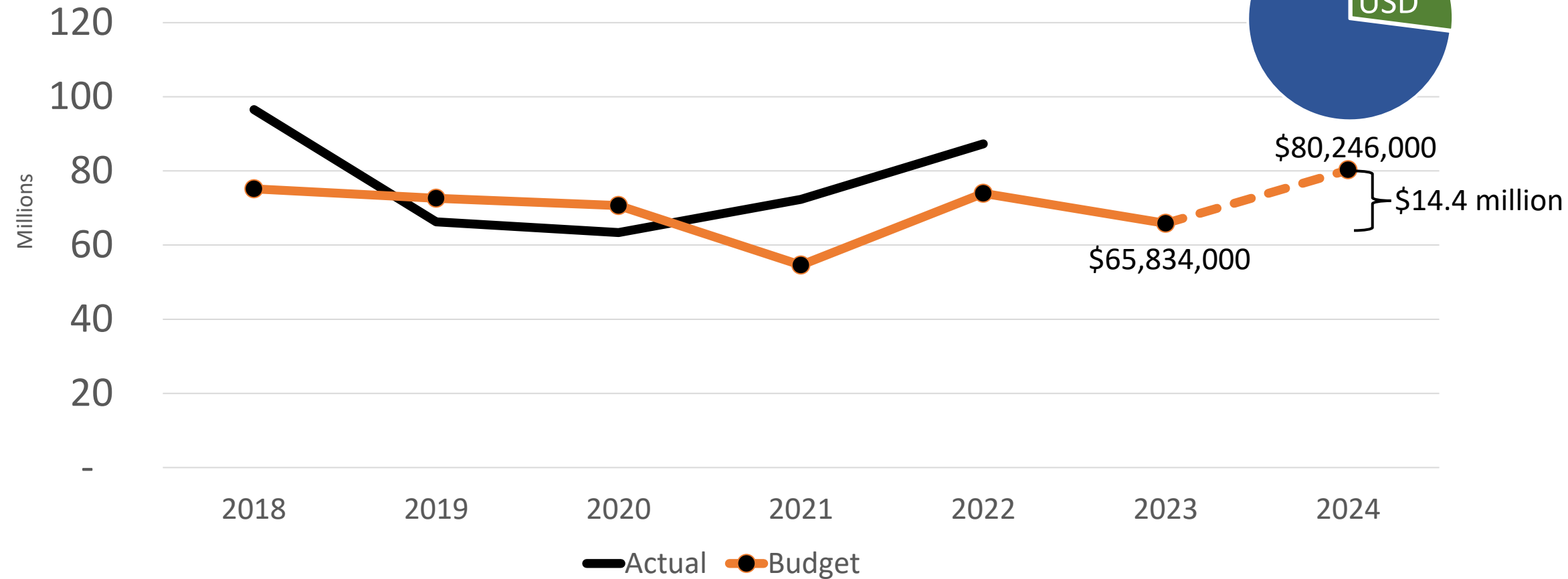
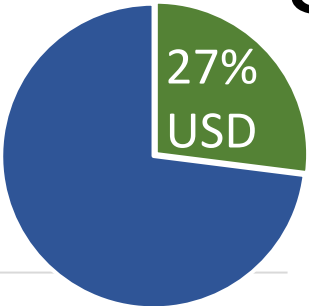


General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000		78,066,000	81,669,000		81,669,000	3,603,000
4	Unrestricted Offerings	5		65,834,000	65,834,000		80,246,000	80,246,000	14,412,000
5	Unrestricted Donations	5		50,000	50,000		50,000	50,000	0
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000		2,070,000	2,070,000	0
7	Miscellaneous Income	5		56,000	56,000		56,000	56,000	0
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0

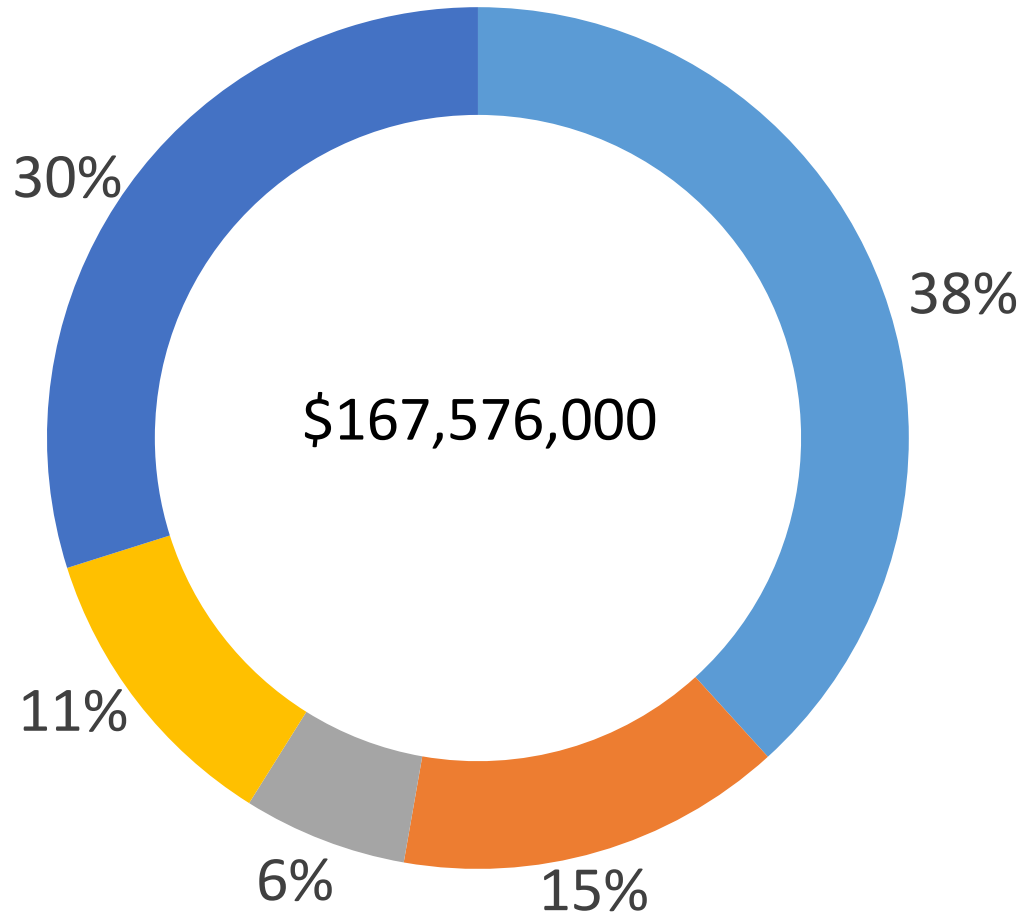


2024 Budget: World Mission Offering

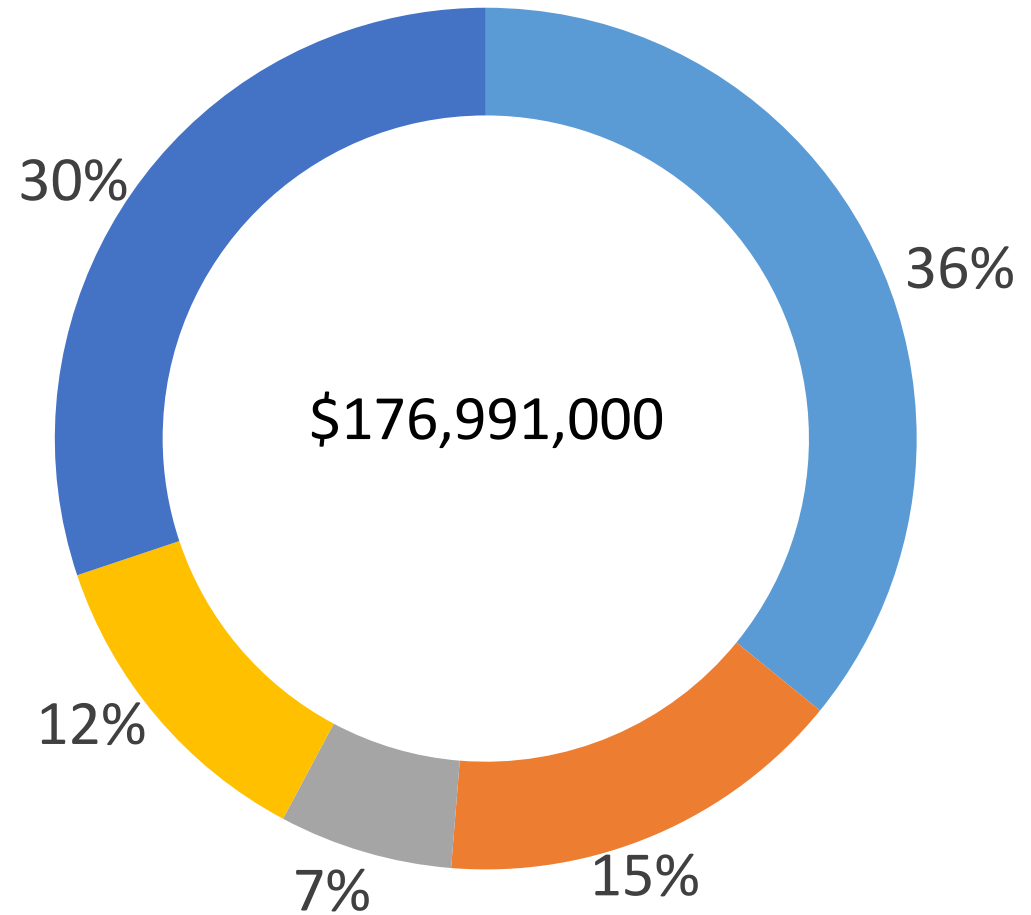


Distribution of Expense

2023



2024



■ Appropriations ■ ISE ■ GCAS ■ GC Administered ■ Office Operating

**General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget**

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000		78,066,000	81,669,000		81,669,000	3,603,000
4	Unrestricted Offerings	5		65,834,000	65,834,000		80,246,000	80,246,000	14,412,000
5	Unrestricted Donations	5		50,000	50,000		50,000	50,000	0
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000		2,070,000	2,070,000	0
7	Miscellaneous Income	5		56,000	56,000		56,000	56,000	0
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0



**General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget**

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000		78,066,000	81,669,000		81,669,000	3,603,000
4	Unrestricted Offerings	5		65,834,000	65,834,000		80,246,000	80,246,000	14,412,000
5	Unrestricted Donations	5		50,000	50,000		50,000	50,000	0
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000		2,070,000	2,070,000	0
7	Miscellaneous Income	5		56,000	56,000		56,000	56,000	0
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0



**General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget**

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000		78,066,000	81,669,000		81,669,000	3,603,000
4	Unrestricted Offerings	5		65,834,000	65,834,000		80,246,000	80,246,000	14,412,000
5	Unrestricted Donations	5		50,000	50,000		50,000	50,000	0
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000		2,070,000	2,070,000	0
7	Miscellaneous Income	5		56,000	56,000		56,000	56,000	0
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0



GC Administered Funds

• Dept Special Projects	USD	300,000	↑
• Web Development	USD	245,000	↑
• Excess Liability Insurance	USD	460,000	↑
• World Contingency	USD	1,000,000	↑

**General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget**

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000		78,066,000	81,669,000		81,669,000	3,603,000
4	Unrestricted Offerings	5		65,834,000	65,834,000		80,246,000	80,246,000	14,412,000
5	Unrestricted Donations	5		50,000	50,000		50,000	50,000	0
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000		2,070,000	2,070,000	0
7	Miscellaneous Income	5		56,000	56,000		56,000	56,000	0
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0

• Travel budgets

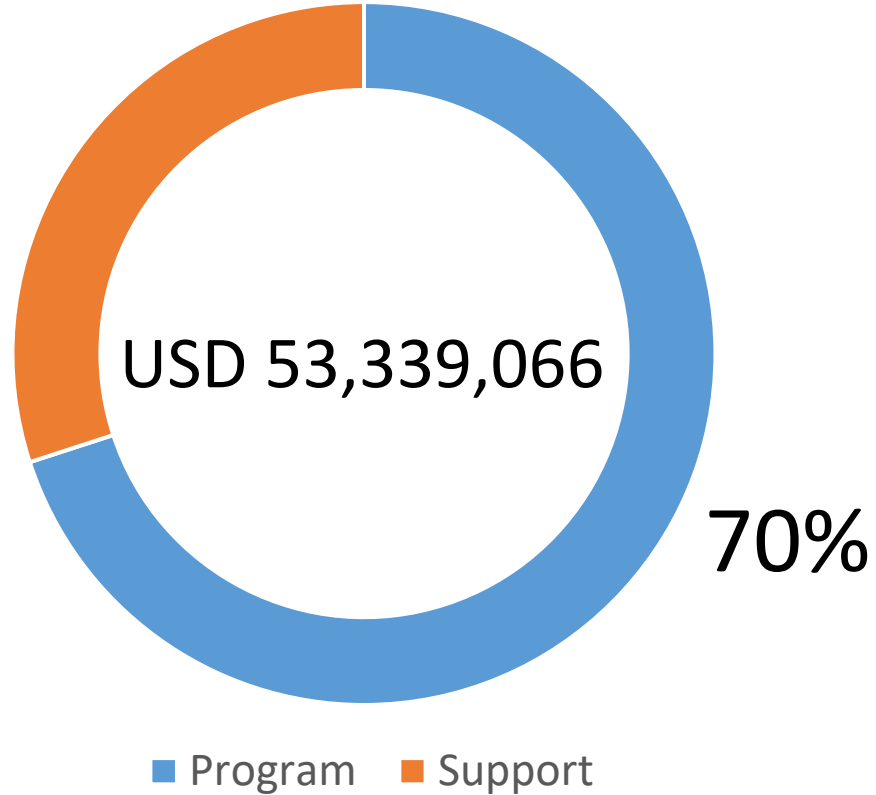


• Probable NAD remuneration factor increase

See page # 3

Office Operating

Program Ratio



**General Conference of Seventh-day Adventists
2024 World Appropriations & Allocations Budget**

		Budget						Difference Between Budgets	
		2023			2024				
		Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total		
1	Income	Page #							
2									
3	Tithe	4	78,066,000	78,066,000	81,669,000		81,669,000	3,603,000	
4	Unrestricted Offerings	5		65,834,000	65,834,000	80,246,000	80,246,000	14,412,000	
5	Unrestricted Donations	5		50,000	50,000	50,000	50,000	0	
6	Unrestricted Investment Earnings	5		2,070,000	2,070,000	2,070,000	2,070,000	0	
7	Miscellaneous Income	5		56,000	56,000	56,000	56,000	0	
8									
9			78,066,000	68,010,000	146,076,000	81,669,000	82,422,000	164,091,000	18,015,000
10									
11	Additional Funds	4	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0	0
12	Transfers to / from Other Functions	5	37,380,203	(37,380,203)	0	42,414,712	(42,414,712)	0	0
13									
14	Total Income		144,246,203	1,829,797	146,076,000	152,883,712	11,207,288	164,091,000	18,015,000
15									
16	Allocations								
17									
18	Program Functions								
19	Appropriations	6,7	30,079,575	17,079,493	47,159,068	29,566,290	16,742,942	46,309,232	(849,836)
20	Special Appropriations	8,9	11,722,447	5,220,304	16,942,751	11,843,260	5,334,346	17,177,606	234,855
21	International Service Employees Funding	10	24,305,000	0	24,305,000	27,279,000	0	27,279,000	2,974,000
22	General Conference Auditing Service	10	10,314,000	0	10,314,000	11,534,000	0	11,534,000	1,220,000
23	GC Administered Funds	11,12	17,763,540	1,030,000	18,793,540	19,322,096	2,030,000	21,352,096	2,558,556
24	Total Program Functions		94,184,562	23,329,797	117,514,359	99,544,646	24,107,288	123,651,934	6,137,575
25									
26	Support Functions								
27	Office Operating	12	50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
28	Total Support Functions		50,061,641	0	50,061,641	53,339,066	0	53,339,066	3,277,425
29									
30	Total Allocations		144,246,203	23,329,797	167,576,000	152,883,712	24,107,288	176,991,000	9,415,000
31									
32	Net Activity for Year		0	(21,500,000)	(21,500,000)	0	(12,900,000)	(12,900,000)	8,600,000
33									
34	Transfers from # 71150 Budget Reserve								
35	Tithe Parity Plan -- 2019 Annual Council		0	13,000,000	13,000,000	0	12,900,000	12,900,000	(100,000)
36	World Mission Offering - Delayed Recovery		0	8,500,000	8,500,000	0	0	0	(8,500,000)
37									
38	The Bottom Line		0	0	0	0	0	0	0

See page # 3



Accountability for the Use of Tithe - 2022

V 20 20 Reporting and Monitoring

“Administrators and executive committees, not only need to understand scriptural and Spirit of Prophecy counsel regarding the use of tithe and the policies that have been developed to guide the church in applying that counsel, but also need to assess and evaluate its application within their territories. To assist with this ongoing evaluation and monitoring, each conference, mission/field/section, union, division, and the General Conference shall make an annual report to its executive committee on the sources and use of tithe...”

V 20 20 Reporting and Monitoring

1 “Administrators and executive committees, not only need to understand scriptural and Spirit of Prophecy counsel regarding the use of tithe and the policies that have been developed to guide the church in applying that counsel, but also need to assess and evaluate its application within their territories. To assist with this ongoing evaluation and monitoring, each conference, mission/field/section, union, division, and the General Conference shall make an annual report to its executive committee on the sources and use of tithe...”

V 20 20 Reporting and Monitoring

“Administrators and executive committees, not only need to understand scriptural and Spirit of Prophecy counsel regarding the use of tithe and the policies that have been developed to guide the church in applying that counsel, but also need to assess and evaluate its application within their territories. To assist with this ongoing evaluation and monitoring, each conference, mission/field/section, union, division, and the General Conference shall make an annual report to its executive committee on the sources and use of tithe...”

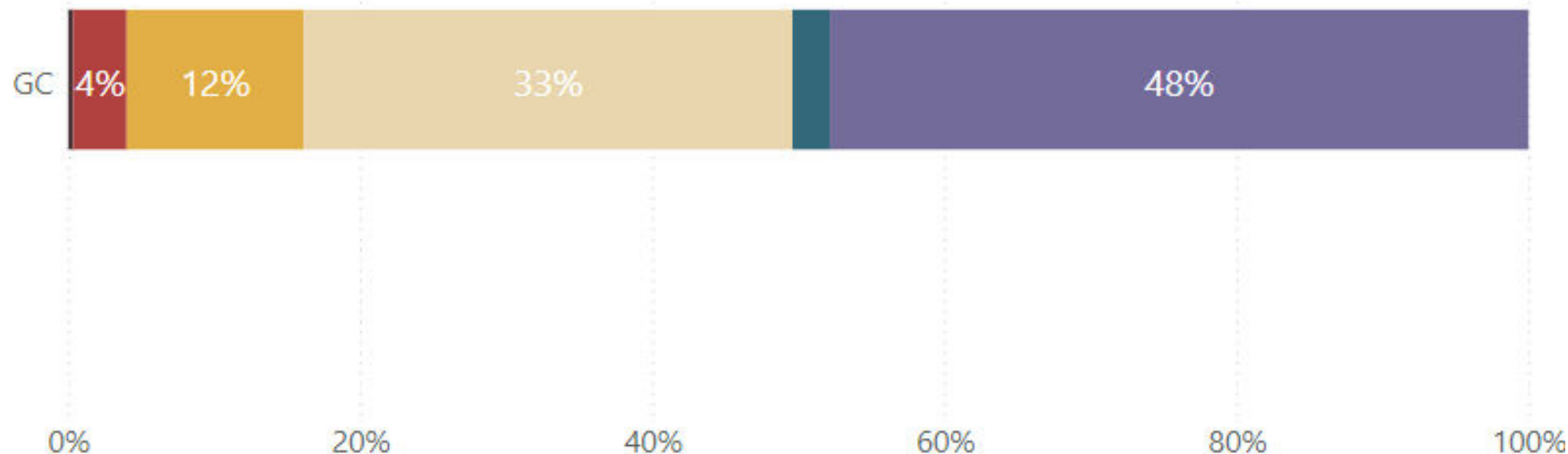
V 20 20 Reporting and Monitoring

“Administrators and executive committees, not only need to understand scriptural and Spirit of Prophecy counsel regarding the use of tithe and the policies that have been developed to guide the church in applying that counsel, but also need to assess and evaluate its application within their territories. To assist with this ongoing evaluation and monitoring, each conference, mission/field/section, union, division, and the General Conference shall make an annual report to its executive committee on the sources and use of tithe...”

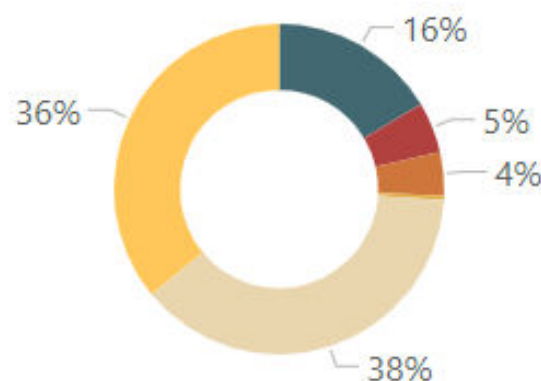
General Conference

Tithe Usage by Category

- Direct Evangelism
- Education
- Literature Evangelism
- Media Outreach
- Operating of Administrative Offices
- Pastors, evangelists, front line workers
- Retirement Fund Contributions
- Total of Other Uses



Other Uses

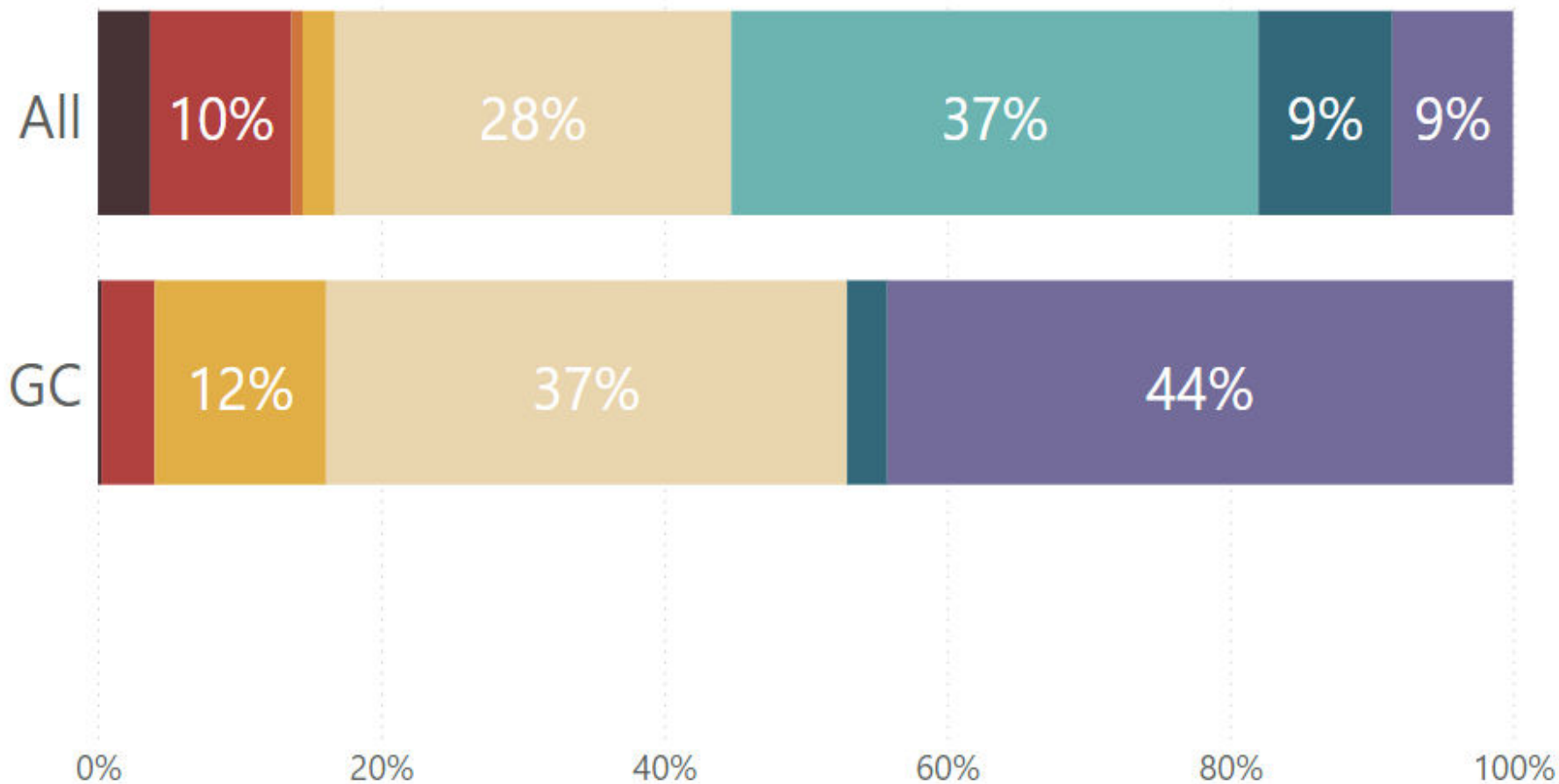


- Auditing
- Discipleship Projects
- EGW Estate
- Health Ministry Projects
- ISE/IUE Funding
- Member/contact Magazines
- Other
- Staff Development
- Technologies in Support of Mission

2022

Tithe Usage by Category

- Direct Evangelism
- Education
- Literature Evangelism
- Media Outreach
- Operating Expenses of Adm. Offices
- Pastors, evangelists, and front line workers
- Retirement fund contributions
- Total of Other Uses



2018

2019

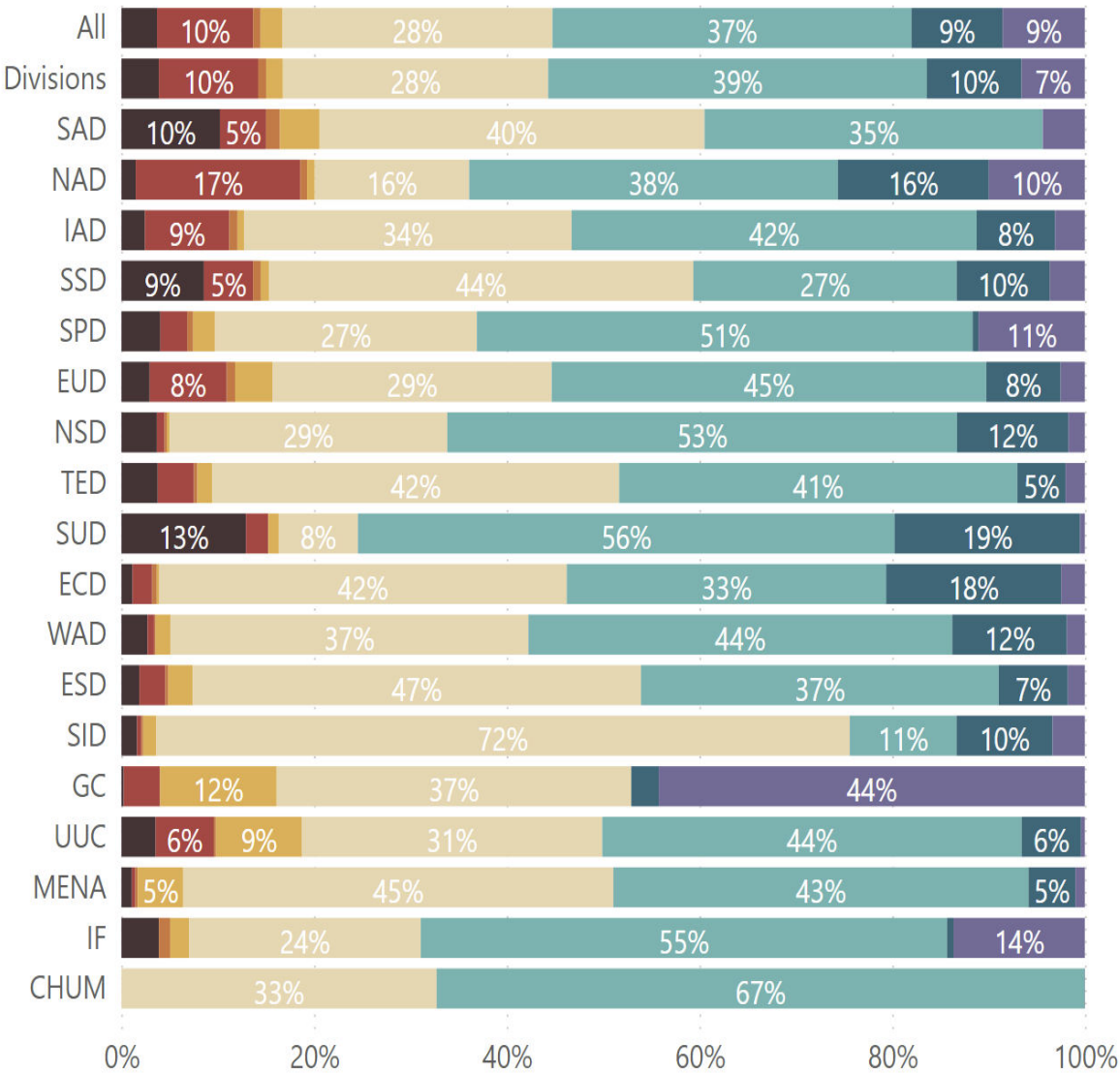
2020

2021

2022

Tithe Usage by Category

- Sum of (U-)Direct Evangelism
- Sum of (U-)Education
- Sum of (U-)Literature Evangelism
- Sum of (U-)Media Outreach
- Sum of (U-)Operating Expenses of Administ...
- Sum of (U-)Pastors, evangelists, and front lin...
- Sum of (U-)Retirement fund contributions
- Sum of (U-)Total of Other Uses



All	SID
CHUM	SPD
Divisions	SSD
ECD	SUD
ESD	TED
EUD	UUC
GC	WAD
IAD	
IF	
MENA	
NAD	
NSD	
SAD	

2018	2019	2020	2021	2022
------	------	------	------	------

“The annual reporting on the use of tithe and the review of trends should help all organizations to be more intentional on focusing the use of tithe on its primary objective—the support of pastors and their soul winning activities.”

GCWP V 20 10



- 2023 -
ANNUAL COUNCIL



1863

2023

**160 YEARS OF
CHURCH GROWTH AND GIVING**