

ANNUAL COUNCIL

October 11 to 17, 2012

ANNUAL COUNCIL OF THE

GENERAL CONFERENCE EXECUTIVE COMMITTEE

October 11, 2012, 6:00 p.m.

PRESENT

Cesario Acevedo del Villar, Gabriel E Acevedo Hidalgo, Emile S Akono, Wim Altink, Viktor Alyeksyeyenko, John R Amirthavasagam, Audrey E Andersson, Antonio Anobile, Stanley E Arco, Jouko K Aromäki, Jonas Arrais, Raquel C Arrais, Francisco Artavia Donas, Adwoa S Asamoah-Addo, Aho N Baliki, Abel Anak J Bana, Austin W Banda, Rosa T Banks, Eric Jean-Bruno A Barbe, Leonino Barbosa Santiago, Delmar E Barnett, Matthew A Bediako,

Strike M Ben, Guillermo E Biaggi, Branko Bistrovic, Dedrick L Blue, Larry Boggess, Elena Bondarenko, Noelle M Bosdedore, Rodney G Brady, Elias Brasil de Souza, James L Brauer, Andre D Brink, Everett E Brown, Gina S Brown, Herbert Brugger, G Alexander Bryant, Brent B Burdick, Eliseo Bustamante, Hesron R Byilingiro, Lael O Caesar, Garrett Caldwell, Gilbert R Cangy, Agapito J Catane Jr, Mario E Ceballos, M Gabriel Cesano, Shirley Chang,

Stephen Chavez, Nikolay Chekelek, Victor Sam Cherukuri, Carl P Chin, Gordon E Christo, Daniel Chuunga, Chester V Clark III, Donovan Cleary, G S Robert Clive, Lowell C Cooper, Robert Costa, Williams S Costa Jr, Gary R Councill, D Wayne Culmore, Richard Daly, Gladys Rosette C Daniel, Jose C de Lima, Marlon de Souza Lopes, Vara P Deepati, Gary W Dodge, Cheryl Doss, Paul H Douglas, Karnik Doukmetzian, Michael G Edge,

George O Egwakhe, Teodoro Elias, Raul A Escalante Guizar, Tomas I Espinoza, Franco Evangelisti di Ivo, G Thomas Evans, Larry R Evans, William A Fagal, Sergie B Ferrer, Mark A Finley, Shirley Fleming, Kenneth Flemmer, Cesar A Flores, Robert S Folkenberg Jr, Agustin Galicia, Dale E Galusha, Elisha R Ganta, Ever G Garcia Arroyo, L James Gibson, Carlos U Gill Krug, Stefan Giuliani, Clifford R Goldstein, Doris M Gothard, John Graz,

Abel J Guaiaguaia, Abraham I Guerrero Romero, Alberto C Gulfan Jr, Stephen R Guptill, Alexander Gusakov, Jerome Habimana, Passmore Hachalinga, Allan R Handysides, Fred G Hardinge, Elie Henry, Wilmar Hirle, King-Yi E Hsu, Willie E Hucks II, Julian Huesca Murillo,

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Teodor Hutanu, Stephan Iglar, Chibuike I Ikegwuonu, Myron A Iseminger, Craig R Jackson, Daniel R Jackson, Ramesh Y Jadhav, Peter Januska, Frandy Jeanty, David Jennah,

Jóhann E Jóhannsson, George C Johnson, Leonard A Johnson, Mark A Johnson, Ephraim Kabaija, Richard D Kajiura, John B Kakembo, Ignacio L Kalbermatter, Gerry D Karst, Magabaditsane B Kemoabe, Anthony R Kent, Hudson E Kibuuka, Dae Sung Kim, Donald G King, Luis A King, Joshua K Kirui, Gerald A Klingbeil, Linda Mei Lin Koh, Erton C Kohler, Igor Krasilnikov, Gary D Krause, Volodymyr A Krupskyi, Jonathan Kuntaraf,

Kathleen K Kuntaraf, Selladurai Kurumurthy, Reidar J Kvinge, Robert E Kyte, Ezras Lakra, Samuel A Larmie, Max-Rene Laurent, Pawel Lazar, Jairyong Lee, Young Ja Lee-Nam, Israel Leito, Mike M Lekic, Godwin K Lekundayo, Robert E Lemon, Thomas L Lemon, Dwayne O Leslie, Tankiso L Letseli, Eber Liessi, Mauricio P Lima, John R Loor Jr, Marlinton S Lopes, Leonel Lozano, Guenther Machel, Nepthali J Manez, Emmanuel S Manu,

Solomon Maphosa, Alemu H Maruta, Jerome P Matthews, Gabriel E Maurer, Geoffrey G Mbwana, Richard E McEdward, Tesfalem H Meles, Saustin S Mfune, Armando Miranda, Hiskia I Missah, Moises Moacir da Silva, Joshua W Mok, Andrei Moldovanu, Syril Monthero, Perpetua Moodley, Larry Moore, Marcella J Morales, Derek J Morris, Musyoka P Muasya, Girimoio P Muchanga, Ekkehardt F Mueller, Robert S Muhune, Thomas Muller,

Marlene J Müller Bulich, Evans Muvuti, Nehemia J Mwambalanguania, Pardon K Mwansa, Johannes Naether, Ignacio Navarro Perez, G T Ng, Kok-Hoe Ng, Mario Nino, Jean-Claude Nocandy, Jethron Nsabiyaemye, Goodwell Nthani, Tamas Z Ocsai, Barry D Oliver, Elaine Oliver, Wilbert H Oliver, Daisy J Orion, Kenneth W Osborn, Moisei Ostrovski, Brempong Owusu-Antwi, Janet R Page, Jerry N Page, Edgar C Palacios Silva,

Ventsislav S Panayotov, Frenslly R Panneflekk, Orville D Parchment, Ruth E Parish, Sungwook Park, Jan Paulsen, Mikulas Pavlik, Delbert B Pearman, Gerald D Penick, Joseph S Peranginangin, Aldo J Perez Reyes, Magdiel E Perez Schulz, Larry J Pitcher, Violeta Piturlea, Timothy L Poirier, Juan R Prestol, Roman Prodanyuk, Boris Protasevich, Erika F Puni, Leonardo D Rahming, Marvie P Ramirez, Orlando E Ramos Giles, Adan H Ramos Lagos,

John Rathinaraj, Paul S Ratsara, Edgar J Redondo Ramirez, Rick Remmers, Moises Reyna, Leigh R Rice, António Rodrigues, Josney D Rodriguez, Guy F Roger, Blasious M Ruguri, Wilfredo Ruiz, Michael L Ryan, Owen C Ryan, Roy E Ryan, Dawna R Sackmann, Noldy Sakul, Fawaz S Saleem, Saw Samuel, Elias Sarmiento, Benjamin D Schoun, Luis A Schulz, Alexander Schwarz, Yovan Selvamony, Yuliya Shayunussova, Frank M Sikazwe,

Helder R Silva, Ella S Simmons, Robert Sjolander, Dennis R Slusher, Heather-Dawn K Small, Ron Smith, Domingos J Sousa, Geovani Souto de Queiroz, Mathias T St Pierre,

Chester G Stanley, Artur A Stele, Dragan Stojanovic, Akeri Suzuki, Gary B Swanson, Ian W Sweeney, Tibor Szilvasi, Abelino Tamay, Lawrence P Tanabose, Nelson L Tapia, John H Thomas, Ariel J Tielves Perez, Louis R Torres, Tomas Torres de Dios, Antonio O Tostes,

Peter B Townend, Djordje Trajkovski, Homer W Trecartin, David Trim, Saw M Tun, Assembe M Valère Guillaume, Robert T Vandeman, Filiberto M Verduzco-Avila, Bruno R Vertallier, Waisea V Vuniwa, Clinton L Wahlen, J Raymond Wahlen II, Nathaniel M Walemba, Gilbert Wari, Dave Weigley, Stevanus S Widjaja, Bertil A Wiklander, Evelyn J Will, Ted N C Wilson, William L Winston, Zofia Wlodarczyk, Harald Wollan, Aloysius P Woniyouwu,

Lori T Yingling, Gilmar Zahn, Norbert G Zens, Valdis Zilgalvis, Vincent Zirimwabagabo

OPENING

Pardon K Mwansa, General Vice President of the General Conference, welcomed the attendees to the 2012 Annual Council.

Opening prayer was offered by Myron A Iseminger, General Conference Undersecretary.

CALL TO ORDER

G T Ng, General Conference Secretary, read Bylaws, Article XIII, Section 2. a., which states the constitutional provisions for convening the Annual Council.

“Sec. 2. a. A meeting of the General Conference Executive Committee, known as the Annual Council, shall be held annually for the purpose of considering budget requests and making appropriations, for the transaction of other business, and the adoption of policies that may be necessary in the operation of the worldwide work.”

A letter of invitation dated July 3, 2012 was sent to all General Conference Executive Committee members and special invitees to attend the 2012 Annual Council held at the General Conference world headquarters in Silver Spring, Maryland.

The approximately 468 people invited to attend are made up of members and invitees (325 General Conference Executive Committee members and 143 invitees). The names are

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listed on pages K-M in your agenda notebook. As of 5:30 p.m., approximately 240 attendees have registered.

Bylaws, Article XIII, Sec. 4., states: “Any fifteen members of the General Conference Executive Committee, including an officer of the General Conference, shall constitute a quorum of the Executive Committee for the disposition of routine items, and shall be empowered to transact business that is in harmony with the general plans outlined by the Executive Committee. A quorum of forty members is required for the disposition of nonroutine items such as major financial decisions, the dismissal of elected and appointed employees, and the election of presidents of divisions and of general vice presidents.”

G T Ng then indicated to the Chair that because there are more than 40 attendees present, the delegates eagerly await his call to order of the first business meeting of the 2012 Annual Council.

Having met all the requirements to hold an Annual Council of the General Conference, Pardon K Mwansa then declared the 2012 Annual Council open for transacting the business of the Church as outlined in the agenda.

MISSION STATEMENT OF THE SEVENTH-DAY ADVENTIST CHURCH

G T Ng read the Mission Statement of the Seventh-day Adventist Church.

VOTED, To reaffirm the Mission Statement of the Seventh-day Adventist Church, which reads as follows:

A 05 Mission Statement of the Seventh-day Adventist Church

A 05 05 Our Mission—The mission of the Seventh-day Adventist Church is to make disciples of all people, communicating the everlasting gospel in the context of the three angels’ messages of Revelation 14:6-12, leading them to accept Jesus as personal Savior and unite with His remnant Church, discipling them to serve Him as Lord, and preparing them for His soon return.

A 05 10 Our Method—We pursue this mission under the guidance and through the empowerment of the Holy Spirit through:

1. Preaching—Accepting Christ’s commission (Matt 28:18-20), we proclaim to all the world in these last days the everlasting gospel of God’s love, most fully revealed in His Son’s

life, ministry, atoning death, resurrection, and high priestly ministry. Recognizing the Bible to be God's infallible revelation of His will, we present its full message, including the second advent of Christ and the continuing authority of His Ten Commandment law with its reminder of the seventh-day Sabbath.

2. Teaching—Acknowledging that development of mind and character is essential to God's redemptive plan, we promote the growth of a mature understanding of and relationship to God, His Word, and the created universe.

3. Healing—Affirming the biblical principles of the well-being of the whole person, we make the preservation of health and the healing of the sick a priority and through our ministry to the poor and oppressed, cooperate with the Creator in His compassionate work of restoration.

4. Discipling—Affirming the continued spiritual growth and development of all members, we nurture the newly converted, instruct them in righteous living, train them for effective witness, and encourage their responsive obedience to God's will.

A 05 15 Our Vision—In harmony with the great prophecies of the Scriptures, we see as the climax of God's plan the restoration of all His creation to full harmony with His perfect will and righteousness.

12AC to GTN

ADOPTION OF AGENDA

VOTED, To adopt the agenda as listed in the agenda notebook.

12AC to GTN

DAILY PROGRAM

VOTED, To adopt the daily program of the 2012 Annual Council, as follows:

THURSDAY PROGRAM October 11, 2012

4:00-6:00 pm

Registration

6:00 pm

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6:15-8:30 pm LEAD Conference

FRIDAY PROGRAM
October 12, 2012

7:15-7:45 am Prayer Time
7:30-8:00 am Registration
8:00-9:00 am Devotional
9:00-12:00 pm LEAD Conference
6:30-8:30 pm Council on Evangelism and Witness

SABBATH PROGRAM
October 13, 2012

8:15 am Prayer Time
9:30 am Sabbath School
10:50 am Divine Service, Ted N C Wilson
12:30 pm Lunch

DAILY PROGRAM
October 14, 2012

7:00-7:45 am Steering Committee
(Executive Dining Room)
7:15-7:45 am Prayer Time
8:00-9:00 am Devotional
9:00 am-12:00 pm Council on Evangelism and Witness

LUNCH

2:00-5:30 pm Business Meeting

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7:00-7:45 am	Steering Committee (Executive Dining Room)
7:15-7:45 am	Prayer Time
8:00-9:00 am	Devotional
9:00 am-12:00 pm	Business Meeting
LUNCH	
1:00-2:00 pm	Nominating Committee (if needed)
2:00-5:30 pm	Business Meeting

SEC/ADCOM/12AC to MAI

123-12G ANNUAL COUNCIL 2012—STANDING COMMITTEES

VOTED, To approve standing committees for the 2012 Annual Council, as follows:

NOMINATING

Ted N C Wilson, Chair
G T Ng, Secretary

Members: Emile S Akono, Niels-Erik A Andreassen, William Armendaris, Delbert W Baker, Guillermo E Biaggi, Herbert Brugger, G Alexander Bryant, Dowell Chow, Gordon E Christo, Lowell C Cooper, Williams S Costa Jr, Gladys Rosette C Daniel, Gary W Dodge, George O Egwakhe, Shirley Fleming, Alberto C Gulfan Jr, Jerome Habimana, Richard H Hart, Myron A Iseminger, Daniel R Jackson, Erton C Kohler, Max-Rene Laurent, Jairyong Lee,

Israel Leito, Robert E Lemon, Solomon Maphosa, Geoffrey G Mbwana, Armando Miranda, Evans Muvuti, Pardon K Mwansa, David Ng, James R Nix, Barry D Oliver, Kenneth W Osborn, Moisei Ostrovski, Violeta Piturlea, Leslie N Pollard, Juan R Prestol, Roman Prodanyuk, John Rathinaraj, Paul S Ratsara, Leigh R Rice, Guy F Roger, Blasious M Ruguri, Michael L Ryan, Benjamin D Schoun, Helder R C Silva, Ella S Simmons, Artur A Steele,

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Ian W W Sweeney, Nelson L Tapia, Bruno R Vertallier, J Raymond Wahlen II, Gilbert Wari, Bertil Wiklander, Evelyn J Will, Zofia Wlodarczyk, Harald Wollan.

STEERING

Ted N C Wilson, Chair
Myron A Iseminger, Secretary

Members: Delbert W Baker, Rosa T Banks, G Alexander Bryant, Sheri Clemmer, Lowell C Cooper, Karnik Doukmetzian, George O Egwakhe, G Thomas Evans, Agustin Galicia, Myron Iseminger, Daniel R Jackson, Gary D Krause, Robert E Lemon, Geoffrey G Mbwana, Armando Miranda, Pardon K Mwansa, G T Ng, Daisy J F Orion, Orville D Parchment, Karen J Porter, Juan R Prestol, Michael L Ryan, Roy E Ryan, Benjamin D Schoun, Ella S Simmons, Artur A Stele, John H Thomas, J Raymond Wahlen II, Harald Wollan.

FAMILY MINISTRIES EMPHASIS

Ted N C Wilson introduced Willie and Elaine Oliver, Director and Associate Director of Family Ministries. They shared a DVD emphasizing the importance of Family Ministries in the church. Family Ministries has a new series on the Hope Channel, a new family worship app available for iPad and iPhone, and a yearly Family Ministries Plan Book that emphasizes evangelism: Families Reaching Other Families.

Following the business session, the LEAD Conference commenced.

Pardon K Mwansa, Chair
G T Ng, Secretary
Myron A Iseminger, Editorial Secretary
Tamara K Boward, Recording Secretary

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Prayer was offered by Vladimir Krupskyi, Secretary of the Euro-Asia Division.

DEVOTIONAL

The devotional message entitled, "A Vision of Christ Working in His Church," was presented by Delbert W Baker, General Vice President of the General Conference.

Prayer was requested for Cyril H Miller, retired church administrator.

Ted N C Wilson, General Conference President, concluded the devotional time with prayer.

Following the devotional, the LEAD Conference continued.

Geoffrey G Mbwana, Chair
Gary D Krause, Secretary
Myron A Iseminger, Editorial Secretary
Karen J Porter, Recording Secretary

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October 12, 2012, 6:45 p.m.

Artur A Steele, chair, called to order the second session of the 2012 Annual Council.

COUNCIL ON EVANGELISM AND WITNESS

Mark A Finley, Special Assistant to the President for Evangelism, introduced the Council on Evangelism and Witness report which focused on the initiative of Mission to the Cities. Four of the major cities of the world were highlighted—Mexico City, Mexico; New York City, United States of America; Lagos, Nigeria; and Tokyo, Japan.

At precisely 7:00 p.m. Artur A Steele led the congregation in a season of praise and prayer, joining the 7-7-7 initiative of praying at 7:00 a.m., 7:00 p.m., seven days a week.

Gary D Krause and Michael L Ryan highlighted the mission emphasis to the cities through a mission quiz.

Israel Leito, President of the Inter-American Division, and Tomas Torres, President of the Central Mexican Union, introduced a video about Mexico City and the strategies planned to reach this third-largest city in the world. At the end of the report, Mark A Finley prayed for the outreach plans for Mexico City and for the leaders of this territory.

Daniel R Jackson, President of the North American Division, and Donald G King, President of the Atlantic Union Conference, introduced NY13, the plan to reach metro New York City in 2013 with Revelation of Hope. The outreach will involve church members, five conferences, two unions, the North American Division and the General Conference holding over 400 evangelistic meetings in 2013 and beyond. Prayer for the outreach plans and the leaders of this territory was given by Michael L Ryan.

Denzil McNeilus and the ASI team reported on the revised program of New Beginnings which helps to equip and train lay people to share the gospel. The revisions include shortened sermons and improved quality of appeals and content. Other platforms for using New Beginnings include tablets, iPads, and small projectors. At the conclusion of the report, Michael L Ryan prayed for the New Beginnings outreach program and the Adventist-Laymen's Services and Industries (ASI) leaders.

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Gilbert Wari, President of the West-Central Africa Division, and Oyeleke Owolabi, President of the North-Western Nigeria Union, introduced a video presentation about Lagos, Nigeria and the outreach plans for this city of more than 18 million people. A prayer for the plans to reach this large metropolis and for the church leaders in this territory was given by Mark A Finley.

Jairyong Lee, President of the Northern Asia-Pacific Division, and Masumi Shimada, President of the Japan Union Conference, introduced a video highlighting the vast needs of Tokyo, Japan where more than 37 million people are waiting to hear the gospel. Following the video report, Mark A Finley prayed for the plans to reach this huge secular metropolis and for the leadership of the church in this region as they make plans for reaching this city.

Mark A Finley concluded the session with a challenge based on Matthew 28:16-19 to go in faith to work in the cities. Small groups prayed for a deeper passion for souls and for leaders to expand their horizons, to dream big dreams, and to realize that the greatest plans and strategies are yet to be dreamed and realized. At the conclusion of the small group prayers, Mark A Finley closed with prayer.

Artur A Steele, Chair
Rosa T Banks, Secretary
Myron A Iseminger, Editorial Secretary
Karen J Porter, Recording Secretary

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DEVOTIONAL

The devotional message entitled, “Unrestrainable Growth,” was presented by Ronald Nalin, Adjunct Assistant Professor of Earth and Biological Sciences at Loma Linda University.

Armando Miranda, chair, called to order the fourth session of the 2012 Annual Council.

Prayer was offered by David Trim, Director of the Office of Archives, Statistics, and Research.

IMPACT OF *ADVENTIST REVIEW* AND *ADVENTIST WORLD*—SURVEY

David Trim, Director of the Office of Archives, Statistics, and Research, presented a survey that is being taken on the impact of *Adventist Review* and *Adventist World* magazines. Committee members were asked to complete the survey and return it by the end of Annual Council.

COUNCIL ON EVANGELISM AND WITNESS

Armando Miranda expressed gratitude to the departmental directors and associate directors for the emphasis they are placing on revival and reformation.

Jerry N Page and Jackie Smith, from the Ministerial Association, shared stories about the impact of the Revived by His Word and the 7-7-7 initiatives.

A video was shown about the Gateway program in Australia and Asia, which is providing young people with a community to study and learn more about Jesus. It also provides leadership

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training for Bible workers. Johnny Wong spoke further about the program via Skype from Melbourne, Australia.

Prayer was offered by Johnny Wong, volunteer missionary in Melbourne, Australia.

Prayer was offered by Mark A Finley, Special Assistant to the President for Evangelism.

Jerry N Page, Secretary of the Ministerial Association shared information regarding upcoming events for the Revival and Reformation initiative.

Paolo Benini, from the Euro-Africa Division, shared a new dimension of prayer, where he prays for people he doesn't know to be put in his path so that he can study the Bible with them.

Prayer was offered by Stefan Giuliani, Laymember from the Austrian Union in the Euro-Africa Division, for Paolo Benini and the work that he is doing, while the young people from the General Conference Executive Committee surrounded him.

Aaron Crews gave his testimony and talked about how his spiritual life was improved through Bible study, the Spirit of Prophecy, prayer, and sharing his faith.

Prayer was offered by Humberto Rasi, former Director of Education for the General Conference, for Aaron Crews, who represents the new generation of the Church, while the retired members of the General Conference Executive Committee surrounded him.

Mark A Finley, Special Assistant to the President for Evangelism, presented a document that can be used as a tool to share with people as part of the Revived by His Word initiative.

PRE/12AC to MAF

134-12G CHRIST'S METHOD ALONE: COMPREHENSIVE HEALTH MINISTRY

VOTED, To record the document, "Christ's Method Alone: Comprehensive Health Ministry," which reads as follows, affirming the recommendations and implementing them collectively and personally:

"And Jesus went about all the cities and villages, teaching in their synagogues, and preaching the gospel of the kingdom, and healing every sickness and every disease among the people."—Matt 9:35

Jesus calls every member of His Church to embrace His mission of loving service for others, meeting their physical, mental, social, and spiritual needs in His Name, all for the glory of God. This is comprehensive health ministry or what we have historically called “Medical Missionary Work.” Our commitment to, and love for Jesus compels us to minister to others. His life of unselfish service is our example. Ellen G White succinctly summarizes the Savior’s selfless service in these words:

“Our Lord Jesus Christ came to this world as the unwearied servant of man’s necessity. He ‘took our infirmities, and bare our sicknesses,’ that He might minister to every need of humanity (Matt 8:17). The burden of disease and wretchedness and sin He came to remove. It was His mission to bring to men complete restoration; He came to give them health and peace and perfection of character.”—MH 17

Serving for service’s sake, ministering for ministry’s sake, and loving for love’s sake is Christ’s method of reaching people with the gospel.

“Christ’s method alone will give true success in reaching the people. The Saviour mingled with men as one who desired their good. He showed His sympathy for them, ministered to their needs, and won their confidence. Then He bade them, ‘Follow Me.’

“There is need of coming close to the people by personal effort. If less time were given to sermonizing, and more time were spent in personal ministry, greater results would be seen. The poor are to be relieved, the sick cared for, the sorrowing and the bereaved comforted, the ignorant instructed, the inexperienced counseled. We are to weep with those that weep, and rejoice with those that rejoice. Accompanied by the power of persuasion, the power of prayer, the power of the love of God, this work will not, cannot, be without fruit.”—MH 143

When the loving ministry of Christ permeates “Mission to the Cities” through Comprehensive Health Ministry, the result will be “the setting in operation of a mighty movement such as we have not yet witnessed” (MM 304). When hundreds of thousands of Seventh-day Adventists minister to their neighbors in Jesus’ name, the earth will be “lightened with the glory of God” and His character of love will be revealed to a waiting world and a watching universe.

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To this end, a Comprehensive Health Ministry Planning Committee has been established with the following objectives:

1. To encourage every member and entity of the Church to keep Jesus and His mission at the center of all ministry.
2. To bring fresh energy to the Church at-large for comprehensive health ministry.
3. To create greater comprehensive health awareness and integrate healing ministries into the ministries of all constituent groups.¹
4. To encourage ownership, participation, and investment of constituent groups into this component of Tell the World.
5. To promote a balanced and collaborative approach to health ministry that cooperates with the ministries of the Church.
6. To develop a church-based framework and curriculum of Christ's healing ministry for constituent groups, using the Bible, Spirit of Prophecy, and evidence-based practices.
7. To stimulate a climate of further creativity in constituent groups and development of contextually appropriate health ministry resources and initiatives.
8. To affirm, encourage, and feature people actively involved in practical health ministry initiatives.
9. To encourage the training of leaders for comprehensive health ministry.
10. To unite this initiative with Mission to the Cities so that constituents recognize that this is not a new initiative; rather, an essential component that serves to strengthen Mission to the Cities, Revival and Reformation, and Tell the World.

In a world grasping to get, Jesus invites us to give. In a world striving for supremacy, Jesus invites us to serve. In a world that loves power, Jesus invites us to reveal the power of love. It is His love that breaks hard hearts, opens closed minds, and heals sin sick souls. It is to this end that we recommend a renewed and reenergized approach to comprehensive health ministry to the world Church.

¹ Constituent groups will include, but are not limited to departments of the Church at every level, media ministries, institutions, local congregations, supporting ministries, health professionals, health food factories, and church administrators.

Prayer was offered by Allan R Handysides, Director of Health Ministries.

COUNCIL ON EVANGELISM AND WITNESS

Michael L Ryan, General Vice President, shared what is happening with the Tell the World initiative with Reach Out, Reach Up, and Reach Across.

Reach Out

Daniel R Jackson, President of the North American Division, introduced Jose Cortes, President of the New Jersey Conference, who shared a video about the exciting things that are happening with church planting in that conference.

Reach Up

Paul S Ratsara, President of the Southern Africa-Indian Ocean Division, shared a video sharing their division's focus on Revival and Reformation and building a spiritual relationship with Jesus.

Guillermo E Biaggi, President of the Euro-Asia Division, shared the division's emphasis on integrated evangelism as a demonstration of God's impact on our lives. Their goal is to train and to involve the maximum number of church members in evangelistic ministry.

Reach Across

Barry D Oliver, President of the South Pacific Division, shared the division's goal to increase internal communication within the Church to excite members about various initiatives.

Bertil A Wiklander, President of the Tran-European Division, shared a video highlighting the various projects and initiatives in the division reaching families, children, and young people. They also have set up churches of refuge to reach those who have left the Church.

Bruno R Vertallier, President of the Euro-Africa Division, shared a video about the various outreach projects in the division. They are using internet evangelism to start small groups and plant churches.

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Erton C Kohler, President of the South American Division, shared a video that highlighted the ways they are reaching people in the division, including the distribution of millions of books for the Great Controversy project.

Prayer was offered by Michael L Ryan, General Vice President of the General Conference.

Armando Miranda, Chair

G Alexander Bryant, Secretary

Myron A Iseminger, Editorial Secretary

Tamara K Boward, Recording Secretary

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October 14, 2012, 2:00 p.m.

Armando Miranda, chair, called to order the fifth session of the 2012 Annual Council.

Prayer was offered by Jesus Calvo, President of the Spanish Union of Churches Conference.

COUNCIL ON EVANGELISM AND WITNESS

Gary D Krause, Associate Secretary of the General Conference, reported on Adventist Mission's work on urban centers of influence, branded as Life Hope Centers.

Homer W Trecartin, President of the Greater Middle East Union Mission, reported on the challenges of the work in the Greater Middle East Union Mission. Their goal is to have one center of influence in each urban group with a population of one million or more, with a total of 20 in 2013. He asked for everyone's prayers as they begin a New Testament style of witnessing.

Dale E Galusha, President of the Pacific Press Publishing Association, presented the book *Almost Home*, authored by Ted N C Wilson, and distributed copies to General Conference Executive Committee members.

Ted N C Wilson, President of the General Conference, challenged the General Conference Executive Committee to remember the document that was voted in 2010 and the commitment to devote time in meetings to recommit to Revival and Reformation, discipling, and evangelism. Prayer was offered by Ted N C Wilson asking for the outpouring of the Holy Spirit.

The chair welcomed the retired General Conference officers present: Jan Paulsen, Matthew A Bediako, Gerry D Karst, Leo Ranzolin, and Eugene Hsu.

Due to the number of people attending Annual Council meetings for the first time, Ted N C Wilson made an announcement clarifying the distinction between General Conference Executive Committee members and invitees. Members of the General Conference Executive Committee have the right to vote, while local conference presidents, in the division hosting the Annual Council, may speak but not vote.

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SECRETARY'S REPORT

Christianity is on the march and is advancing from North to South. The Christian axis is no longer Euro-America, but likely to be Africa-Asian-Latin America. The same trend is also reflected in the Seventh-day Adventist Church. Adventist Global South now represents about 92.5 percent of world membership and the gap between the North and South is widening. A reverse missionary movement has taken root. Mission is now from everywhere to everywhere. There is a greater degree of indigenization in terms of liturgy and understanding of the Scriptures. As to resources, the Global North contributes about 56.4 percent of world tithe with just 8.5 percent of world membership. However, the Global South is catching up in recent years in tithes and offerings, rapidly approaching the same level of giving as the North. Potentially both the North and South have plenty to bring to the table. Opportunities abound for a greater degree of collaboration between the North and South to fulfill the mission of the church. Never has the missional task been more pressing, or the need for meaningful partnership between North and South been more urgent.

As a part of the Secretary's report, the entities that fall under the General Conference Secretariat gave individual reports.

OFFICE OF ADVENTIST MISSION

Gary D Krause, Director of the Office of Adventist Mission, and Richard E McEdward, Director of Global Mission Study Centers, reported that in the past 10 years there have been 13,622 Global Mission projects, and one new church planted every 4.47 hours around the world. Various curricula are being developed, under the name of Life Hope Centers, to establish centers of influence around the world. Six study centers have also been established, including the Center for East Asian Religions and Traditions (Buddhist Study Center), the Center for Secular and Postmodern Studies, the Global Center for Adventist-Muslim Relations, the Hindu Religious Study Center, the Urban Ministry Center, and the World Jewish-Adventist Friendship Center.

ADVENTIST VOLUNTEER SERVICE

John H Thomas, Associate Secretary of the General Conference, reported that the number of serving volunteers processed through the Adventist Volunteer Services database decreased during 2011, due primarily to a decline in volunteers from the North American Division and to fewer positions being available in the Korean Seventh-day Adventist Language Schools.

INSTITUTE OF WORLD MISSION

Cheryl D Doss, Director of the Institute of World Mission, reported that the purpose of the Institute of World Mission is to cultivate mission vision, to prepare cross-cultural workers,

and to nurture missionary witness for effective service in God's harvest. This is accomplished by training. One example of this is the online Passport to Mission Class used by Adventist Volunteer Services in eight divisions, with more than 2,400 students and the textbook now in six languages.

The Welcome Home and Reentry Seminars, which help reintegrate missionaries returning to the field, are another important aspect of the Institute of World Mission program. In addition, the Institute of World Mission is partnering with Ann Hamel, a counselor with trauma certification, and an experienced missionary, to provide counseling for missionaries.

SEVENTH-DAY ADVENTIST MEMBERSHIP SOFTWARE

Andrew O Kuntaraf, Director of the Office of Seventh-day Adventist Membership Software, reported on the progress of the Seventh-day Adventist Membership Software being developed to further membership ministry in the church. He pointed out that although the Church is good at keeping track of its money, it has been less efficient at keeping track of its members. His report touched on what is needed, what has been done, the chosen global standard, and the plan for the future.

ARCHIVES, STATISTICS AND RESEARCH

David Trim, Director of the Office Archives, Statistics and Research at the General Conference, reported on the steady decline in the numbers of inter-division employees in the field in the last 30 years. He quoted some sobering figures on the numbers of unreached and unevangelized souls in the 10/40 Window.

The presidents of divisions and unions in the 10/40 Window were invited onto the platform and Mark A Finley prayed for the work in those territories.

VOTED, To accept the Secretary's Report.

THEOLOGY OF ORDINATION STUDY COMMITTEE

Ted N C Wilson introduced the Theology of Ordination Study Committee voted by the General Conference Administrative Committee and asked Artur A Stele, General Conference Vice President and chair of the committee, to give a report.

Artur A Stele described the terms of reference under which the Theology of Ordination Study Committee would function. The membership of this committee will be published as soon

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as the list is completed. He emphasized that the committee will make recommendations based on consensus and will not take formal actions.

Prayer was offered by Bruno R Verthallier, President of the Euro-Africa Division.

Prayer was requested for those mourning the deaths of Cyril H Miller, former Vice President of the North American Division, and Edwin Ludesher, former president of the Euro-Africa Division; for Alberto C Gulfan, president of the Southern Asia-Pacific Division, who is in the hospital; for all retirees attending Annual Council; and for the young adults on the General Conference Executive Committee.

Ted N C Wilson, Chair
Agustin Galicia, Secretary
Myron A Iseminger, Editorial Secretary
Wendy Trim, Recording Secretary

ANNUAL COUNCIL OF THE
GENERAL CONFERENCE EXECUTIVE COMMITTEE

October 15, 2012, 9:00 a.m.

DEVOTIONAL

The devotional message entitled, “One Move,” was presented by Ty Gibson, Co-Director of Light Bearers ministry.

Lowell C Cooper, chair, called to order the sixth session of the 2012 Annual Council.

Ron Oliver, Laymember from the North Pacific Union Conference in the North American Division, read Deuteronomy 29:1-9.

Prayer was offered by Svetlana Kara, Laymember from the West Russian Union Conference in the Euro-Asia Division.

HEALTH MINISTRIES—SPECIAL PRESENTATION

Allan R Handysides gave an overview of the Health Ministries book *Celebrations—Living Life to the Fullest*, edited by Sandra Blackmer. A copy of the book was passed out to General Conference Executive Committee members.

INSTITUTE FOR THE PREVENTION OF ADDICTIONS

Duane C McBride, Executive Director of the Institute for the Prevention of Addictions, and Gary L Hopkins, Associate Director, gave an overview of the work of the Institute for the Prevention of Addictions. They emphasized the role of the family and the church in keeping young people from participating in high risk behavior, such as pre-marital sex and substance abuse.

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WORKING POLICY 101

G T Ng, General Conference Secretary, and a team of individuals from General Conference Secretariat and other departments gave an overview of the General Conference *Working Policy* using humorous skits and informative presentations.

Lowell C Cooper, General Vice President of the General Conference, gave the overview of the policies relating to organization and administration.

David Trim, Director of the Office of Archives, Statistics, and Research, gave the overview of the policies relating to departments and agencies.

Jonas Arrais, Associate Secretary of the Ministerial Association, gave the overview of the policies relating to ministry and training.

Rosa T Banks, Associate Secretary of the General Conference, gave the overview of the policies relating to interdivision employees.

Daisy J Orion, Associate Treasurer of the General Conference, gave the overview of the financial policies.

EURO-ASIA DIVISION REPORT

The Euro-Asia Division is focusing on the Tell the World initiative and reaching their big cities through evangelism. They are planting 300 new churches and are distributing millions of copies of the Great Controversy, as well as other literature.

Prayer was offered by Lowell C Cooper, General Vice President of the General Conference.

Lowell C Cooper, Chair
John H Thomas, Secretary
Myron A Iseminger, Editorial Secretary
Tamara K Boward, Recording Secretary

ANNUAL COUNCIL OF THE
GENERAL CONFERENCE EXECUTIVE COMMITTEE

October 15, 2012, 2:00 p.m.

Ella S Simmons, chair, called to order the seventh session of the 2012 Annual Council.

Prayer was offered by Peter N Landless, General Conference Health Ministries Associate Director.

GREAT CONTROVERSY PROJECT REPORT

Delbert W Baker, General Vice President, reported on the Great Controversy Project. A copy of the Impact Assessment was distributed to further determine the impact the project is having in each division. As of today, 75 million printed copies of the *Great Hope* have been distributed. The end goal is to distribute 175 million copies. A strong effort is needed in 2013 to reach this goal.

Barry D Oliver, President of the South Pacific Division; Gilbert Wari, President of the West-Central Africa Division; and Magdiel Perez-Schulz, Secretary of the South American Division shared a few stories of the impact the project has had in their divisions.

The most recent episode of the video *The Record Keeper* was shown.

VOTED, To accept the Great Controversy Project report.

10/40 WINDOW

Prayer was offered by Mark A Finley, Special Assistant to the President for Evangelism, for Bertil A Wiklander, President of the Trans-European Division, and one of the union presidents for the countries in the division that fall within the 10/40 Window—Albania, Greece, and Kosovo.

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EDUCATION REPORT

Lisa M Beardsley-Hardy, Director of Education, reported on the Role of Educational Boards to Promote Mission in Higher Education.

Luis A Schulz, Mike M Lekic, and Hudson E Kibuuka, Associate Directors of Education, focused on other roles of the board including formulating policy, evaluating policy compliance, and challenges boards face in a global church setting.

VOTED, To accept the report of the Education department.

OAKWOOD UNIVERSITY REPORT

Leslie N Pollard, President of Oakwood University, gave a positive report of activities and encouraging findings from the LifeCore assessment of students' spiritual commitment at Oakwood University. This year Oakwood University has a record enrollment and was given an excellent accreditation evaluation by the Southern Association of Colleges and Schools.

VOTED, To accept the report from Oakwood University.

MEDIA/COMMUNICATION SUMMIT REPORT

Benjamin D Schoun, General Vice President, shared a report from the Media/Communication Summit that was held three weeks ago. Individuals attended from nearly every division of the Church. The purpose was to reduce the silos that separate our efforts and find ways to collaborate and reduce redundant efforts, while at the same time increasing the Church's impact on the world community.

The Media/Communication initiative will be pursued by means of a new high level committee which will include all the division presidents and will be chaired by the General Conference president.

VOTED, 1. To request the General Conference Administrative Committee to appoint a Media/Communication Initiative Committee.

2. To record the Media/Communication Summit report.

“1844 MADE SIMPLE”

Clifford R Goldstein, Editor of the Adult Sabbath School Bible Study Guides, presented a short section of his video seminar called “1844 Made Simple” which emphasizes that the sanctuary is key to understanding salvation by faith. A website is being prepared where resource material will be made available.

“WHAT THE BIBLE SAYS ABOUT” BOOK DISTRIBUTION

Copies of Mark A Finley’s book, *What the Bible Says About* were distributed to committee members.

SPIRIT OF PROPHECY READING

Ted N C Wilson asked several committee members to read aloud a section from *Medical Ministry* entitled “Christ’s Labors in Cities and Towns.”

GLOBAL YOUTH DAY

Copies of *Steps to Discipleship*, a resource book produced by the Youth Ministries Department, were distributed to committee members.

Gilbert R Cangy, Director of Youth Ministries, introduced Global Youth Day, a new initiative planned for March 16, 2013. On Global Youth Day eight million young people around the world will be the hands and feet of Jesus through acts of kindness. Reporting of activities on that day will be shared through Adventist World Radio and various social media.

VOTED, To endorse Global Youth Day on March 16, 2013 as presented by Youth Ministries.

NURTURE AND RETENTION OF YOUTH

A questionnaire was distributed asking for feedback from Annual Council delegates on suggestions for the retention of youth in the church.

Bonita Shields, *Cornerstone Connections* Editor in the Sabbath School and Personal Ministries department, and a group of young people gave a presentation on nurture and retention,

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including a video, *Recapturing our Legacy*, on building inter-generational relationships. Resource materials will be collected for the Together Toolbox, including the video, surveys, sample sermons, culturally relevant resources and social network tools to help churches strengthen relationships between the generations and to encourage youth involvement.

NomCom12AC/12AC to GTN

NOMINATING COMMITTEE REPORT #1

VOTED, 1. To approve the following report of the Nominating Committee:

General Conference, General Field Secretary

Jonathan M Duffy, President, Adventist Development and Relief Agency

2. To record that this assignment of General Conference General Field Secretary replaces any General Field Secretaries previously assigned based on their position as president of the Adventist Development and Relief Agency.

ADCOM/ADCOM/12AC to GTN-15GCS

125-12GS CHINESE UNION MISSION—REORGANIZATION

WHEREAS, The issue of reorganization of the Chinese Union Mission has been the focus of discussion at the General Conference and the Northern Asia-Pacific Division since 2007, and

WHEREAS, The General Conference has sent Taskforce and Survey Commission Teams respectively to visit both Taiwan and Hong Kong to listen to different opinions from various entities within the Chinese Union Mission about the realignment of the union's territory, and

WHEREAS, The objective of the process of reorganization is for the enhancement of the work in Unorganized Territory within the Chinese Union Mission, and strengthening the works in Hong Kong, Macau, and Taiwan, and

WHEREAS, The Northern Asia-Pacific Division Special Executive Committee (EXCOM) voted the following recommendation on September 13, 2012 (EXCOM 12-094), it was

RECOMMENDED, To reorganize the Chinese Union Mission (CHUM) as follows:

1. That the current union mission status of the Chinese Union Mission be retained.
2. That the Hong Kong-Macao Conference (HKMC) and union institutions (Adventist Healthcare Hong Kong: Hong Kong Adventist Hospital and Tsuen Wan Adventist Hospital and Hong Kong Adventist College) in Hong Kong remain under the jurisdiction of the Chinese Union Mission.
3. That the unorganized mission field of China remain a part of the Chinese Union Mission.
4. That the Taiwan Conference (TWC), Taiwan Adventist Hospital, Taiwan Adventist College, and the Signs of the Times Publishing Association be attached to the Northern Asia-Pacific Division.
5. That the above reorganization be effective January 1, 2013.

GMEUOC/GCDO12AC/12AC to GTN-15GCS

130-12GS GREATER MIDDLE EAST UNION MISSION—NAME
CHANGE

RECOMMENDED, To change the name of the Greater Middle East Union Mission to the Middle East and North Africa Union Mission, and to use the acronym MENA, effective October 15, 2012.

SEC/ChManSub/ChMan/GCDO12AC/12AC to AM-15GCS

403-12GS ORDINATION SERVICE FOR DEACONESSES - *CHURCH*
MANUAL AMENDMENT

RECOMMENDED, To amend the *Church Manual*, Chapter 8, Local Church Officers and Organizations, pages 78 and 79, Ordination Service for Deaconesses, to read as follows:

Ordination Service for Deaconesses—Such a ~~service~~ service, like the ordination of deacons, would be carried out by an ordained pastor currently credentialed by the conference.

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The ordination service should be characterized by simplicity and performed in the presence of the church.

If they retain church membership, deaconesses do not have to be ordained again if they move their memberships to other churches. When the term for which they were elected expires, they must be reelected if they are to continue to serve as deaconesses.

SEC/ChManSub/ChMan/GCDO12AC/12AC to AM-15GCS

404-12GS DEACONESSSES NOT AUTHORIZED TO PRESIDE -
CHURCH MANUAL ADDITION

RECOMMENDED, To add a new section to the *Church Manual*, Deaconesses Not Authorized to Preside, in the section Deaconesses, pages 78 and 79, following, Ordination Service for Deaconesses, to read as follows:

Deaconesses Not Authorized to Preside—Deaconesses are not authorized to preside at any of the ordinances of the church or business meetings and cannot perform the marriage ceremony or officiate at the reception or transfer of members.

If a church has no one authorized to perform such duties, it shall contact the conference for assistance.

GMEUOC/GCDO12AC/12AC to GTN

131-12G GENERAL CONFERENCE AND MIDDLE EAST UNION
MISSION OVERSIGHT COMMITTEE—NAME CHANGE

VOTED, To change the name of the Greater Middle East Union Mission Oversight Committee to the Middle East and North Africa Union Mission Oversight Committee (MENAOC) (GCC-S), and to amend the terms of reference accordingly.

PUBLIC AFFAIRS AND RELIGIOUS LIBERTY—LIAISING
WITH GOVERNMENT OFFICIALS

Ted N C Wilson emphasized the need for church leaders to empower directors in the Public Affairs and Religious Liberty office to liaise with government officials in their territories in order to establish contacts in case difficult situations arise and their help is needed. He

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emphasized the need to have Public Affairs and Religious Liberty directors appointed, especially at union and conference levels.

John Graz, Director of the Public Affairs and Religious Liberty department, gave a presentation on proper etiquette for church leaders who represent the Church as they interact with government officials in their countries. The Public Affairs and Religious Liberty office can arrange opportunities to meet with government officials, and can answer questions on how to interact with government authorities.

Prayer was offered by Ted N C Wilson, President of the General Conference.

Ella S Simmons, Chair
Agustin Galicia, Secretary
Myron A Iseminger, Editorial Secretary
Wendy Trim, Recording Secretary

ANNUAL COUNCIL OF THE
GENERAL CONFERENCE EXECUTIVE COMMITTEE

October 16, 2012, 9:00 a.m.

DEVOTIONAL

The devotional message entitled, “The Fourth Decree,” was presented by Ivor Myers, Director of Power of the Lamb Ministries.

Delbert W Baker, chair, called to order the eighth session of the 2012 Annual Council.

Prayer was offered by Leo Ranzolin, former General Vice President of the General Conference.

Prayer was requested for those mourning the deaths of Mark B Thomas’ mother and Gordon Doss’ mother; thanksgiving for the recovery of Alberto C Gulfan Jr.

LEADERSHIP TIP

Gerry D Karst gave some tips on how to cope with all the information given to leadership at Annual Council.

SECOND WORLD FESTIVAL OF RELIGIOUS FREEDOM

John Graz and Williams S Costa Jr shared plans for the Second World Festival of Religious Freedom to be held in Sao Paulo, Brazil, May 23-25, 2013.

RECLAIMING MEMBERS VIDEO

Jonathan Kuntaraf and Williams S Costa Jr presented the trailer to the film “The Return,” which focuses on reclaiming members who have left the church.

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RAWSON, ROBERT L, ADVENTIST DEVELOPMENT AND
RELIEF AGENCY INTERNATIONAL—APPRECIATION

Ted N C Wilson and Geoffrey G Mbwana expressed appreciation to Robert L Rawson and his wife, Carolyn, for his work as interim President of Adventist Development and Relief Agency International.

DUFFY, JONATHAN M, ADVENTIST DEVELOPMENT AND
RELIEF AGENCY INTERNATIONAL—NEW PRESIDENT

Geoffrey G Mbwana introduced Jonathan M Duffy, the new President of Adventist Development and Relief Agency International.

Prayer was offered by Ted N C Wilson, President of the General Conference.

TRE/12AC to REL

TREASURER'S REPORT

“And Jesus went about all the cities and villages, teaching in their synagogues, and preaching the gospel of the kingdom, and healing every sickness and every disease among the people.

But when he saw the multitudes, he was moved with compassion on them, because they fainted, and were scattered abroad, as sheep having no shepherd.

Then saith he unto his disciples, The harvest truly [is] plenteous, but the labourers [are] few;

Pray ye therefore the Lord of the harvest, that he will send forth labourers into his harvest.” Matthew 9:35–38 (KJV)

THE BLESSED HOPE

Another year since Annual Council has slipped by, and we are one year nearer to the Lord's return, but we are still here. Next year is the 150th anniversary of the organizing of the Church. As David Trim expressed in one of our meetings at the General Conference, it is a time to reflect rather than to celebrate. He said, “If our pioneers could see us now, they would weep—because we are still here.” We have heard great reports of the progress of the work but need to

keep in mind that we still have half of the world that has virtually no Christian population and no real Adventist presence. But we have the assurance that this message will go forward with power.

I saw that this message will close with power and strength far exceeding the midnight cry. (EW 278.1)

ECONOMIC SITUATION

The economic situation has stabilized to some extent over the past twelve months, but the recovery in the United States has been slow with continued high unemployment. The economic situation varies in other parts of the world with some economies rebounding faster than others. In spite of the challenges, God's children have continued their strong support of His work through their tithes and offerings.

The currency exchange rates have continued to fluctuate, but the swings have not been as great as they were during the past few years. There has been some strengthening of the US dollar against some of the major currencies, which, although positive for the overall work, have had the effect of decreasing the US dollars received by the General Conference for the World Budget.

TITHE AND OFFERINGS

North America

There were 53 Sabbaths in 2011 as compared to 52 in 2012. If there were no changes in the amounts of tithe and offering each week we would expect a decrease of approximately 2 percent in 2012 when compared to 2011. Through August, with 34 Sabbaths as compared to 35 last year, that difference would be close to 3 percent.

Through August 31, 2012, the North American Division is showing a decrease of 1.1 percent in tithe, which, when adjusted for the difference in the number of Sabbaths, would mean an increase in weekly tithe receipts of 1.9 percent. The General Conference's financial statement for September 2012 shows US\$51.5 million in tithe from the North American Division.

World Mission offerings in the North American Division through August 2012 were US\$15.6. That is a 4.0 percent decrease, but when adjusted for the number of Sabbaths represents a decrease of 1.0 percent in the weekly mission offerings offering.

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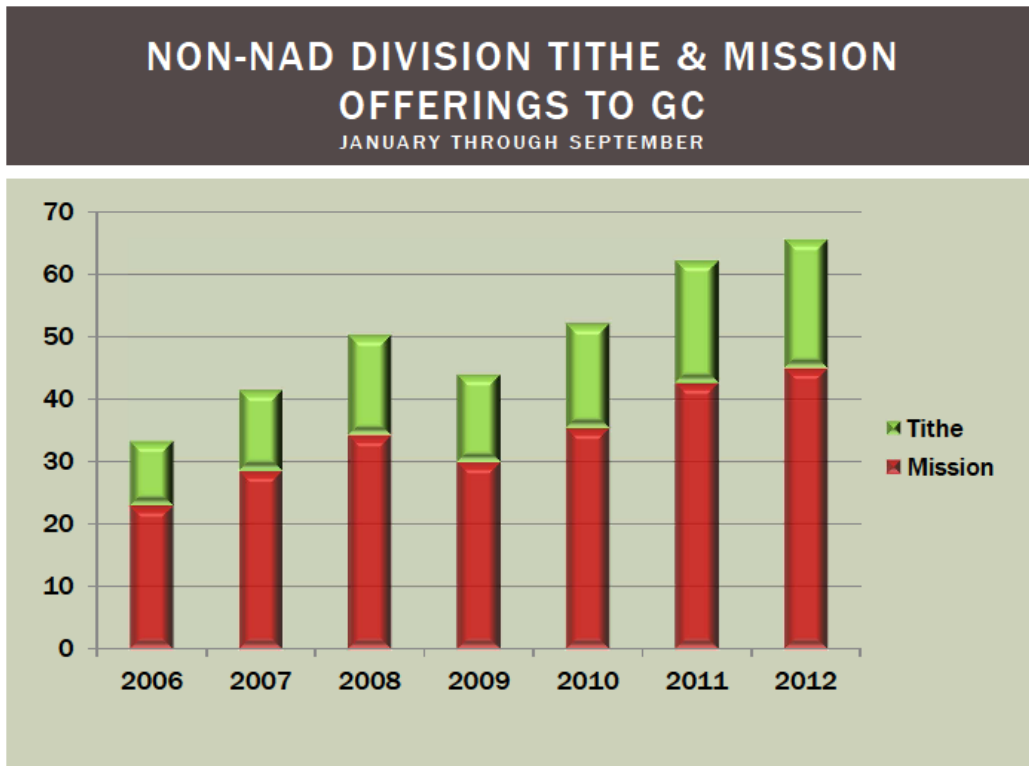
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Divisions Other than North America

The tithe received by the General Conference through September 2011 from divisions other than the North American Division is US\$20.7 million, which is an increase of US\$1.1 million or 5.6 percent over the same period in the previous year. The Mission offerings, from divisions other than North America, through September 2011 is US\$45.1 million, an increase of US\$2.3 million or 5.4 percent. This increase is the result of a combination of actual increases in local offerings and exchange rate changes. The US dollar has strengthened against some currencies and weakened against others so it is difficult to calculate the exact effect of the changes in exchange rates, and the extra week in 2011 also needs to be kept in mind when making comparisons.



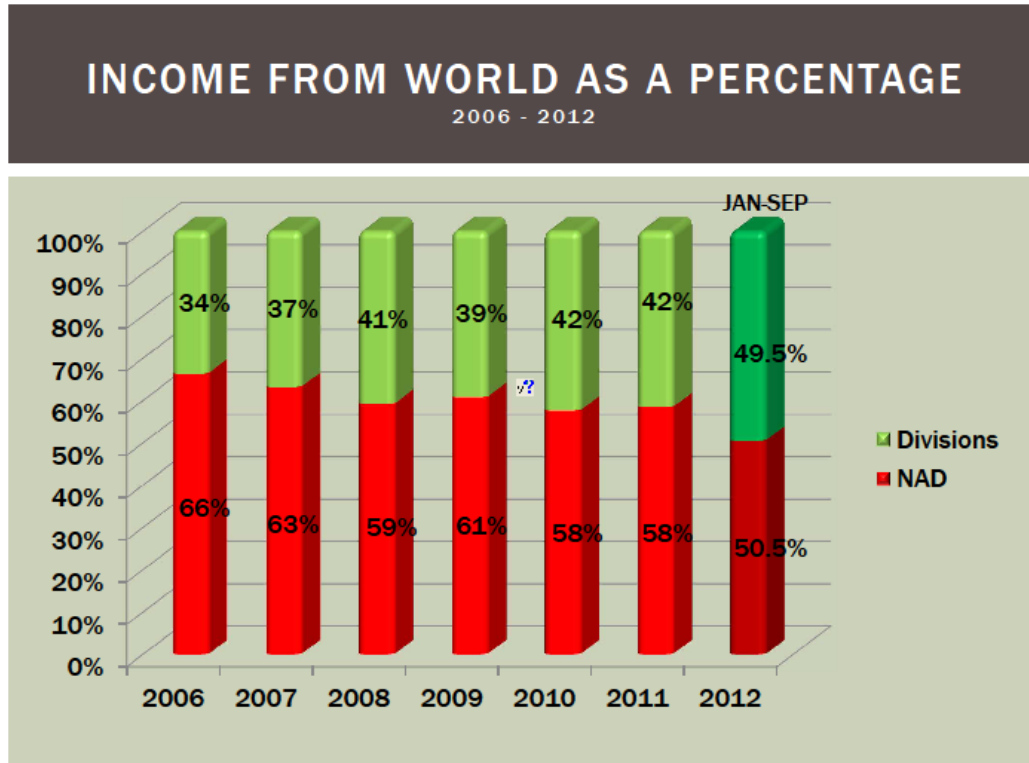
Total Tithe and Offerings to the General Conference

The tithe to the General Conference as reflected in the September 2012 statements was US\$72.1 million as compared to \$71.1 million in 2011, an increase of 1.4 percent, or a little over 4 percent on a weekly basis when accounting for the different number of Sabbaths. Mission Offerings were up from \$58.6 million to \$60.6 million over the same period, which is a 3.4 percent increase or over 6 percent on a weekly basis when taking into account the different number of Sabbaths. The graph below shows the combined figures.

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GROWING PORTION OF GENERAL CONFERENCE BUDGET COMING FROM OUTSIDE NORTH AMERICA

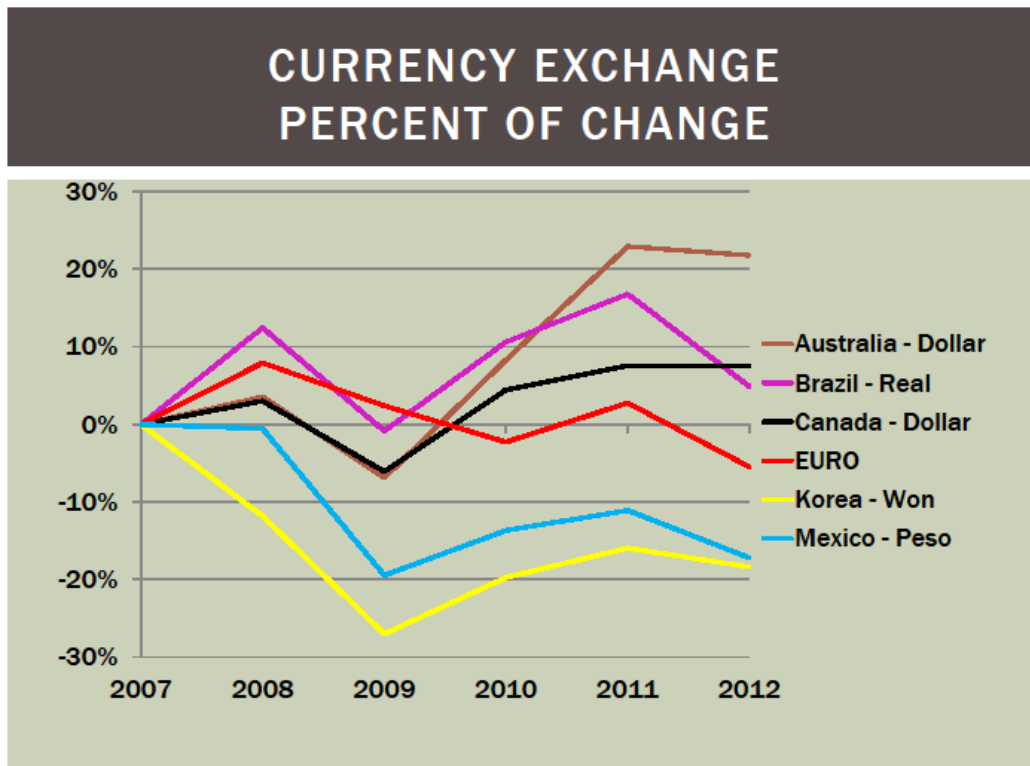
As the graph below shows, there is an increasing portion of the General Conference budget coming from the mission offerings and tithe from outside North America. The North American Division provides 8 percent of gross tithe as compared to 2 percent from the other divisions, and because of that the North American division still carries the heaviest burden in funding the world budget of the General Conference. But the budget is being affected more and more by exchange rate changes due to the growth in the proportion of funds coming from other parts of the world.

The graph below also shows the shift in the percentage of funds coming to the General Conference's World Budget from areas outside of the North American Division. It also highlights how much more vulnerable the General Conference's World Budget is to exchange rate fluctuations.

CURRENCY FLUCTUATIONS

The strength of the US dollar against many of the world's currencies has fluctuated dramatically over the past several years. It has a major effect on the work of the church around the world. Some of the increases that we see in the US dollar equivalent figures in the General Conference's report are offset by decreases in local currencies of appropriations to other parts of the world.

There has been strengthening of the US dollar against some of the currencies that have a major effect on the tithes and offerings received by the General Conference. The graph below shows those percentage changes when using 2007 as a baseline. Where the line goes up, it means the US dollar weakened against the other currency, thus providing more US dollars for the World Budget. Where it goes down, it means the amount of US dollars has strengthened against that currency, meaning the same number of units of local currency provide fewer US dollars.



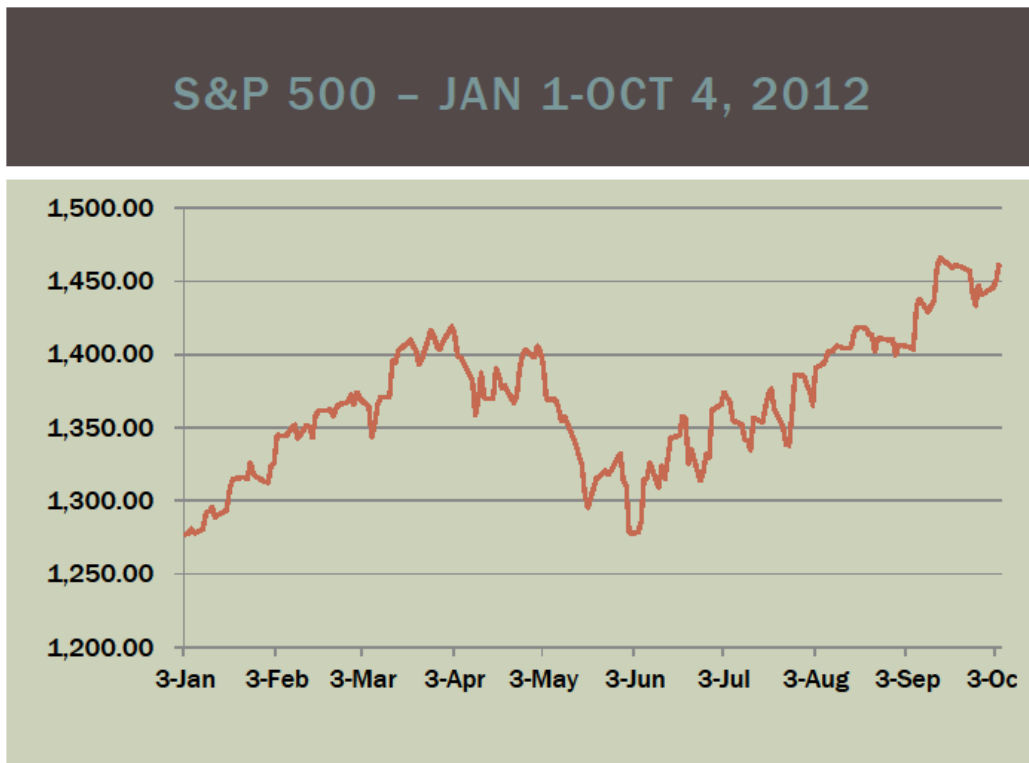
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FINANCIAL MARKETS

The roller coaster ride of the financial markets has been incredible over the past few years. The S&P 500 Index from January through the end of September is up almost 15 percent. We are thankful for that but have relatively small amounts of General Conference Funds in equities. The General Conference has a very conservative investment policy for its funds. Although there is a need to earn appropriate returns on the funds held for various projects, most of the funds are in fixed income investments, with only around 6 percent in the equity market from the regular operating fund. We don't know where the markets will end this year or where interest rates will go. The extremely low interest rates have helped the value of older bonds with high yields to increase in value which has helped our balance sheet, but that could disappear if interest rates begin to rise. We just praise the Lord that things are as stable as they are and that we can always count on His goodness.



GENERAL CONFERENCE OPERATING

The September 30, 2011, Operating Fund Statement shows a good increase, but there are a number of items which are not accrued in this interim statement. They are summarized on the Summary of General Conference Statement prepared by Verland Erntson, our controller. With all the expected adjustments, and assuming no major changes in the economic situation and the faithfulness of God's children for the remainder of the year, we would hope to end the year with an increase of between US\$8 million and US\$10 million, which would help fund new programs and provide additional funds to the divisions for next year, as well as some buffer for the phase-in period to the new tithe percentages.

2013 BUDGET

The 2013 budget anticipates an increase of approximately 2 percent in appropriations to the field. It also reflects the third year of five years of implementation of the realignment of appropriations from the Appropriations Commission. The budget also reflects a decrease from 8 percent to 7.5 percent in tithe from the North American Division to the General Conference in 2013. This is in keeping with the action taken in April at the Spring Meetings to recommend a reduction from 8 percent to 6 percent in the tithe percentage from the North American Division to be phased in over eight years. The divisions other than North America provide 2 percent of tithe to the General Conference.

A CONVINCING COMBINATION

In the book *Christian Service*, pages 67 and 68, we find the following quotes from Ellen G White:

“The world will be convinced, not by what the pulpit teaches, but by what the church lives. The minister in the desk announces the theory of the gospel; the practical piety of the church demonstrates its power.”—*Testimonies*, vol. 7, p. 16.

“The work of God in this earth can never be finished until the men and women comprising our church membership rally to the work, and unite their efforts with those of ministers and church officers.”—*Gospel Workers*, p. 352.

“Preaching is a small part of the work to be done for the salvation of souls. God's Spirit convicts sinners of the truth, and He places them in the arms of the church. The ministers may do their part, but they can never perform the work that the church should do.”—*Testimonies*, vol. 4, p. 69.

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“The dissemination of the truth of God is not confined to a few ordained ministers. The truth is to be scattered by all who claim to be disciples of Christ. It must be sown beside all waters.”—*Review and Herald*, Aug. 22, 1899.

Let us all work together to help finish the work but let us never forget that it is not by our work or power that the work will be finished.

“Not by might, nor by power, but by my spirit, saith the LORD of hosts” (Zachariah 4:6).

USE OF TITHE STUDY COMMISSION

Gerry D Karst gave an overview on the work of the Use of Tithe Study Commission, which worked from 2005 to 2010.

Angel M Rodriguez shared some of the biblical and Spirit of Prophecy background that was reviewed by the use of Tithe Study Commission.

TRE/PolRev&Dev/ADCOM/TreC/GCDO12AC/12AC to MAI-(DIV)

256-12G THE TITHE - POLICY AMENDMENT

VOTED, To amend GC V, The Tithe, to read as follows:

V THE TITHE AND OFFERINGS ~~THE TITHE~~

V 04 The Tithe

V 04 05 Philosophy—Through the Bible and the ministry of Ellen G White, God gives inspired counsel and valuable guidance on many matters. This enables the Church to develop sound policies, the application of which will be in harmony with a correct understanding of God’s revealed will. In harmony with this approach, the Seventh-day Adventist Church recognizes the tithe as God’s holy portion of our income and increase to be used by the Church in the worldwide proclamation of the gospel. While many entities and activities of the Church are part of the mission of the Church, the Bible and Ellen G White make a distinction between those activities and functions that can be funded from tithe and those that are to be funded from other sources. Scripture reveals that the tithing system was instituted by God for both the spiritual benefit of the individual and the furtherance of His cause. In this task of gospel ministry individuals and agencies properly recognized, appointed, and supervised by the organized Church will play the central role, and are supported from the tithe.

In contrast to offerings, the use of which is discretionary, the tithe does not belong to the individual but to the Lord and He is the One who determines how it should be used. Its very nature places it outside the realm of human manipulation, restricts its usage, and requires a proper system of collection, storage, and distribution. The world Church plays a significant function in safeguarding the sanctity of the tithe.

V 04 10 The Nature of Tithe—1. Holy unto the Lord—Tithe is a tenth portion of our income and increase that God claims for Himself and should not be confused with the second/third tithe also mentioned in the Scripture.¹ The claim that God lays on the tithe is not based on human benevolence but on God’s ownership of it. It is for this reason that refusal to bring in the tithe constitutes robbery (Mal 3:8). All the tithe of the land is the Lord’s; it is not just the Lord’s; it is holy unto the Lord (Lev 27:30). Although God owns everything (Ps 50:10-12), He lays claim to the ownership of the tenth in such a special way as to make it distinct. Therefore, the tithe that God demands is a sacred reserve (COL 300). “The tithe is sacred, reserved by God for Himself” (GW 226).

2. An Enduring Ordinance—In reserving the tithe unto Himself we are told that God established it as one of His ordinances (Lev 27:30; CHL 71), and on the basis of a principle that is as enduring as the Law (CS 67). On the one hand, being in the nature of an ordinance, the tithing practice was, first of all, ordained or set in place by the order or initiative of God. But since an ordinance is generally instituted for an identifiable purpose, the establishment of the tithe had to carry with it a specific intention. On the other hand, having been instituted on the basis of a principle that is as enduring as the Law, the tithe partakes of the nature of the Law with regards to its perpetuity. Like the Law of God, the principle of tithing endures and extends beyond Moses (CS 69). Jesus fully endorsed it when during His conversation with the Pharisees He stated, “You give a tenth of your spices—mint, dill and cummin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former” (Matt 23:23).

3. A Covenant with God—God’s intention for instituting the tithe presupposes and strengthens a special relationship between Him and humans. God intends the return of a faithful tithe to be a blessing, first in its giving (Mal 3:10), for it is a system of beneficence which fallen humans need (3T 404, 405), and second, in its use, for by it people will be blessed. Therefore, in keeping a faithful account with the Creator in the matter of tithing, humans are brought into a

¹ Deuteronomy 12:6, 11, 17; 14:22-27 mentions a tithe that was to be taken to the central sanctuary to be eaten there by the family as a fellowship meal in the presence of the Lord. This tithe came from the produce of the earth and significantly differed from the use of the regular tithe which was the exclusive property of God. It has been additionally called the second tithe. There was another tithe given in the third year (14:28, 29; 26:12-15). This was also from the produce of the earth and was kept in the towns. Its purpose was that “the Levites ... and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied” (14:29). This was most probably a different use of the second tithe every three years. In other words, for two years the second tithe was brought to the sanctuary/temple and eaten there by the Israelites but every third year ... this second tithe was to be used at home, in entertaining the Levites and the poor” (PP 530). The second tithe should not be confused with the Levitical tithe that exclusively belonged to the Lord.

covenant relationship with God for the proclamation of the gospel and the salvation of souls into His kingdom. Consequently, the need arises to entreat the “brethren and sisters throughout the world to awaken to the responsibility that rests upon them to pay a faithful tithe. . . . Keep a faithful account with your Creator” (AG 151). Tithing takes the form of a covenant (CS 75). Christians count it a privilege to partner with God in support of His worldwide work, and recognize the practice of tithing as an essential in claiming by faith the fullness of His blessing in Christian life and experience.

4. The Tithe Belongs to God and is Entrusted to the Church—God owns the tithe and He intends it for the benefit of humans through human instrumentalities. To achieve its intended goal, the tithe is to be brought into the “storehouse” (Mal 3:10), it is “to be brought into His treasury” (9T 249) to be disbursed as God would have it, for the support of the ministry of the gospel. Thus the Church, by virtue of being God’s agent on earth to proclaim the gospel, is entrusted with the responsibility of managing the tithe; nevertheless God remains the owner. In this context, the expression “the Church” means the worldwide organized Seventh-day Adventist Church.

V 04 15 Purpose of Tithing—Reveals that God is First—1. By establishing the tithe, God made provision for individuals to express their acknowledgement of His ownership and sustaining power in their lives (cf. Gen 28:20-22; cf. Ps 24:1; Ps 116:12-14). Since tithing demonstrates our covenant relation to God part of our worship includes bringing our tithe to Him (Mal 3:10). Tithing indicates that God occupies first place in our lives.

2. Tithing Contributes to Overcoming Selfishness—Tithing is one of the ways the Lord uses to help us overcome selfishness. In God’s command to tithe He does not appeal to our gratitude or generosity. In His eyes it is a matter of simple honesty (Mal 3:7, 8; Ed 138, 139). Therefore faithful tithing demonstrates that we are willing to set aside our selfish concern for preservation by being honest with God.

3. Support of the Gospel Ministry—Tithe was to be used for the advancement of God’s work on earth. Rather than burning up the tithe, as He did the sacrificial lambs, God chose to use it for the support of the ministry (Num 18:21; 1 Cor 9:13, 14). It was to be specifically used for that purpose (9T 247-249).

4. While many activities and entities contribute significantly to the mission of the church, God has been very specific about the use of His holy tithe. Provision is to be made in other ways to support those other activities and entities that do not qualify to be funded from tithe (9T 250). Because tithe is reserved by God for a special purpose, freewill offerings are needed to provide funding for many functions and expenses at each level of our Church organization. His comprehensive plan of support for His Church workers and the outreach of the

Church in fulfillment of the great commission through our tithes and offerings provide the funds that are needed to accomplish the task.

V 04 20 Tithe and the Role of the Church—1. Christ entrusted His Church with authority to be used in the building up of the community of believers and in the fulfillment of its mission. “The mission of the Seventh-day Adventist Church is to proclaim to all peoples the everlasting gospel in the context of the three angels’ messages of Revelation 14:6-12, leading them to accept Jesus as personal Savior, and to unite with His Church, and nurturing them in preparation for His near return.” (See A 05 05.) God determined to finance the gospel ministry through the tithing system and entrusted the Church with the responsibility of administering this sacred fund (cf. Num 18:21).

2. Under the guidance of the Word and the Spirit, it is God’s organized Church that recognizes, appoints, and supervises those called by God to serve Him and His Church as ministers of the gospel (cf. Acts 9:26-28; See also Acts 11:22). The church may assign to ministers different functions, as was the case with the Levites (2 Chr 31:4-19), but the primary focus of their work is to be involved in and to promote the spiritual life, ministry and witness of the Church. Since this commitment requires a full time investment of energy and time, they are to be compensated from the tithe (cf. Num 18:21). In other words, “the tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God” (*Echoes*, June 21, 1905; cf. 1 Cor 9:3-14).

3. Certain functions in organizational leadership play a significant spiritual role in the life of the organization as it relates to the mission of the Church. Individuals fulfilling these functions are identified by the organized Church as fulfilling, sustaining and supporting the gospel ministry and may be supported from the tithe.

4. The organized Church is also responsible for establishing a proper system for the collection and distribution of tithe throughout the world Church (cf. Neh 13:12-13).

5. In a particular way, the Church, through its appointed leaders, has authority to oversee the implementation of the biblical teachings and principles related to the proper use of tithe, and to call for reformation whenever needed (cf. 2 Cor 8:16-21).

V 04 25 Central Store House—1. Just as God has been very specific in regard to the use of His holy tithe, He has also given explicit instruction regarding where members should return it. His command is, “Bring ye all the tithes into the storehouse” (Mal 3:10). From ancient times the storehouse has been the name given to the temple treasury (Malachi 3:10 [cf. CS p 82]). In Deuteronomy 12:5, 6 the Israelites were commanded to bring their tithes to the place where God said He would choose to dwell, among His people, in the land of Canaan (cf. 6T 39). From that

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central place of worship, the tithe was to be distributed, by appointed individuals, to the Levites and priests (cf. 2 Chr 31:4-19). The system provided a check and balance on the proper distribution and use of tithe.

2. In harmony with the biblical central storehouse principle, the Seventh-day Adventist Church has designated the local conferences, missions, fields, and unions of churches as storehouses, on behalf of the world Church, to which the tithe is to be returned. In this manner, God's tithe, the distribution of which He has entrusted to the world Church, is gathered from around the world and is made available to meet the needs of the gospel ministry.

3. As part of the worship experience of church members, the tithe is returned to God through the local church. (Where systems have been developed to allow tithes and offerings to be processed through the internet, the tithe may go directly to conferences/missions/unions of churches rather than through the local church.) The local church treasurer then forwards all the tithe to the conference/mission/field/union of churches storehouse/treasury from which those involved in gospel ministry are supported. This system, outlined by God, has enabled His Church to have a worldwide and ever growing impact in the world.

V 04 30 Responsibilities with Respect to Tithing—1. Responsibility of the Individual—
a. The individual church member has the unique responsibility and privilege of returning a faithful tithe to the storehouse. A faithful tithe means returning a whole tenth of our income and/or increase, as established by the Lord, to the rightful place, namely the storehouse (CS 82).

b. A person is not relieved of the responsibility to return the tithe by merely having the goodwill to do so. Neither is the tithe to be kept by the individual for any reason, including loss of confidence in local or denominational Church leadership or management (cf. Neh 13:4-12; 9T 249). By following the tithing plan as delivered to the Church by God Himself, members assist in maintaining the financial structures of the Church and strengthen the Church's ability to fulfill its divinely appointed mission.

2. Responsibility of the Local Church —For the convenience of church members the tithe is, as an act of worship, normally to be returned to the Lord through the local church where their membership is held. Where systems have been developed to allow tithes and offerings to be processed through the internet, the tithe may go directly to the conference/mission/unions of churches. As it is the local conference/mission/union of churches where an individual lives, and where they should have their membership, that provides the pastoral support to the member it is appropriate for that conference/mission/union of churches to receive the tithe. The local church has the responsibility of forwarding the tithes received on behalf of the church members, to the local conference/mission/field/union of churches as the storehouse.

3. Responsibility of the Church Organization—In order for the Church to fulfill its mission, it is imperative for it to coordinate, at a global level, the proper distribution and use of its financial resources, particularly the sacred tithe. In the Old Testament the collection and distribution of tithe was centralized (Mal 3:10). As already indicated, it was brought to the temple and from there it was distributed to Levites and priests (See 2 Chr 31:5-12). Based on that biblical model, the Church has established a representative decision making process regarding the distribution and use of tithe. On all levels of Church organization (field, mission, conference, union, division, and General Conference) rests the responsibility of preserving the sacredness of the tithe by cooperating with God’s own plan for the tithe and not “daring to attempt an improvement on it” (9T 248). It is the responsibility of the Church at all levels, as it fulfills the gospel commission, to ascertain that tithe is being used in accordance with the divine mandate.

4. Institutional Tithing —The Bible is clear that individuals are to return tithe on their gains which include gains from ownership of a business or shares in a business. Although the Bible does not specifically address the topic of institutional tithing, such tithing would be (is) an expression of gratitude to the Lord for the blessings He has bestowed and is an act of solidarity with the world church. The practice of institutional tithing is encouraged by church leaders.

V-05 Principles and Procedure in Tithing

~~V-05-05 Sacred—The tithe is to be held sacred for the work of the ministry and Bible teaching, including conference/mission/field administration in the care of churches and field outreach operations. The tithe is not to be expended on other lines of work such as church or institutional debt paying or building operations.~~

~~V-05-10 Scriptural Obligation—Although tithing is not considered a test of fellowship, it is recognized as a scriptural obligation that every believer owes to God and as an essential in claiming by faith the fullness of blessing in Christian life and experience.~~

~~V-05-15 Leaders to Set Example—The returning of a faithful tithe is recognized as an act of worship and a loving stewardship response to a benevolent God and is expected of all leaders. All denominationally employed Seventh-day Adventists, members of committees and institutional boards, who are Seventh-day Adventists, and church elders and other church officers are to recognize it as a principle of leadership in God’s work that a good example be set in the matter of tithing.~~

~~V-05-20 Tithe to Local Church—The tithe is to be turned in to the local church in which membership is held. An exception to this policy may be made in regard to the tithe of denominational employees, as determined by the division committee.~~

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~~V 05 25 Student Tithe—Since the principle of tithing is recognized as an act of worshipping God, it is important that the youth in Seventh-day Adventist schools, many of whom are future employees, be taught to be conscientious in returning their tithe. Secondary schools and colleges provide an excellent and effective medium for doing this by precept and practice. However, since the aggregate of student labor has greatly increased with the years, a considerable financial loss accrues to the institution that accepts the responsibility for providing cash to students with which to meet their tithe obligations. In view of these considerations:~~

- ~~1. School Earnings—All students shall be encouraged to return tithe on their earnings while in school.~~
- ~~2. Conference/Mission/Field Treasury—Students shall return their tithe to the local conference/mission/field through the church where the school is located, it being recommended that they transfer their membership to the school church during their attendance.~~
- ~~3. Conference/Mission/Field Subsidy—Where the operation of this plan imposes a financial hardship on the school the conferences/missions/fields concerned shall arrange to subsidize the institution to such extent as may be deemed equitable to meet the exigencies of the situation.~~

V 09 Sharing Financial Resources

V 09 05 Support of Worldwide Work—1. Divine Plan—In His wisdom, God has involved human beings in the funding of His work around the world. Broad principles are laid out in the Bible and the writings of Ellen G White showing clearly God’s intention that all are to share together in this work.

Ellen G White wrote, “More and more we must come to realize that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly distributed.”—Ms 11, 1908.

Often it is the strong who help the weak. But the principles go far beyond that. In the story of the widow being blessed for giving her two mites (Luke 21:1-4) we see that all may be blessed when they have a part in the work—no matter how small their part may be.

Since its inception, the Seventh-day Adventist Church has based its policies on the divine plan that all areas and individuals should share in the work of the Church around the world. Carrying out the gospel commission requires a collaborative effort on the part of all believers.

Great blessings have come to the Church through the years as a result of sharing our resources, both human and financial, with the rest of our Church family around the world. The blessings can be seen not only in the programs and facilities that have been developed, not only in the systems of education and medical work that are being carried on, but also in the sense of unity in mission that continues to inspire us in our work for the Lord.

While the Bible and the writings of Ellen G White outline principles regarding the proper use and distribution of tithe, they do not generally give the specifics as to how that should be carried out. God has left those specifics up to His Church to decide, collectively and under the guidance of the Holy Spirit.

The General Conference Executive Committee, representing the global Church, establishes the framework of operating policies for the Church. This includes policies regarding the use and sharing of tithe funds. In some instances the General Conference Executive Committee gives divisions authority to establish specific policies applicable to all organizations throughout their territories. Individual entities have not been given authority by the church to establish their own tithe use policies and distribution practices.

2. Regular Tithe Percentages—The following schedule of tithe sharing has been established for the work of the Church around the world and may be adjusted from time to time by action of the General Conference Executive Committee at an Annual Council meeting:

a. Local Church (which includes companies) to Conference/Mission/Field/Union of Churches—Churches and companies forward 100 percent of the tithe received to the conference/mission/field treasury. In a union of churches (where there is no conference/mission/field) the churches forward 100 percent of the tithe to the union of churches treasury. Churches are not to retain tithe for use in the local church. Where government regulations require a different process, the division in consultation with the General Conference will provide guidance on how to proceed.

b. Local Conference/Mission/Fields to Union Conference/Union Mission—Local conferences/missions/fields forward a percentage of the tithes received to the union conference/union mission treasury. The percentage is established by the division executive committee but is not to be less than 7 percent.

c. Union Conferences/Union Missions/Union of Churches to Division—The division executive committee will set the percentage of gross tithe,² up to a maximum of 20 percent, that is to be forwarded to the division for its operations and for use in supporting programs and sharing of tithe within its territory.

² “Gross tithe” is the total amount of tithe received by Church entities (churches, companies, conferences/missions/fields, unions, and the division).

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d. Divisions are to forward to the General Conference treasury a percentage of the gross tithe from their territory. The North American Division is to forward 8 percent in 2012 with the amount decreasing to 6 percent by 2020 based on the schedule below. All other divisions are to forward 2 percent to the General Conference. These funds are to be used by the General Conference for operations of the General Conference office, appropriations to divisions and General Conference institutions, and the support of global programs adopted by the General Conference Executive Committee.

Phase in of the North American Division tithe percentage to the General Conference:

<u>2012</u>	<u>Current rate 8.00 percent</u>
<u>2013</u>	<u>7.50 percent</u>
<u>2014</u>	<u>7.00 percent</u>
<u>2015</u>	<u>7.00 percent</u>
<u>2016</u>	<u>7.00 percent</u>
<u>2017</u>	<u>6.75 percent</u>
<u>2018</u>	<u>6.50 percent</u>
<u>2019</u>	<u>6.25 percent</u>
<u>2020</u>	<u>6.00 percent</u>
<u>2021 and onward</u>	<u>6.00 percent</u>

e. The percentages listed in paragraphs a. through d. are based on gross tithe received within the division/union/conference/mission/field. In some division policies, part or all of the percentage forwarded to the General Conference is reflected as coming from union or division funds rather than from the local conference/mission/field/union of churches. Divisions are free to outline the tithe sharing percentage process in the way that best meets their needs as long as the ultimate percentages reaching each level of the organization are in compliance with this policy and are based on gross tithe.

3. Additional Tithe Percentages—In addition to the above percentages, division or union executive committees may establish additional percentages for retirement fund contributions, support of educational institutions, or other programs.

4. Promptness in Remittance—The tithe sharing process adopted by the Church requires treasurers at every level to pass on the appropriate tithe percentages promptly and carefully at regular intervals as expressed in division policies. Failure to do so erodes church members' confidence in the system and slows the use of these funds for the spread of the gospel around the world.

5. Sources of Tithe Receipts at the General Conference—The General Conference receives tithe from the following sources:

a. World divisions—Eight percent of the gross tithe in 2012 decreasing to 6 percent of the gross tithe² received within the North American Division by 2020 and 2 percent of the gross tithe² received within all other divisions (see V 09 05, paragraph 2. d., above).

b. Tithe from the General Conference funded portion of the Interdivision Employees (IDEs) salaries.³

c. Members' tithe for purposes of anonymity—Occasionally a member wishes to return their tithe in a way that is anonymous as relates to the local church. In such cases they may send it to the conference/mission/field, union, division, or General Conference. Since tithe is returned to the Lord, not given, it is inappropriate for that tithe to come with stipulations as to how and where it is to be used. After being received by the treasury where it was received, such tithe is to be returned anonymously to the local conference/mission/field/union of churches where the member holds membership.

V 09 10 Tithe and Non-tithe Appropriations—1. Regular Appropriations—The church has established a system of annually budgeted appropriations to facilitate the sharing of resources around the world. This is done at many levels of Church organization in response to the counsel from Ellen G White concerning the sharing of resources. The General Conference receives both tithe and non-tithe funds. Tithe funds come to the General Conference primarily from the formula driven tithe sharing percentages. Non-tithe funds come from the mission offerings, other General Conference offerings, investment earnings, and other non-tithe sources. Most of the offerings, except for the 13th Sabbath Offering, Annual Week of Sacrifice offering, and a few others, come unrestricted, and along with the tithe, are used to support the work of the church around the world as well as the costs of operating the General Conference headquarters. As the General Conference prepares its budget each year, it receives tithe and non-tithe funds from each division and provides tithe and non-tithe appropriations to most divisions based on their needs. This naturally results in some divisions receiving more or less non-tithe funds in the form of appropriations than they sent to the General Conference and the same is true of tithe appropriations.

² “Gross tithe” is the total amount of tithe received by Church entities (churches, companies, conferences/missions/fields, unions, and the division).

³ This tithe is only on the portion of the IDE remuneration paid directly by the General Conference. The Church has used this plan to avoid distorting the tithe received by the local conference/mission/field/union of churches during the time the IDE is serving in their territory. The entities could become dependent on that extra tithe and might have to lay off pastors and teachers when the IDE left or the budget was transferred elsewhere.

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2. Maintaining Global Balance in the Distribution of Tithe and Non-Tithe Funds—
All conferences, missions, fields, unions, divisions and the General Conference can always use more tithe as well as more non-tithe funds. But there are areas where the need for additional non-tithe funds are more pressing than the need for additional tithe funds and at the same time there are areas that because of the nature of work can appropriately use more tithe funds. In the cases where divisions are receiving appropriations these factors are normally taken into consideration at the time the annual budget is prepared in the split between tithe and non-tithe appropriations provided from the General Conference. But in situations where divisions receive little or no appropriations from the General Conference, the need for more non-tithe funds cannot be cared for through the normal annual appropriations. In such cases divisions may request the General Conference to include in the annual budget or supplemental budget an agreed upon amount of non-tithe appropriation in exchange for an equivalent amount of non-formula driven tithe sharing from the division. Such requests will be considered in the budget process and will be limited by the amount of non-tithe funds available. Such requests would be accompanied by details supporting the need for the non-tithe funds in the same way as other appropriation requests.

3. Division Non-Formula Driven Tithe Sharing Appropriations Guidelines—
Divisions may also develop non-formula driven tithe sharing appropriations guidelines on a similar basis to that outlined in paragraph 2., above.

V-10 Sharing the Tithe

~~V-10-05 Support of Worldwide Work—1. Divine Plan—In harmony with the divine principle set forth in the Bible and the Spirit of Prophecy that all should share in the responsibility of supporting the worldwide work, we recognize the equity of conferences/missions/fields sharing their tithe.~~

~~2. Regular Tithe Percentages—In the administration of conference/mission/field organizations, the following schedule of regular tithe percentages shall be followed:~~

~~a. The conference/mission/field shall receive from churches and individuals within its territory 100 percent of the tithe receipts.~~

~~b. The union conference/mission shall receive from the local conference/mission/field 10 percent of the tithe received.~~

~~3. Special Tithe Percentage Schedule in Divisions—Each division shall arrange for the conferences/missions/fields and the attached fields within its territory to contribute a percentage of their tithe to the division, as determined by the division committee, to be used on behalf of the work within the division, in addition to the tithe of tithe and Retirement Plan~~

percentage. The division committee shall develop a graduated percentage scale, up to a maximum of 20 percent, that best fits the needs and objectives of the division. Divisions not already having such a plan may need several years of increments before such a plan can be totally implemented.

4. ~~The General Conference shall receive, on behalf of the world field, percentages of the gross tithe remitted by the unions to the world divisions (other than the North American Division), calculated as 1.2 percent of such tithe for the year 2001 and increasing by .2 percent annually to 2 percent for the year 2005. The North American Division shall reduce its tithe percentage remittance to the General Conference from 10.72 percent to 10 percent for the year 2001 and decreasing by steps of .5 percent annually to 8 percent for the year 2005.~~

~~V 10 10 Tithe Exchange With Divisions—1. Rationale—As the work of the Church develops around the world, some conferences/missions/fields with larger memberships and relatively more tithe funds have urgent needs which require nontithe funds, while at the same time situations exist in other areas where additional tithe funds can be used to meet appropriate needs. This is particularly true where needs arise which cannot properly be met from tithe funds, such as expanding church or school facilities, certain educational needs, or land, buildings, or equipment costs. Therefore, it seems prudent for some organizations to pass on such additional tithe to the division within certain limits, and with the understanding that an equal amount of nontithe funds will be appropriated to the organization.~~

~~2. Guidelines—In order to administer this plan carefully and consistently, and to assure that tithe funds are accurately accounted for and used only for appropriate purposes:~~

- ~~a. All such funds are to be channeled through the division treasury.~~
- ~~b. The following guidelines for the use of such exchanged funds are recommended:~~
 - ~~1) First priority—educational operating subsidies~~
 - ~~2) Second priority—conference-wide capital expenditures such as conference offices, academy buildings, camp meeting facilities, etc.~~
 - ~~3) Third priority—local school and local church buildings.~~

V 14 Use of Tithe

V 14 05 Gospel Ministry—1. Rationale—Proclaiming the three angels' messages to the world requires the involvement of every member and uses the wide variety of talents given them

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by God. In that respect all members are an integral part of the ministry of the Church. But not all are to be supported from the tithe. God has clearly indicated that ministers of the gospel, pastors whose main function is to be involved in and promote the spiritual ministry of the Word, are to be the primary focus for the use of tithe.

The broad principles found in the Bible and Spirit of Prophecy give guidance to the Church as it establishes detailed policies for the use of tithe which are in harmony with its understanding of those inspired principles. Church leaders at every level are responsible to ensure that tithe is used in accordance with these principles and policies.

2. Pastors, Evangelists, Ministers—Tithe should primarily be used to support individuals paid by the Church and directly engaged in pastoral and evangelistic soul-winning activities. “The tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God.”—Ellen G White, Ms 82, 1904.

Although other funds may be available and should be used first, chaplains serving in schools and hospitals may also be paid from the tithe.

3. Soul-Winning Support—a. Personnel—In order for those on the front lines to function effectively a support team is needed to supply, coordinate, and oversee their efforts. In the same way that tithe was used to sustain the Levites who supported the small group of priests, and Moses who oversaw their work, it may also be used to sustain those who are directly supporting and coordinating the work of the pastors in their soul-winning activities. This would include administrative leadership, departmental directors, and their staffs at each level of Church organization.

b. Operating Expenses—The operating expenses of the conferences/missions/fields, unions, divisions, and General Conference headquarters office are considered an appropriate use for tithe.

4. Literature Evangelists—Literature Evangelists are to be primarily supported from sales but it is appropriate to use tithe funds to assist with the contribution to their benefit fund if proceeds from sales are not sufficient and other funds are not available.

As with other departmental directors who support the pastors in their soul winning endeavors, it is appropriate to use tithe to pay the Publishing Director’s (Literature Evangelist Leader’s) salary, benefits, and office operations if other funds are not available.

5. Evangelistic Activities—In many places youth camps and camp meetings are an integral part of the evangelistic thrust of the Church and a strong support for the pastors in their

soul-winning activities. As such, it is appropriate to use tithe for the operating subsidies provided to them.

6. Evangelistic Equipment—Evangelistic equipment comes in many forms. Whether the preacher’s voice is projected by microphone across a rented hall, carried into homes by DVD players, or beamed around the world by radio transmitters, satellite uplink systems, or the internet, the principle is the same. The purchase of evangelistic equipment and support of these evangelistic means may be an appropriate use for tithe if their purpose is to support soul-winning endeavors and other funds are not available.

7. Auditing Service and Auditing Costs—The cost of auditing tithe-funded organizations and local churches may be supported from tithe. Divisions determine funding arrangements within their territories within guidelines set by the General Conference. The cost of audits for hospitals and other non-tithe supported entities should come from non-tithe funds.

8. Bible/Religion Teachers and Spiritual Support Personnel in Schools (See V 14 15 below for a description of educational expenses that may appropriately be supported from the tithe.)

9. Retirement Costs—Retirement costs are part of an employee’s remuneration, so the retirement costs of those who are supported from tithe may also be funded from tithe.

Contributions to unfunded defined-benefit retirement plans which in the past were funded from a percentage of tithe, may continue to be funded from tithe where it is not practical to try to sort out all past service, but funding of new service from tithe funds should relate to those who are paid from tithe funds.

10. Housing for Personnel—Provision for housing is part of the employee costs of an organization. In some parts of the world the cost of housing is provided for in the salary package or as a rental or housing allowance, while in others the denomination may rent, purchase or build housing. It is appropriate to use tithe for rental, purchase, construction, and maintenance costs of housing for those who are supported from the tithe.

11. Church Buildings—Church buildings should be purchased, constructed, or remodeled with non-tithe funds, except in extraordinary circumstances, and then only with division committee approval after consultation with General Conference officers.

V 14 15 Education—1. General Principles—Ellen G White often expressed a deep concern over the tendency of some to divert tithe from the special purpose for which it has been designated—the support of the preaching, pastoral, evangelistic ministry. While urging that the

use of tithe for school purposes be limited, she also recognized legitimate situations in which tithe should be used to pay some of the individuals connected with the schools.

“Light has been plainly given that those who minister in our schools, teaching the Word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money.”—6T 215.

While recognizing that all our educational institutions should be soul-winning in nature and all our educational staff should be ministering spiritually to the students and their families, the Seventh-day Adventist Church has chosen to limit the amount of tithe it will use in its educational programs. This is done partly because there are other sources of funding available to schools and partly to ensure that the tithe resources remain focused on their primary objective—support of the pastors and their soul-winning activities.

2. Use of Tithe in Schools—The policies outlined below provide maximums that may be provided from tithe funds for support of Seventh-day Adventists employed in our educational system. In many areas the tuition and other non-tithe funding available both from within the church and from outside sources are sufficient to sustain our schools and no tithe funds are needed. In some areas given the size of our educational systems, if the maximum amount of tithe funds allowed under these policies were used in the education program, there would be little or no tithe funds left with which to employ pastors. Each division should study the work in its territory and develop policies within the framework outlined below which will assure that the tithe has not been diverted from the special purpose for which it has been designated—the support of the preaching, pastoral, evangelistic ministry.

a. Primary/Elementary Schools—Up to 30 percent⁴ of remuneration and benefits of teachers and principals may come from tithe.

b. Secondary Schools—Up to the total cost of remuneration and benefits of Bible teachers, residence hall deans, and principals and up to 20 percent of the cost of instructional staff (excluding contract employees) may come from tithe.

c. Colleges and Universities—Tithe may be used to cover up to the cost of the Bible/theology/religion department, the chaplain’s office, the dean of students’ office, the residence hall deans and their staff, and the president’s office and up to 20 percent of the cost of instructional staff (excluding contract employees).

⁴ Where the cost of retirement contributions for elementary school teachers are not funded separately but are part of the percentage of tithe contributions from the local conferences, the total amount of the retirement fund contributions for elementary teachers may be from tithe.

d. Schools for Evangelistic Outreach—Division executive committees may approve the use of additional operating subsidies from tithe funds for schools which are opened for the unique purpose of opening up work in un-entered areas or people groups.

V 14 20 Missionaries—Although many missionaries are serving in roles that can appropriately be supported from tithe funds, the decision as to which missionaries (interdivision and interunion) may be supported from tithe is to be made on the same basis as for any other Church employee—whether their function should be supported by tithe.

Medical and other professionals are not normally supported from tithe. However, if their missionary assignment is for the purpose of opening up work in unentered areas or people groups, it may be appropriate to use tithe for their support.

V 15 20 Mission Outreach-Focused Organizations—1. General Principles—Tithe may be used for operating expenses and personnel employed in certain Church-owned and operated mission outreach focused organizations as follows:

2. Media Programs—Tithe may be appropriated for the production and broadcast of media programs whose purpose is soul-winning in nature or for the spiritual nurturing of members. This would include radio, TV, internet, and print materials associated with these programs. Whenever possible other sources of income should be used to sustain these programs.

3. Adventist Development and Relief Agency—ADRA directors at the General Conference, divisions/regions, and unions/countries were traditionally departmental directors and as such were paid from tithe. While the structure has changed, it may be appropriate to support them from tithe where they support the ministry of the Church and continue to give spiritual oversight. If other funding is available to cover these costs it should be used first.

V 14 30 Items Not to be Funded from Tithe—1. General Principles—In an effort to keep as much of the tithe as possible focused on its primary objective (supporting ministers in their soul-winning activities), and based on council from the writings of Ellen G White, the following items should be funded from non-tithe funds:

2. Buildings and Facilities— Capital expenditures other than provided for under V 14 05, paragraph 10., should be funded from non-tithe sources.

3. Equipment—Equipment (except for that provided for in V 14 05, paragraphs 6. and 8., above) are to be funded from non-tithe sources.

4. Local Church Operating Expense—Local church maintenance, utilities, and other operating expenses, including local church employees, are to be paid from local non-tithe funds.

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All tithe is to be forwarded to the conference/mission/field/union of churches with none being retained for use by the local church. Even though tithe is not retained and used directly by the local church, major portions of the tithe are spent at the local church level though the payment by the conference/mission/field/union of churches of the pastors and in some cases a portion of the cost of elementary school teachers.

In some divisions, local church and church school employees are paid through the conference/mission/field/union of churches payroll. If division policies permit, and if their primary function is such that it would qualify them for being supported by tithe, part or all of their expense may be covered by tithe.

5. School Operating Expense—Maintenance, utilities, payroll, and other operating expenses of primary/elementary, secondary, and higher education institutions shall be funded from tuition and other non-tithe sources except as may be provided for under V 14 15 above.

V-15 Use of Tithe

~~V-15-05 Seventh-day Adventist Plan of Church Finance—1. Sources of Funding—God’s plan for the support of His work on this earth is through the tithe and freewill offerings of His people. The tithe is the main source of funding for the total proclamation of the gospel to all the world by the Seventh-day Adventist Church. This includes a balanced and comprehensive evangelistic outreach to the public and the spiritual nurturing of church members. Because the tithe is reserved for a special purpose, freewill offerings must provide the funding for many functions of the gospel work.~~

~~2. Tithing Plan—Through benevolence and liberality the Lord sought to teach His people that in everything He must be first. Building on this in his first letter to the church at Corinth, Paul gave the believers instruction regarding the general principles underlying the support of God’s work on earth (1 Cor 9:7-14; CS 65-79; AA 335-337). Ellen G White confirmed that the tithing plan is of divine origin, is for all time, and is anchored in the Biblical plan of tithes and offerings.~~

~~3. Financial Support—The world task entrusted to the Advent Movement calls for both sacrificial and systematic financial support. In recognition of this fact, the Church in its formative years was divinely led to adopt the Biblical plan of tithing as the financial basis of its outreach “to every nation, kindred, tongue and people.”~~

~~4. Storehouse—Only conference/mission/field organizations are authorized to make allocations from tithe funds. The tithe is the Lord’s and should be returned to the storehouse, the conference/mission/field treasury. “Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you~~

the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it” (Mal 3:10). “The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work.”—Gospel Workers, p 226.

V 15 10 Use of Tithe—1. Philosophy—Through the Bible and the ministry of Ellen G White, God gives inspired counsel and valuable guidance on many matters. This enables the Church to develop sound policies, the application of which will be in harmony with our understanding of God’s revealed will.

2. World Mission of the Church—It is essential that the leadership of the Church carefully study and apply the principles and concepts involved in the use of the tithe, so that the Church can effectively meet the needs and challenges of carrying the gospel and in proclaiming the three angels’ messages to the whole world. In planning the use of these sacred funds, conferences/missions/fields must continue to regard the gospel outreach in soul-saving evangelism as a priority of the greatest importance. In pursuance of this ideal, this policy for the use of tithe has been adopted.

V 15 15 Purposes for Which Tithe May Be Used—1. Support of Pastors, Evangelists, Ministers—The tithe shall be utilized to support salaried personnel directly engaged in pastoral and evangelistic soul-winning endeavors. “The tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God.”—Ellen G White, Manuscript 82, 1904.

2. World Missions—Sharing the Tithe policy (V 10) shall be followed. This policy is the Church’s response to the biblical principle of the strong helping the weak and Ellen G White’s counsel on sharing tithe. “More and more we must come to realize that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly distributed. Those who realize the needs of mission fields will not be tempted to use the tithe for that which is not necessary.”—Ellen G White, Manuscript 11, 1908. The benefits to worldwide missions under this plan have been considerable. Because of the Church’s worldwide operations, determination of the percentages of tithe contributed as tithe of tithe and additional tithe percentages shall continue to be set by the General Conference/division committees. It is not the prerogative of churches/missions/fields/conferences/unions to decide these percentages unilaterally.

3. Soul-Winning Support Personnel—The tithe may be utilized to sustain other personnel who, in a supporting role, directly relate to the work of soul-winning agencies, whether directed by the General Conference, the division, the union, or the local conference/mission/field. Included with such personnel are departmental directors and their staffs which are engaged in evangelistic and nurturing ministries.

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4. ~~Conference/Mission/Field Operating Expense—The tithe may be utilized for operating expenses of a conference/mission/field and the facilities used by the personnel outlined in paragraph 3. above.~~

5. ~~Literature Evangelist Benefit Fund—The tithe is considered to be an appropriate source of subsidy for the conference/mission/field portion of the Literature Evangelists' Benefit Fund.~~

6. ~~Subsidies for Specified Activities—The tithe may be utilized for conference/mission/field operating subsidies for such programs as youth camps and camp meetings, as part of the evangelistic thrust of the Church.~~

7. ~~Evangelistic and Conference/Mission/Field Office Equipment—Tithe funds may be used for the purchase of evangelistic equipment and conference/mission/field office equipment. All other equipment shall be purchased with nontithe funds.~~

8. ~~Bible/Religion Teaching and Support Personnel in Schools—(See V 15 20.)~~

9. ~~Retired Employees—The tithe may be used for the retirement benefits of denominational employees (except those who are otherwise provided for, e.g. health care employees.)~~

~~V 15 20 Use of Tithe for Education—1. General Principles—a. In view of the Ellen G White counsel restricting the use of tithe “for school purposes,” our system of education must be funded largely from other sources. Ellen G White does, however, make an exception in connection with Bible teaching in our schools. In the chapter entitled “School Management and Finance” in Testimonies for the Church, volume 6, pages 206-218, there is a section about the opening and operating of schools. It was written about the year 1899 and specifies certain individuals who could be paid from the tithe:~~

~~b. “Our conferences . . . should give the schools a most hearty and intelligent support. Light has been plainly given that those who minister in our schools, teaching the Word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money. This instruction was given long ago, and more recently it has been repeated again and again.”—Testimonies for the Church, vol 6, p 215.~~

~~e. Our total school system is religious in its motivation, but it is recognized that Bible teachers exercise a more specifically spiritual and ministerial role by instructing their students in the Word of God and by leading them to the Savior. Such service is worthy of tithe support.~~

d. ~~In her practical counsel for the administration of the Church, Ellen G White often reveals deep concern lest a variety of ways be found to divert the tithe from the special purpose for which it is designated, namely the support of the preaching, pastoral, evangelistic ministry, the priestly duties of the minister of the gospel, and the support of Bible teachers.~~

e. ~~On the other hand, a careful consideration of the Scriptures and of the Ellen G White writings seems to indicate that as long as the sacred tithe which God has reserved for Himself is faithfully employed for the support of His work, such use is not contrary to the divine precepts of the Scriptures. It has also been concluded from the Ellen G White writings that she broadens the use of tithe to permit the support of certain aspects of the educational program.~~

f. ~~By applying the lessons to be learned from the Bible and the statements of Ellen G White, we believe that under properly established guidelines which would safeguard the support of the work of the ministry, tithe funds could be used to support certain activities of selected individuals. These are individuals who serve in a clearly identifiable support role in educating in the things of God and who sustain a relationship to the work of the gospel minister.~~

2. ~~Use of Tithe in Schools—The tithe may be used in support of the various levels of the Church's schools, as follows:~~

a. ~~Primary Schools—Subsidies of up to 30 percent of the total salaries and allowances of principals and teachers may be granted by conferences/missions/fields from tithe funds. It is believed that this figure should be a maximum because it represents a reasonable basis on which to evaluate the time devoted by elementary teachers to Bible instruction and spiritual nurture. To increase this percentage would detract from the use of tithe for its primary purpose, the evangelistic ministry.~~

b. ~~Secondary Schools—The equivalent of the total salaries and allowances of Bible teachers, resident hall deans and principals may be granted by unions/conferences/missions/fields from tithe funds.~~

c. ~~Colleges and Universities—An amount equal to the total cost of Bible departments, residence hall deans, presidents, and deans of students may be granted by unions/divisions/the General Conference from tithe funds.~~

d. ~~Schools for Evangelistic Outreach—Division committees may approve additional operating subsidies from tithe funds for schools that are serving as an evangelistic outreach to a significant enrollment of non-Adventist students.~~

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~~V 15 25 Purposes for Which Tithe Shall Not Be Used—1. Capital Expenditures for Buildings and Facilities—Capital expenditures for buildings and facilities shall be drawn from nontithe funds. This includes such items as conference/mission/field offices, camp meeting facilities, youth camps, elementary schools, academies, church buildings, welfare centers, and college and university facilities.~~

~~2. Equipment—All equipment except evangelistic and conference/mission/field office equipment shall be purchased with nontithe funds.~~

~~3. Local Church Operating Expense—Maintenance and other operating expenses, including the local church employees, such as secretaries, maintenance personnel, bus drivers, and others whose remuneration is being funded by the Church, are to be provided from church expense funds. “The tithe is not to be consumed in incidental expenses. That belongs to the work of the church members. They are to support their church by their gifts and offerings.”—Ellen G White, Letter 81, 1897.~~

~~All tithe shall be paid into the conference/mission/field treasury and under no circumstances is it to be retained in the local church for its use.~~

~~4. School Operating Expenses—The maintenance and other operating expenses of elementary, secondary, and higher education institutions shall be funded from nontithe sources.~~
~~V 15 30 Continuous Monitoring of Tithe Use—Administrators on General Conference, division, union, and local levels, accountable as they are to God for their stewardship, shall give continued earnest study, in the light of the Bible and Spirit of Prophecy counsels, to the purposes and proportions in which tithe funds are being used in the organizations for which they are responsible.~~

V 20 Accountability for the Use of Tithe

V 20 05 Continuous Monitoring of Tithe Use—Administrators and executive committees at General Conference, division, union and local levels shall give continued, earnest study, in the light of the Bible and Spirit of Prophecy counsels, to the purposes and proportions in which tithe funds are being used in the organizations for which they are responsible.

V 20 10 Operating Caps and Limits on Use of Tithe —The General Conference has not attempted in policy to establish minimum percentages that should be used for pastoral work and evangelism or a maximum percentage of tithe that can be expended on administration, education, etc, because of the great diversity in how the church operates around the world. But divisions, working with their unions and conference/mission/fields, are encouraged to develop policies and limits or guidelines that will guide in the work in their territories. The General Conference

Executive Committee has set a cap of the equivalent of 2 percent of gross tithe that may be spent for operations at the General Conference headquarters.

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.

V 20 15 Promotion of Tithing Plan—Church leaders at all levels shall inform and educate church members regarding the denominational tithe and offering system, and actively promote participation in the full range of possibilities it provides.

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, union, division, and the General Conference shall make an annual report to its executive committee on the sources and use of tithe as follows:

1. Tithe Received—Report to include:
 - a. Tithe received from members
 - b. Tithe percentages received from lower organizations
 - c. Tithe appropriations received from higher organizations
 - d. Tithe received from any other source
 - e. Less tithe percentages sent to higher organizations (for purposes of this report, this should not include retirement fund contributions as they are part of the operating expense and should be shown under the section on the use of tithe)
2. Use of Tithe—Report to show the amount of tithe used to support:
 - a. Pastors, evangelists, and front line workers in the field
 - b. Headquarters operating at the conference/mission/union/division and General Conference
 - c. Education including a breakdown as to amounts at the elementary level, secondary level, and at the college and university level

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d. Direct evangelism

e. Media outreach

f. Literature evangelism program

g. Retirement fund contributions—These contributions which are part of employee costs should be reported under the separate categories (paragraphs a. through f. and h.) based on where the individuals involved are employed, but if the contributions are not specifically identifiable by category, the costs should be reported here.

h. Other uses—Give breakdown if it exceeds five percent of tithe.

3. Local conferences/missions/fields/unions of churches shall report to their executive committees how the tithe was used within their territory.

4. Unions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all conferences/missions/fields within their union.

5. Divisions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all unions and conferences/missions/fields and attached regions within their division.

6. The General Conference shall report to its executive committee the way tithe was used within its own operations and also how tithe was used by all divisions, unions, conferences/missions/fields and attached regions around the world.

7. The annual report on use of tithe for one's own operations is to reflect the last full year of operations. The reports on how tithe was used by lower organization will normally reflect the preceding year because of the time required to accumulate the information from subsidiary organizations. Institutions do not report separately as all tithe to institutions will be reflected in the report of the conference/mission/field, union, division, or General Conference providing the tithe appropriation to the institutions.

V 25 Offerings

V 25 05 Philosophy—The worldwide task entrusted to the Seventh-day Adventist Church calls for both sacrificial and systematic financial support. In recognition of this fact, the Church, in its formative years, was divinely led to adopt the biblical principle for the support of God's work on earth through the tithes and freewill offerings of its people. The tithe is the first

financial obligation of the stewardship of believers and is the main source of funding for the total proclamation of the gospel to all the world by the Seventh-day Adventist Church. This makes possible a balanced and comprehensive evangelistic outreach to the public and the spiritual nurturing of church members. Because the tithe is reserved for such a special purpose, freewill offerings and other forms of income must provide the funding for many other functions of the gospel work.

V 25 10 Nature of Offerings—1. Offerings are both voluntary and required by the Lord. They are a divine requirement that when internalized in the life of believers becomes a free expression of a loving will (cf. Exod 25:2; 36:3). Offerings are essentially an expression and an embodiment of our gratitude to God for His abundant gift of life, redemption, sustenance, and constant blessings. They contribute to the development of the image of God in us in that through our giving we imitate the Greatest Giver of all, who through Christ gave us the abundant richness of His grace (John 3:16).

V 25 15 Principles Guiding our Giving—1. Bringing offerings to the Lord is a Christian duty with spiritual and moral implications. To abstain from bringing them to the Lord is considered by Him to be an act of robbery (Mal 3:8). The love and honor due to Him should not be granted neither to ourselves, nor to someone else.

2. Our offerings are an expression of our self-offering to God. They are a deeply religious experience in that they are a token of a life wholly surrendered to God as our Lord (cf. Lev 1:4, 9). Through our offerings the self bows down before the Creator and Redeemer.

3. Offerings are an acknowledgement of God's providential care in our lives (cf. Psalm 34:8). An offering comes from a heart that trusts in a personal God who constantly provides for our needs as He sees best (1 Chr 29:14).

4. Offerings come from a heart that is at peace with God and others. The giving of offerings is a religious act that is not detached from nor is it indifferent to the quality of the daily life of the believer. It combines ethics and worship (Matt 5:23, 24).

5. Offerings rest on the faith-conviction that we have found in Christ's assurance of salvation. It is not a search for our acceptance before God, but it flows from a heart that by faith has accepted Christ as the only and sufficient means of grace and redemption (2 Cor 8:1, 9).

V 25 20 Responsibility for the Offerings—Although our offerings are to be spontaneous, they are also to be systematic. Based on the blessings received from the Lord, the individual or the family should set apart, at home, a particular portion of their income and/or increase as an offering. This offering is to be brought or sent to the church (See Deut 16:17; 1 Cor 16:2; 2 Cor 8:11, 12).

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The church is expected to appoint individuals to collect the offerings and to keep records of them. This will protect the integrity of the offerings and introduce an element of accountability (cf. 2 Cor 8:17-23; 9:3).

It is the responsibility of the world Church to establish the principles that should guide the distribution and use of offerings.

V 25 25 Purpose of Offerings—While the specific use of tithe is restricted to the ministry of the gospel, Church offerings are to be used to cover all the other needs of the local congregations and of the Church at all administrative levels.

In the Bible they were used for the building and maintenance of the temple (Exod 25:2; 1 Chr 24:6, 9), to assist the poor (Acts 4:34, 35), and to support the sanctuary services and the mission of the Church (cf. Num 7:3).

Offerings strengthened the unity of the Church. Through their offerings, believers showed themselves to be one in spirit, message, and purpose. (Rom 15:27).

Through the distribution of offerings throughout the Church, congregations that have more share with congregations in other places who have less, thus expressing Christian love within the fellowship of believers (2 Cor 8:8, 24,13-15).

Offerings provide within the worship hour a special moment to praise and honor God for His many blessings and unmerited kindness (cf. Prov 3:9; 2 Cor 9:12,13). It is the aim of offerings to nurture the spirit of gratitude within the worshiping community and to subdue the natural selfishness of the human heart.

V 30 Offering Plans

V 30 05 Offerings Plans—The Seventh-day Adventist Church recognizes three different offering plans in use in various parts of the world.

1. The Combined Offering Plan, where all offerings go to a combined general fund and are then allocated to the various organizations and functions based on a distribution ratio voted by the General Conference and the divisions.

2. The Calendar of Offerings Weekly Appeal, where separate offerings are promoted and received each week based on the voted Church Calendar of Offerings.

3. The Personal Giving Plan, where each member can choose the amount he/she wishes to give to each of three general categories rather than list each separate offering:

- a. The local congregation
- b. The conference/mission/field
- c. The World Budget (union/division/General Conference)

V 35 Combined Offering Plan

V 35 05 Description—Under this simplified offering plan, all undesignated offerings received are combined and distributed based on percentages approved by the General Conference and the division. While the distinction between tithe and offerings and the utilization of each is preserved, all offerings taken by the local church, including those taken during the Sabbath School and church services, are included in the Combined Offering.

Under the Combined Offering Plan, each offering goes to support all of the various functions previously covered by separate offerings taken each Sabbath based on the Calendar of Offerings and during the Sabbath School for missions and Sabbath School expense. In order for members to understand the wide range of functions being supported by their offerings, divisions are encouraged to prepare promotional materials that, at some point during the calendar year, highlight each of the different ministries included in the traditional Calendar of Offerings as well as the world-wide mission program of the Church. Care should be exercised to make it clear to the members that the offering on that particular Sabbath is not going in its entirety for the ministry being highlighted.

V 35 10 Transitioning to the Combined Offering Plan—When a division votes to adopt the Combined Offering Plan, it should be done in consultation with General Conference Treasury and Stewardship Ministries. It is the responsibility of Stewardship Ministries to help provide a comprehensive education strategy at all levels of the Church before the transition is implemented, and General Conference Treasury to give counsel relative to the distribution of the funds. When transitioning to the Combined Offering Plan, it is recommended that churches, conferences/missions/fields and unions be given opportunity to determine when they make the change to the new plan. Specific details of the Combined Offering Plan and details concerning implementation may be requested from General Conference Stewardship Ministries.

V 35 15 Designated Offerings—Churches on the Combined Offering Plan will still respect the wishes of donors who designate a specific use for their offerings.

V 35 20 Distribution—The Combined Offering Fund shall be distributed as follows:

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1. Local Church—The local church shall receive a minimum of 50 percent and a maximum of 60 percent of the Combined Offering for the local church budget. In divisions using the Combined Offering system, the division executive committee shall determine this percentage (between 50 and 60 percent) in consultation with their unions. The local church shall determine the distribution of its portion of the total Combined Offering in accordance with the local church budget.

2. General Conference—The General Conference shall receive 20 percent of the Combined Offering for the world mission of the Church. The General Conference Executive Committee shall determine the distribution of the portion of the Combined Offering remitted to the General Conference.

a. The General Conference Executive Committee established the initial distribution of the General Conference portion of the Combined Offering based on the average of the weekly offerings for the previous three years. The funds were allocated on a percentage basis to the organizations and functions previously supported by the Calendar of Offerings including the Sabbath School mission offerings. The distribution shall be restudied at least every five years.

b. The Thirteenth Sabbath Offering projects shall be promoted on a quarterly basis, with the understanding that a percentage of the total World Mission portion of the Combined Offering for each quarter will be allocated to the Thirteenth Sabbath projects for that quarter, in addition to any specially marked Thirteenth Sabbath Offering funds.

3. Local Conference/Mission/Field, Union, and Division—Division executive committees shall set the percentage of the Combined Offering to be distributed to the conference/mission/field, the union, and the division after determining the percentage going to the local church in the above paragraph 1. (between 50 and 60 percent) and accounting for the 20 percent going to the General Conference in paragraph 2. above. There will be between 20 and 30 percent available to distribute between these three organizational levels.

V 35 25 Report—Church members should be informed regularly as to how their offerings are used both for the quarterly mission projects and in accomplishing the overall mission of the Church.

V 40 Calendar of Offerings Weekly Appeal

V 40 05 Description—The Calendar of Offerings Weekly Appeal is the traditional offering plan in use by the church over the years. Sabbath School and other offerings are given for mission purposes and special appeals are made during the divine service according to a

yearly calendar of offerings voted by the General Conference. It is the basis on which the two simplified offering plans, Combined Offerings Plan (V35) and Personal Giving Plan (V 45) are based.

Under the Calendar of Offerings Weekly Appeal offering plan, the offerings for each Sabbath during the year are allocated as follows:

1. Local Church—Twenty-four Sabbaths (two per month) are designated for local church offerings.

2. Conference/Mission/Field/Union of Churches—Twelve Sabbaths (one per month) per year are designated for conference/mission/field/union of churches. The division may allot some of these Sabbaths to the union, depending on funding arrangements for educational institutions in their territory.

3. Division—Six Sabbaths per year are designated for division offerings. Divisions may choose to allocate some for union functions and/or for General Conference institutions within their territories.

4. General Conference—Six Sabbaths per year are designated for General Conference offerings which include:

a. Disaster and Famine Relief

b. Adventist World Radio

c. Annual Week of Sacrifice

d. World Mission Budget—Three offerings which include support for the Special Opportunities Fund and for the mission program of the Church. One or more of the weeks may be used for the General Conference Session Offering in the year preceding and the year of a Session.

5. Local Church and/or Union and/or Division—Each year has four or five months with five Sabbaths. These Sabbaths are assigned by the division to any of the organizational levels in paragraphs 1. through 4. above.

V 40 10 Promotion of Mission Funds—The responsibility for special promotion of mission funds is placed with the Office of Adventist Mission assisted by all departments including the Sabbath School/Personal Ministries and Stewardship Ministries as well as by all employees at the General Conference, the unions, and local conferences/missions/fields. In

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divisions, the assignment of responsibility for the promotion of mission funds in their respective territories is determined by the division executive committees.

V 40 15 Sabbath School Offerings—1. World Mission Funds—The Sabbath School, in all its divisions, has long been recognized as the church organization that gives weekly emphasis to the Church’s worldwide program, and funds received through Sabbath School mission offerings constitute a significant portion of the world mission fund. Under the Calendar of Offerings Weekly Appeal, all Sabbath School mission offerings are General Conference funds and are to be passed on, in their entirety, by the church treasurer to the conference/mission/field/union of churches for transfer to the General Conference. These mission offerings include the regular weekly mission offering, Thirteenth Sabbath Offering, Sabbath School Investment, and the Birthday-Thank Offering. Each of these mission offerings is to be identified as a separate fund in the regular system of records from the local church to the General Conference. (See V 35 10 for Sabbath School Offerings under the Combined Offering Plan.)

2. Sabbath School Expense—If the expenses of the Sabbath School are not provided for in the regular church budget, a Sabbath School expense offering may be received. This offering is retained in the local church to meet the recurring expenses of the Sabbath School as voted by the Sabbath School Council.

3. Other Offerings—No other offering should be promoted or received during the Sabbath School.

V 40 20 Regular Weekly Mission Offering—Mission offerings given through the Sabbath School, other than those for the Thirteenth Sabbath of each quarter, Investment, and the Birthday-Thank Offering, constitute the regular weekly Mission Offering.

V 40 25 Thirteenth Sabbath Offering—The offering received on, or designated for, the Thirteenth Sabbath of each quarter, a portion of which is devoted to designated projects in world divisions, according to a schedule voted by the Annual Council of the General Conference Executive Committee, is divided as follows:

1. Division of Offering—Twenty-five percent of the actual amount of funds received by the General Conference for the Thirteenth Sabbath Offering will be appropriated to the designated projects, and the remaining seventy-five percent to the world mission funds.

2. Cut-Off Date—For the purpose of computing the Thirteenth Sabbath Offering, the remittances for one month beyond the closing date of the quarter shall be included in the calculation.

V 40 30 Sabbath School Investment—1. Purpose—In order to encourage further giving to the mission program and to raise mission funds through various individual or family projects, the plan known as Sabbath School Investment was developed. This plan is not particularly tied to a regular time period, or a weekly or quarterly appeal for the offering, but is a continuing program to promote an increase of mission gifts beyond normal regular giving, on the basis of financial returns from special fund-raising projects decided on by individual members or groups. Such proceeds or offerings are received at any time, but periodically a special promotional appeal is presented in the Sabbath School.

2. Sabbath School Investment Funds—All Sabbath School Investment funds are recognized as General Conference funds and are designated as a portion of the World Mission Fund. Twenty-five percent of the Investment funds are returned to overseas divisions, in proportion to the regular annual base appropriations, for frontier outreach and/or large city evangelism. Projects to be benefited by their portion of the Sabbath School Investment funds should be designated annually by division executive committees. The remaining seventy-five percent of the Investment funds are added to the World Mission Fund.

V 40 35 Birthday and Thank Offerings—An appeal is presented in the Sabbath School periodically suggesting that a special mission gift would be appropriate, in recognition of God’s blessings, on the occasion of a birthday or other commemorative event for which thankfulness might be expressed. Such offerings have added a substantial amount to the available mission funds over the years, and are included with other Sabbath School Offerings to expand the cause of missions around the world.

V 40 40 Annual Sacrifice Offering—This offering, normally collected in connection with the Annual Week of Prayer, is used to extend the missionary outreach of the Church into every part of the world, with special emphasis on the un-reached territories. The offering shall be remitted to the General Conference, and be allocated to Global Mission for various projects and programs.

V 40 45 Disaster and Famine Relief—1. Date of Offering—An offering known as the Disaster and Famine Relief Offering shall be received annually, in fields which are on the weekly offering plan, on a date approved by the General Conference/respective division executive committees. The date shall be included in the General Conference Calendar of Special Days and Offerings.

2. Purpose (Use)—This offering shall be used for the temporary and emergency relief of human need including medical care, food, clothing, and housing. It shall not be made available to denominational entities.

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3. Promotion—The Adventist Development and Relief Agency International (ADRA) shall be responsible to prepare the offering promotional materials. Division ADRA organizations shall promote the offering within their respective territories.

4. Distribution—a. 1) The total amount of the offering shall be remitted monthly to the General Conference and shall be distributed as follows (except where divisions have entered into special arrangements with ADRA and the arrangements have been approved by the General Conference Treasurers Committee):

2) Fifty percent of the amount received from each division, except the North American Division, shall be reverted to the respective division for ADRA use.

b. Application of the reverted funds for the North American Division shall be as follows:

1) Ten percent of the amount received in the North American Division shall be reverted to that Division.

2) Any unused balance of North American Division ADRA funds as of December 31 each year shall be remitted to ADRA International for ADRA use, unless the North American Division has requested and received prior approval, from ADRA International, to retain such.

3) Should there be a disaster in the North American Division requiring more funds than it has available, it shall be eligible for additional assistance from ADRA International upon request and approval.

c. No more than 5 percent of the gross proceeds of the offering shall be used by ADRA International for promotional materials.

d. No more than 6 percent of the amount allocated to any entity shall be spent by that entity on administrative expenses unless granted prior approval by ADRA International. Administrative expenses shall be understood to include the salaries and expenses of the staff and all office-associated expenses of the respective ADRA administrative headquarters.

e. The net amount of the offering remitted to the General Conference shall be credited monthly to ADRA International.

V 40 50 Adventist World Radio Offering—Adventist World Radio is an institution of the General Conference established to proclaim the everlasting gospel to all the world. Its

message is proclaimed through denominationally owned and operated international radio stations, and/or leased facilities. Its annual offering is applied directly for the support of Adventist World Radio ministries' operations worldwide.

V 45 Personal Giving Plan

V 45 05 Description—Under this simplified offering plan individual church members, rather than tracking which offerings are scheduled for each week, may designate the amounts they wish to give to each of three major categories which provide funding for all the programs and organizations included on the calendar of offerings.

V 45 10 Divine Service Offerings—Members are given the opportunity on their tithe and offering envelopes to designate the portion of their offerings they wish to go to the local church, the conference/mission/field/union of churches and the World Budget or to any specific function. Any undesignated offerings each Sabbath go to the function or organization listed on the Calendar of Offerings for that week.

The three major offering categories under the Personal Giving Plan are:

1. The Local Church—The local church shall determine the use of the funds designated for the local church through the local church budget process.
2. The Conference—The conference/mission/field/union of churches executive committee shall determine the use of the funds designated for the conference/mission/field/union of churches.
3. The World Budget—Funds designated for the World Budget (union/division/General Conference) are distributed by an established formula set by the General Conference in consultation with the division and unions concerned. The distribution shall be based on the historical proportions of church offerings received by the union, the division and the General Conference under the traditional Calendar of Offerings Weekly Appeal Plan. This distribution shall be reviewed at least every five years.

V 45 15 Sabbath School Mission Offerings—Under the Personal Giving Plan, the regular Sabbath School offerings are to be sent to the General Conference for the worldwide work of the Church. These include the regular weekly mission offering, the Birthday-Thank Offering, the Thirteenth Sabbath Offering and the Investment Offering.

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V 50 Camp Meeting Mission Offering

V 50 05 Mission Emphasis—Conferences/missions/fields/unions of churches are urged to follow the plan of emphasizing mission giving in connection with camp meetings and/or district and regional meetings through the collection of the regular Sabbath School mission offering.

V 55 Special Donations and Bequests

V 55 05 Other Donation and Bequest Income to the General Conference—Other income, as described below, is applied to the general global budget of the General Conference or to special projects as requested by the donors:

1. Direct Donations—Donations made directly to the General Conference by individuals. Sometimes donors specifically indicate a preference for the use of their gifts. The General Conference endeavors to honor the wishes of the donors, however where this is not possible, the donor will be consulted regarding possible alternatives, or the donation may be returned to the donor.

2. Proceeds from Maturities—Income from matured wills and trusts for which the General Conference has been named the benefactor.

V 60 Implementation

V 60 05 Implementation—Where these new tithe and offering policies differ from old policies, organizations are given up to December 31, 2017 to fully implement the changes.

TRE/12AC to MAI(DIV)

264-12G WORLD MISSION FUNDS - POLICY DELETION

VOTED, To delete GC W, World Mission Funds, which read as follows:

W WORLD MISSION FUNDS*

W 05 Source and Promotion

W 05 05 Definition—The regular mission funds in all the world include such general offerings as: Sabbath School, Annual Sacrifice, and all donations given for the purpose to which mission appropriations are made. These funds are accumulated as world mission funds and are recognized as General Conference funds. They are therefore included in the annual world mission budget distribution. The Annual Sacrifice Offering distribution is recommended to the world Church by the office of Global Mission.

W 05 10 Promotion—The responsibility for promotion of mission funds is placed with the Treasury of the General Conference, assisted by all departments and employees in the General Conference and union and local conferences/missions/fields. In division fields the responsibility for promotion of mission funds in their respective territories is determined by the division committee.

W 10 Sabbath School Offerings

W 10 05 Sabbath School Offerings—1. World Mission Funds—The Sabbath School in all its divisions has long been recognized as the church organization that gives weekly emphasis to the Church's worldwide program, and funds received through Sabbath School mission offerings constitute a significant portion of the world mission funds.

2. General Conference Funds—All Sabbath School mission offerings are General Conference funds and are to be passed on in their entirety by the church treasurer to the conference/mission/field for transfer to the General Conference. These mission offerings include the regular weekly offering, Thirteenth Sabbath offering, Sabbath School Investment, and the Birthday-Thank offering. Each of these mission offerings is to be identified as a separate fund in the regular system of records from the local church to the General Conference.

3. Sabbath School Expense—If the expenses of the Sabbath School are not provided for in the regular church budget, a Sabbath School expense offering may be received. This offering is retained in the local church to meet the recurring expenses of the Sabbath School as voted by the Sabbath School Council.

4. Other Offerings—No other offering for any cause may be promoted or received during the Sabbath School.

*It should be noted in this chapter that other terminology is used in some geographical areas for organizational units such as fields, sections, regions, or delegations.

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W 10 10 Regular Weekly Mission Offering—Mission offerings given through the Sabbath School, other than those for the Thirteenth Sabbath of each quarter, Investment, and the Birthday-Thank offering, constitute the regular weekly Mission Offering.

W 10 15 Thirteenth Sabbath Offering—The offering received on, or designated for, the thirteenth Sabbath of each quarter, a portion of which is devoted to designated projects in world divisions according to a schedule voted by the Annual Council, is divided as follows:

1. Division of Offering—Twenty-five percent of the actual amount of funds received by the General Conference for the Thirteenth Sabbath Offering will be appropriated to the designated projects, and the remaining seventy-five percent to the world mission funds.

2. Cut-Off Date—For the purpose of computing the Thirteenth Sabbath Offering, the remittances for one month beyond the closing date of the quarter shall be included in the calculation.

W 10 20 Sabbath School Investment—1. Purpose—In order to encourage further giving to the mission program and to raise mission funds through various individual or family projects, the plan known as Sabbath School Investment was developed. This plan is not particularly tied to a regular time period nor a weekly or quarterly appeal for the offering but is a continuing program to promote an increase of mission gifts beyond normal regular giving on the basis of financial returns from special fund-raising projects decided on by individual members or groups. Such proceeds or offerings are received at any time, but periodically a special promotional appeal is presented in the Sabbath School.

2. Sabbath School Investment Funds—All Sabbath School Investment funds are recognized as General Conference funds and designated as a portion of the world mission funds. Twenty-two and one-half percent of the Investment funds are appropriated for frontier outreach and/or large city evangelism as follows:

a. Twenty-two and one-half percent to the divisions in proportion to the regular annual base appropriations

b. Projects to be benefitted by the Sabbath School Investment should be designated annually by division committees.

W 10 25 Birthday and Thank Offerings—An appeal is presented in the Sabbath School periodically suggesting that a special mission gift would be appropriate in recognition of God's blessing on the occasion of a birthday or other commemorative event for which thankfulness might be expressed. Such offerings have added a substantial amount to the available mission

funds over the years, and are included with other Sabbath School Offerings to expand the cause of missions around the world.

W 15 Camp Meeting Mission Offering

W 15 05 Mission Emphasis—Conferences/Missions/Fields are urged to follow the plan of emphasizing mission giving in connection with camp meetings and/or district and regional meetings through the collection of the regular Sabbath School mission offering.

W 20 Disaster and Famine Relief Offering

W 20 05 Annual Offering—1. Date of Offering—An offering known as the Disaster and Famine Relief Offering shall be received annually throughout the world field on a date approved by the General Conference/respective division committees. The date shall be included in the General Conference Calendar of Special Days and Offerings.

W 20 10 Purpose (Use)—This offering shall be used for the temporary and emergency relief of human need including medical care, food, clothing, and housing. It shall not be made available to denominational entities.

W 20 15 Promotion—The Adventist Development and Relief Agency International (ADRA) shall be responsible to prepare the offering promotional materials. Division ADRA organizations shall promote the offering within their respective territories.

W 20 20 Distribution—1. The total amount of the offering shall be remitted monthly to the General Conference and shall be distributed as follows:

a. Fifty percent of the amount received from each division, except the North American Division, shall be reverted to the respective division for ADRA use.

2. Application of the reverted funds for the North American Division shall be as follows:

a. Ten percent of the amount received in the North American Division shall be reverted to that division.

b. Any unused balance of North American Division ADRA funds as of December 31 each year shall be remitted to ADRA International for ADRA use, unless the North American Division has requested and received prior approval from ADRA International to retain such.

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c. Should there be a disaster in the North American Division requiring more funds than it has available, it shall be eligible for additional assistance from ADRA International upon request and approval.

3. No more than 5 percent of the gross proceeds of the offering shall be used by ADRA International for promotional materials.

4. No more than 6 percent of the amount allocated to any entity shall be spent by that entity on administrative expenses unless granted prior approval by ADRA International. "Administrative expenses" shall be understood to include the salaries and expenses of the staff and all office-associated expenses of the respective ADRA administrative headquarters.

5. The net amount of the offering remitted to the General Conference shall be credited monthly to ADRA International.

W 25 Special Offerings

W 25 05 Special Offering—When a special offering is announced in the churches, the entire offering, including both the contents of the special envelope when one is provided and all loose money received, will be applied to the credit of the special offering of that day.

W 30 Adventist World Radio Annual World Offering

W 30 05 Annual Offering—The Adventist World Radio Offering shall be received annually throughout the world field on a date approved by the General Conference Executive Committee/respective division executive committees. The date shall be included in the General Conference/Division Calendar of Special Days and Offerings. Divisions that follow a combined offering plan covering world mission offerings shall include Adventist World Radio in that plan.

W 30 10 Purpose (Use)—This offering shall be used for Adventist World Radio broadcasts, operations, and projects around the world. Adventist World Radio shall work with each division administration to provide funding from these offerings to meet the objectives of the denomination in accomplishing the mission of Adventist World Radio in that division. It shall only be made available to denominational entities for projects that are directly related to the mission of Adventist World Radio.

W 30 15 Promotion—Adventist World Radio shall prepare offering promotional materials and templates. Divisions are encouraged to modify or translate these materials for use in their fields. Divisions which send copies of the promotional materials along with proper invoicing shall be reimbursed for the cost of the promotion up to 10 percent of the offering

received from that division the previous year. In the North American Division, offering materials are provided and distributed by Adventist World Radio.

W 30 20 Processing of Funds—The annual offering and related offerings shall be remitted monthly to the General Conference.

USE OF TITHE STUDY COMMISSION

VOTED, To accept the report of the Use of Tithe Study Commission.

TRE/TreC/SP&B12SM/12SM/12AC to REL-13SM+14AC

APPROPRIATION REVIEW COMMISSION APPOINTMENT

VOTED, To appoint an Appropriation Review Commission at the 2013 Spring Meeting to report to the 2014 Annual Council on recommendations as to how the reduction in revenue to the General Conference Budget, resulting from the voted decrease during the next quinquennium, will be accommodated. This should be accomplished through either adjustment in the expense side of the budget or in the tithe sharing formula for the other divisions which currently contribute two percent of tithe to the General Conference Budget.

TRE/TreC/GCDO12AC/12AC to REL(DIV)

133-12G STATEMENT OF TITHE AND ITS DESTINATION

VOTED, To record the Statement of Tithe and Its Destination, which reads as follows:

From time to time events occur that lead some well-intentioned church members or congregations to consider deviating from returning tithe to their local conference/mission/union of churches through the local church where they hold their membership. Our practice which is detailed in appropriate policies and procedures has been developed and adopted by the world Church based on its understanding of the teachings of the Bible and the counsel given to us through Ellen G White. God has given to His church clear instructions related to the nature of tithe and its recipients, and any deviation from these divine instructions is not in the best interests of the Church and the fulfillment of its mission, and is to be avoided. This call to submission to the Lord on this matter is based on the following biblical information, supplemented with statements from Ellen G White.

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Tithe Is Holy—The Bible makes it unquestionably clear that tithe is holy. It belongs to the Lord (Lev 27:30). This biblical principle is the very foundation of tithing. Since it seems to be a result of our labor, the tenth of our income may appear to be ours. But the Lord has stated that this is not the case. The tithe belongs to Him. This brings with it several implications. *First*, since the tithe is not ours, we have to return it to Him. This is the way the holiness of tithe is preserved. Using it for other purposes makes it common and violates its sanctity. *Second*, returning tithe is not a payment to a pastor or to any other person for benefits received from him or her. We do not give the tithe to humans; we return it to the Lord and He decides who should get it and how it is going to be used (Num 18:21, 24). *Third*, since tithe is holy, and, therefore not ours, it should not be used to put pressure on others in order to produce any change that we would like to see taking place. Nor should tithe be withheld in order to achieve a personal objective. The only thing we can properly do with the tithe is return it to the Lord in a timely manner as a sublime expression of love and respect to our Savior.

God Identifies the Recipients of Tithe—Since tithe belongs to the Lord, He is the owner and the one who determines who should receive it. In the Scripture tithe was assigned by the Lord, not by the Israelites, to the Levites (Num 18:21). The only thing He expected from the Israelites was to return the tithe to Him. The storehouse was the temple, from which it was distributed to priests and Levites (Mal 3:10; Num 18:24). In the Christian dispensation tithe has been assigned under inspired instruction from the Lord to the organized ministry of the church (1 Cor 9:13; cf. Matt 23:23). The writings of Ellen G White clearly indicate that tithe is to be returned to the treasury of the conference/mission/union of churches for the work of the gospel ministry (TM 308; 7MR 366). Any deviation from God's revealed plan for His tithe is a human expression of independence from Him and calls into question allegiance to the very Church we are members of. As it is the local conference/mission/union of churches (where an individual lives and where they should hold their membership) that provides the members pastoral support, it is appropriate for the conference/mission/union of churches to receive the tithe.

Tithe and the Failure of Leadership—It may seem logical to some to think that if we believe leaders of God's people have failed, then we should not give our tithe to the conference/mission/union of churches. The nature of tithe and some clear examples from the Bible indicate that this logic is not an appropriate guide. During the time of Nehemiah there was among priests and Levites a serious religious and spiritual corruption (Neh 13:4-5, 15). As a result the people decided to stop returning God's tithe (13:10). When Nehemiah realized what was happening he did two things. First, he condemned the decision of the people (13:11) and, second, he initiated a reform among priests and Levites (13:9, 13). Malachi, writing during this crisis, accused the people of robbing God and ordered them in the name of the Lord to return to Him the full tithe (3:8-10). He also publicly spoke against priests and Levites for their spiritual failure (1:6-13; 2:1-8).

It is clear that our primary spiritual responsibility is to return God's tithe to those appointed by the Lord to receive it. This is what Jesus also taught. He knew very well the spiritual condition of the spiritual leaders of Israel. But when asked about tithing He did not encourage anyone to retain it or to give it to someone else. On the contrary, He supported what He had revealed to Israel—to return tithe to the Lord via the temple (Matt 23:23). We find a third example in the writings of Ellen G. White. In 1890, the spiritual condition of the Michigan Conference was low and depressing. The situation was so bad that she stated, "The churches would be far better without such elders and ministers" (2SAT 73). Because of that situation many church members began to withhold the tithe. To them she said, "Cannot you see that it is not best under any circumstances to withhold your tithes and offering, because you are not in harmony with everything that your brethren do? The tithes and offering are not the property of any man" (p. 74). Then she added, "Unworthy ministers may receive some of the means thus raised . . . but do not commit sin yourselves by withholding from the Lord His own property" (p. 74).

We appeal to our church members to pray for God's church and its leaders and to remain loyal to the Lord in the matter of tithe. The Lord is more concerned for His church than anyone of us is, and we can rest assured that He will guide us to safety.

FINANCIAL STATEMENT—SEPTEMBER 2012

Robert E Lemon, Treasurer of the General Conference, presented the interim year-to-date Financial Statement for the month ended September 30, 2012.

VOTED, To record receipt of the interim year-to-date Financial Statement for the month ended September, 2012.

TRE/12AC to REL

GENERAL CONFERENCE WORLD BUDGET—2013

VOTED, To approve the 2013 General Conference World Budget, as presented. (See pages 187-202.)

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TRE/SP&B12AC/12AC to JRP

10/40 WINDOW FUND

VOTED, To approve the following from the 10/40 Window Fund:

1. \$180,000 for China Internet Evangelism
2. \$490,000 for assistance to Ukrainian Hope Channel

TRE/SP&B12AC/12AC to JRP

UNUSUAL OPPORTUNITIES FUND

VOTED, To approve \$350,000 for *The Record Keeper* funding from the Unusual Opportunities Fund.

TRE/SP&BAC/12AC to JRP

2012 SUPPLEMENTAL APPROPRIATIONS

VOTED, To approve \$400,000 for a rewrite of NetAdventist.org from the 2012 Supplemental Budget Funds.

TRE/12AC to REL

TREASURER'S REPORT

VOTED, To record receipt of the Treasurer's report, as presented.

Armando Miranda led the General Conference Executive Committee members in singing "Turn Your Eyes Upon Jesus."

STEWARDSHIP MINISTRIES REPORT

The Stewardship Ministries video report introduced the Stewardship Ministries team and explained their individual roles. The video also showed the resources that are provided through their magazine, *The Dynamic Steward*, various other books, and their website.

- VOTED, 1. To record receipt of the Stewardship Ministries report.
2. To express appreciation to our members around the world for their faithful stewardship.

TRE/PolRev&Dev/ADCOM/TreC/GCDO12AC/12AC to MAI(DIV)

249-12G INVESTMENT OF CHURCH FUNDS - POLICY AMENDMENT

VOTED, To amend GC S 85, Investment of Church Funds, to read as follows:

S 85 Investment of Church Funds

S 85 05 Safeguarding Denominational Funds—Introduction—In order that - No change

S 85 10 Philosophy—Committees and individuals authorized to invest - No change

S 85 15 Principles - No change

S 85 20 Policies—1. Investments in any company should not exceed 2.5 percent ~~4.9 percent~~ of the outstanding ownership of the entity.

2. At no time shall a controlling committee allow more than 5 percent of the total S 85 45 assets under its management, based on market value, to be invested in the securities of any one issuer other than G-7 countries and their guaranteed agencies. ~~government debt.~~

3. At no time shall a controlling committee allow more than 15 percent - No change

4. Retention of external managers or the construction of portfolios through the purchase of individual securities or vehicles should only be considered when the assets for investment are large enough to allow for appropriate diversification and to justify the fees associated with management of the fund and custody of the securities. Normally asset pools of less than ~~US\$2,000,000~~ US\$5,000,000 would not qualify. For asset pools greater than

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~~US\$2,000,000, US\$5,000,000,~~ a committee must evaluate available options with a view to minimizing management costs in consultation with an Investment Management Consultant as defined in S 85 20, paragraph 11., below. ~~costs.~~

5. Use of Brokers - No change

6. Controlling committees shall complete an asset allocation study in consultation with a non-conflicted, qualified ~~professionals~~ Investment Management Consultant for asset pools for investment prior to investing any assets.

7. Common and convertible preferred stocks should be of good quality - No change

8. For each asset pool, an Investment Policy Statement in a format - No change

~~9. Convertible bonds, convertible into common stock, Real Estate Investment Trusts (REITs), and preferred stock are considered equity securities and thus are prohibited from being purchased as fixed income securities.~~

~~10. 9.~~ All members of controlling committees must have a current, signed - No change

~~11. 10. Custody and Valuation of Securities:~~ Self-custody of securities is not allowed. ~~Controlling committees must select a recognized custodian to hold securities, to settle brokerage transactions, and to provide monthly detail of such transactions.~~

a. For accounts managed on a separate account basis, controlling committees must select a recognized custodian (or through agreement with a Sub-Custodian) who:

committee 1) Maintains possession of securities owned by the controlling

transactions 2) Settles brokerage transactions, and provide monthly detail of such

3) Collects dividend and interest payments

4) Redeems maturing securities

5) Affects delivery following purchases and sales

6) Provides timely exception reporting

- 7) Handles corporate actions
- 8) Provides performance measurement and risk assessment
- 9) Provides transaction cost management
- 10) Performs regular accounting of all assets owned, purchased, or sold, as well as movement of assets into and out of controlling committee accounts
- 11) Independently prices all marketable securities on a daily basis
- 12) On a monthly basis produces an audited statement detailing all positions held as well as all transactions that occurred during the month
- 13) Independently marks to market all securities and pooled funds on at least a monthly basis
- 14) Performs monthly valuations on a trade date, fully accrued basis
- 15) Provides a report on controls in accordance with International Standards on Assurance Engagements 3402 (or in the United States, Statement on Standards for Attestation Engagements No. 16) on an annual basis
- 16) Does not commingle the controlling committee assets with any other assets
- 17) Is separately organized and regulated from all broker-dealers
- 18) Is financially sound
- 19) Is registered with the proper regulatory authorities and in good standing

b. Controlling committees may not select a custodian (or through agreement with a Sub-Custodian) that:

- 1) Is principally engaged in securities trading or commercial banking other than what is incidental to its custody services or other asset management services,
- 2) Is any broker-dealer with whom securities and transactions are made—must be an independent custodian,

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3) Allows securities to be held by any brokerage house or financial institution through which securities are purchased or sold.

c. Banks or broker-dealers which are engaged in the sale of securities to the controlling committee may not act as a custodian except in the sole case of local banks which are handling the controlling committee's deposit accounts. Purchase by the controlling committee of its depository banks' interest bearing short-term securities, that qualify under S 85 35, is permitted. Custodianship of that bank's certificates of deposit are excluded from the recognized custody restriction, although it is preferable when cost effective, to have all securities held by the recognized custodian.

11. Investment Management Consultancy: All controlling committees that delegate investment management authority of Intermediate or long-term portfolios of marketable or non-marketable securities to internal management or outside investment advisors, through either a separate account or a pooled fund, through delegation to an investment manager or the purchase of a pooled investment vehicle (General Conference Utilized Funds are exempt), shall engage the services of an independent investment consultant. Investment Management Consultants must:

a. Be professionally certified with academic or professional credentials and certifications or proven experience

b. Be active in advising institutions on fund asset management, custody, performance measurement, asset allocation, Investment Policy Statement development (IPS— instructions to managers) and administrative tasks

c. Assist the controlling committee in defining programmatic objectives and financial goals

d. Objectively analyze portfolio structure and recommend asset allocation

e. Advise on the suitability of asset selection and strategy used by investment managers to fulfill the objectives of the investment pool

f. Assist in determining if the controlling committee and the investment manager meet the provisions of S 85 15

g. Demonstrate a substantive financially stable organization that effectively performs due diligence and research on a large universe of asset managers and assists in the asset managers' engagement and discharge

- monitoring
- h. Perform compliance review and actively participate in the performance
 - i. Be involved in portfolio rebalancing
 - j. Review potential conflicts of interest
 - k. Assist in the selection of an external manager
 - l. Not be empowered to contract directly with any third party
 - m. Not be affiliated with any bank, brokerage, or financial institution which transacts in securities, whether for its own account or as a third-party agent but is prohibited from utilizing a broker/dealer who is an affiliate of the investment management consultant
 - n. Not be commissioned based but must be fee or asset based and may not receive any incentive fee, brokerage commission, or sales load
 - o. Acknowledge any conflict of interest in writing and this must be approved by the controlling committee
 - p. Investment management consultants may only recommend highly qualified, professional asset managers, see S 85 20, paragraph 11., below.
 - q. Be registered with the SEC or its foreign equivalent
 - r. Have had no violations in the previous 36 months for which it has paid fines imposed by regulatory authorities
 - s. No less than annually, the investment management consultant must:
 - 1) Document and certify in writing that it has performed a review of all asset managers' required regulatory filings and compliance records,
 - 2) Review the history of assets under management,
 - 3) Review historical personnel turnover,
 - 4) Review contracted for investment management strategy compared with actual portfolio performance,

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5) Adherence to policy and suitability of holdings.

6) A written review must also include sections detailing actions taken as a result of the decisions made in paragraph 11. a. to 11. t., above. When appropriate this may be in the form of minutes reflecting actions by an investment committee.

~~12. Controlling committees which determine investment policy or make investment decisions shall retain professional investment advisors whose compensation is not commission but fee based. All investment advisors must be registered as investment advisors with appropriate regulatory authorities.~~

12. Investment managers—Investment managers selected to manage a portfolio for a controlling committee must:

a. Be compensated on a salary, fee, or asset basis not a commission basis

b. Represent and warrant that they are currently and will continue to act in a fiduciary capacity.

c. Have combined assets under management of at least US\$250 million with no less than US\$100 million in each of the specific asset classes for which they are being retained

d. Have a satisfactory track record of at least three years

e. Be managed by no less than three full-time professionals with academic or professional credentials and certifications or proven experience

f. Be registered with the SEC or its foreign equivalent

g. Have had no violations in the previous 36 months for which it has paid fines imposed by regulatory authorities

h. Not use a broker-dealer who is an affiliate of the Manager

i. Not allow any broker-dealer to act as a custodian

j. Ensure that all broker-dealers are properly registered and in good standing with all regulatory entities

k. Exceptions to this policy may be made only with approval of the next higher organization

l. Not participate as a voting member of the controlling committee whether they are an external or internal manager

m. If retained as an internal manager be reviewed with the same diligence and objectivity as that of an external manager

13. Controlling committees shall require qualified legal review of - No change

14. Controlling committees are required to retain all records pertaining - No change

15. When restricted or illiquid securities or real estate are acquired through donation or the ~~maturity~~ maturities of a trust are held until a prudent investor would liquidate such ~~securities, assets,~~ they shall not constitute a violation of S 85. Reasonable effort will be made to dispose of said assets in a timely manner.

16. Divisions and General Conference to Establish Investment Policy

a. Rationale—Wide variations in national - No change

b. Divisions—Each division is encouraged, subject to General Conference Administrative Committee approval, to develop an investment policy in harmony with and no less restrictive than the provisions of this policy which contains principles, guidelines, and processes appropriate to its territory to govern the investment practices of its organizations and institutions.

c. General Conference Institutions—The General Conference - No change

d. Divisions choosing not to develop an investment policy - No change

S 85 25 General Conference Unitized Funds—1. The General Conference - No change

2. New funds may be created from time to time by the General Conference Investment Committee and approved by the General Conference Corporation. The following General Conference Unitized Funds are available:

a. General Conference Money Fund

b. General Conference Capital Preservation Fund

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- c. General Conference ~~Euro Bond~~ OLDI Fund
- d. General Conference Bond Fund
- e. General Conference Income Fund
- f. General Conference U.S. Large Capitalization Equity Fund
- g. General Conference U.S. Small Capitalization Equity Fund
- h. General Conference International Equity Fund
- i. General Conference Emerging Markets Equity Fund
- j. General Conference Global Opportunities Fund
- j- k. General Conference Micro Capitalization/Private Equity Fund (closed to new investors)

Each General Conference Unitized Fund, except the General Conference Money Fund and Capital Preservation Fund, offers monthly liquidity to all participants. The Micro Capitalization Fund is closed to new investors.

3. The portfolios of the General Conference Unitized Funds are composed of domestic and international equity, fixed income, and cash equivalent securities. Within this framework, the investment objectives of each General Conference Unitized Fund are as follows:

<i>Fund Name</i>	<i>Primary Objective</i>	<i>Secondary Objective</i>
General Conference Money Fund	Current Income	Stable Daily NAV
Capital Preservation Fund	Preservation of Capital	Current Income
Euro Bond <u>OLDI</u> Fund	Income	Preservation of Capital
Bond Fund	Income	Preservation of Capital
Income Fund	Income	Preservation of Purchasing Power

U.S. Large Cap Equity Fund	Growth of Capital	Preservation of Purchasing Power
U.S. Small Cap Equity Fund	Aggressive Growth	Growth of Capital
International Equity Fund	Growth of Capital	Preservation of Purchasing Power
Emerging Markets Equity Fund	Aggressive Growth	Growth of Capital
<u>Global Opportunities Fund</u>	<u>Growth of Capital</u>	<u>Preservation of Purchasing Power</u>
Micro Capitalization Fund/ Private Equity Fund	Aggressive Growth	Growth of Capital

S 85 30 Classes of Funds—Assets for investment at all organizational levels must be divided into three classes:

1. Short-Term Funds—Those funds not needed to cover immediate - No change
2. Intermediate-Term Funds—Those funds that support operating - No change
3. Long-Term Funds—Those assets that are committed for retirement benefits, endowment, quasi endowments, or other long-term needs where fluctuations in market value are acceptable to achieve greater anticipated long-term returns. It is recognized that in some years, fluctuations in market values may result in negative rates of return. Long-term funds are invested with the objective that the market value of the investments should grow in the long run and earn rates of return in line with the appropriate benchmarks. ~~excess of the general market indices.~~

S 85 35 Investment of Short-Term Funds—1. All short-term - No change

2. All denominational organizations, institutions, and services are authorized to invest short-term funds (current account items such as working capital and trust funds) in the following investment categories, maturing within twelve months:

- a. Banker’s acceptances created in international trade
- b. Commercial paper

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- c. Certificates of deposit of insured institutions, up to insured limit
- d. Securities issued by one of the G-7 national - No change
- e. Corporate securities, which satisfy all of the limitations stated above, with less than one year to maturity and ratings equivalent to A-1 or P-1
- f. Capital Preservation or General Conference Unitized - No change
- g. Union revolving funds
- h. ~~Registered, open-end (mutual) funds which do not have 12b-1 fees or their equivalent and comply with all provisions of S 85 15. That generally holds securities that mature in 12 or less months~~

h. In order to implement certain strategies and/or asset allocation decisions in a timely and cost effective manner, the Fund may invest in pooled vehicles (e.g. mutual funds, bank comingled funds, limited partnerships, closed end funds, exchange traded funds (“ETFs”), etc.). Although these guidelines are written primarily for investment managers of separate accounts, all investment managers will only invest in pooled vehicles that have policies that are consistent with the spirit and intent of this document. In addition the following provisions apply:

1) Registered, open-end (mutual) funds must not have 12b-1 fees or their equivalent and must comply with all provisions of S 85 15. The Fund will generally hold securities that mature in 12 or less months.

2) Closed end funds may not use strategies or purchase securities that are prohibited for direct investment and must comply with all provisions of S 85 35, paragraph 1., and/or S 85 35, paragraph 2. e. Any Fund using any strategy or pool of securities falling under S 85 50 must have proper approval prior to purchase for a portfolio. The Fund will generally hold securities that mature in 12 or less months and must comply with all provisions of S 85 10 and S 85 15.

3) Exchange Traded Funds (ETFs) that generally hold securities that mature in 12 or less months which generally meet the above rating criteria.

i. Exchange Traded Funds (ETFs) that generally holds securities that mature in 12 or less months

i. Convertible bonds, convertible into common stock, Real Estate Investment Trust (REITs), and preferred stock are considered equity securities and thus are prohibited from being purchased as fixed income securities.

S 85 40 Investment of Intermediate-Term Funds—1. All provisions - No change

2. Marketable bonds must be rated “investment grade” or better by - No change

3. Intermediate-term issues that are permitted include only those - No change

4. Intermediate-Term investments include:

a. Securities that have an average life of less than forty-eight months

b. General Conference Unitized Bond and Income Funds

c. Special temporary employee - No change

d. Division/Union deposit funds

e. Registered, ~~open-end~~ fixed income (mutual) funds which do not have 12b-1 fees or their equivalent and Exchange Traded Funds (ETFs) which comply with all provisions of S 85 15 with an average life of less than 48 months and which generally meets the rating criteria in S 85 40, paragraph 15., on at least 95 percent of assets

f. ~~Exchange Traded Funds (ETFs)~~

S 85 45 Investment of Long-Term Funds—1. All provisions as provided - No change

2. Long-Term investments include:

a. Equity Investments:

1) Common stocks, American Depository Receipts - No change

2) Preferred stocks rated investment grade

3) ~~Convertible and reverse convertible~~ securities including debentures rated investment grade

4) Sales and repurchase of covered calls listed - No change

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5) Registered, ~~open-end~~ (mutual) funds which do not have 12b-1 fees or their equivalent and Exchange Traded Funds (ETFs) which comply with all provisions of S 85 15 and which generally meets the rating criteria of S 85 40, paragraph 2., on at least 95 percent of assets

~~6) Exchange Traded Funds (ETFs)~~

~~7) 6) Well capitalized, nonspeculative Real Estate - No change~~

~~8) 7) Intradominational loans adequately secured - No change~~

~~9) 8) All equity focused General Conference Unitized Funds~~

b. ~~Fixed Income:~~ Income—Unless otherwise stated must be rated investment grade:

1) G-7 Government, their agencies, and taxable Municipal Securities

2) Corporate notes and bonds maturing within thirty years

3) Mortgage and other asset backed securities maturing - No change

4) Syndicated real estate mortgages limited to ~~80 percent~~ 70 percent of the fair market value of the collateral.

5) Private debt placements secured by an irrevocable - No change

6) First mortgages on an employee primary residence - No change

7) General Conference Bond and Income Unitized Funds - No change

S 85 50 Special Consideration Securities—1. With General Conference Executive Committee approval, or as otherwise provided in S 85 20, paragraph 16. d., the following may be permissible for organizations administering large investment pools (normally not less than ~~US\$10,000,000~~ US\$10,000,000), no individual investment to exceed 2.5 percent of assets in pool and with professional management staff:

a. Real Estate—Syndicated with institutional investors and ~~representing no more than 25 percent interest in~~ as a class not to exceed 5 percent of all assets in the controlling committee pool invested in the syndicated property(ies) or if a single property principally owned,

investment shall require professional consultation and management advice and prior approval by the controlling committees at all levels below the General Conference Executive Committee.

b. High yield bonds as a class not to exceed 5 percent of all assets in the pool of the controlling committee.

c. Partnerships investing in equity securities which are managed defensively such as ~~hedge equity.~~ hedged equity, as a class not to exceed 7.5 percent of all assets in the controlling committee pool.

d. ~~Mortgage or asset backed securities when managed by a professional manager~~ Trust deeds and/or private mortgages are as a class not to exceed 5 percent of controlling committee pool.

e. Derivative contracts may be used to reduce or manage the - No change

S 85 55 Miscellaneous—1. Interpretation regarding investment vehicles not named in this policy shall be submitted in writing prior to making any investment or binding commitment through the Secretary of the General Conference Investment Committee for interpretation by the Investment Committee of applicability of the specific investment vehicle within the framework of this policy.

2. It is recognized that where the Church operates a Trust Services - No change

SOUTH AMERICAN DIVISION REPORT

Erton C Kohler, President of the South American Division, presented a video report from the South American Division, which highlighted the work being done there, including focusing on health and wellness, education, small group worships, internet evangelism, and nurturing a spirit of service.

Louis R Torres, President of the Guam-Micronesia Mission, shared that he was able to give a copy of the *Great Controversy* to United States Supreme Court justice Sonia Sotomayor, and asked that we pray for our government officials.

Prayer was offered by Leonel Lozano, President of the Ecuador Union Mission in the South American Division.

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Delbert W Baker, Chair
Harald Wollan, Secretary
Myron A Iseminger, Editorial Secretary
Tamara K Boward, Recording Secretary

**General Conference of Seventh-day Adventists
 2013 Appropriations Budget**

	2012			2013		
	Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total
Summary:						
Income						
Function 01000 - Tithe	100,467,352	0	100,467,352	94,563,374	0	94,563,374
Unrestricted Offerings	0	63,822,029	63,822,029	0	72,769,509	72,769,509
Unrestricted Donations	0	265,000	265,000	0	600,000	600,000
Unrestricted Investment Earnings	0	2,200,000	2,200,000	0	2,200,000	2,200,000
Miscellaneous Income	0	42,457	42,457	0	130,000	130,000
	<u>100,467,352</u>	<u>66,329,486</u>	<u>166,796,838</u>	<u>94,563,374</u>	<u>75,699,509</u>	<u>170,262,883</u>
Additional Funds						
Transfers to / from Other Functions	28,800,000	(28,800,000)	0	28,800,000	(28,800,000)	0
Additional Tithe	0	0	0	23,348,068	(23,348,068)	0
Blocked Currency	10,111,343	(10,111,343)	0	0	0	0
Recovery Blocked Currency	0	0	0	0	4,000,000	4,000,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>139,378,695</u>	<u>27,418,143</u>	<u>166,796,838</u>	<u>146,711,442</u>	<u>27,551,441</u>	<u>174,262,883</u>
Trfs to Allocated Functions						
I. Office Operating	40,789,250	0	40,789,250	44,036,903	0	44,036,903
II. GC Administered Funds	13,724,691	575,000	14,299,691	13,077,684	1,000,000	14,077,684
III. IDE Funding	27,392,002	0	27,392,002	28,457,730	0	28,457,730
IV. Appropriations	52,064,010	25,125,175	77,189,185	55,352,708	24,799,116	80,151,824
V. Special Funding	5,408,742	1,717,968	7,126,710	5,786,417	1,752,325	7,538,742
	<u>139,378,695</u>	<u>27,418,143</u>	<u>166,796,838</u>	<u>146,711,442</u>	<u>27,551,441</u>	<u>174,262,883</u>
Net	0	0	0	0	0	0
Beginning Balance	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Voted AC

**General Conference of Seventh-day Adventists
 2013 Appropriations Budget
 Tithe**

	Actual 2011	Budget 2012	Budget 2013	Increase (Decrease)	Voted AC
Unallocated Income					
Function 01000 - Tithe					
612100 TITHE - MISCELLANEOUS	12,166	300,000	15,000	(285,000)	
612500/1099 TITHE - IDE AFPR	859,010	865,000	865,000	0	
616100 TITHE - DIVISION (2.0%)	26,421,182	22,408,916	25,922,473	3,513,557	
616105 TITHE - NAD (8.0%)	73,851,137	71,038,155	67,929,111	(3,109,044)	
616300 TITHE - DIVISION ACCRUED	850,000	0	0	0	
616430 TITHE - DIVISION-BLOCKED	(1,090,724)	(1,010,000)	(1,000,000)	10,000	
616440 TITHE - DIVISION-BLOCKED	0	0	0	0	
616600 TITHE - NSD (AUDIT ADJUST)	454,887	631,790	631,790	0	
616700 TITHE - RET ADJ (0.30%)	(2,542,707)	(2,500,000)	(2,500,000)	0	
TITHE - INCREASE	0	3,233,491	2,700,000	(533,491)	
TITHE - Recovery Blocked Currency	0	5,500,000	0	(5,500,000)	
	<u>98,814,949</u>	<u>100,467,352</u>	<u>94,563,374</u>	<u>(5,903,978)</u>	
TITHE - ADDITIONAL	0	10,111,343	0	(10,111,343)	
BLOCKED CURRENCY	0	0	0	0	
Additional Funds					
619001 ADDITIONAL TITHE TO GC	38,815,000	28,800,000	28,800,000	0	
619005 NON-TITHE - APPROPRIATION	(38,815,000)	(28,800,000)	(28,800,000)	0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**General Conference of Seventh-day Adventists
2013 Appropriations Budget
Non-Tithe**

	Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
Unallocated Income				
Function 05000 - Non-Tithe				
Unrestricted Offerings				
631100 WORLD MISSION FUND - OS	56,738,676	47,369,340	55,668,135	8,298,795
631190 WMF - OS - TRF TO RSTR'D FNCTNS	(5,047,091)	(3,700,000)	(3,500,000)	200,000
631300 WMF - OVERSEAS ACCRUED	1,685,000	1,000,000	1,500,000	500,000
631630 WMF - OS BLOCKED	(2,832,126)	(2,743,493)	(2,500,000)	243,493
631640 WMF - OS BLOCKED	0	0	0	0
	<u>50,544,459</u>	<u>41,925,847</u>	<u>51,168,135</u>	<u>9,242,288</u>
631105 WORLD MSN FUND - NAD	23,392,746	23,580,610	22,951,374	(629,236)
631195 WMF - NAD - TRF TO RSTR'D FNCTNS	(2,496,094)	(2,435,640)	(2,100,000)	335,640
	<u>20,896,652</u>	<u>21,144,970</u>	<u>20,851,374</u>	<u>(293,596)</u>
631805 World Mission Offering	1,126,694	751,212	750,000	(1,212)
	<u>72,567,805</u>	<u>63,822,029</u>	<u>72,769,509</u>	<u>8,947,480</u>
TITHE - Recovery Blocked Currency	0	0	0	0
Unrestricted Donations				
638002 MISC DONATIONS	252,429	5,000	200,000	195,000
638005 MISSIONS UNSPECIFIED	439,997	260,000	400,000	140,000
	<u>692,426</u>	<u>265,000</u>	<u>600,000</u>	<u>335,000</u>
Unrestricted Investment Earnings				
711002 INTEREST AND DIVIDENDS	2,568,203	2,200,000	2,200,000	0
712001 CAPITAL GAINS INCOME (LOSS)	161,928	0	0	0
715001 UNREALIZED APPRECIATION OF INVEST	193,075	0	0	0
	<u>2,923,206</u>	<u>2,200,000</u>	<u>2,200,000</u>	<u>0</u>

**General Conference of Seventh-day Adventists
2013 Appropriations Budget
Non-Tithe**

	Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
Unallocated Income				
Function 05000 - Non-Tithe				
Miscellaneous Income				
677111 LEASE INCOME-SW BELL	17,893	17,457	15,000	(2,457)
678002 MISCELLANEOUS NON-TITHE INC	44,670	25,000	40,000	15,000
678150 ROYALTIES	120,639	0	75,000	75,000
720001 MATURED TRUSTS/WILLS	2,819,697	0	0	0
	<u>3,002,899</u>	<u>42,457</u>	<u>130,000</u>	<u>87,543</u>
TITHE - ADDITIONAL	<u>0</u>	<u>(10,111,343)</u>	<u>0</u>	<u>10,111,343</u>
631730 BLOCKED CURRENCY	<u>7,097,023</u>	<u>0</u>	<u>4,000,000</u>	<u>4,000,000</u>
Transfers to / from Other Functions				
01000 Offerings for Exchange - From Other Functions	(4,670,762)	0	23,348,068	23,348,068
05000 Offerings Exchanged - To Other Functions	4,670,762	0	(23,348,068)	(23,348,068)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**General Conference of Seventh-day Adventists
 2013 Appropriations Budget
 Tithe**

	Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
I. Office Operating				
GC OFFICE OPERATING CAP	38,125,258	40,939,250	44,036,903	3,097,653
APPLIED TO WORLD BUDGET	0	150,000	0	(150,000)
Net In House Budget Funding	38,125,258	40,789,250	44,036,903	3,247,653
II. GC Administered Funds				
11042 ADVENTIST REVIEW ON LINE	25,000	25,000	25,000	0
11048 AR ADVENTIST WORLD (See Page 9)	5,500,000	5,500,000	5,500,000	0
11462 ELECTRONIC RESOURCES FOR SABBAATH SCHOOL	99,000	99,000	99,000	0
11466 OMA MISSION QUARTERLY	332,700	200,000	200,000	0
11481 MINISTRIES COMMITTEE-GROWING DISCIPLES	50,000	50,000	50,000	0
41051 INTERNATIONAL BIBLE CONFERENCE	62,500	62,500	62,500	0
41102 GIEN - Global Internet Evangelism Network	0	45,000	45,000	0
41224 FAITH AND SCIENCE COUNCIL	100,000	100,000	100,000	0
51098 BLKD CURR EXPENDITURES	11,982	20,000	20,000	0
51105 WORLD BUDGET MSC	56,078	78,041	86,476	8,435
51175 ELMHAVEN REPAIRS	20,000	20,000	20,000	0
51180 ELMHAVEN SUPERVISION ASSIST	8,000	8,000	8,000	0
51682 CEW - GLOBAL EVANG	100,000	100,000	100,000	0
51682 EVANGELISM-CENTER OF GLOBAL EVANGELISM	50,000	50,000	50,000	0
51740 DEPARTMENTAL SPECIAL PROJECTS	450,000	550,000	550,000	0
52260 ADVENTIST MISSION	1,117,593	896,858	940,535	43,677
61050 ANNUAL COUNCIL TRAVEL	610,000	610,000	610,000	0
61130 ASTR - Research and Evaluation	121,650	252,459	253,643	1,184
61250 GC SESSION	1,400,000	1,400,000	1,400,000	0
61500 OFFERINGS PROMOTION-ADVENTIST MISSION	201,933	200,000	200,000	0
61683 PRE VIDEO PRODUCTION	320,000	320,000	320,000	0
61685 OFF OF GLOBAL SOFTWARE AND TECHNOLOGY	306,168	406,804	417,047	10,243
61688 OFF OF ASSESSMENT AND PROGRAM EFFECTIVENESS	121,650	0	0	0
61693 INTERNET DEVELOPMENT	62,500	125,000	187,500	62,500
61729 SPRING MEETING	130,000	130,000	130,000	0
61750 COUNCIL ON EVANGELISM AND WITNESS	425,000	425,000	425,000	0
61752 GC COMMISSIONS	150,000	150,000	240,000	90,000
61755 LEADERSHIP TRAINING	100,000	100,000	100,000	0
61759 COUNCIL ON INTERCHURCH/FAITH RELATIONS	45,000	45,000	45,000	0
61760 STRATEGIC PLANNING	25,000	25,000	25,000	0
61781 MSC TRAVEL (WORLD BUDGET)	50,000	50,000	140,000	90,000
61796 SDA ACCOUNTING SOFTWARE	760,829	781,029	0	(781,029)
61796 PAYROLL SOFTWARE SUPPORT - SAD	220,000	220,000	220,000	0
Sub-Total GC Administered Funds - Tithe	13,032,583	13,044,691	12,569,701	(474,990)

**General Conference of Seventh-day Adventists
 2013 Appropriations Budget**

	Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
II. GC Administered Funds -Tithe				
Overhead Subsidy	0	680,000	507,983	(172,017)
Sub-Total GC Administered Funds - Tithe	<u>13,032,583</u>	<u>13,724,691</u>	<u>13,077,684</u>	<u>(647,007)</u>
II. GC Administered Funds - Non-Tithe				
51100 CONTINGENCY	750,000	575,000	1,000,000	425,000
61603 OGC SPECIAL COUNSEL/LITIGATION	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total GC Admin Funds Non-Tithe	<u>1,050,000</u>	<u>575,000</u>	<u>1,000,000</u>	<u>425,000</u>
Total GC Administered Funds	<u><u>14,082,583</u></u>	<u><u>14,299,691</u></u>	<u><u>14,077,684</u></u>	<u><u>(222,007)</u></u>

**General Conference of Seventh-day Adventists
 2013 Appropriations Budget
 Tithe**

	Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
III. IDE Funding				
IDE FUNDING	<u>25,631,125</u>	<u>27,392,002</u>	<u>28,457,730</u>	<u>1,065,728</u>
IV. Appropriations:				
Separate Board Units - Tithe				
11050 APPROPRIATIONS TO AWR	349,640	356,633	363,766	7,133
41215 GEOSCIENCE RESEARCH INSTITUTE	1,067,487	1,075,718	1,122,349	46,631
41920 WHITE ESTATE	1,625,757	1,653,524	1,697,143	43,619
41920 WHITE ESTATE	37,500	37,500	37,500	0
41935 WHT RESEARCH CTRS/BRANCHES	662,387	678,505	650,000	(28,505)
51101 WAGE FACTOR CONTINGENCY	0	0	0	0
61158 GCAS - CONTINGENCY	225,000	340,000	340,000	0
838SUD GCAS - PHASE IN CONTINGENCY	0	631,790	631,790	0
61158 GCAS - NEW BUDGETS	0	500,000	500,000	0
6117079 GCAS - APPROPRIATION	<u>10,139,062</u>	<u>10,158,999</u>	<u>11,210,621</u>	<u>1,051,622</u>
Sub-Total Separate Board Units - Tithe	<u>14,106,833</u>	<u>15,432,669</u>	<u>16,553,169</u>	<u>1,120,500</u>

IV. Appropriations: (Cont'd)	Tithe			Budget 2013	Increase (Decrease)	Voted AC
	Actual 2011	Budget 2012	Budget 2013			
Divisions - Tithe						
52026 APPROPRIATIONS, TITHE OPERATING						
838ECD ECD - EAST-CENTRAL AFRICA DIV	3,032,336	3,264,890	3,285,588	20,698		
838ESD EASTERN EUROPE FIN AFFAIRS COM	1,215,843	1,360,160	1,507,363	147,203		
EEFAC - Alternative Office	225,949	220,000	224,400	4,400		
	<u>1,441,792</u>	<u>1,580,160</u>	<u>1,731,763</u>			
838EUD EUD - EURO-AFRICA DIVISION	1,604,432	832,521	883,678	51,157		
838IAD IAD - INTER-AMERICAN DIVISION	771,294	636,720	499,454	(137,266)		
838NAD NAD - NORTH AMERICAN DIVISION	0	62,563	63,814	1,251		
838NSD NSD - NORTHERN ASIA-PACIFIC DIV	1,636,279	1,769,005	1,904,385	135,380		
838SAD SAD - SOUTH AMERICAN DIVISION	1,623,684	1,456,158	1,285,281	(170,877)		
838SADW SATELITE TELEVISION - WHAST	300,472	306,481	312,611	6,130		
	<u>1,924,156</u>	<u>1,762,639</u>	<u>1,597,892</u>			
838SID SID - SOUTHERN AFRICA-INDIAN OCEAN	2,997,803	3,057,759	3,053,914	(3,845)		
838SPD SPD - SOUTH PACIFIC DIVISION	1,049,983	1,070,983	1,092,403	21,420		
838SSD SSD - SOUTHERN ASIA PACIFIC DIV	2,107,241	2,347,678	2,490,351	142,673		
838SUD SOUTHERN ASIA DIV (GENCOSUD)	1,859,164	2,021,347	2,186,774	165,427		
838TED TED - TRANS-EUROPEAN DIVISION	3,026,008	1,909,667	2,147,303	237,636		
838TED TED - TRANS-EUROPEAN DIVISION	0	252,500	257,550	5,050		
838WAD WAD - WEST-CENTRAL AFRICA DIV	2,298,819	2,474,795	2,589,291	114,496		
838ZGMEU GMEU - GREATER MIDDLE EAST UNION	0	1,439,122	1,592,904	153,782		
838ZIF IF - ISRAEL FIELD	0	43,977	171,357	127,380		
	<u>23,749,307</u>	<u>24,526,326</u>	<u>25,548,421</u>	<u>1,022,095</u>		
Total Appropriations - 52026						
41250 HIV/AIDS	53,560	54,631	55,724	1,093		
52012 ADVENTIST HERITAGE MINISTRIES	122,631	124,823	127,029	2,206		
52035 APPROPS. EXCESS LIAB INSURANCE	341,372	636,480	649,210	12,730		
52036 HPL INSURANCE RESERVE FUND	1,156,000	1,485,120	1,514,822	29,702		
52765 APPROPRIATIONS TO TED	1,150,000	1,150,000	1,150,000	0		
52792 1040 WINDOW APPROPRIATIONS	1,344,860	1,459,257	1,575,942	116,685		
52792 1040 WINDOW APPROPRIATIONS	839,545	1,240,536	1,702,666	462,130		
Sub-Total Divisions - Tithe	28,757,275	30,677,173	32,323,814	1,646,641		

**General Conference of Seventh-day Adventists
 2013 Appropriations Budget
 Tithe**

IV. Appropriations: (Cont'd)	Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
General Church Programs - Tithe				
11090 EVANGELISM - STAFF	133,000	133,000	233,000	100,000
22264 GRADUATE SCHOLARSHIPS-AIIAS/AUA	60,000	0	0	0
22265 GRADUATE SCHOLARSHIPS	100,000	100,000	100,000	0
Sub-Total General Church Programs - Tithe	293,000	233,000	333,000	100,000
Subsidies to Publications - Tithe				
11047 ARADV WORLD CONTINGENCY	332,848	340,465	350,000	9,535
11424 MINISTRY MAG (FRENCH)	0	0	26,050	26,050
11425 MINISTRY MAG (ENGLISH)	363,963	457,910	390,299	(67,611)
11565 EDUCATION AMIGUS	115,134	161,048	166,111	5,063
21175 EDU JAE ENGLISH EDITION	104,000	106,080	108,202	2,122
21176 EDU JAE INTL EDITION	20,800	21,216	21,640	424
22810 SDA PERIODICAL INDEX	6,760	6,895	7,033	138
32880 SPIRIT OF PROPHECY BOOKS	390,000	397,800	405,756	7,956
Sub-Total Subsidies to Publications - Tithe	1,333,505	1,491,414	1,475,091	(16,323)

**General Conference of Seventh-day Adventists
2013 Appropriations Budget
Tithe**

IV. Appropriations: (Cont'd)	Actual 2011	Budget 2012	Budget 2013	Increase (Decrease)	Voted AC
Institutions - Tithe					
11015 ADRA	203,228	207,293	211,439	4,146	
11017 AIAS OPERATING	281,080	349,202	418,686	69,484	
21035 ANDREWS UNIV OPERATING APPROP					
SEMINARY:					
REGULAR	1,237,671	1,262,424	1,287,672	25,248	
FAC REPLACE-SEMINARY	78,617	80,189	81,793	1,604	
AU GENERAL OPERATING	67,950	69,309	70,695	1,386	
INST FOR PREVENT OF ADDICTION	142,996	145,856	148,773	2,917	
GU/GIA OPERATING	0	67,537	386,673	269,136	
	<u>1,527,234</u>	<u>1,625,315</u>	<u>1,925,606</u>		
21080 CHRISTIAN RECORD SERVICES (Recurring)	25,000	50,500	76,510	26,010	
21345 GU/GIA OPERATING	153,713	0	0	0	
21455 LLU OPERATING	1,860,239	1,897,444	1,935,393	37,949	
41485 HFA INTL HEALTHFOOD ASSN	128	0	0	0	
41657 PARL LIBERTY MAGAZINE	100,000	100,000	100,000	0	
51480 ADVENTIST UNIVERSITY OF AFRICA	62,500	0	0	0	
Sub-Total Institutions - Tithe	<u>4,213,122</u>	<u>4,229,754</u>	<u>4,667,634</u>	<u>437,880</u>	

**General Conference of Seventh-day Adventists
 2013 Appropriations Budget
 Non-Tithe**

		Actual 2011	Budget 2012	Budget 2013	Increase (Decrease)	Voted AC
IV. Appropriations:						
Divisions - Non-Tithe						
52027 APPROPRIATIONS, NON-TITHE OPERATING:						
838ECD	EAST CENTRAL AFRICA DIV HIV-AIDS OFFICE	1,474,736 32,779	1,439,231 33,435	1,468,016 34,104	28,785 669	
		<u>1,507,515</u>	<u>1,472,666</u>	<u>1,502,120</u>		
838ESD	EASTERN EUROPE FIN AFFAIRS COM	271,957	277,396	282,944	5,548	
838EUD	EURO-AFRICA DIVISION	781,914	401,552	409,583	8,031	
838IAD	INTER-AMERICAN DIVISION	1,066,339	1,087,666	1,109,419	21,753	
838NAD	NORTH AMERICAN DIVISION	0	206,040	210,161	4,121	
838NSD	NORTHERN ASIA - PACIFIC DIV	180,391	183,999	187,679	3,680	
838SAD	SOUTH AMERICAN DIVISION	1,046,828	1,067,765	1,089,120	21,355	
838SID	SO AFRICA INDIAN OCEAN HIV-AIDS OFFICE	1,125,324 32,779	1,082,830 33,435	1,104,487 34,104	21,657 669	
		<u>1,158,103</u>	<u>1,116,265</u>	<u>1,138,591</u>		
838SPD	SOUTH PACIFIC DIVISION	811,550	827,781	844,337	16,556	
838SSD	SOUTHERN ASIA - PACIFIC DIV	1,188,695	1,006,429	1,026,558	20,129	
838SUD	SOUTHERN ASIA DIV (GENCOSUD)	960,647	979,860	999,457	19,597	
838TED	TRANS-EUROPEAN DIV	1,038,880	797,190	813,134	15,944	
838WAD	WEST-CENTRAL AFRICA HIV-AIDS OFFICE	1,158,711 21,852	1,116,885 22,289	1,139,223 22,735	22,338 446	
		<u>1,180,563</u>	<u>1,139,174</u>	<u>1,161,958</u>		
838ZGMEU	GREATTER MIDDLE EAST UNION	0	658,468	671,637	13,169	
	Sub-Total Divisions - Non-Tithe	11,193,382	11,222,251	11,446,698	224,447	

**General Conference of Seventh-day Adventists
2013 Appropriations Budget
Non-Tithe**

	Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
IV. Appropriations: (Cont'd)				
Donations Non-Tithe:				
51140 DONATIONS	37,515	60,000	60,000	0
Institutions - Non-Tithe				
11015 ADRA - RENT	746,113	743,997	486,749	(257,248)
11017 AIAS OPERATING	623,140	635,603	648,315	12,712
11050 AVR HEADQUARTERS - RENT	114,357	91,568	65,688	(25,880)
21035 ANDREWS UNIV OPERATING				
GRADUATE SCHOOL	2,435,862	2,484,579	2,534,271	49,692
GU/GIA RENTAL	0	180,000	0	(180,000)
GU/GIA OPERATING APPROP	0	213,867	218,144	4,277
	<u>2,435,862</u>	<u>2,878,446</u>	<u>2,752,415</u>	
21345 GU/GIA OPERATING APPROP	0	0	0	0
GU/GIA RENTAL	0	0	0	0
	<u>514,703</u>	<u>0</u>	<u>0</u>	
21455 LLU OPEA APPROPRIATIONS TO SUD				
GENERAL	7,617,885	6,770,243	5,905,648	(864,595)
GRADUATE BIOLOGY	387,000	469,740	554,135	84,395
	<u>8,004,885</u>	<u>7,239,983</u>	<u>6,459,783</u>	
21560 OU OPERATING	1,187,817	1,211,573	1,235,804	24,231
51480 ADVENTIST UNIV OF AFRICA: GC	265,200	591,754	1,011,632	419,878
61708 HOPE CHANNEL OVERHEAD	468,000	450,000	632,032	182,032
Sub-Total Institutions	<u>14,360,077</u>	<u>13,842,924</u>	<u>13,292,418</u>	<u>(550,506)</u>
Total Appropriations Non-Tithe	<u>25,590,974</u>	<u>25,125,175</u>	<u>24,799,116</u>	<u>(326,059)</u>
Grand Total Approp Tithe & Non-Tithe	<u>74,294,709</u>	<u>77,189,185</u>	<u>80,151,824</u>	<u>2,962,639</u>

General Conference of Seventh-day Adventists
 2013 Appropriations Budget

Voted AC

V. Special Funding - Tithe		Actual 2011	Budget 2012	Budget 2013	Increase (Decrease)
Institutional Programs - Tithe					
11050	AWR HEADQUARTERS	1,537,542	1,630,793	1,732,909	102,116
61708	HOPE CHANNEL	3,507,793	3,777,949	4,053,508	275,559
Total Special Funding - Tithe		<u>5,045,335</u>	<u>5,408,742</u>	<u>5,786,417</u>	<u>377,675</u>
V. Special Funding - Non-Tithe					
Division Programs - Non-Tithe					
52030	Appropriations, Special:				
838ECD	ECD - EAST-CENTRAL AFRICA DIVISION	60,094	61,296	62,522	1,226
838ESD	EASTERN EUROPE FIN AFFAIRS COM	98,336	100,303	102,309	2,006
838EUD	EUD - EURO-AFRICA DIVISION	0	0	0	0
838IAD	IAD - INTER-AMERICAN DIVISION	81,947	83,586	85,258	1,672
838NSD	NSD - NORTHERN ASIA PACIFIC DIV UNENTERED TERRITORIES	54,631 49,168	55,724 50,151	56,838 51,154	1,114 1,003
838SAD	SAD - SOUTH AMERICAN DIVISION	76,484	78,014	79,574	1,560
838SADW	SOUTH AMERICAN DIV WHAST	65,557	66,868	68,205	1,337
		<u>103,799</u>	<u>105,875</u>	<u>107,992</u>	
838SADW		<u>142,041</u>	<u>144,882</u>	<u>147,779</u>	
838SUD	SOUTHERN ASIA DIVISION (GENCOSUD)	103,799	105,875	107,993	2,118
838SID	SID - SOUTHERN AFRICA-INDIAN OCEAN DIV	54,631	55,724	56,838	1,114
838SPD	SPD - SOUTH PACIFIC DIVISION	54,631	55,724	56,838	1,114
838SSD	SSD - SOUTHERN ASIA PACIFIC DIVISION	54,631	55,724	56,838	1,114
838TED	TED - TRANS-EUROPEAN DIVISION	185,746	189,461	193,250	3,789
838WAD	WAD - WEST-CENTRAL AFRICA DIVISION	60,094	61,296	62,522	1,226
Sub-total Division Programs		<u>999,749</u>	<u>1,019,746</u>	<u>1,040,139</u>	<u>20,393</u>

**2013 Appropriations Budget
 Non-Tithe**

		Actual 2011	Budget 2012	Budget 2013	Voted AC Increase (Decrease)
V. Special Funding (Cont'd)					
Institutional Programs - Non-Tithe					
11011	838NAD APPROPRIATIONS TO NAD CHAPLAINCY MINISTRIES	38,242	39,007	39,787	780
11018	838AIAS APPROPRIATIONS TO AIAS	32,779	33,435	34,104	669
11050	838AWR APPROPRIATIONS TO AWR	131,115	133,737	136,412	2,675
AU SPECIALS:					
21040	838AU APPROPRIATIONS TO ANDREWS UNIV	54,631	55,724	56,838	1,114
834251	GRAD SCHOOL & SEM LIB BOOKS	136,578	139,310	142,096	2,786
838GU	APPROPRIATIONS TO GU/GIA	0	263,574	268,845	5,271
		<u>191,209</u>	<u>458,608</u>	<u>467,779</u>	
21350	838GU APPROPRIATIONS TO GU/GIA	258,406	0	0	0
61708	HOPE CHANNEL OPERATION	32,779	33,435	34,104	669
	Sub-Total Institutional Programs	<u>684,530</u>	<u>698,222</u>	<u>712,186</u>	<u>13,964</u>
	Total Special Funding - Non-Tithe	<u>1,684,279</u>	<u>1,717,968</u>	<u>1,752,325</u>	<u>34,357</u>
	Grand Total Special Funding	<u>6,729,614</u>	<u>7,126,710</u>	<u>7,538,742</u>	<u>412,032</u>

General Conference of Seventh-day Adventists
 2013 Appropriations Budget
 Non-Tithe

Voted AC

	Actual 2011	Budget 2012	Budget 2013	Increase (Decrease)	2010 Investment Amount
VI. Appropriations (Not included in summary)					
Restricted Funds					
52028					
					1,000,000
838EOD	131,049	134,442	130,517	(3,925)	13.05%
838ESD	49,470	52,367	54,923	2,556	5.49%
838EUD	68,885	34,789	35,256	467	3.53%
838IAD	53,046	48,612	43,859	(4,753)	4.39%
838NAD	0	7,572	7,469	(103)	0.75%
838NSD	52,441	55,057	57,032	1,975	5.70%
838SAD	77,088	71,152	64,728	(6,424)	6.47%
838SID	119,967	117,953	114,292	(3,661)	11.43%
838SPD	53,736	53,528	52,797	(731)	5.28%
838SSD	95,142	94,552	95,874	1,322	9.59%
838SUD	81,398	84,608	86,860	2,252	8.69%
838TED	113,731	83,424	87,725	4,301	8.77%
838WAD	100,438	102,164	102,263	99	10.23%
838ZGMEU	0	59,131	61,734	2,603	6.17%
838ZIF	0	1,240	4,671	3,431	0.47%
Total Restricted Funds	<u>996,391</u>	<u>1,000,591</u>	<u>1,000,000</u>	<u>(591)</u>	<u>93.36%</u>

Divisions who can make adjustments within their budgets with out these funds are encouraged to release their allocations of this appropriation to the GC 10/40 Window Fund

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**General Conference of Seventh-day Adventists
2013 Appropriations Budget**

Voted AC

Divisions:	Base Appropriations			Special Appropriations			Total
	Tithe	Non-Tithe	Total	Tithe	Non-Tithe	Total	
52026/27/30	3,285,588	1,468,016	4,753,604	0	62,522	62,522	4,816,126
52026/27/30	1,731,763	282,944	2,014,707	0	102,309	102,309	2,117,016
52026/27/30	883,678	409,583	1,293,261	0	0	0	1,293,261
52026/27/30	499,454	1,109,419	1,608,873	0	85,258	85,258	1,694,131
52026/27/30	63,814	210,161	273,975	0	0	0	273,975
52026/27/30	1,904,385	187,679	2,092,064	0	107,992	107,992	2,200,056
52026/27/30	1,285,281	1,089,120	2,374,401	0	79,574	79,574	2,453,975
52026/27/30	312,611	0	312,611	0	68,205	68,205	380,816
52026/27/30	3,053,914	1,104,487	4,158,401	0	56,838	56,838	4,215,239
52026/27/30	1,092,403	844,337	1,936,740	0	56,838	56,838	1,993,578
52026/27/30	2,490,351	1,026,558	3,516,909	0	56,838	56,838	3,573,747
52026/27/30	2,186,774	999,457	3,186,231	0	107,993	107,993	3,294,224
52026/27/30	2,404,853	813,134	3,217,987	0	193,250	193,250	3,411,237
52026/27/30	1,150,000	0	1,150,000	0	0	0	1,150,000
52026/27/30	2,589,291	1,139,223	3,728,514	0	62,522	62,522	3,791,036
52026/27/30	3,278,608	0	3,278,608	0	0	0	3,278,608
52026/27/30	1,592,904	671,637	2,264,541	0	0	0	2,264,541
52026/27/30	171,357	0	171,357	0	0	0	171,357
	29,977,029	11,355,755	41,332,784	0	1,040,139	1,040,139	42,372,923
Institutions:							
11015	ADRA	211,439	486,749	698,188	0	0	698,188
51480	ADVENTIST UNIVERSITY OF AFRICA	0	1,011,632	1,011,632	0	0	1,011,632
11050	ADVENTIST WORLD RADIO	363,766	65,688	429,454	1,732,909	136,412	2,298,775
11017	AIIA S	418,686	648,315	1,067,001	0	34,104	1,101,105
21035	ANDREWS UNIVERSITY	1,925,606	2,752,415	4,678,021	0	467,779	5,145,800
41215	GRI	1,122,349	0	1,122,349	0	0	1,122,349
21455	LOMA LINDA UNIVERSITY	1,935,393	6,459,783	8,395,176	0	0	8,395,176
21560	OAKWOOD COLLEGE	0	1,235,804	1,235,804	0	0	1,235,804
41920/35	WHITE ESTATE	2,384,643	0	2,384,643	0	0	2,384,643
		8,361,882	12,660,386	21,022,268	1,732,909	638,295	23,393,472
Institutional Svcs:							
52012	ADVENTIST HERITAGE MINISTRIES	127,029	0	127,029	0	0	127,029
21080	CHRISTIAN RECORD SERVICES	76,510	0	76,510	0	0	76,510
61750	COUNCIL ON EVANGEL & WITNESS	425,000	0	425,000	0	0	425,000
51140	DONATIONS	0	60,000	60,000	0	0	60,000
11090	EVANGELISM - STAFF	233,000	0	233,000	0	0	233,000
52035	EXCESS AVIATION & LIAB INS	649,210	0	649,210	0	0	649,210
22264/65	GRADUATE SCHOLARSHIPS	100,000	0	100,000	0	0	100,000
52036	HIV-AIDS - AFRICA	55,724	90,943	146,667	0	0	146,667
52036	HPL INSURANCE RESERVE FUND	1,514,822	0	1,514,822	0	0	1,514,822
61708	HOPE CHANNEL	0	632,032	632,032	4,053,508	34,104	4,719,644
41657	NAD - PARL LIBERTY MAGAZINE	100,000	0	100,000	0	0	100,000
11011	NAD-SERVICES CENTER-KOREA	0	0	0	0	39,787	39,787
	PUBLISHING PROGRAMS	1,475,091	0	1,475,091	0	0	1,475,091
		4,756,386	782,975	5,539,361	4,053,508	73,891	9,666,760
	IDE PROGRAM						28,467,730
	GENERAL CONF AUDITING SERVICE						11,210,621
	GRAND TOTAL						115,101,506

ANNUAL COUNCIL OF THE
GENERAL CONFERENCE EXECUTIVE COMMITTEE

October 16, 2012, 2:00 p.m.

Michael L Ryan, chair, called to order the ninth session of the 2012 Annual Council.

Prayer was offered by Dawn Sackman, Laymember from the North American Division.

CREATION DVD UPDATE

L James Gibson, Director of the Geoscience Research Institute, shared how important the doctrine of creation is for the Church. Williams S Costa Jr, Director of Communication, introduced clips from the Creation DVD. The Communication department's theme for 2013 will be Creation.

CENTERS OF INFLUENCE

A short video about the effectiveness of a Center of Influence thrift shop in Copenhagen, Denmark was shown.

EUD/SecC/GCDO12SM/12SM/SecC/GCDO12AC/12AC to GTN-15GCS

117-12GS EURO-AFRICA DIVISION—NAME CHANGE

RECOMMENDED, To change the name of the Euro-Africa Division to the Inter-European Division, effective October 17, 2012 while continuing to use the acronym EUD.

INTERNATIONAL BIBLE AND MISSION CONFERENCE UPDATE

Artur A Stele, General Vice President, announced that in 2012, 13 Bible and Mission Conferences will have been held. In November a series of Bible Conferences will begin in China to train 50 senior pastors. In 2013, 22 Bible and Mission Conferences are planned. A book

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containing the papers presented at the Bible and Mission Conferences will be published as a resource for pastors.

VOTED, To record the International Bible And Mission Conference update.

STATEMENT ON CHURCH POLITY, PROCEDURES, AND
RESOLUTION OF DISAGREEMENTS IN THE LIGHT
OF RECENT UNION ACTIONS ON MINISTERIAL
ORDINATION—INTRODUCTION

Ted N C Wilson, President of the General Conference, made introductory remarks on the Statement on Church Polity, Procedures, and Resolution of Disagreements in the Light of Recent Union Actions on Ministerial Ordination.

Prayer was offered by Bertil A Wiklander, President of the Trans-European Division; Daniel R Jackson, President of the North American Division; and Erton C Kohler, President of the South American Division.

Mark A Finley, Special Assistant to the President for Evangelism, gave a presentation on Biblical principles regarding Church unity, *The Acts Model: Settling Differences in the Context of Mission*.

Prayer was held in small groups, concluded by Paul S Ratsara, President of the Southern Africa-Indian Ocean Division.

G T Ng, Secretary of the General Conference, described the process of drafting the statement, and then copies of the statement were distributed to the members. Lowell C Cooper, General Vice President, explained the structure of the document, listing six key issues that were included in the document. The statement was then read.

Prayer was offered by Gordon E Christo, Secretary of the Southern Asia Division and Barry D Oliver, President of the South Pacific Division.

VOTED, To limit discussion to two minutes per person.

PRE/PREXAD/GCDO12AC/12AC to TNCW

132-12G STATEMENT ON CHURCH POLITY, PROCEDURES,
AND RESOLUTION OF DISAGREEMENTS IN THE
LIGHT OF RECENT UNION ACTIONS ON
MINISTERIAL ORDINATION

VOTED, 1. To adopt the following Statement on Church Polity, Procedures, and Resolution of Disagreements in the Light of Recent Union Actions on Ministerial Ordination and

2. To request that division administrations engage with field unit administrators in reviewing this statement and its implications for Church structure, identity, operations, and mission:

STATEMENT ON CHURCH POLITY, PROCEDURES,
AND THE RESOLUTION OF DISAGREEMENTS IN THE LIGHT OF RECENT UNION
ACTIONS ON MINISTERIAL ORDINATION

Foundational principles for Seventh-day Adventist Church structure and operations are rooted in the Bible and draw heavily from the teachings of Jesus, the apostles and the experience of the early Church. In the New Testament the people of God are urged to demonstrate unity (John 15 and 17, Ephesians 4); to engage in worldwide mission (Matthew 28:18-20, Acts 1:7-8, Acts 10-11); to acknowledge differences/disagreements and to have a process for their resolution (Acts 6, 15, Galatians 3:26-29, Philippians 2); and to live as a transformed and transforming community in a fractured and sin-burdened world (Ephesians 2-4).

The Seventh-day Adventist Church seeks to preserve its identity as a united global family while addressing mission opportunities and challenges in widely differing cultural, political and economic environments. The desire to hold two objectives, global unity¹, and global mission, in creative and dynamic balance has led to an organizational structure that shares and delegates responsibility for mission within a framework of participation in and respect for collective decision-making processes. Within this organizational structure, decisions of a General Conference Session represent the highest authority²—the voice of the whole Church in respect to beliefs, procedures and relationships.

It is natural to expect that in response to diverse and ever-changing circumstances differences will arise in determining the most appropriate ways of accomplishing mission while also preserving Church structure and relationships. The articulation of different viewpoints and the expression of disagreement are important ways by which the Church gains new insights and more fully understands the global impact of decisions. Speaking and listening, when done respectfully, are essential to the operational health of the whole body and its continuing

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effectiveness in mission. The process adopted by the Church for the resolution of disagreements involves forums where all those affected by a decision are represented in the exploration and adoption of decisions.

The call, by both individuals and organizations, for change in ministerial ordination practices illustrates one expression of disagreement. This subject has been on the global agenda of the Church at General Conference Sessions for several decades. Thus far the General Conference Session (by actions in 1990³ and 1995⁴) has chosen the pathway of uniform practice worldwide—ministerial ordination for males only. A recurring question is whether or not the authority to grant ministerial ordination without regard to gender could be granted to divisions without making the provision mandatory everywhere. Several unions in various parts of the world have voiced support for this kind of change in ministerial ordination practices. Three union constituency sessions have authorized their executive committees to approve ministerial ordination without regard to gender. Of these, two have recently chosen to proceed according to the constituency decision.

Decisions to pursue a course of action not in harmony with the 1990 and 1995 General Conference Session decisions (with respect to ministerial ordination) represent not only an expression of dissent but also a demonstration of self-determination in a matter previously decided by the collective Church. The General Conference Executive Committee regards these actions as serious mistakes. They directly challenge two world Church decisions on the matter of ordination. They create doubts about the importance of collective decision-making as a basic feature of denominational life. They weaken the fabric of Church life and operations by giving opportunity for other entities to follow this example in order to justify independence and autonomy in other matters rather than maintaining a mutual commitment to collective decision-making.

The world Church cannot legitimize practices that clearly contradict the intent of General Conference Session actions. This applies to ordination decisions as well as to other matters in which a local organization may feel constrained not just to voice its disagreement with the world Church but to proceed along a pathway that directly conflicts with the expressed will of the worldwide Church. Accordingly, the world Church does not recognize actions authorizing or implementing ministerial ordination without regard to gender.

This statement deals with Church structure and procedures. It does not address the question of ministerial ordination practices per se. The central issue is one of Church polity—how the Church defines its organization, governance and operations. Historically, the Seventh-day Adventist Church has developed on the principle of interdependence rather than independence. A course of action contrary to the will of the whole places the organization at risk.

Discussion and debate about ministerial ordination practice is a separate matter and is under global study and review. General Conference Session decisions (1990 and 1995) did not authorize ministerial ordination without regard to gender, either globally or regionally. Any change in this practice requires action by a General Conference Session. Every Church organization in the world has been given the opportunity of participating in the current global study. This can be accomplished through interaction with the respective division-appointed Biblical Research Committee. Division Biblical Research Committees will interface with the General Conference-appointed Theology of Ordination Study Committee. The study is to be completed by 2014 with a report from the Theology of Ordination Study Committee presented to the General Conference Executive Committee at its 2014 Annual Council, which will decide what to refer to the General Conference Session in 2015.

The role of women in ministry and leadership has been a long-standing question. It is one that attracts strong yet differing convictions and can readily divide families, congregations and constituencies. The process toward finding acceptable solutions must not obscure the contribution that women have made and continue to make in many areas of Church life and leadership.

The General Conference Executive Committee specifically affirms the important roles that women fill in the life of the Church. Their giftedness and commitment is a blessing to the whole Church and a necessary part of its work in mission.

Moments of tension in denominational life can be opportunities for both learning and enhancing relationships. The presence of conflict and the expression of difference can help make the Church stronger. In such moments the commitment of all to informed and collective decision-making processes is the best way to resolve matters while keeping the Church together as a world family.

The General Conference Executive Committee appeals to all organizations—local churches, local conferences/missions, unions, institutions and divisions—to consider thoughtfully the impact and implications of decisions beyond the boundaries of each entity's territory of operations. General Conference *Working Policy*, the *Church Manual*, and General Conference Session decisions are designed to assist the Church in demonstrating the unity for which Jesus prayed and at the same time to provide a structure that advances the gospel commission in every part of the world.

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This appeal is also addressed to individual Church members everywhere. Drawing upon Paul's analogy of the Church as a body (1 Corinthians 12) it is a call for all parts of the body to perform their individual service, to express their unique giftedness with the realization that each is part of something much larger—a worldwide family that seeks to do all things in the name of Jesus (Colossians 3:17).

¹ In the New Testament Church, unity does not always require uniformity (Acts 15). Instead, unity is based upon mutual commitment to Jesus Christ, to His Word, to His mission, and to the community of believers. One of the ways by which unity is demonstrated is seen in the process of making decisions that affect the whole community—a process of deciding together. The resulting decisions may recognize the legitimacy of practices that do not always reflect uniformity (John 17:20-23; Acts 17:26-27; Romans 12:4-5; 1 Corinthians 12:12-14; Ephesians 2:19-22; Ephesians 4:1-6, 14-16; *Testimonies to Ministers and Gospel Workers* pages 24-31).

² A General Conference Session is affirmed as the highest authority in the Church in the following ways:

a. **From the writings of Ellen G White:** “I have often been instructed by the Lord that no man’s judgment should be surrendered to the judgment of any other man. Never should the mind of one man or the minds of a few men be regarded as sufficient in wisdom and power to control the work and to say what plans shall be followed. But when, in a General Conference, the judgment of the brethren assembled from all parts of the field is exercised, private independence and private judgment must not be stubbornly maintained, but surrendered. Never should a laborer regard as a virtue the persistent maintenance of his position of independence, contrary to the decision of the general body.

At times, when a small group of men entrusted with the general management of the work have, in the name of the General Conference, sought to carry out unwise plans and to restrict God’s work, I have said that I can no longer regard the voice of the General Conference, represented by these few men, as the voice of God. But this is not saying that the decisions of a General Conference composed of an assembly of duly appointed, representative men from all parts of the field should not be respected. God has ordained that the representatives of His church from all parts of the earth, when assembled in a General Conference, shall have authority. The error that some are in danger of committing is in giving to the mind and judgment of one man, or a small group of men, the full measure of authority and influence that God has vested in His church in the judgment and voice of the General Conference assembled to plan for the prosperity and advancement of His work.”—9T 260

b. **From the *Seventh-day Adventist Church Manual (18th Edition)*:** “In the Church today the General Conference Session, and the General Conference Executive Committee between Sessions, is the highest ecclesiastical authority in the administration of the Church.”—p. 31

c. **From *General Conference Working Policy B 10 22*:** “All organizations and institutions throughout the world will recognize the authority of the General Conference Session as the highest authority of the Seventh-day Adventist Church under God.”

³ **Fifty-Fifth General Conference Session, July 11, 1990**—Excerpts from Session Bulletin #7, p. 15, dealing with the action and report of the Role of Women Commission: “Voted, To accept the following report and recommendations of the Role of Women Commission as recommended by the 1989 Annual Council: ... The commission having listened to the arguments and presentations for and against the ordination of women; having sensed the needs and concerns of the world field; having carefully considered what is probably best and the least disruptive for the world church at this time; and recognizing the importance of our eschatological mission, the witness and image of our spiritual family, and the need for oneness of and unity in the church, reports to the 1990 General Conference session upon the recommendation of the 1989 Annual Council the following results of its

deliberation: 1. While the commission does not have a consensus as to whether or not the Scriptures and the writings of Ellen G White explicitly advocate or deny the ordination of women to pastoral ministry, concludes unanimously that these sources affirm a significant, wide-ranging, and continuing ministry for women, which is being expressed and will be evidenced in the varied and expanding gifts according to the infilling of the Holy Spirit. 2. Further, in view of the widespread lack of support for the ordination of women to the gospel ministry in the world church and in view of the possible risk of disunity, dissension, and diversion from the mission of the church, we do not approve ordination of women to the gospel ministry.” (The vote was 1,173 in favor, 377 opposed.)

⁴ **Fifty-Sixth General Conference Session, July 5, 1995**—Excerpts from Session Bulletin #8, p. 30: [Discussion was held on a General Conference Executive Committee action] “To refer to the 1995 General Conference Session the North American Division request that the General Conference in Session adopt provisions on ordination as outlined below: ‘The General Conference vests in each division the right to authorize the ordination of individuals within its territory in harmony with established policies. In addition, where circumstances do not render it inadvisable, a division may authorize the ordination of qualified individuals without regard to gender. In divisions where the division executive committee takes specific actions approving the ordination of women to the gospel ministry, women may be ordained to serve in those divisions.’...In favor of the recommendation: 673. In opposition to the recommendation: 1,481. Total number of votes: 2,154. By this vote, the request of the North American Division was denied.”

Ted N C Wilson expressed gratitude for the sweet spirit in which the discussion was held and for the leading of the Holy Spirit.

Prayer was offered by Brempong Owusu-Antwi, President of the Adventist University of Africa; Niels-Erik A Andreasen, President of Andrews University; and Stephen R Guptill, President of Adventist International Institute of Advanced Studies.

Michael L Ryan, Chair
Rosa T Banks, Secretary
Myron A Iseminger, Editorial Secretary
Wendy Trim, Recording Secretary

ANNUAL COUNCIL OF THE
GENERAL CONFERENCE EXECUTIVE COMMITTEE

October 17, 2012, 9:00 a.m.

DEVOTIONAL

The devotional message entitled, "At the Well, Are You Thirsty," was presented by Galina Stele, Research and Program Evaluation Assistant, Office of Archives, Statistics, and Research at the General Conference.

Benjamin D Schoun, chair, called to order the tenth session of the 2012 Annual Council.

Prayer was offered by Audrey Andersson, Secretary of the Trans-European Division.

SPECIAL NEEDS MINISTRIES

Geoffrey G Mbwana and Jonathan Kuntaraf shared a video report focused on ministry to individuals with special needs. The Special Needs Ministries Committee is focused on developing resources to help individuals with special needs feel included and involved in the church. To facilitate this goal it is recommended that each church appoint a Special Needs Ministry coordinator.

HOPE CHANNEL, INC CONSTITUENCY MEETING

At 9:33 a.m., the Hope Channel, Inc. Constituency meeting was convened, after which the business session of the General Conference Executive Committee was reconvened.

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ADCOM/ADCOM/12AC to RTB-15GCS

122-12GS BURUNDI ASSOCIATION—NEW UNION MISSION

RECOMMENDED, To grant union mission status to the Burundi Association in the East-Central Africa Division, effective October 17, 2012.

Prayer was offered by Dedrick L Blue, Pastor from the Atlantic Union Conference in the North American Division, for the Burundi Union Mission.

DAY OF HOPE

Michael L Ryan, General Vice President, introduced the World Visitor's Day, called "Day of Hope," which will be held around the world on April 5, 2014 to encourage church members to bring visitors with them to church.

ANDREWS UNIVERSITY CORPORATION CONSTITUENCY
MEETING

At 10:00 a.m., the Andrews University Corporation Constituency meeting was convened, after which the Christian Record Services annual meeting was convened.

CHRISTIAN RECORD SERVICES ANNUAL MEETING

The annual meeting of Christian Record Services was convened, after which the business session of the General Conference Executive Committee was reconvened.

THE SEVEN CAMPAIGN

Robert E Kyte, President of Adventist Risk Management, shared a report on the Seven Campaign, a partnership of Seventh-day Adventist entities and ministries coordinated by Adventist Risk Management to raise awareness and to advocate for an end to the abuse of children around the world.

VOTED, To record the Seven Campaign report.

GENERAL CONFERENCE AUDITING SERVICES REPORT

Paul H Douglas, Director of General Conference Auditing Services, gave a report which focused on the Church's commitment to timely and transparent financial reporting. A comprehensive study is underway which addresses the resource needs of the General Conference Auditing Services to ensure an appropriate level of service is provided to Church organizations.

VOTED, To accept the report of General Conference Auditing Services.

SESQUICENTENNIAL COMMEMORATION

James R Nix, Director of the Ellen G White Estate, and David Trim, Director of the Office of Archives, Statistics, and Research, gave a brief history of the beginnings of the Seventh-day Adventist Church. The Seventh-day Adventist Church is commemorating its 150th anniversary in 2013 with the theme "United for Mission."

As part of the commemoration of this event in the Church's history, the 2013 Spring Meeting of the General Conference Executive Committee will be held in Battle Creek, Michigan. A Day of Prayer, Remembrance, and Recommitment to Mission has also been designated to be held on May 18, 2013.

VOTED, To record the report regarding the Sesquicentennial Commemoration.

GENERAL CONFERENCE STRATEGIC PLANNING RESEARCH

Michael L Ryan, General Vice President, and David Trim, Director of the Office of Archives, Statistics, and Research shared information regarding various surveys that have been done and are being done to assist the Church in setting up the strategic plan.

VOTED, To receive the report regarding General Conference strategic planning research.

TEAM PK

Jerry N and Janet Page shared that Team PK is a ministry that focuses on helping the children of pastors develop a relationship with God and a positive relationship with the Church. Team PK represents a collaborative relationship between many of the Church's departments and ministries.

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The members of the General Conference Executive Committee formed small groups and prayed for their children.

- VOTED, 1. To receive the report regarding Team PK.
2. To encourage divisions to add this initiative to their agendas.

Willie Oliver led the General Conference Executive Committee members in singing “I Love to Tell the Story.”

Prayer was offered by Marlene Müller Bulich, Laymember from the South American Division.

ADCOM/PreC/GCDO12AC/12AC to PKM

127-12G SEVENTH-DAY ADVENTIST POSITION STATEMENT
ON HOMOSEXUALITY

VOTED, To adopt the Seventh-day Adventist Position Statement on Homosexuality, to read as follows:

Seventh-day Adventist Position Statement on Homosexuality

The Seventh-day Adventist Church recognizes that every human being is valuable in the sight of God, and we seek to minister to all men and women in the spirit of Jesus. We also believe that by God’s grace and through the encouragement of the community of faith, an individual may live in harmony with the principles of God’s Word.

Seventh-day Adventists believe that sexual intimacy belongs only within the marital relationship of a man and a woman. This was the design established by God at creation. The Scriptures declare: “For this reason a man will leave his father and mother and be united to his wife, and they will become one flesh” (Gen 2:24, NIV). Throughout Scripture this heterosexual pattern is affirmed. The Bible makes no accommodation for homosexual activity or relationships. Sexual acts outside the circle of a heterosexual marriage are forbidden (Lev 18:5-23, 26; Lev 20:7-21; Rom 1:24-27; 1 Cor 6:9-11). Jesus Christ reaffirmed the divine creation intent: “‘Haven’t you read,’ he replied, ‘that at the beginning the Creator “made them male and female,” and said, “For this reason a man will leave his father and mother and be united to his wife, and

the two will become one flesh?” So they are no longer two, but one” (Matt 19:4-6, NIV). For these reasons Seventh-day Adventists are opposed to homosexual practices and relationships.

Jesus affirmed the dignity of all human beings and reached out compassionately to persons and families suffering the consequences of sin. He offered caring ministry and words of solace to struggling people, while differentiating His love for sinners from His clear teaching about sinful practices. As His disciples, Seventh-day Adventists endeavor to follow the Lord’s instruction and example, living a life of Christ-like compassion and faithfulness.

ADCOM/PreC/GCDO12AC/12AC to PKM

126-12G SEVENTH-DAY ADVENTIST RESPONSE TO SAME-SEX
UNIONS/MARRIAGES—A REAFFIRMATION OF CHRISTIAN
MARRIAGE

VOTED, To adopt the document Seventh-day Adventist Response to Same-Sex Unions—A Reaffirmation of Christian Marriage, to reads as follows:

Seventh-day Adventist Response to Same-Sex
Unions/Marriages—A Reaffirmation of Christian Marriage

Over the past several decades the Seventh-day Adventist Church has felt it necessary to clearly state in various ways its position in regards to marriage, the family, and human sexuality. These subjects are at the heart of many pressing issues facing society. That which for centuries has been considered to be basic Christian morality in the marriage setting is now increasingly called into question, not only in secular society but within Christian churches themselves.

The institutions of marriage and family are under attack and facing growing centrifugal forces that are tearing them apart. An increasing number of nations are not only debating the topic of “same-sex unions,” but some have already passed various pieces of legislation, thus making it a world issue. The public discussion has engendered strong emotions. In light of these developments, the Seventh-day Adventist Church is clearly restating its position.

We reaffirm, without hesitation, our long-standing position as expressed in the Church’s Fundamental Beliefs: “Marriage was divinely established in Eden and affirmed by Jesus to be a lifelong union between a man and a woman in loving companionship.”¹ Though “sin has perverted God’s ideals for marriage and family,” “the family tie is the closest, the most tender and sacred of any human relationship,” and thus “families need to experience renewal and reformation in their relationships” (*An Affirmation of Family*, 1990).² God instituted “marriage, a covenant-based union of two genders [male and female] physically, emotionally, and

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spiritually, spoken of in Scripture as ‘one flesh.’” “The monogamous union in marriage of a man and a woman is . . . the only morally appropriate locus of genital or related intimate sexual expression.” “Any lowering of this high view is to that extent a lowering of the heavenly ideal” (*An Affirmation of Marriage*, 1996).³

Homosexuality is a manifestation of the disturbance and brokenness in human inclinations and relations caused by the entrance of sin into the world. While everyone is subject to fallen human nature, “we also believe that by God’s grace and through the encouragement of the community of faith, an individual may live in harmony with the principles of God’s Word” (*Seventh-day Adventist Position Statement on Homosexuality*, 2012).⁴

We hold that all people, regardless of their sexual orientation, are loved by God. We do not condone singling out any group for scorn and derision, let alone abuse. Still, God’s Word that transcends time and culture does not permit a homosexual lifestyle. The Bible’s opposition to same-sex unions/marriage is anchored in God’s plan at creation for marriage (Gen 1:26-28; 2:20-24), in divine legislation (Lev 18:22; 20:13; 1 Cor 6:9-11), and in Jesus’ explicit confirmation of a permanent, monogamous, and heterosexual marriage relationship (Matt 19:4-6).

¹*Seventh-day Adventists Believe: An exposition of the fundamental beliefs of the Seventh-day Adventist Church*, Doctrine 23 on ‘Marriage and the Family.’”

²Public Statement, *An Affirmation of Family*, released July 5, 1990, at the General Conference Session, Indianapolis, Indiana.

³Statement voted by the General Conference Administrative Committee on April 23, 1996.

⁴Statement voted by the Annual Council of the General Conference Executive Committee, October 17, 2012.

Corp/OGC/PolRev&Dev/ADCOM/TreC/GCDO12AC/12AC to MAI(DIV)

257-12G USE OF EXISTING MARKS - POLICY AMENDMENT

VOTED, To amend GC BA 40 40, Use of Existing Marks, to read as follows:

BA 40 40 Use of Existing Marks—Existing trademarks include, but are not limited to, the denominational logo, the name “Seventh-day Adventists” and/or “Adventist,” or any derivative of such trademarks, including, but not limited to “SDA.” Use of trademarks may be authorized as follows:

1. Church entities that have denominational status and are included - No change
2. Local churches and companies may use these trademarks in their - No change
3. Deceased church members who were in regular standing upon death may have the denominational logo placed on their tombstones as an emblem of belief. The size of such logo should not be larger than 3 x 3 inches (8 x 8 centimeters).
- ~~3.~~ 4. Church members, supporting ministries, and business or professional - No change

PUB/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

205-12G LITERATURE EVANGELISTS (CREDENTIALS
AND LICENSES) - POLICY AMENDMENT

VOTED, To amend GC E 05 25, Literature Evangelists (Credentials and Licenses), to read as follows:

~~E 05 25 Literature Evangelists—1. Missionary Credential—Issued to career literature evangelists who are engaged in full-time literature evangelism and who have been accredited as credentialed literature evangelists for a suitable period (usually five years or more).~~

~~2. Literature Evangelist Credential—Issued to permanent regular literature evangelists in good standing. (See FP 70 10).~~

- ~~2.~~ 2. Literature Evangelist License—Issued to beginners in the literature - No change

SEC/PolRev&Dev/ADCOM/SecC/GCDO12AC/12AC to MAI(DIV)

250-12G CALLING EMPLOYEES FOR INTERDIVISION SERVICE -
POLICY AMENDMENT

VOTED, To amend GC E 25, Calling Employees for Interdivision Service, to read as follows:

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E 25 Calling Employees for Interdivision Service

E 25 05 Procedure in ~~Calling—The General~~ Calling—The General Conference ~~Secretariat Secretary and Associate Secretaries, with the cooperation of departmental directors,~~ shall gather information regarding possible candidates to fill ~~calls, this~~ calls. This information ~~will~~ to be studied and recommendations ~~to be~~ made to the General Conference Mission Personnel Processing Committee.

E 25 10 ~~International Personnel Resources and Services~~ General Conference Secretariat Responsibility—General Conference employees in all departments shall confine themselves to making inquiries only with a view to securing information of potential appointees. No definite proposition or negotiation relating to the invitation or movement of an employee shall be initiated by them. This information should be placed with ~~the International Personnel Resources and Services~~ the General Conference Secretariat for presentation to the General Conference Mission Personnel Processing Committee, and the committee action conveyed by ~~the International Personnel Resources and Services~~ the General Conference Secretariat inviting an individual to interdivision service shall be the basis of negotiation.

E 25 15 All Calls Through General Conference—Calls for employees from one division to another shall be made through ~~the General Conference Mission Personnel Processing Committee. The General Conference International Personnel Resources and Services~~ the General Conference Secretariat. The General Conference Secretariat shall communicate the action of the General Conference Mission Personnel Processing Committee through the division office, with full information as to the call, the same to be passed by the division to the union, with counsel. It shall be the duty of the union office to take up the matter with the local conference/mission/field officer, who should pass the call on to the candidate. If, in the judgment of the division or local officers, the employee is not qualified for the work to be done or cannot possibly be released, the passing on of the call shall be deferred until communication can be entered into with the General Conference.

Calls from one division to another for individuals who are not denominationally employed shall likewise be ~~made through the~~ placed with the General Conference Secretariat for presentation to the Mission Personnel Processing Committee, except in the case of calls by divisions for nationals who are residing outside their own division, but who do not qualify for adopted division status. Such calls shall be placed directly with the individual by the calling division. When placing calls from one division to another for individuals who are not denominationally employed, care must be exercised to secure recommendation concerning the individual from the division in which he/she resides. The fact that the General Conference acts as intermediary in effecting calls in no way affects the question as to whether or not the individual is entitled to outfitting allowance or annual leave privileges.

E 25 20 Letter of Call Routing—No call to an employee serving in a conference/mission/field or institution is to go to the employee directly. Letters of call for employees shall be sent by ~~the International Personnel Resources and Services of the~~ the General Conference Secretariat to the division secretary, who shall forward the call to the appropriate union conference/mission secretary or in the case of North America to the union conference president or designated officer, with copy of the covering letter being also sent to the local conference/mission/field president or designated officer or head of union institution. The union conference/mission secretariat shall send the letter of call for the employee to the local conference officer or head of union institution to pass on to the employee. The letter to the candidate should reach his/her hands in every case, but it is the privilege of a union or local conference/mission/field or institution to pass on counsel respecting the call to the candidate at the time the letter is handed to him/her. However, if in the judgment of the union or local conference/mission/field officer the employee is not qualified for the work to which he/she is being called, the passing on of the call shall be deferred until communication can be entered into with the General Conference or division.

E 25 25 ~~International Personnel Resources and Services~~ General Conference Secretariat Gives Official Notice—It shall be the duty of the ~~International Personnel Resources and Services~~ General Conference Secretariat to write to the candidate (as per plan outlined in E 25 20), giving official notice of the committee action, calling attention to the procedure as to medical examination or any special conditions or needs, so that on receipt of the call the appointee shall have full information on which to base a decision.

E 25 30 Departmental Calls—When word has been received from the - No change

E 25 35 Remuneration Assistance When Call is Withdrawn—When a - No change

SEC/PolRev&Dev/ADCOM/SecC/GCDO12AC/12AC to MAI(DIV)

251-12G RECORDING AND PRESERVING EMPLOYEES'
SERVICE RECORDS - POLICY AMENDMENT

VOTED, To amend GC E 70, Recording and Preserving Employees' Service Records, to read as follows:

E 70 Recording and Preserving Employees' Service Records

E 70 05 Employees' Service Records—Records of service for all denominational employees and literature evangelists shall be kept in permanent form. This record shall be kept

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in/on the standard form approved by the General Conference Secretariat. ~~the General Conference International Personnel Resources and Services.~~

E 70 10 Definition of Employee—All individuals receiving remuneration - No change

E 70 15 Responsibility for Service Records—Responsibility for keeping the service records is as follows:

1. Interdivision Employees—Assistant Secretary, General Conference Secretariat ~~International Personnel Resources and Services~~ (Service Records Office)

2. General Conference and North American Division - No change

3. Division - No change

4. Union or Local - No change

5. Primary (Elementary) and Secondary Church School - No change

6. Secondary School (Academy)—Principal.

7. College and University—President/Personnel Director.

8. Health Care Institution—Administrator/Manager or Personnel Director.

9. Publishing House—President/Manager or Personnel Director.

10. Other institutions not included above—Chief Administrative - No change

E 70 20 Service Record Formats—Each denominational organization - No change

E 70 25 Sensitive Information—All data that is of a sensitive nature such - No change

E 70 30 Preserving and Transferring Service Records—1. Organizational Responsibility—The organization specified under E 70 15 shall be - No change

2. Change of Position/Type of Work—When an employee's position - No change

3. Transfer Between Denominational Organizations—When an - No change

4. Discontinuance of Denominational Service—When an employee - No change

5. Retirement—When an employee who is eligible for benefits from - No change

6. Requests for Service Records—Only written requests for service records shall be honored. Requests for assistance in obtaining service records between divisions shall be directed to the Service Records Office (Assistant Secretary) in the General Conference Secretariat. ~~the General Conference International Personnel Resources and Services.~~

7. Inquiries Regarding Service Record Policies—Inquiries regarding - No change

8. Copies to Employee - No change

E 70 35 Supporting Documentation for Service Records - No change

E 70 40 Auditing of Service Records—Auditors shall audit service records - No change

AAA/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

222-12G ACCREDITING ASSOCIATION OF SEVENTH-DAY
ADVENTIST SCHOOLS, COLLEGES, AND UNIVERSITIES -
POLICY AMENDMENT

VOTED, To amend GC FE 20 35, Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities, to read as follows:

FE 20 35 Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities—1. Purpose—The Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities is the denominational accrediting authority for all tertiary and graduate educational programs and institutions owned by Seventh-day Adventist Church entities. It also reviews and endorses the accreditation of secondary schools owned by the Church, as recommended by the Commissions on Accreditation of the divisions (see FE 20 40). The Commission on Accreditation of each division is responsible for the denominational accreditation of primary schools owned by the Church in its territory. The Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities and the Commissions on Accreditation evaluate the quality of the denominational institutions' programs and their implementation of the Seventh-day Adventist philosophy of education in order to foster the unity and mission of the Church. To be recognized as an official Seventh-day Adventist educational institution, each Seventh-day Adventist educational institution shall seek accreditation from the Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities prior to the commencement of operations.

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2. Composition of the Accrediting Association - No change
3. Staff—The director and the associate directors of the - No change
4. Procedure—The staff of the Accrediting Association of - No change
5. Focused Evaluation Visit—In addition to the full evaluation - No change
6. Meetings - No change
7. Appeals—Any action of the Accrediting Association of - No change
8. Reports—All denominationally operated secondary - No change
9. Budget—The General Conference shall annually appropriate to - No change

EDU/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

258-12G COMMISSIONS ON ACCREDITATION - POLICY
AMENDMENT

VOTED, To amend GC FE 20 40, Commissions on Accreditation, to read as follows:

FE 20 40 Commissions on Accreditation—Each division shall have a Commission on Accreditation. The membership of these commissions shall be nominated by the division department of education, appointed by the division executive committee, and endorsed by the Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities. The director and associate directors of the General Conference Department of Education shall be ex officio members of all division commissions on accreditation. In the case of an entity attached directly to the General Conference, the Commission on Accreditation shall be appointed by the respective Oversight Committee or, in the absence of such an Oversight Committee, by the General Conference Administrative Committee.

The general functions and duties of the commissions shall include the following:

1. To establish guidelines for the denominational accreditation - No change
2. To appoint survey, evaluation, and inspection committees, as - No change

3. To forward to the executive secretary of the Accrediting - No change
4. To periodically reevaluate the quality and effectiveness of existing - No change
5. To utilize the “AAA” or “Adventist Accrediting Association” - No change

IBE/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

223-12G DIVISION BOARD OF EDUCATION - POLICY AMENDMENT

VOTED, To amend GC FE 20 55, Division Board of Education, to read as follows:

FE 20 55 Division Board of Education—1. Purpose—Each division - No change

2. Membership—The membership of these boards shall be appointed - No change
3. Meetings—These boards shall meet in full session at least once - No change
4. Functions—The functions of the division boards of education shall - No change
5. Authority Delegated by the International Board of - No change

6. Exemptions from International Board of Education/International Board of Ministerial and Theological Education Site Visits for New Programs—A site visit will be scheduled for proposed academic programs, unless one of the following criteria is met:

a. The institution (1) is accredited by the Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities under Form B, with the external academic review processes which that designation entails and (2) already offers well-established programs in the given modality within the discipline of the proposed program at the same academic level (e.g., bachelor’s, master’s, doctoral) of the new program.

b. The division request for the approval of new undergraduate degrees has been granted by the International Board of Education or the Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities has granted systems review approval for the institution. Professional degrees in theology, education, medicine/healthcare are not automatically exempt from a site visit.

- ~~6.~~ 7. Right of Appeal—Within 120 days of the division board of education - No change

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7. 8. In countries where the application of these procedures may - No change

EDU/HM/PolRev&Dev/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

224-12G SCHOOLS OF MEDICINE, DENTISTRY, AND
PHARMACY - NEW POLICY

VOTED, To adopt a new policy GC FE 32, Schools of Medicine, Dentistry, and
Pharmacy, to read as follows:

FE 32 Schools of Medicine, Dentistry, and Pharmacy

FE 32 05 Organization and Administration—1. Early consultation from the General Conference departments of Education and Health Ministries is required to prepare the application for establishing a school of medicine, dentistry, or pharmacy. Candidacy of such a school will be considered by the Committee on Seventh-day Adventist Health Professional Education and the International Board of Education only on approval of the institutional board and division board of education. Such schools must apply for and satisfy the minimum set of standards established by the Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities prior to initiation of the school.

2. Once the school of medicine, dentistry, or pharmacy is established and full accreditation has been obtained from the Accrediting Association of Seventh-day Adventist Schools, Colleges, and Universities, student admissions, matters of educational and instructional procedure, curriculum content, class schedules, graduation, and work hours of students are matters under the administration of the teachers and educational institution of which they are a part. Administration of that portion of the school's activities accomplished in the hospital(s) will be the joint responsibility of the college and the hospital(s) and will be conducted in harmony with the administrative policies of the institution, as outlined in a Memorandum of Agreement or contract with the hospital(s), including financial provisions.

3. All schools of medicine, dentistry, or pharmacy should operate on a budget, which will appear as part of the general budget of the college or university concerned.

WHT/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

259-12G GENERAL CONFERENCE RECOGNITION (ELLEN G
WHITE WRITINGS) - POLICY AMENDMENT

VOTED, To amend GC GE 05 10, General Conference Recognition (Ellen G White Writings), to read as follows:

GE 05 10 General Conference Recognition—The General Conference recognizes the Ellen G White Estate, Incorporated, established by Ellen G White herself, as the owner and proprietor of all her writings, thus bearing responsibility for their care, publication, and widest possible distribution. This understanding relates to all Ellen G White writings whether or not under copyright. Permission for publication of these writings emanates from the Ellen G White Estate Board; and publishing houses that publish and copyright Ellen G White books do so as agents of the Ellen G White Estate. From time to time, the Board may establish or amend policies respecting the use, publication, and/or circulation of Ellen G White writings. ~~Board~~. The General Conference calls upon organizations and persons, within or without the church, to honor the provisions of the author for the continuing custody of her writings.

WHT/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

252-12G THE ELLEN G WHITE ESTATE AND THE SPIRIT
OF PROPHECY COMMITTEE - POLICY AMENDMENT

VOTED, To amend GC GE 15, The Ellen G White Estate and the Spirit of Prophecy Committee, to read as follows:

GE 15 The Ellen G White Estate and the Spirit of Prophecy Committee

GE 15 05 Spirit of Prophecy Committee - No change

GE 15 10 Publication of Ellen G White Books—Ellen G White books - No change

GE 15 15 Trade Books—The publication of Ellen G White trade books in ~~North America~~ the North American Division is shared between the two General Conference publishing houses. Because of their unique value to the church, such books, once issued, shall continue as stock items. When such books need to be reset, the Board shall be informed.

Manuscript for new compilations shall be passed by the Board to the publishing houses, but it shall not be submitted to the respective book committees. The ~~North American~~ General

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Conference publishing houses are empowered to publish Ellen G White trade books in English for use by the world field. This permission, however, does not preclude the publishing of English editions outside the North American Division if such are deemed advisable. All negotiations for English editions which are printed outside the territory of the North American Division as well as foreign language editions are to be made between the respective division and the Board.

Apart from these special arrangements, Ellen G White trade books are published on the same basis as others issued by ~~North American publishing houses,~~ the General Conference publishing houses, with the publishers meeting all initial expenses and being responsible for advertising, distribution, and similar costs.

GE 15 20 Subscription Books—Ellen G White subscription and trade books - No change

GE 15 25 Responsibility for Compilations—When there is a call for - No change

GE 15 30 Study Guides—The following guidelines are established for - No change

GE 15 35 Royalty—Ellen G White books shall be - No change

GE 15 40 Releasing Unpublished Material—The decision as to the - No change

GE 15 45 Authorization to Print—Any territory desiring to translate - No change

GE 15 50 Worldwide Publication of Subscription Books—Encouragement - No change

GE 15 55 Worldwide Publication of Trade Books—1. Purchase of Printing Rights and ~~Printers—Publishing Files—Publishing~~ houses wishing to print Ellen G White trade books in a language already in print may purchase the printing rights and printers from the original publishers as follows:

- a. Text only - No change
- b. Combined text, art work, and pictures - No change
- c. Initial cost shall include actual origination expense incurred up to the point the negatives are stripped and flats made ready for the production of printing plates/digital files. ~~plates.~~ Normal factory overhead percentages shall be included but not promotion or distribution costs.
- d. Author and artist royalties are additional - No change

e. ~~Printers~~ Digital files shall be supplied at cost, as defined in ~~1-e, paragraph~~ 1. c. above, plus fifteen percent (15%).

f. Distribution Rights—The purchasing publisher’s distribution - No change

2. Permission to Translate—A request for the translation - No change

GE 15 60 Translations—Translating Ellen G White books presents - No change

GE 15 65 Introductory Spirit of Prophecy Library—Divisions are urged - No change

GE 15 70 Responsibility for Publishing—The primary responsibility - No change

GE 15 75 Financial Assistance- No change

GE 15 80 Handling Subsidy Funds—The funds voted by the - No change

GE 15 85 Unused Subsidies—Any funds appropriated from the - No change

GE 15 90 Reports—Publishing houses are to report annually to the - No change

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

234-12G LOCAL EMPLOYER OR HOST DIVISION
RESPONSIBILITY (INTERDIVISION EMPLOYEE
BUDGET CODE PLAN) - POLICY AMENDMENT

VOTED, To amend GC M 20 20, Local Employer or Host Division Responsibility
(Interdivision Employee Budget Code Plan), to read as follows:

M 20 20 Local Employer or Host Division Responsibility*- Codes 1, 2, 4, and 6 (General
Conference Responsibility - Code 3)—1. Local salary while in the host - No change

* In principle, the local organization is to bear costs equivalent to what it would cost to have a local employee fill the same position, but there are a number of exceptions to that principle in the way the costs have been allocated. Generally, medical and educational allowances for interdivision employees run higher than for local employees. To try to partially offset that, the local organization is charged only for the educational allowance at the elementary level while the secondary school and college/university level educational allowances are charged to the General Conference. Certain allowances, although not typically paid to local employees, could be better handled at the host division or local employer level (i.e. postgraduate/continuing education, local payments for visas, passports, professional membership fees, special vacation allowances, base division country national insurance/social security on the local salary and allowances, etc.). Still other items, such as the 50 percent educational loan amortization for physicians, dentists, and others with specialized degrees, were left with the host division or employing organization to assist in keeping a balance between the long term need to train local workers and the immediate demand for high cost highly trained personnel.

The host division may decide to bear some of the expenses for interdivision employees which exceed what it would cost for a national employee in the same field of service. The host division may choose to process all payments of local salary and allowances for an interdivision employee at the host division level and send a charge to the local employer for actual expenses or the average expense for a national employee in the same position. The host division may choose to grant extra assistance in the form of appropriations to the local employer to help cover the expenses being borne by the local employer for the interdivision employee’s budget; but the appropriation must not be tied to the interdivision budget and thus be removed in the event the interdivision employee’s budget is removed. (Regardless of the

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2. All local allowances which may include, but are not - No change
3. Employer's share of base division country national - No change
4. Housing provided by the local employer or host division with - No change
5. Medical expense reimbursement and repatriation costs, if required - No change
6. Travel expense reimbursement for business travel as authorized - No change
7. ~~Local payments~~ Payments for visas, passports, work permits, etc., after arrival in the host division country.
8. Elementary educational - No change
9. Fifty percent reimbursement for doctoral - No change
10. Postgraduate/continuing education - No change
11. Fifty percent ~~reimbursement for~~ medical/dental/optometrical appointee amortization. (See N 25 20, N 25 25, and O 25 25.) ~~indebtedness.~~ (See N 25 20 and N 25 25.)
12. Fifty percent residency program amortization. (See N 40.)
13. Fifty percent ~~financial~~ assistance for educational indebtedness to nurses with advanced degrees to be amortized during infield service. (See N 45 05 and O 25 25.) ~~degrees.~~ (See N 45.)
14. Professional membership fees and magazine - No change
15. Special vacation - No change
16. Cost of intradivision moves of interdivision - No change
17. Child adoption assistance for adoptions taking place within the - No change

18. Insurance coverages including accidental death and dismemberment, personal effects, workers' compensation, and travel insurance. (See N 60 and N 75 20.) ~~effects and property, and travel insurance. (See N 55 10.)~~

19. Advanced study - No change

20. Qualifying/licensing expenses for - No change

21. All specialized training costs authorized by the local employer or the host division while in the base division during the preembarkation period or while on annual leave. (This does not include attendance at ~~the Institute of World Mission~~ Mission Institute or language study.) (See N 15 and O 10.)

22. Compassionate leave - No change

23. Any other allowances granted to local - No change

24. Accruals for the extended interdivision service allowance for interdivision employees on Code 4 budgets. (See Q 40 15.)

SEC/PolRev&Dev/IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

212-12G GENERAL CONFERENCE RESPONSIBILITY
(INTERDIVISION EMPLOYEE BUDGET CODE
PLANS) - POLICY AMENDMENT

VOTED, To amend GC M 20 25, General Conference Responsibility (Interdivision Employee Budget Code Plans), to read as follows:

M 20 25 General Conference Responsibility—Codes 1, 2, 3, and 6 Budgets (In the case of Code 4 budgets*, these responsibilities are handled by the employing organization.)—1. All expenses of appointment, annual leave, and permanent return periods (except for local salary and related payroll taxes during annual leave). (See N 05, N 15 35, ~~P 25~~, P 34, and Q 10.)

* Code 4 Budgets. The employing organization in the host division is to bear the full cost of employing individuals on Code 4 budgets. To help reduce the expense to the employing organization, the General Conference will be responsible for 50 percent of the cost of loan amortization for interdivision employees with doctoral degrees. The base division, or in the case of North American Division-based individuals, the General Conference, will also bear the cost of permanent return assistance beyond three months.

Code 5 Budgets. In general, the employment of individuals on Code 5 budgets would not be a General Conference expense. In order to allow more opportunity for employment of spouses and to provide for their retirement income in the base division country, the General Conference bears the cost of the contributions to the base division country retirement plan and the base division country national insurance/social security for spouses of interdivision employees on Code 1, 2, 3, and 6 budgets, and the employing organization in the host division bears the cost for such contributions for spouses of interdivision employees on Code 4 budgets.

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2. Base country deposits and expatriate allowances - No change
3. Compensation for loss of income by the - No change
4. Travel to the ~~Institute of World Mission~~, Mission Institute, base division country salary during the Institute when attended before departure, and annual leave salary top-up (if applicable) if attended at the time of annual leave within 12 months after departure. (Institute costs including per diem, housing, tuition, child care, etc, are an expense of the base division.) (See N 15 35.)
5. Educational allowances for secondary - No change
6. General educational indebtedness - No change
7. Fifty percent reimbursement for doctoral - No change
8. Fifty percent ~~reimbursement for~~ medical/dental/optometrical appointee amortization. ~~indebtedness~~. (See N 25 20.) (The cost of this 50 percent amortization reimbursement is borne by the General Conference even in the case of Code 4 budget appointments.)
9. Fifty percent residency training program amortization. (The employing organization bears full responsibility for this cost in the case of Code 4 budget appointments.) (See N 40.) ~~(The cost of this 50 percent reimbursement is borne by the General Conference even in the case of Code 4 budget appointments.)~~
10. Fifty percent ~~financial~~ assistance for educational indebtedness to nurses with advanced ~~degrees~~. degrees to be amortized during infield service. (See N 45 05.) ~~(See N 45.)~~
11. Approved language study when taken in the host or base - No change
12. National insurance/social security tax equalization for - No change
13. Health evaluations whether taken in the base or host - No change
14. Workers' compensation insurance and long-term disability - No change
15. Contributions to the base division country retirement - No change
16. Employer's share of base division country national - No change

17. Assistance on duplicate national insurance/social - No change
18. Extended interdivision service - No change
19. Permanent return salary or salary subsidy based on policies - No change
20. Retirement - No change

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

235-12G RESIDENCY TRAINING PROGRAM—DIVISIONS
OTHER THAN NORTH AMERICA - POLICY AMENDMENT

VOTED, To amend GC N 40, Residency Training Program—Divisions Other Than North America, to read as follows:

N 40 Residency Training Program—Divisions Other Than North America

In order to meet the need for adequately trained employees for interdivision service, particularly physicians holding board certification in specialty fields and physicians with British qualifications, divisions, in cooperation with the General Conference, may undertake the following approved Residency Training Program (see also T 40, Health Related Appointees—Divisions Other Than North America):

1. Deferred medical appointees who are considered eligible may be - No change
2. The home division, in consultation with the General Conference - No change
3. Under this plan residencies may be approved for a period not - No change
4. The residency shall be such as to prepare the physician for - No change
5. During the first year of residency, the physician will take - No change
6. The home division shall establish a revolving fund for the - No change
7. The calling division shall be charged 50 percent of the cost of the residency training program at the time the physician enters interdivision service. The General Conference shall be charged 50 percent of this expense at this same time. These organizations shall amortize their investment at the rate of one fifth ~~sixth~~ per year of interdivision service. An exception to the

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above provisions shall apply for interdivision appointees on Code 4 budgets, in which cases the employing organization shall be charged the full amount.

8. A three-way contract shall be entered into by the - No change

9. In the event that the physician does not enter the interdivision appointment but enters denominational employment in the home division on completion of the residency, the home division will amortize the advance at the rate of one fifth ~~sixth~~ per year of service or in accordance with the amortization policies of the home division, as outlined in the contract.

10. If for any reason the physician under contract does not enter - No change

11. In the event a division other than the North American Division - No change

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

236-12G SPECIAL TERM APPOINTMENTS - NEW POLICY

VOTED, To adopt a new policy GC N 80, Special Term Appointments, to read as follows:

N 80 Special Term Appointments

N 80 05 Purpose—Special term appointments are allowed only in exceptional situations and should not be requested for multiple or back-to-back appointments in the same organization.

N 80 10 Procedure—1. The calling division shall indicate the length of the special term on the General Conference International Personnel Resources and Services form S-421.

2. Recruiting personnel shall inform the prospective candidate(s) regarding the special term assignment and the financial implications of serving for a special term.

3. In cases where a potential candidate is unprepared to commit himself/herself for the period of service indicated in the call but is willing to fulfill a significant portion of the time, it shall be the responsibility of a General Conference associate secretary to negotiate with the division and the candidate concerning a mutually agreed upon time period. The calling division shall then indicate in writing its revision of the time period involved in the call.

4. The records of the General Conference Mission Personnel Processing Committee shall indicate the length of any call involving a special term.

N 80 15 Allowances, Remuneration, and Benefits—1. Allowances, remuneration, and benefits in connection with special terms shall be calculated as follows:

Preembarkation benefits:	
Mission Institute	As for regular appointees
Medical examination	100% of cost
Outfitting allowance	Prorated on basis of full term but not less than 33 $\frac{1}{3}$ % of that granted to regular appointees on similar appointment
Salary	Prorated on basis of full term but not less than the equivalent of ten days' salary
Travel	Maximum of two destinations
International travel:	
Baggage allowance	As for regular appointees
Freight allowance	Prorated on basis of full term but not less than 33 $\frac{1}{3}$ % of that granted to regular appointees on similar appointment
Hotel	As for regular appointees
Per diem	As for regular appointees
Ticket costs	As for regular appointees
While in host division country:	
Amortization of educational debt	As for regular interdivision employees
Educational assistance for children	As for regular interdivision employees
Health care expense	As for regular interdivision employees
Insurance coverage	As for regular interdivision employees
Salary (local salary, base country deposit expatriate allowance)	As for regular interdivision employees
Annual Leave:	As for regular interdivision employees
Permanent Return benefits:	
Rehabilitation allowance	Prorated for months served up to outfitting allowance received under appointment
Baggage allowance	As for regular interdivision employees
Freight allowance	After Two Years of Continuous

	Interdivision Service Since Appointment—100 percent of the voted appointee freight allowance for the country involved. (See N 50 20.)
Salary continuation	After Less Than Two Years of Continuous Interdivision Service Since Appointment—Actual authorized weight that was shipped at time of appointment. Any unused freight would be settled at 1/24 of the underweight settlement for each month served on an interdivision basis.
Extended interdivision service allowance	Based on period of service as for regular interdivision employees Applicable to those who have accumulated at least six years of qualifying interdivision service

2. In cases where an interdivision employee continues to serve beyond the special term, he/she will qualify for additional appointee allowances on a prorated basis. The total of such allowances shall not exceed that granted to an interdivision employee in a similar position who is proceeding on a full term.

3. In cases where an interdivision employee continues to serve beyond the special term, he/she shall qualify for additional permanent return allowances on a prorated basis. The total of such allowances shall not exceed that granted to an interdivision employee serving on a regular appointment who is proceeding on permanent return following a service period of similar length.

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237-12G TERMS OF SERVICE—GENERAL PROVISIONS - NEW
POLICY

VOTED, To adopt a new policy GC O 03, Terms of Service—General Provisions, to read as follows:

O 03 Terms of Service—General Provisions

O 03 05 Beginning Date—An interdivision employee's term of interdivision service normally begins on the date of arrival in the host division country, except as outlined in O 03 25 for an interdivision employee who is required to obtain professional qualifications, or licensure, or is assigned to language study at some place other than the base or host division. Salary on the date of arrival is at the host division country rate.

If the date of arrival of the spouse is different from that of the appointee/employee, the beginning date for the term of service for the entire family shall be based on the date of arrival of the appointee/employee. If the interdivision employee makes a short visit to the field to assist with the work or to be briefed by his/her predecessor before the predecessor leaves, and then returns to complete the preembarkation period before proceeding to the field on a regular basis, the term of service shall begin on the date of arrival in the host division country, after the preembarkation leave has been taken.

O 03 10 Ending Date—An interdivision employee's term of interdivision service ends on the date of departure from the host division country. Salary for the day of departure is at the base division country or permanent return rate. In the event the interdivision employee chooses to remain in the host division country or wishes to do personal visiting or traveling within the host division before leaving, the ending date for the term of interdivision service shall be established by the host division, taking into consideration the last day of actual work in the host division country and allowing up to two weeks for packing and preparing for departure, if needed. (See Q 10 15.)

O 03 15 Not Limited to Single Term—It usually requires many years for an individual to acquire a practical knowledge of a foreign language and to become sufficiently familiar with the habits and customs of a culture for service to become most fruitful. Added years of experience in the field greatly increase efficiency. Therefore, no employee should conclude because of annual leave provisions that the appointment is for only a single term of service.

O 03 20 Length of Interdivision Service—The length of interdivision service shall normally be five years (60 months).

O 03 25 Variations in Terms of Service—1. If full-time interdivision employment is interrupted for a period of more than 12 months during the initial term of service, except where the interdivision employee's failure to complete the initial term of service was due to a permanent return action initiated by the host division, and not by choice of the interdivision employee, a new initial term of service shall begin when employment is resumed.

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2. A full term of service for individuals elected at a General Conference Session shall be five years.

3. When a single interdivision employee or an interdivision employee who is a single parent with a dependent child/children marries while in interdivision service and retains his/her interdivision status, the years already served shall count toward the initial family term of service as required in O 03 05.

O 03 30 Special Assignment Preceding Service—1. The term of service shall be recorded as beginning on the date of arrival in the host division country, except in the case of an interdivision employee who is required to obtain professional qualifications or licensure or is assigned to language study at some place other than the base or host division before proceeding to the host division country.

2. When an interdivision employee is required to spend more than one year obtaining qualifications or licensure, or in language study in a division other than the base or host division, he/she may be granted the privilege of returning to the base division country for one month prior to proceeding to the host division country. The term of service for the interdivision employee begins upon arrival in the base division country.

Conditions and allowances for the one month in the base division country shall be on the same basis as an annual leave, with salary and allowances continuing at the rate paid during the study period. Travel at denominational expense is authorized to only one point in the base division. The expense of the travel and allowances during this one month shall be borne by the General Conference for interdivision employees on Code 1, 2, 3 or 6 budgets, and by the employing organization in the host division for those on Code 4 budgets.

3. When an interdivision employee does not return to the base division country for the one month before proceeding to the host division country, one half of the time required to obtain professional qualifications or licensure or in language study in a territory outside the host division and outside the base division shall be recorded as part of the period of service in the host division country. (See paragraph 2. above.)

4. If the interdivision employee proceeds to the host division (even if not to the place of employment) for obtaining qualifications, or licensure, or for language study, the time shall count the same as when giving regular service in the host division country.

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

242-12G PLANS FOR SERVICE OR STUDY - NEW POLICY

VOTED, To adopt a new policy GC O 115, Plans for Service or Study, to read as follows:

O 115 Plans for Service or Study

O 115 05 Use of Annual Leave Time—Aside from necessary time for health recuperation and visiting parents and relatives, the time of annual leave shall be employed in such ways as will advance the work in the base division and better fit the interdivision employee for future interdivision service.

Generally, interdivision calls are extended to individuals who already possess the educational qualifications and skills needed. Other than the provisions granted under O 115 25 to assist in maintaining licensure and professional standing, there are no special provisions in interdivision policy providing assistance with tuition and expenses for interdivision employees to do upgrading or to work toward advanced degrees.

Host divisions, when considering requests from interdivision employees for assistance with the costs of educational upgrading, especially in the case of those working in higher education, need to keep in mind the need of professionals to remain current in their field. A balance must be kept between the need to train local employees and the need to assist interdivision employees who have made long term commitments to interdivision service.

O 115 10 Consultation With the Base Division and General Conference in All Cases—Because of the interdivision employee's relationship to the base division and because the base division, as well as the host division, can be affected by unamortized educational indebtedness in the case of a permanent return, the host division is to consult closely with the General Conference International Personnel Resources and Services and the base division before entering into any agreement with an interdivision employee that involves educational indebtedness to be amortized by future service.

Copies of any agreements are to be forwarded to the base division treasury and the General Conference International Personnel Resources and Services to assist in making payments provided for in the agreements and so that all parties can be aware of financial obligations that could affect permanent return arrangements and negotiations for placing returned interdivision employees.

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O 115 15 Study Arrangements During Annual Leave—1. If the host division authorizes reimbursement of expenses for an interdivision employee to attend the Andrews University Theological Seminary during annual leave, the employee shall normally receive financial assistance under the provisions of the policy for assistance for currently employed ministers attending the seminary. (See U 10 10.) If the interdivision employee is not from the North American Division, the host division shall determine what travel assistance shall be provided and what salary provisions shall apply if the interdivision employee's annual leave salary is at a rate substantially below that paid in the United States of America. Those enrolled at Andrews University in areas other than the Seminary shall receive financial assistance on the same basis.

All expenses above those provided for in connection with a regular annual leave shall be considered as study costs and included in the amortization agreement outlined in U 10 10, paragraph 9. All the study costs paid by the denomination, and the amortization of such costs, are the expense of the host division or local employing organization, or are to be cared for, as agreed to, by the parties involved in the funding.

2. If the host division authorizes an interdivision employee, on annual leave, to take graduate or other special courses of study at an institution other than Andrews University, the expenses shall be met on the following basis:

a. The transportation expense of the interdivision employee and the family, if they accompany the employee to the institution, shall be paid by the host division or local employing organization.

b. The registration fee shall be paid by the host division or local employing organization.

c. The interdivision employee and the host division or local employing organization shall share equally tuition and laboratory fees, the graduation fee, and local transportation by public conveyance from the interdivision employee's place of residence to the school. Assistance on thesis or project preparation and textbook expense shall be in harmony with U 10 10.

d. When the interdivision employee is unaccompanied by the family, making it necessary for rent to be paid in two places, the host division shall continue the rent arrangements for the family as provided for under P 34 40, and also pay the rent of the interdivision employee's single room; if the interdivision employee is accompanied by the family, or is single, the regular provisions of P 34 40 shall apply.

e. One half of the regular daily travel allowance, at the rate prevailing in the division country where the postgraduate work is done, shall be granted the interdivision

employee if unaccompanied by the family and be borne by the host division or local employing organization.

All expenses above those provided for in connection with a regular annual leave shall be considered as study costs and included in an amortization agreement similar to the one outlined in U 10 10, paragraph 9. All the study costs paid by the denomination, and the amortization of such costs, are the expense of the host division or local employing organization, or are to be cared for as agreed to by the parties providing the funding.

3. If the host division asks an interdivision employee on annual leave to secure advanced specialized training to meet a particular need, the host division or local employing organization may, at its discretion, pay up to the full cost of tuition, laboratory fees, graduation fee, and local transportation by public conveyance from the interdivision employee's place of residence to the school.

O 115 20 Qualifying/Licensing Expenses—Physicians/Dentists/ Optometrists—Physicians/Dentists/Optometrists needing special licensing to qualify to practice in their respective territories, or who are required to take work in tropical medicine, shall be assisted with the expense involved. The terms and amount of such assistance shall be worked out between the host division and the physician/dentist/optometrist in consultation with the General Conference International Personnel Resources and Services and the General Conference Health Ministries Department. The expense involved shall be borne by the host division or by the local employing organization for those called on Code 1, 2, 4, and 6 budgets, and by the General Conference for those on Code 3 budgets.

O 115 25 Postgraduate/Continuing Education for Licensing—Interdivision Employees—
1. Licensure and Professional Standing—Interdivision employees shall be assisted in meeting the requirements to maintain licensure and professional standing in their respective professions in the host division country and in their base division country. An interdivision employee's spouse, who holds professional licensure but is not presently employed in interdivision service, shall also be granted similar assistance, in keeping with the degree held, at the expense of the interdivision employee's employer. If the spouse is employed during the period of service by a denominational organization, the costs of this assistance shall be shared on a pro rata basis between the employing units concerned.

2. Time Allowance—a. Depending on the profession, up to two weeks for each year of interdivision service shall be allowed the interdivision employee on a cumulative basis for postgraduate study/continuing education required to maintain licensure. (See paragraph 4. below.) The time may be taken either in the host division country during the term of service, in the base division country during annual leave/permanent return, or in other countries as authorized by the host division committee.

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b. The interdivision employee shall be expected to take full advantage of any postgraduate/continuing education programs in the host division country which are acceptable for his/her requirements and for which his/her employing organization provides time and opportunity. If he/she does not take full advantage of such opportunities, he/she shall not expect to be granted additional time while on annual leave as provided in paragraph a. above.

c. In the case of a permanent return, if for valid reasons the interdivision employee is unable to complete the postgraduate study/ continuing education program during the period he/she is on permanent return salary, the provisions of this policy shall apply for a period of up to two years from the time of permanent return.

3. Financial Allowance—The financial allowance shall be a percentage of the monthly remuneration factor in either the base division country or host division country where licensure or professional standing is held and shall be credited annually on a cumulative basis (see paragraph 4. below) as follows:

- a. Physicians/Dentists/Optometrists—100 percent
- b. All other professionals—50 percent
- c. Payment shall be made on actual receipted bills.

If licensure or professional standing is being maintained in both the host division country and the base division country, one allowance shall be granted based on the higher of the two local monthly remuneration factors. If the interdivision employee was living and working in a country other than the base division country immediately prior to taking up interdivision service, and wishes to maintain licensure or professional standing in that country, the allowance may be based on that country's monthly remuneration factor, if requested.

4. Unused Allowances—a. A maximum of one year's unused allowance may be carried forward to the succeeding year. The total of the previous year's unused allowance and the current year's allowance is the maximum accrual that an interdivision employee could have at any point in time.

b. Any unused portion of the financial allowance reverts to the host division or local employing organization.

5. Salary Continuation—The salary of the interdivision employee shall be continued during the authorized period of postgraduate study required to maintain licensure, whether the interdivision employee is in the host division country or base division country. Salary during

annual leave extensions for postgraduate study/continuing education is at the host division country rate, unless approved at the base division country rate by the host division. (See P 34 30, paragraphs 4. c. and 4. d.)

6. Permanent Return Salary Continuation Not Affected—In the case of a permanently returned interdivision employee, the provisions of this policy are in no way intended to imply that the salary for which a division is responsible shall extend beyond the regular period provided for elsewhere in the General Conference *Working Policy*.

7. Planning and Authorization—a. Planning for postgraduate study/continuing education required to maintain licensure is the individual responsibility of each interdivision employee in counsel with the host division.

b. Authorization for postgraduate study/continuing education required to maintain licensure shall be obtained by submitting a request to the host division through the employing organization. The request shall include information showing the period of time requested for study, the institution where the study will be taken, the courses to be taken, and the estimated travel and study expense.

1) If the interdivision employee plans to return to interdivision service after annual leave, the request shall be submitted prior to leaving on annual leave.

2) If the interdivision employee is being transferred to another division, the request shall also be submitted to the new division for approval.

3) If the interdivision employee is returning permanently, the request shall be forwarded to the base division for approval.

c. Divisions shall apply the following criteria when considering requests for postgraduate study/continuing education:

1) The study should be for the purpose of meeting the requirements to maintain licensure and professional standing in the field of assignment and/or in the base division country, except as provided in paragraph 3. above.

2) The study should be directed toward improving skills and knowledge in a field compatible with the professional background and responsibilities of the interdivision employee.

3) The study should be at an institution in which the quality of instruction is recognized as appropriate.

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8. Expenses Borne By—The costs relating to postgraduate/continuing education, including annual leave salary top-up if provided (see P 34 30, paragraph 4. d.), are borne by the host division or local employing organization for interdivision employees on Code 1, 2, 4, 5, and 6 budgets, and by the General Conference for those on Code 3 budgets. Note also paragraph 1. above dealing with expenses related to unemployed spouses. The cost for accrued postgraduate/continuing education of individuals transferring between organizations shall be charged to the previous organization where the entitlement was accrued.

9. Division Flexibility—Divisions are free to develop policies which provide benefits beyond the limited scope of maintaining licensure or professional standing and may allow coverage for groups not specifically covered in this policy. They may also set limits on the percentage of the financial provision which can be used for travel in connection with continuing education.

O 115 30 Residency Plan and Graduate Study—Physicians and Dentists—The following policy applies to physicians and dentists taking annual leave under provisions of the initial term in O 03:

1. When a division selects a physician or dentist on annual leave to enter a residency program or graduate study, a contract shall be signed by an officer of the division and the physician/dentist on condition that the physician/dentist agrees to return to the interdivision field for further service. A copy of this contract shall be forwarded to the General Conference International Personnel Resources and Services office.

2. If the residency or graduate study extends beyond the regular annual leave period, the physician/dentist shall be placed on a leave of absence basis.

3. Financial assistance shall be given as follows:

a. Regular interdivision salary for the country where the residency or graduate study is taken, unless otherwise stated in the contract required in paragraph 1. above.

b. Fifty percent of the cost of tuition, laboratory fees, textbooks, and local transportation between the place of residence and the institution.

c. Interest on the loan until the completion of the residency or graduate study program.

d. Current interest on any unamortized medical/dental student loan.

4. Where a physician or dentist has accumulated credit under the postgraduate policy, this credit shall be applied on the physician's or dentist's portion of this expense.

5. The employing division/local organization shall amortize the loan by up to four full years of interdivision service for each year of study.

6. The amortization of this assistance shall follow the fulfillment of any service obligation for a medical/dental student loan or financial assistance under N 25 20.

O 115 35 Interdivision Employee Study Leave—1. Additional time beyond the regular annual leave requested by an interdivision employee for study purposes, if authorized by the host division in consultation with the General Conference International Personnel Resources and Services, shall be granted on the basis of an interdivision employee study leave. (The provisions of E 45 85 and P 19 10 do not apply in such cases.)

2. If an interdivision employee, before leaving the host division country, chooses to follow a study program which cannot be completed within the time the host division approves, a permanent return shall be recommended.

3. The conditions of an interdivision employee study leave shall be agreed to by the interdivision employee and the host division, in consultation with the General Conference International Personnel Resources and Services, prior to the beginning of the annual leave, and shall include the following:

a. Agreement by the interdivision employee to return to interdivision service immediately following the interdivision employee study leave.

b. Specifications regarding

1) The length of the interdivision employee study leave

2) The course or courses to be taken

3) Details of expenses covered by the employer in connection with the study leave, including clarification as to whether study leave salary and allowances shall be at host division country rates, base division country rates, or rates in the country where studying

4) Details of what expenses are to be considered part of the study leave costs—tuition, travel, salary and allowances, employer share of payroll taxes, educational allowance for dependent children, retirement fund contributions, medical insurance, or medical allowance costs, etc. (If medical insurance is not purchased and the normal denominational

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medical coverage of 75 percent and 90 percent is provided, it should be clarified as to whether there is a maximum medical expense which will be considered as part of the study leave expense should there be a major hospitalization expense during the study leave period.)

5) An amortization and reimbursement schedule outlining the period of service required for amortization of the study leave costs, as well as terms of repayment should the interdivision employee cease denominational employment prior to the study leave costs being fully amortized

4. Regular salary and allowances shall continue during the interdivision employee study leave, including automobile depreciation, automobile insurance, health care assistance, etc. The host division, in consultation with the General Conference International Personnel Resources and Services, shall determine whether the salary and allowances shall be based on the host division country rates, base division country rates, or the rates for the country in which the study leave is being taken.

5. If an interdivision employee who has begun an interdivision employee study leave subsequently requests an extension of the leave, the host division, in consultation with the General Conference International Personnel Resources and Services, may authorize the extension, recommend a permanent return, or grant the interdivision employee a leave of absence of up to three months.

a. If the extension is authorized, the arrangements of the interdivision employee study leave, as stated in paragraph 4. above, shall be continued.

b. If a leave of absence is granted for up to three months, health care coverage and automobile insurance shall be continued. During this period the individual shall be considered unemployed and therefore shall not be covered by workers' compensation, shall not be eligible for disability retirement or long-term disability insurance, and shall not earn service credit unless otherwise provided by policy. The interdivision employee shall be requested to sign a statement accepting these conditions.

6. The arrangements shall be approved by the General Conference Mission Personnel Processing Committee.

7. All expenses, above those provided for in connection with a regular annual leave, shall be considered as study costs and included in an amortization agreement similar to the one outlined in U 10 10, paragraph 9. All the study expenses paid by the denomination, and the amortization of such costs, are at the expense of the host division or local employing organization, or are to be cared for as agreed to by the parties providing the funding.

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

238-12G NATIONAL INSURANCE/SOCIAL SECURITY SUBSIDY -
POLICY AMENDMENT

VOTED, To amend GC O 25 25, National Insurance/Social Security Subsidy on Allowances, to read as follows:

O 25 25 National Insurance/Social Security Subsidy on Allowances—1. Most new appointee, annual leave, and permanent return allowances paid to interdivision employees are not based on the base division country of the interdivision employee and therefore do not take into account the differences in national insurance/social security rates in the various countries. Items based on the local salary in the host or base division country reflect the expected level of interdivision employee contribution to national insurance/social security. In order for interdivision employees to receive approximately the same net allowances, the organization bearing the expense for the allowance shall also bear the cost of a subsidy equal to the employee's share of the host or base division country's national insurance/social security on the following allowances:

- a. Outfitting allowance
 - b. Baggage allowance
 - c. Underweight freight settlement
 - d. Educational allowance
 - e. Travel to school for secondary school students
 - f. Financial assistance on indebtedness
 - g. Annual leave travel
 - h. Rehabilitation allowance
 - i. ~~Annual leave miscellaneous travel allowance~~
 - j. i. Any other travel related expenses/allowances ~~allowances~~ approved by the General Conference Mission Personnel Processing Committee
2. The subsidy shall not apply to the - No change

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IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

239-12G ASSISTANCE ON INCOME TAX - NEW POLICY

VOTED, To adopt a new policy GC O 27, Assistance on Income Tax, to read as follows:

O 27 Assistance on Income Tax

O 27 05 Assistance on Income Tax—1. When a host or a base country imposes additional income tax on an interdivision employee as a result of organizational payments for travel related allowances in connection with appointment, annual leaves, or permanent return, the host division or the local employing organization shall reimburse the employee an amount equivalent to the incremental tax. Assistance should be given on the following allowances:

- a. Outfitting allowance
- b. Baggage/freight allowance
- c. Shipment of goods
- d. Tickets for annual leave and permanent return
- e. Rehabilitation allowance
- f. Any other travel related expenses/allowances approved by the General

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2. If, at the time of appointment or permanent return, the employee elects a cash settlement (tickets and/or shipment of goods) in lieu of actual expenses that would not be taxable if paid by the organization and such election results in an additional tax liability, there shall be no additional reimbursement of the increased tax.

3. Host/base divisions may bill the General Conference for these tax reimbursements to employees who are on Code 1, 2, 3, or 6 budgets. The cost is the responsibility of the local employing organization if the employee is working on a Code 4 budget.

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

240-12G NO VACATION OR ANNUAL LEAVE FOR YEAR
PRIOR TO PERMANENT RETURN - POLICY DELETION

VOTED, To delete GC O 85 20, No Vacation or Annual Leave for Year Prior to Permanent Return, which read as follows:

O 85 20 No Vacation or Annual Leave Accrual for Year Prior to Permanent Return—1. The annual leave is granted only to interdivision employees who expect to return to the field for a minimum of one year of service (P 90 10). After the first annual leave, all subsequent annual leaves may be taken at any time in the following calendar years (P 90 25). Therefore, even though annual leaves may be granted prior to accrual of service, the annual leave accrual of service is still owed until service is rendered for the entire year.

2. If an interdivision employee takes an annual leave, and after returning to the host division country requests a permanent return, the interdivision employee is only entitled to one month of permanent return time for family visitation provided under Q 10 20 (See P 90 10). This month includes any unused vacation or annual leave time. No vacation or annual leave time is accrued for the year prior to permanent return.

3. Normally, when a permanent return is granted as described in paragraph 2. above, there would be a coordination of benefits deducting annual leave benefits such as time, baggage, etc. from the permanent return benefits.

4. In addition to the permanent return salary month, an extension of the permanent return period could be added as per the base division working policy (Q 50 10; Q 50 40).

IPRS/PolRev&Dev/ADCOM/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

241-12G UNPAID LEAVE - NEW POLICY

VOTED, To adopt a new policy GC O 87, Unpaid Leave, to read as follows:

O 87 Unpaid Leave

O 87 05 Unpaid Leave—1. The local employer may grant unpaid leave at the request of the interdivision employee.

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2. If granted, the local employer must ensure that these days of unpaid leave are recorded in the interdivision employee database and that notice is provided to the relevant payroll offices.

3. Unpaid leave requests in excess of 20 work days in a calendar year are subject to the approval of the Mission Personnel Processing Committee.

4. Unpaid leave days may not earn annual leave.

5. Unpaid leave days may reduce the amount of any Extended Interdivision Service Allowance.

6. Unpaid leave days will not normally earn service credit in the retirement plan in which the interdivision employee is a participant.

7. Unpaid leave days that are granted to interdivision employees who received appointee benefits shall incur a salary reduction in the amount set annually by the Mission Personnel Processing Committee in recognition of the approximate cost of continued coverage under the applicable healthcare and insurance policies that are in place at the time.

8. Unpaid leave days do not qualify toward amortization of educational loans or doctoral degree reimbursement.

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

233-12G TERMS OF INTERDIVISION SERVICE AND ANNUAL LEAVES - POLICY AMENDMENT

VOTED, To amend GC P, Terms of Interdivision Service and Annual Leaves, to read as follows:

~~P TERMS OF INTERDIVISION SERVICE AND ANNUAL LEAVES*~~

P 04 Purpose of and Rationale for Annual Leaves

P 04 05 Purpose—The annual leave allows the interdivision employee to renew personal contacts and enjoy association with family (parents and/or children) and provides a period of

*It should be noted in this chapter that other terminology is used in some geographical areas for organizational units such as fields, sections, regions, or delegations.

change and rest. It also gives opportunity to stimulate interest in missions at home churches as the interdivision employee visits them with up-to-date reports.

P-05 Terms of Service—General Provisions

~~P-05-05 Beginning Date—An interdivision employee's term of interdivision service normally begins on the date of arrival in the host division country, except as outlined in P-10-15 for an interdivision employee who is required to obtain professional qualifications, or licensure, or is assigned to language study at some place other than the base or host division. Salary on the date of arrival is at the host division country rate.~~

~~If the date of arrival of the spouse is different from that of the appointee/employee, the beginning date for the term of service for the entire family shall be based on the date of arrival of the appointee/employee. If the interdivision employee makes a short visit to the field to assist with the work or to be briefed by his/her predecessor before the predecessor leaves, and then returns to complete the preembarkation period before proceeding to the field on a regular basis, the term of service shall begin on the date of arrival in the host division country, after the preembarkation leave has been taken.~~

~~P-05-10 Ending Date—An interdivision employee's term of interdivision service ends on the date of departure from the host division country. Salary for the day of departure is at the base division country or permanent return rate. In the event the interdivision employee chooses to remain in the host division country or wishes to do personal visiting or traveling within the host division before leaving, the ending date for the term of interdivision service shall be established by the host division, taking into consideration the last day of actual work in the host division country and allowing time for packing and preparing for departure.~~

~~P-05-15 Not Limited to Single Term—It usually requires many years for an individual to acquire a practical knowledge of a foreign language and to become sufficiently familiar with the habits and customs of a culture for service to become most fruitful. Added years of experience in the field greatly increase efficiency. Therefore, no employee should conclude because of annual leave provisions that the appointment is for only a single term of service.~~

P-09 Eligibility for Annual Leaves

P-09-05 Appointment by General Conference—Only individuals and members of their families who are placed under interdivision appointment by the General Conference Mission Personnel Processing Committee qualify for annual leave privileges under this policy.

P-09-10 Employed Locally—Employees who are resident in the territory of the division, and/or are employed locally without being called as interdivision employees through the General

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Conference Mission Personnel Processing Committee, shall not, regardless of their nationality, be regarded as eligible for annual leave privileges under this policy

P 09 15 Interdivision Family to Take Annual Leaves Together—In consideration of the purpose of annual leaves, it is normally required that the members of each interdivision family take annual leaves together as a family unit. On rare occasions when exceptions are requested, approval must first be obtained from the host division and International Personnel Resources and Services (IPRS). If such requests are granted, it will be on the basis that costs to the denomination are no greater than they would have been had the family unit taken the annual leave together.

P 09 20 Single Interdivision Employee Who Marries—Eligibility for annual leave under this policy for a single interdivision employee who marries will be subject to the provisions of O 100 15.

P 09 30 Children Under 22 Years of Age—Children of interdivision employees who are resident in the host division country have annual leave privileges with their parents until they reach their twenty-second birthday (having lived twenty-two years), or as long as they continue as students in the host division country and are eligible to receive educational allowance.

In order for a child of an interdivision employee to be eligible for annual leave privileges, the parent(s) must have received appointee allowances in respect to that child, and the child must be unmarried and still living in the host division country, except for children attending elementary school (see O 40 10) or secondary school (see O 40 15) outside the host division country, and who are entitled to regular visits to their parent(s) in the host division country under terms of O 50 or O 55. A child who returns to the base division or goes to a third division to attend college (see O 40 20) is no longer entitled to take annual leaves with his/her parent(s). He/She is considered as permanently returned to the base division regardless of whether or not a formal vote has been taken by the host division. The child's rehabilitation and freight allowance (see Q 10 05) shall be made available to the parent(s) when the permanent return of the college-age child is voted. The location where the child is living or attending school, if in the base division, is one of the authorized annual leave destination points under P 34 10, but expenses for traveling with the parent(s) on annual leave to visit other family are not authorized.

Children of interdivision employees who, like their parent(s), are denominationally employed in the same host division country, on the basis of a regular interdivision call through the General Conference Mission Personnel Processing Committee, retain their annual leave privileges.

P 09 35 Children 22 Years of Age and Over—1. Not Denominationally Employed—Children of interdivision employees who have passed their twenty-second birthday, who are no

longer eligible to receive educational allowance, and are not denominationally employed, while retaining the right to permanent return at a negotiated time to the base division of their parent(s), are no longer entitled to annual leave privileges. If a child wishes to remain in the host division permanently, a financial settlement should be made with the parent(s) under terms of Q 40.

2. Denominationally Employed—An interdivision employee’s child, who takes up full-time employment, is no longer eligible for annual leave unless placed on interdivision employee status in the normal manner. Interdivision status will be dependent upon the availability of an interdivision budget.

~~P 10 Terms of Service~~

~~P 10-05 Length of Interdivision Service—The length of interdivision service shall normally be five years (60 months).~~

~~P 10-10 Variations in Terms of Service—1. If full-time interdivision employment is interrupted for a period of more than 12 months during the initial term of service, except where the interdivision employee’s failure to complete the initial term of service was due to a permanent return action initiated by the host division, and not by choice of the interdivision employee, a new initial term of service shall begin when employment is resumed.~~

~~2. A full term of service for individuals elected at a General Conference Session shall be five years.~~

~~3. When a single interdivision employee or an interdivision employee who is a single parent with a dependent child/children marries while in interdivision service and retains his/her interdivision status, the years already served shall count toward the initial family term of service as required in P 10-05.~~

~~P 10-15 Special Assignment Preceding Service—1. The term of service shall be recorded as beginning on the date of arrival in the host division country, except in the case of an interdivision employee who is required to obtain professional qualifications or licensure or is assigned to language study at some place other than the base or host division before proceeding to the host division country.~~

~~2. When an interdivision employee is required to spend more than one year obtaining qualifications or licensure, or in language study in a division other than the base or host division, he/she may be granted the privilege of returning to the base division country for one month prior to proceeding to the host division country. The term of service for the interdivision employee begins upon arrival in the base division country.~~

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~~Conditions and allowances for the one month in the base division country shall be on the same basis as an annual leave, with salary and allowances continuing at the rate paid during the study period. Travel at denominational expense is authorized to only one point in the base division. The expense of the travel and allowances during this one month shall be borne by the General Conference for interdivision employees on Code 1, 2, 3 or 6 budgets, and by the employing organization in the host division for those on Code 4 budgets.~~

~~3. When an interdivision employee does not return to the base division country for the one month before proceeding to the host division country, one half of the time required to obtain professional qualifications or licensure or in language study in a territory outside the host division and outside the base division shall be recorded as part of the period of service in the host division country. (See paragraph 2. above.)~~

~~4. If the interdivision employee proceeds to the host division (even if not to the place of employment) for obtaining qualifications, or licensure, or for language study, the time shall count the same as when giving regular service in the host division country.~~

P 14 Approval of Annual Leaves

P 14 05 Requesting Annual Leave—Interdivision employees shall make their requests for annual leave to their host division secretariat through their local employing organization. These requests should be made at least four months prior to the expected date of departure (except in unusual situations) to allow time for processing and purchasing of tickets at the best rates available.

P 14 10 Division Processing of Annual Leave—If the request for an annual leave is approved by the host division committee, the host division secretariat shall notify the General Conference International Personnel Resources and Services (IPRS), and the interdivision employee's base division.

P 14 15 Approving Annual Leave—Host division committees shall authorize the dates of interdivision employee annual leaves and shall notify the base division and the General Conference International Personnel Resources and Services (IPRS), as soon as possible, in order for the interdivision employee to be cared for financially during each annual leave. The host division must approve annual leave in advance and maintain accurate records.

P-15 Special Term Appointments

~~P 15 03 Purpose—Special term appointments are allowed only in exceptional situations and should not be requested for multiple or back to back appointments in the same organization.~~

~~P 15-05 Procedure—1. The calling division shall indicate the length of the special term on the General Conference International Personnel Resources and Services form S-421.~~

~~2. Recruiting personnel shall inform the prospective candidate(s) regarding the special term assignment and the financial implications of serving for a special term.~~

~~3. In cases where a potential candidate is unprepared to commit himself/herself for the period of service indicated in the call but is willing to fulfill a significant portion of the time, it shall be the responsibility of a General Conference associate secretary to negotiate with the division and the candidate concerning a mutually agreed upon time period. The calling division shall then indicate in writing its revision of the time period involved in the call.~~

~~4. The records of the General Conference Mission Personnel Processing Committee shall indicate the length of any call involving a special term.~~

~~P 15-10 Allowances, Remuneration, and Benefits—1. Allowances, remuneration, and benefits in connection with special terms shall be calculated as follows:~~

~~Preembarkation benefits:~~

Institute of World Mission	As for regular appointees
Medical examination	100% of cost
Outfitting allowance	Prorated on basis of full term but not less than 33⅓% of that granted to regular appointees on similar appointment
Salary	Prorated on basis of full term but not less than the equivalent of ten days' salary
Travel	Maximum of two destinations

~~International travel:~~

Baggage allowance	As for regular appointees
Freight allowance	Prorated on basis of full term but not less than 33⅓% of that granted to regular appointees on similar appointment
Hotel	As for regular appointees
Per diem	As for regular appointees
Ticket costs	As for regular appointees

~~While in host division country:~~

Amortization of educational debt	As for regular interdivision employees
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Educational assistance for children	As for regular interdivision employees
Health care expense	As for regular interdivision employees
Insurance coverage	As for regular interdivision employees
Salary (local salary, base country deposit expatriate allowance)	As for regular interdivision employees
Annual Leave:	As for regular interdivision employees
Permanent Return benefits:	
Rehabilitation allowance	Prorated for months served up to outfitting allowance received under appointment
Baggage allowance	As for regular interdivision employees
Freight allowance	After Two Years of Continuous Interdivision Service Since Appointment—100 percent of the voted appointee freight allowance for the country involved. (See N 50-20.) After Less Than Two Years of Continuous Interdivision Service Since Appointment—Actual authorized weight that was shipped at time of appointment. Any unused freight would be settled at 1/24 of the underweight settlement for each month served on an interdivision basis.
Salary continuation	Based on period of service as for regular interdivision employees
Extended interdivision service allowance	Applicable to those who have accumulated at least six years of qualifying interdivision service

~~2. In cases where an interdivision employee continues to serve beyond the special term, he/she will qualify for additional appointee allowances on a prorated basis. The total of such allowances shall not exceed that granted to an interdivision employee in a similar position who is proceeding on a full term.~~

~~3. In cases where an interdivision employee continues to serve beyond the special term, he/she shall qualify for additional permanent return allowances on a prorated basis. The total of such allowances shall not exceed that granted to an interdivision employee serving on a~~

~~regular appointment who is proceeding on permanent return following a service period of similar length.~~

P 19 Timing of Annual Leaves

P 19 05 Timing of Annual Leave—Annual leave can be taken any time during the calendar year except, where other provisions apply, during the first year of interdivision service and in the year of permanent return.

P 19 10 Annual Leave in First Year—In the first year as an interdivision employee, the annual leave time available for the remainder of the calendar year shall be credited to the annual leave bank. These days may be used at any time during that year subject to the approval requirements for annual leave and the carry-over policies. Any reimbursement for travel is subject to the provisions of P 34 05, paragraph 2.

P 19 15 Annual Leave in Year of Permanent Return—1. When the interdivision employee requests a permanent return, the annual leave allotment (within the annual leave bank) for the year of permanent return shall be adjusted to represent the number of days for which annual leave will have been earned prior to departure from the field. Upon departure from the field, any unused annual leave days shall be added to the days of permanent return salary that are granted.

2. If the request for permanent return is made by the interdivision employee, any excess days of annual leave that were already used during the calendar year will be normally deducted from the days of permanent return salary.

3. If the request for permanent return is made by the local employer or other denominational entity, any excess days of annual leave that were already used during the calendar year will not be considered in determining the number of days of permanent return salary. However, the local employer may be charged for the amount of any excess top-up salary, expatriate allowance and base country deposit that were paid to the interdivision employee beyond what would have been paid if the local employer had requested the permanent return prior to the time the annual leave was taken in that year.

P 19 20 Extension of Annual Leaves—Annual leave extension refers to additional time, paid or unpaid, beyond the approved annual leave.

1. The host division, in consultation with the base division and General Conference International Personnel Resources and Services (IPRS), makes decisions regarding extensions of annual leaves. Salary and allowances during extensions of annual leaves are normally at the host division country's rate, and the costs of salary and allowances are borne by the host division on

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the same basis as when the interdivision employee is in the host division country unless otherwise provided for by policy. The base division treasury and General Conference International Personnel Resources and Services (IPRS) are to be notified of details of any extensions so as to facilitate processing of any charges involved during the extension. Extension of annual leaves shall be granted only for the following reasons:

a. For Emergency Purposes—The base division or family adopted division, where applicable, in which the interdivision employee is on annual leave, or in the case of North American Division-based individuals, General Conference International Personnel Resources and Services (IPRS), may grant an extension for emergency purposes such as health or visa problems, but is to consult with the host division as soon as possible concerning any prolonged extensions.

b. For Attendance at Mission Institute—An extension equal to the length of the Institute is granted to an interdivision employee on annual leave who is authorized by the host division and General Conference International Personnel Resources and Services (IPRS) to attend the Mission Institute. (See N 15 30 and N 15 35.)

c. For Postgraduate/Continuing Education for Licensing—An extension to an annual leave may be allowed by the host division for postgraduate/continuing education for licensing as provided for under O 115 25.

d. For Reasons in the Interest of the Host Division and at Its Initiative—The host division may approve an extension for reasons other than for study purposes considered to be in the interest of the host division.

When the interdivision employee elects to remain away from the host division country beyond the authorized annual leave period for reasons not recommended by the host division or General Conference International Personnel Resources and Services (IPRS), consideration shall be given as to the responsibility of the interdivision employee for his/her own support in full or in part during this additional time. The interdivision employee may also be required to pay for health insurance coverage during such periods.

2. Additional time beyond annual leave approved for study shall not be considered an extension of an annual leave but shall be granted on the basis of interdivision employee study leave. (See O 115 35.)

3. The host division shall notify the base or family adopted division in addition to the General Conference International Personnel Resources and Services (IPRS), as applicable, regarding all annual leave extensions.

4. Expenses during annual leave extensions are normally borne by the host division/employer. (See P 34 30, paragraph 4. b. and paragraph 4. c.)

P 24 Annual Leave Logistics

P 24 05 Annual Leave Travel Arrangements—Policy allows for annual leave travel by the most direct and economical route and means to visit parents and children living in the base division or family adopted division, where applicable. In most situations, the interdivision family is provided with annual leave tickets which take them to the authorized destination points. (See P 34 10.) There may be occasions, however, when other arrangements may better meet the family’s needs and still enable the interdivision family to spend time with parents and children during annual leave. The following annual leave ticket purchase and travel arrangements are intended to give as much flexibility as possible without increasing costs to the denomination or departing from the goal of getting the interdivision family together with parents and children:

1. Interdivision employees should plan well in advance for annual leaves to allow at least four months for arrangements and purchase of tickets.
2. The host division, at the time of voting an annual leave, shall determine and record on the annual leave form sent to the base division or family adopted division, where applicable, the authorized destination points in accordance with P 34 10.
3. The interdivision employee should indicate his/her desires relating to annual leave travel. If the request is simply for travel by the most direct and economical route to the authorized destination point(s), the host division treasury shall work with the interdivision employee to arrange the itinerary and purchase the tickets for the interdivision employee. When possible, multiple quotes should be obtained.
4. Tickets and/or quotes are to be based on the most direct and economical fares available on regularly scheduled airlines.
5. There is no provision in this policy for cash settlements or for cash options.
6. The use of vouchers or frequent flyer miles for purchase of annual leave tickets will not be reimbursed to the interdivision employee.
7. If an interdivision employee chooses, for personal reasons, to have family members proceed ahead of him/her on annual leave, or return later than he/she does to the field, and there are additional costs, such additional costs are normally a personal expense.

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8. The interdivision employee is responsible for notifying the host division of exact travel dates.

P 24 10—Driving vs Flying—Occasionally, interdivision employees may request to drive rather than fly to their authorized destinations. If approved, the amount allowed for reimbursement is not to exceed the total cost of flying and not to exceed the applicable auto mileage or kilometric rates and other allowances and costs normally allowed when driving.

When calculating the maximum reportable expense for driving rather than flying, the total costs associated with flying are to be calculated including the cost for airline tickets, and baggage allowance.

Mileage or kilometric rates approved for the countries involved, tolls, ferry costs, transit insurance, if required, and hotel costs normally allowed in connection with the number of miles or kilometers traveled by the most direct route are reimbursable up to what the total cost of travel by air would have been.

P 24 15 Notification of Base Division and General Conference—1. The host division treasury shall notify the base division treasury and General Conference International Personnel Resources and Services (IPRS) of interdivision employees who are authorized to take annual leave and provide information as to the dates and any special financial arrangements involved. It shall also note any allowances that may have been paid or any advances of funds provided.

2. The host division shall not attempt to deal directly with the interdivision employee on payment of allowances while in the base division, but shall place instructions with the base division or, in the case of North American Division-based individuals, General Conference International Personnel Resources and Services (IPRS).

P 24 20 Expense Reports—Interdivision employees on annual leave shall report their expenses to the treasury of the division in which they are authorized to take annual leave or, in the case of North American Division-based individuals, General Conference International Personnel Resources and Services (IPRS).

P 24 25 Travel Expense for Mission Promotion During Annual Leave—When interdivision employees on annual leave are asked to visit churches or camp meetings for the promotion of missions, the following shall apply:

1. When an interdivision employee is requested by a conference/mission or a church to accept speaking appointments in nearby churches within the local conference/mission, actual travel expense incurred in meeting such appointments up to the cost of mileage for a maximum of 500 miles (800 kilometers) per paid annual leave trip may be reported. This expense shall be

met by the General Conference, based on the type of transportation used, but shall not exceed the amount approved by the Mission Board Strategy and Funding Committee.

2. When an interdivision employee is authorized by the General Conference Office of Adventist Mission in consultation with the base division to attend camp meetings, the expense shall be cared for as follows:

a. Travel up to the cost of mileage for a maximum of 2,000 miles (3,200 kilometers) shall be paid by the General Conference. Reimbursement is based on the type of transportation used but shall not exceed the amount approved by the Mission Board Strategy and Funding Committee.

b. Lodging and meals, while attending camp meeting, shall be paid by the local conference/mission.

3. When camp meeting or other appointments requiring greater travel are arranged between a union conference/mission and the General Conference Office of Adventist Mission, the expense shall be borne by the General Conference and union as mutually agreed on at the time the appointments are arranged.

P 24 30 Other Appointments in Connection with Annual Leave—When an interdivision employee entitled to annual leave is authorized to attend a General Conference Session, Annual Council, or special meeting(s) arrangements may be made for the annual leave to be taken in connection with such appointments.

P 24 35 Short-Term Travel Insurance—The host division shall secure short-term travel insurance (STT) for the period of the annual leave and any other authorized appointments.

P 24 40 Personal Effects Baggage Insurance—Annual Leave—Limited insurance coverage is provided at denominational expense on personal baggage for annual leave travel through the Personal Effects Baggage Insurance policy (formerly known as Personal Effects Floater Insurance). Interdivision employees should familiarize themselves with the limits of this coverage and take out any extra coverage needed for accompanied baggage and valuables, as there are specific limitations on coverage for certain types of items, as well as an overall limit. The cost of the Personal Effects Baggage Insurance is borne by the General Conference for interdivision employees on Code 3 budgets and by the host division or employing organizations in the host division for those on all other budgets.

P 25 Furloughs and Optional Annual Leaves—General Provisions
[Repealed Annual Council 2010]

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P 29 Annual Leave Benefits—Time

P 29 05 Relationship to Local Vacation Policy—This annual leave policy replaces the vacation policy of the local employer and is granted by and subject to interdivision employee policy. The interdivision employee is therefore generally not eligible for local vacation time beyond the annual leave allowance. Nevertheless, if some annual leave days are taken within the host division, they remain subject to the approval process of the local employer and are recorded in the automated interdivision employee annual leave system.

P 29 10 Holidays—When the interdivision employee is on annual leave and the host country's office is closed for a public holiday and its employees are compensated for the day, then the holiday shall be added to the length of the interdivision employee's annual leave. Public holidays that are officially recognized by the applicable conference/mission office for local employees in the host division country shall be submitted to the host division which shall be responsible to enter the dates into the interdivision employee database for each calendar year.

P 29 15 Time Granted for Regular Annual Leave—1. Interdivision employees working on a full-time basis shall be granted the equivalent of 36 calendar days of annual leave per calendar year (30 days for leave plus 6 days for travel), inclusive of work days and weekends, without regard to the years of denominational service in recognition of the unique circumstances regarding interdivision employees.

2. Annual Leave Days (Four-Day Work Week)—Interdivision employees employed on a four-day work week shall be granted 17 work days, plus 6 days for travel, as their annual leave.

3. Annual Leave Days (Five-Day Work Week)—Interdivision employees employed on a five-day work week shall be granted 21 work days, plus 6 days for travel, as their annual leave.

P 29 20 Earning Annual Leave Time—Full-time service which earns annual leave includes all paid days of employment beginning with the initial in-field day, approved sick time, holidays and annual leave days.

Work days taken as unpaid leave do not accrue annual leave time and will result in a reduction of the annual leave allotment in the subsequent calendar year on the following basis:

1. An interdivision employee on a four-day work week will forfeit one day of annual leave for every six work days taken as unpaid leave.

2. An interdivision employee on a five-day work week will forfeit one day of annual leave for every seven work days taken as unpaid leave.

P 29 25 Convention for Use of Partial Days—The days of both departure to and return from the paid ticket segment of annual leave shall each be considered the use of a full day as part of annual leave in recognition of six days being added to annual leave for the purpose of travel.

P 29 30 Annual Leave Bank—1. At the beginning of each calendar year or at the initial in-field date, the annual leave bank of the interdivision employee shall be credited in advance with the number of annual leave days that will be earned during the new year. This shall be in addition to any approved carry-over time.

2. When requests for annual leave receive final approval, the annual leave request system shall be deducted from the days available.

3. Adjustments to the annual leave bank may be made by the host division or International Personnel Resources and Services (IPRS) based on changes to the interdivision employee's final itinerary or in connection with the annual leave certification process.

P 29 35 Annual Leave Certification—At the beginning of each calendar year, the interdivision employee shall be requested to certify that the prior year's annual leave calendar maintained within the IDE database is a complete and accurate portrayal of the days taken for annual leave, official office holidays, continuing education, paid leave, and unpaid leave.

P 29 40 Carry-over Time—Unused annual leave time may be carried over from one year to the next if approved in advance by the host division and provided the annual leave certification has been completed on a timely basis. Carry-over time may not normally exceed 14 calendar days inclusive of work days and weekends (8 work days in the case of a four-day work week or 10 work days in the case of a five-day work week). Unused annual leave time in excess of this provision shall not be carried over to the subsequent year.

P 30 Furlough Arrangements
[Repealed Annual Council 2010]

P 34 Annual Leave Benefits—Financial

P 34 05 Travel Expense—1. One trip for annual leave purposes may be taken at denominational expense during each calendar year. The trip may be taken anywhere subject to the provisions of P 34 10 and P 34 15.

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2. In the first year, annual leave travel that starts prior to six months from the initial in-field date shall be at personal expense.

3. If a paid annual leave trip is taken in the year of permanent return and the permanent return is requested by the interdivision employee, the annual leave airfare and baggage allowance may be deducted from the permanent return benefits listed in policy Q if the permanent return date is less than six months after the return from annual leave.

4. If a paid annual leave trip is taken in the year of permanent return and the permanent return is requested by the local employer or other denominational entity, the interdivision employee shall not be penalized for receiving annual leave and permanent airfare/baggage allowance in the same year.

P 34 10 Authorized Destination—Defined—1. Interdivision employees and family members qualifying for annual leave travel (see P 09 30 and P 09 35) shall be allowed transportation expense at annual leave time to the following:

a. Parents and children of both the interdivision employee and spouse living in the base division or family adopted division, where applicable. (See M 15 20.) In cases where parents or children of either the interdivision employee or spouse are living in countries adjacent to each other on the same continent, but separated by division boundaries, annual leave travel to those countries shall be authorized. Authorized travel also includes the point in the base division or family adopted division, where applicable, that is closest to a third division in which parents or children may reside, but whose country of residence is not adjacent to the base division of the interdivision employee on annual leave.

b. In the base division or family adopted division, where applicable, where it is not normally possible for interdivision employees to stay with parents or relatives, and where reasonably priced short-term housing is not available, base divisions or family adopted divisions, where applicable, may recommend an additional point where denominational or other reasonably priced housing is available, if the extra expense for travel will be more than offset by savings in annual leave rent subsidy.

c. Locations where interdivision employees were called from, or where they own houses or property, are not considered authorized destination points. Nevertheless, in very unusual circumstances, the host division or the base division or the family adopted division, where applicable, may recommend, and International Personnel Resources and Services (IPRS) may approve, destination points other than those listed above.

2. In the event of the death of an interdivision employee's spouse, the eligibility for a visit, at denominational expense, to the parents of the deceased spouse and to biological and/or

adopted children of the marriage is not jeopardized by the death of the spouse. In the case of remarriage, however, authorization to visit the parents of the deceased spouse at denominational expense is granted only if the family on annual leave includes biological and/or adopted children of the prior marriage.

P 34 15 Number of Authorized Destination Points—1. Two authorized destination points per annual leave shall be granted within the base division or family adopted division, where applicable.

2. Three authorized destination points shall be granted within the base division or family adopted division, where applicable, when annual leave was not taken in the prior year.

3. One destination point in the base division or family adopted division, where applicable, shall be granted if there are no parents or children living in the base division or family adopted division. (See also P 34 10, paragraph 1. b.) The interdivision employee must have reasonable ties to the location.

P 34 20 Baggage Allowance—Baggage allowance is provided one way when returning to the host division country by air as follows:

1. When the interdivision family returns to the host division country by air, they shall be granted a baggage allowance of US\$300 each, for interdivision employee and spouse, and US\$150 for each eligible dependent child* when the airlines allow two pieces of luggage of 70 pounds (32 kilograms). The baggage allowance shall be US\$450 each, for interdivision employee and spouse, and US\$225 for each eligible dependent child* for interdivision families when passengers are limited to one or two pieces of luggage of 44/50 pounds (20/23 kilograms).

2. When individuals attend the Mission Institute while en route to the host division country, and are limited to one or two pieces of luggage of 44/50 pounds (20/23 kilograms) for a portion of the onward flight, they shall receive the higher rate of US\$450/\$225. Only one baggage allowance is paid in relation to annual leave travel even if it includes travel to a Mission Institute outside the interdivision employee's base division and return to the base division before returning to the host division.

3. Those authorized to drive to the host division country, rather than fly, shall be granted baggage allowance of US\$200 each, for interdivision employee and spouse, and US\$100 for each eligible dependent child*.

* Includes unborn children of appointees who have a physician's statement confirming pregnancy and children born to or adopted by interdivision employees while in service. (See P 34 50.)

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P 34 25 Host Division Country Salary and Allowances—1. The local salary (paid by the host division or local employing organization), expatriate allowance, and base country deposit continue during annual leaves on the same basis as when the interdivision employee is serving in the host division country. Regular host division country allowances and deductions continue, with deductions for rent and with payment of automobile depreciation if the interdivision employee qualifies. The cost of local salary, expatriate allowance, base country deposit, and other allowances are borne by the same entities as during the interdivision employee's service in the host division country.

2. Where the local salary and allowances during annual leave are paid in a currency that cannot be used in the base division country, the host division or local employing organization shall make such arrangements as are necessary to provide the funds in a currency that can be used by the interdivision employee.

P 34 30 Annual Leave Salary Top-Up—1. During annual leave the interdivision employee is entitled to be paid at the higher of the host division country or base division country remuneration rates. (See M 15 45 and M 15 15.) If the host division country rate is higher, no annual leave salary top-up is provided and only the amounts in P 34 30 apply.

2. Where the base division country salary is higher, an annual leave salary top-up is provided which is equal to the difference between the base division country salary and the total of the host division country salary, expatriate allowance, and base country deposit authorized under P 34 30. This allowance is calculated based on the average monthly remuneration in each of the two countries involved. Where countries provide a double salary in some months, the total salary for the year shall be divided by 12 to arrive at the average monthly salary. In the case of North American Division-based individuals, the North American Division remuneration factor shall be used for calculation of the annual leave salary top-up.

3. The annual leave salary top-up is considered an accrued benefit to which an interdivision employee on annual leave is entitled, even if he/she takes less than a full annual leave. The annual leave salary top-up shall be calculated based on the number of days of regular annual leave authorized by the host division in accordance with policy.

4. Annual leave top-up does not apply to:
- a. Annual leave extensions for attendance at Mission Institute, except if taken in connection with the first annual leave as provided for in N 15 35, paragraph 2.
 - b. Annual leave extensions for medical reasons, except in unusual circumstances involving prolonged stays outside the host division, in which case the General

Conference Mission Personnel Processing Committee may approve a salary top-up to what the annual leave salary would be upon the voted request by the host division.

c. Annual leave extensions for postgraduate/continuing education for licensing, as provided for in O 115 25, unless approved by the host division, with the cost of the annual leave salary top-up being borne by the host division or local employing organization.

d. Annual leave extensions for any other reason, unless specifically approved and funded by the host division or local employing organization.

5. The base division, or in the case of North American Division-based individuals the General Conference International Personnel Resources and Services (IPRS) shall calculate and pay the top-up salary.

6. The expense of the annual leave salary top-up for the regular annual leave period shall be borne by the General Conference for interdivision employees on Code 1, 2, 3, and 6 budgets, and by the employing organization in the host division for those on Code 4 budgets.

P 34 35 Educational Allowance During Annual Leave—Elementary school-age children who register for school while on annual leave, and who will be returning with their parent(s) to the host division country, receive educational allowance under the policies of the base division country or family adopted division country, where applicable, during annual leave time at the expense of the host division. (See O 50 and M 20 20, paragraph 8.) Secondary school- and college/university-age children who may register during annual leave, but who will not be returning with their parent(s) to the host division country, receive educational allowance based on the policies for children studying in the base division country or family adopted division country, where applicable, under O 50 and O 60. (See also O 40 25.) If, however, the child plans to return to the host division with the parent(s) or the parent(s) is on an extended annual leave and both the child and the parents will be in the base division or family adopted division, where applicable, during virtually a complete semester or quarter, the secondary school- and college/university-age child shall receive an educational allowance based on the policies of the base division country.

P 34 40 Duplicate Rent/Housing Allowance During Annual Leaves—Interdivision employees may incur duplicate rent/housing expense during annual leaves. (See also P 34 30.)

1. Generally, interdivision employees continue to utilize a house in the host division country during annual leaves. When this is the case, the interdivision employee shall continue to receive the same housing or homeowner's allowance and/or be charged the same rent as when serving in the host division country. If the interdivision employee is transferring at annual leave time to another location and has vacated the housing unit or, for some other reason, no longer

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occupies a housing unit in the host division country, there shall be no housing or homeowner's allowance and/or charge for rent in the host division country during annual leave.

2. If, during annual leave, an interdivision employee is paying rent or maintaining a house in the host division country and also incurring rental expenses in the base division, assistance may be granted on the duplicate rent/housing cost in the base division or family adopted division, where applicable, up to the rental allowance set by the base division or family adopted division, where applicable, for local employees in the interdivision employee's base division country or family adopted division country, where applicable. No personal share shall be withheld if the interdivision employee is carrying the normal share of housing costs in the host division country.

3. In the North American Division a portion of the remuneration factor, amounting to 20 percent of the remuneration factor in the country of the North American Division where the interdivision employee is taking annual leave, is provided as a housing or rent allowance. Those interdivision employees based in the North American Division who receive an annual leave salary top-up while on annual leave and incur rental costs in excess of 20 percent of the remuneration factor in the country of the North American Division where they take annual leave, are eligible for duplicate rent allowance. Any assistance is limited to the rent ceiling for the area as set by the North American Division, less the amount included in the remuneration factor. Those interdivision employees serving in the North American Division who do not receive an annual leave salary top-up during annual leave are covered under paragraph 2. above.

4. The duplicate rent/housing allowance as outlined above applies regardless of whether the interdivision employee is receiving host or base division country salary during annual leave.

5. The expense of the duplicate rent/housing allowance during annual leave shall be borne by the General Conference for interdivision employees on Code 1, 2, 3, or 6 budgets, and by the employing organization in the host division for those on Code 4 budgets.

P 34 45 Automobile Insurance and Depreciation—1. Interdivision employees who own an automobile during annual leave, and who are entitled to automobile insurance and depreciation under the policies of the host division country, shall receive automobile insurance and depreciation in the base division country on the same basis as while serving in the host division country.

2. Interdivision employees who are receiving annual leave salary at the host division country rate continue to receive automobile insurance and depreciation under the host division country policies during annual leave and not under the base division country policies.

3. If interdivision employees are receiving the base division country salary (salary top-up) during annual leave, and the automobile insurance and depreciation to which they would be entitled under base division country policies is higher than what they are receiving in the host division country during annual leave, they may report the difference to the base division treasury for reimbursement.

4. Unless the automobile insurance and depreciation are included in a package plan paid to interdivision employees, regardless of whether or not they own an automobile, an interdivision employee must own an automobile during annual leave to qualify for insurance and depreciation. There is no duplicate automobile depreciation paid due to ownership of an automobile in both the host and base divisions.

5. The remuneration factor for allowances in the North American Division includes an amount for automobile insurance and depreciation. North American Division-based interdivision employees on annual leave and receiving the base division country salary (salary top-up) do not qualify for automobile insurance and depreciation in the host division during annual leave. The North American Division remuneration factor includes 1.33 percent for automobile insurance and 7.33 percent for automobile depreciation. If the amount a North American Division-based interdivision employee receives in the remuneration factor is less than he/she would receive under the host division country automobile insurance and depreciation policy, he/she may report the difference to the General Conference International Personnel Resources and Services for reimbursement.

P 34 50 Child(ren) Born to or Adopted by Interdivision Employees While in Service—

1. When children are born to or adopted by interdivision employees while in the field, the employees shall be entitled to receive baggage allowance at the annual leave rate in addition to the standard appointee allowances (outfitting and freight) for the dependent child(ren) at the time of annual leave for the purpose of buying supplies.

2. With a physician's statement confirming pregnancy, the appointee allowances (outfitting freight and appointee baggage) for the unborn child shall be granted at the time of annual leave.

P 35 Optional Annual Leaves Arrangements
[Repealed Annual Council 2010]

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P 39 Special Annual Leave

P 39 05 Special Annual Leave—1. Designated Areas—The territories of Djibouti, Somalia, South Sudan, and West Congo Union Mission in the East-Central Africa Division; the territory of Afghanistan in the Euro-Asia Division; the territories of Iran, Sudan, and Yemen in the Greater Middle East Union Mission; the territories of Mongolia and the Democratic People’s Republic of Korea in the Northern Asia-Pacific Division; the district of Kalabo in Western Zambia Province in the Southern Africa-Indian Ocean Division; the territories of Bangladesh and East Timor in the Southern Asia-Pacific Division; the Central African Union Mission, Ghana Union Conference, Nigeria Union Mission, Sahel Union Mission, and West African Union Mission in the West-Central Africa Division; and other isolated countries that are specifically designated as unentered territories by the General Conference International Personnel Resources and Services (IPRS), in consultation with the divisions, shall be designated as areas where special annual leave cycles apply.

2. Length of Special Annual Leave—The special annual leave cycle is 51 calendar days inclusive of work days, weekends, and travel.

3. Special Annual Leave Days (Four-Day Work Week)—Interdivision employees employed on a four-day work week shall be granted 26 work days, plus 6 days for travel, as their annual leave.

4. Special Annual Leave Days (Five-Day Work Week)—Interdivision employees employed on a five-day work week shall be granted 32 work days, plus 6 days for travel, as their annual leave.

5. Carry-over Time—Unused annual leave time may be carried over from one year to the next if approved in advance by the host division and provided the annual leave certification has been completed on a timely basis. Carry-over time may not normally exceed 21 calendar days inclusive of work days and weekends (12 work days in the case of a four-day work week or 15 work days in the case of a five-day work week). Unused annual leave time in excess of this provision shall not be carried over to the subsequent year.

P 40 Schedule of Service Cycles, Furloughs, and Optional Annual Leaves
[Repealed Annual Council 2010]

P 44 Annual Leave Miscellaneous

P 44 05 Health Evaluations During Annual Leave—Interdivision employees are authorized to have health evaluations during annual leaves. (See M 70.)

The expense of health evaluations under the terms of M 70 are borne by the General Conference for interdivision employees on Code 1, 2, 3, and 6 budgets, and by the employing organization in the host division for those on Code 4 budgets, regardless of whether the evaluations are done in the host or base division.

P 44 10 Early Health Clearance Required—1. An interdivision employee on regular annual leave, who is having the health evaluations cared for in harmony with M 70 in the base division country, shall arrange for these to be cared for immediately upon arrival in the base division country, so that they will be essentially completed during the first month of the annual leave or before the annual leave ends.

2. An interdivision employee on an extended annual leave (see P 19 10) or on interdivision employee study leave shall endeavor to have the required health evaluations cared for in harmony with M 70 before becoming involved in the study program or other annual leave activities.

P 44 15 Attendance at Mission Institute in Connection with Annual Leave—Time and financial arrangements for attendance at Mission Institute, in connection with an annual leave, are outlined in N 15.

P 44 20 Study Leaves—Any special study leaves or other arrangements approved by the host division are governed by the terms of the specific agreement.

P 44 25 Records of Annual Leave—The General Conference International Personnel Resources and Services (IPRS) database will maintain the necessary records for interdivision employees related to all annual leave segments whether taken locally or outside the host division country. These records may be accessed by the interdivision employee, the local employer representative, the host division personnel that have been tasked with involvement in the annual leave process, and authorized personnel in the General Conference.

P-45 Eligibility for Annual Leaves

~~P 45 05 Appointment by General Conference—Only individuals and members of their families who are placed under interdivision appointment by the General Conference Mission Personnel Processing Committee qualify for annual leave privileges. The privilege is not extended to any who may go to an interdivision field solely on their own initiative, including independent transfers, or for personal reasons such as marriage to a student or an employee from another division.~~

~~P 45 10 Employed Locally—Employees who are resident in the territory of the division, and/or are employed locally without being called as interdivision employees through the General~~

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~~Conference Mission Personnel Processing Committee, shall not, regardless of their nationality, be regarded as eligible for annual leave privileges except as provided for in P 45-45.~~

~~P 45-15 Interdivision Family to Take Annual Leaves Together—In consideration of the purpose of annual leaves, it is normally required that the members of each interdivision family take annual leaves together as a family unit. On rare occasions when exceptions are requested, approval must first be obtained from the host division and the General Conference Mission Personnel Processing Committee. If such requests are granted, it will be on the basis that costs to the denomination are no greater than they would have been had the family unit taken the annual leave together.~~

~~P 45-20 Single Interdivision Employee Who Marries—A single interdivision employee who, while in regular interdivision service, marries an individual, whether denominationally employed or not, whose base division is a division other than his/her own base division, has thereby changed his/her relationship to this, the Eligibility for Annual Leaves policy. (See O 100-15, paragraph 4.)~~

~~P 45-25 Interdivision Employees Dismissed—Interdivision employees who for any reason have been dismissed from the employ of the denomination, shall have no claim to annual leave, even though they may have served a number of years before their dismissal. In such cases, if the interdivision employee does not return to the base division country, the terms of Q 40 shall apply. If he/she should subsequently be employed by a local denominational organization in that same division, it would be under terms of P 45-10, unless a regular interdivision call were voted by the General Conference Mission Personnel Processing Committee.~~

~~P 45-30 Children Under 22 Years of Age—Children of interdivision employees who are resident in the host division country have annual leave privileges with their parents until they reach their twenty-second birthday (having lived twenty-two years), or as long as they continue as students in the host division country and are eligible to receive educational allowance.~~

~~In order for a child of an interdivision employee to be eligible for annual leave privileges, the parent(s) must have received appointee allowances in respect of that child, and the child must be unmarried and still living in the host division country, except for children attending elementary school (see O 40-10) or secondary school (see O 40-15) outside the host division country, but who are entitled to regular visits to their parent(s) in the host division country under terms of O 50 or O 55. A child who returns to the base division or goes to a third division to attend college (see O 40-20) is no longer entitled to take annual leaves with his/her parent(s). He/She is considered as permanently returned to the base division regardless of whether or not a formal vote has been taken by the host division. The child's rehabilitation and freight allowance (see Q 10-05) shall be made available to the parent(s) when the permanent return of the college-age child is voted. The location where the child is living or attending school, if in the base~~

division, is one of the authorized annual leave destination points under P 50 25, but expenses for traveling with the parent(s) on annual leave to visit other family are not authorized.

Children of interdivision employees who, like their parent(s), are denominationally employed in the same host division country, on the basis of a regular interdivision call through the General Conference Mission Personnel Processing Committee, retain their annual leave privileges.

~~P 45 35 Children 22 Years of Age and Over—1. Not Denominationally Employed—~~Children of interdivision employees who have passed their twenty second birthday, who are no longer eligible to receive educational allowance, and are not denominationally employed, while retaining the right to permanent return at a negotiated time to the base division of their parent(s), are no longer entitled to annual leave privileges. If a child wishes to remain in the host division permanently, a financial settlement should be made with the parent(s) under terms of Q 40.

2. ~~Denominationally Employed—~~When children of interdivision employees who have annual leave privileges are denominationally employed in the interdivision territory, with the expectation that they will be given the status of interdivision employees, the host division committee shall place a call for their services with the General Conference International Personnel Resources and Services to be processed in the regular way. Interdivision status will be dependent upon the availability of an interdivision budget.

~~P 45 40 Annual Leaves—Parents and Children Serving in Different Divisions—~~When parents and their children are serving as interdivision employees in different divisions, the following procedure shall govern annual leaves:

1. The divisions concerned shall work together to see if it is possible to postpone the annual leave of one party and/or step up the annual leave of the other so that the annual leave dates may coincide, thus making it possible for them to be together in the base division.

2. In the event of the death of an interdivision employee's spouse, the eligibility for a visit to the parents of the deceased spouse is not jeopardized by the death of the spouse. In the case of a remarriage, the privilege of visiting the parents of the deceased spouse ceases, but the annual leave destination of the dependent children of the prior marriage shall be addressed by the host division committee in consultation with the General Conference Mission Personnel Processing Committee.

~~P 45 45 Employees from Other Organizations—~~When employees of other mission societies or commercial enterprises serve on an international basis and enjoy annual leave privileges from their former employing organizations at the time of the change of their employment, such employees shall not normally lose these privileges but shall be eligible for

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~~annual leave or leave of absence as denominational employees on the basis of the denominational annual leave policy applying in that area. This shall apply if such individuals are appointed to interdivision service by action of the host division, base division, and General Conference Mission Personnel Processing Committee.~~

~~1. Unless otherwise required by civil law, the service record of such an employee shall not include any time spent in government or commercial employ.~~

~~2. If former employment was with a religious organization, the retirement plan policy governing such cases shall apply.~~

~~3. In order to avoid misunderstandings in these matters, such an individual shall not be employed without the approval of the host division after it has consulted with the individual's base division. The General Conference Mission Personnel Processing Committee shall record its approval of such employment.~~

~~P 45 50 Service in Base Division—No annual leaves are allowed to employees laboring within the territory of their own divisions, as from one country to another, except in cases where divisions have been assigned mission territory to operate. Divisions are allowed to develop their own paid long leave policies for intradivision employees.~~

~~P 45 55 Employees Recalled to Base Division—If those who are or have been under denominational direction, either as employees or as sponsored students, leave their base division for study or service and later are recalled to the base division, neither they nor their families are entitled to annual leave to another division while serving in the base division. This provision is not affected by most experiences abroad such as denominational service, schooling, or family connection, except as provided in P 45 45.~~

~~P 45 60 Students Recalled to Base Division—Students obtaining their education in divisions other than their base division, when returning to their base division for service, by a call from their base division, shall not be regarded as eligible for annual leave privileges in the country where they received their education.~~

~~P 50 Annual Leave Financial Arrangements~~

~~P 50 05 Notification of Base Division and General Conference [Repealed Annual Council 2010]~~

~~P 50 10 Expense Reports [Repealed Annual Council 2010]~~

~~P 50 15 Host Division Country Salary and Allowances [Repealed Annual Council 2010]~~

~~P 50 20 Furlough Salary Top Up [Repealed Annual Council 2010]~~

~~P 50 25 Visits to Family (Authorized Destination Points) — 1. Interdivision employees and family members qualifying for annual leave travel (see P 45 30 and P 45 35) shall be allowed transportation expense at annual leave time to the following:~~

~~a. Parents and children of both the interdivision employee and spouse living in the base division or family adopted division country, where applicable. (See M 15 20.) In cases where parents or children of either the interdivision employee or spouse are living in countries adjacent to each other on the same continent, but separated by division boundaries, annual leave travel to those countries shall be authorized. Authorized travel also includes the point in the base division or family adopted division, where applicable, that is closest to a second division in which parents or children may reside, but whose country of residence is not adjacent to the base division of the interdivision employee on annual leave.~~

~~b. One point in the base division or family adopted division country, where applicable, if there are no parents or children living in the base division.~~

~~c. In base divisions or family adopted division countries, where applicable, where it is not normally possible for interdivision employees to stay with parents or relatives, and where reasonably priced short term housing is not available, base divisions or family adopted divisions, where applicable, may recommend an additional point where denominational or other reasonably priced housing is available, if the extra expense for travel will be more than offset by savings in annual leave rent subsidy.~~

~~d. In very unusual circumstances, the host division or the base division or the family adopted division, where applicable, may recommend, and the General Conference Mission Personnel Processing Committee may approve, destination points other than those listed above. Locations where interdivision employees were called from, or where they own houses or property, are not considered authorized destination points.~~

~~2. In the event of the death of an interdivision employee's spouse, the eligibility for a visit, at denominational expense, to the parents of the deceased spouse and to biological and/or adopted children of the marriage is not jeopardized by the death of the spouse. In the case of remarriage, however, authorization to visit the parents of the deceased spouse at denominational expense is granted only if the family on annual leave includes biological and/or adopted children of the prior marriage.~~

~~P 50 30 Annual Leave — Study Allowances — When a host division authorizes an annual leave study program beyond the Master's degree or, in the case of a physician/dentist, a~~

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~~residency or graduate study program as provided in P 80 30, the interdivision employee shall be granted annual leave allowances according to the following schedule:~~

- ~~1. Annual leave study programs of less than 18 months: Regular annual leave allowances policy shall apply.~~
- ~~2. Annual leave study programs of 18 to 35 months:
 - ~~a. On return to the base division or family adopted division, where applicable—the equivalent of 50 percent of the maximum freight and rehabilitation allowance for a permanently returning interdivision employee.~~
 - ~~b. On return to the host division country—one half of the outfitting and freight allowances for new appointees.~~~~
- ~~3. Annual leave study programs of 36 months or more:
 - ~~a. On return to the base division or family adopted division—the equivalent of 50 percent of the maximum freight and rehabilitation allowance for a permanently returning interdivision employee.~~
 - ~~b. On return to the host division country—full outfitting and freight allowances as for new appointees.~~~~
- ~~4. The extra allowances provided in paragraphs 2. and 3. above, which exceed the regular annual leave allowances to which the interdivision employee would be entitled, shall be considered part of the study leave costs and shall be borne by the organization providing the study leave, and amortized according to provisions of the study leave agreement.~~

~~P 50 35 Educational Allowance During Annual Leave—Elementary school age children who register for school while on annual leave, and who will be returning with their parent(s) to the host division country, receive educational allowance under the policies of the base division country or family adopted division country, where applicable, during annual leave time. Secondary school and college/university age children who may register during annual leave, but who will not be returning with their parent(s) to the host division country, receive educational allowance based on the policies for children studying in the base division country or family adopted division country, where applicable, under O 50 and O 60. (See also O 40 25.) If, however, the child plans to return to the host division with the parent(s) or the parent(s) is on an extended annual leave and will be in the base division or family adopted division, where applicable, during virtually a complete semester or quarter, the secondary school and~~

~~college/university age child shall receive an educational allowance based on the policies of the base division country.~~

~~P 50 40 Duplicate Rent/Housing Allowance During Annual Leaves—Interdivision employees may incur duplicate rent/housing expense during annual leaves. (See also P 100)~~

~~1. Generally, interdivision employees continue to utilize a house in the host division country during annual leaves. When this is the case, the interdivision employee shall continue to receive the same housing or homeowner's allowance and/or be charged the same rent as when serving in the host division country. If the interdivision employee is transferring at annual leave time to another location and has vacated the housing unit or, for some other reason, no longer occupies a housing unit in the host division country, there shall be no housing or homeowner's allowance and/or charge for rent in the host division country during annual leave.~~

~~2. If, during annual leave, an interdivision employee is paying rent or maintaining a house in the host division country and also incurring rental expenses in the base division, assistance may be granted on the duplicate rent/housing cost in the base division or family adopted division, where applicable, up to the rental allowance set by the base division or family adopted division, where applicable, for local employees in the interdivision employee's base division country or family adopted division country, where applicable. No personal share shall be withheld if the interdivision employee is carrying the normal share of housing costs in the host division country.~~

~~3. In the North American Division a portion of the remuneration factor, amounting to 20 percent of the remuneration factor in the country of the North American Division where the interdivision employee is taking annual leave, is provided as a housing or rent allowance. Those interdivision employees based in the North American Division who receive an annual leave salary top-up while on annual leave and incur rental costs in excess of 20 percent of the remuneration factor in the country of the North American Division where they take annual leave, are eligible for duplicate rent allowance. Any assistance is limited to the rent ceiling for the area as set by the North American Division, less the amount included in the remuneration factor. Those interdivision employees serving in the North American Division who do not receive an annual leave salary top-up during annual leave are covered under paragraph 2. above.~~

~~4. The duplicate rent/housing allowance as outlined above applies regardless of whether the interdivision employee is receiving host or base division country salary during annual leave.~~

~~5. The expense of the duplicate rent/housing allowance during annual leave shall be borne by the General Conference for interdivision employees on Code 1, 2, 3, or 6 budgets, and by the employing organization in the host division for those on Code 4 budgets.~~

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~~P 50 45 Travel Expense—On Assignment in Base Division Conferences—When interdivision employees on annual leave are asked to visit churches or camp meetings for the promotion of missions, the following shall apply:~~

~~1. When an interdivision employee is requested by a local conference/mission president or a local pastor to accept speaking appointments in nearby churches within the local conference/mission, actual travel expense incurred in meeting such appointments up to the cost of mileage for a maximum of 500 miles (800 kilometers) per month may be reported. This expense shall be met by the General Conference, based on the type of transportation used, but shall not exceed US\$200 per month.~~

~~2. When an interdivision employee is authorized by the General Conference in consultation with the base division to attend camp meetings, the expense shall be cared for as follows:~~

~~a. Travel up to the cost of mileage for a maximum of 2,000 miles (3,600 kilometers) shall be paid by the General Conference. Reimbursement is based on the type of transportation used but shall not exceed US\$800.~~

~~b. Lodging and meals, while attending camp meeting, shall be paid by the local conference/mission.~~

~~3. When camp meeting or other appointments requiring greater travel are arranged between a union conference/mission and the General Conference, the expense shall be borne by the General Conference and union as mutually agreed on at the time the appointments are arranged.~~

~~P 50 50 Automobile Insurance and Depreciation—1. Interdivision employees who own an automobile during annual leave, and who are entitled to automobile insurance and depreciation under the policies of the host division country, shall receive automobile insurance and depreciation in the base division country on the same basis as while serving in the host division country.~~

~~2. Interdivision employees who are receiving annual leave salary at the host division country rate continue to receive automobile insurance and depreciation under the host division country policies during annual leave and not under the base division country policies.~~

~~3. If interdivision employees are receiving the base division country salary (salary top-up) during annual leave, and the automobile insurance and depreciation to which they would be entitled under base division country policies is higher than what they are receiving in the host~~

division country during annual leave, they may report the difference to the base division treasury for reimbursement.

4. ~~Unless the automobile insurance and depreciation are included in a package plan paid to interdivision employees, regardless of whether or not they own an automobile, an interdivision employee must own an automobile during annual leave to qualify for insurance and depreciation. There is no duplicate automobile depreciation paid due to ownership of an automobile in both the host and base divisions.~~

5. ~~The remuneration factor for allowances in the North American Division includes an amount for automobile insurance and depreciation. North American Division-based interdivision employees on annual leave and receiving the base division country salary (salary top-up) do not qualify for automobile insurance and depreciation in the host division during annual leave. The North American Division remuneration factor includes 1.33 percent for automobile insurance and 7.33 percent for automobile depreciation. If the amount a North American Division-based interdivision employee receives in the remuneration factor is less than he/she would receive under the host division country automobile insurance and depreciation policy, he/she may report the difference to the General Conference International Personnel Resources and Services for reimbursement.~~

~~P 50 55 Assistance on Income Tax—1. When a host or a base country imposes additional income tax on an interdivision employee as a result of organizational payments for travel related allowances in connection with appointment, annual leaves, or permanent return, the host division or the local employing organization shall reimburse the employee an amount equivalent to the incremental tax. Assistance should be given on the following allowances:~~

- ~~a. Outfitting allowance~~
- ~~b. Baggage/freight allowance~~
- ~~e. Shipment of goods~~
- ~~d. Tickets for annual leave and permanent return~~
- ~~e. Annual leave miscellaneous travel allowance~~
- ~~f. Rehabilitation allowance~~
- ~~g. Any other travel related allowances approved by the General Conference~~

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2. ~~If, at the time of appointment or permanent return, the employee elects a cash settlement (tickets and/or shipment of goods) in lieu of actual expenses that would not be taxable if paid by the organization and such election results in an additional tax liability, there shall be no additional reimbursement of the increased tax.~~

3. ~~Host/base divisions may bill the General Conference for these tax reimbursements to employees who are on Code 1, 2, 3, or 6 budgets. The cost is the responsibility of the local employing organization if the employee is working on a Code 4 budget.~~

~~P 50 60 Children Born to or Adopted by Interdivision Employees While in Service—When children are born to or adopted by interdivision employees while in service, the employees shall be entitled to receive appointee allowances (outfitting and freight) for the dependent children. The allowances are payable at the next annual leave for the purpose of buying supplies for the infant.~~

~~P 55 Freight Allowances
[Repealed Annual Council 2010]~~

~~P 60 Baggage Allowance for Furloughs
[Repealed Annual Council 2010]~~

~~P 65 Baggage Allowance for Optional Annual Leave
[Repealed Annual Council 2010]~~

~~P 70 Ticket Purchase and Travel Arrangements
[Repealed Annual Council 2010]~~

~~P 75 Health Evaluations~~

~~P 75 05 Health Evaluations During Annual Leave—Interdivision employees are authorized to have health evaluations during annual leaves. (See M 70.) The expense of health evaluations under the terms of M 70 are borne by the General Conference for interdivision employees on Code 1, 2, 3, and 6 budgets, and by the employing organization in the host division for those on Code 4 budgets, regardless of whether the evaluations are done in the host or base division.~~

~~P 75 10 Early Health Clearance Required—1. An interdivision employee on regular annual leave, who is having the health evaluations cared for in harmony with M 70 in the base division country, shall arrange for these to be cared for immediately upon arrival in the base division country, so that they will be essentially completed during the first month of the annual leave or before the annual leave ends.~~

~~2. An interdivision employee on an extended annual leave (see P 115 15) or on interdivision employee study leave shall endeavor to have the required health evaluations cared for in harmony with M 70 before becoming involved in the study program or other annual leave activities.~~

~~P-80 Plans for Service or Study~~

~~P 80 05 Use of Annual Leave Time—Aside from necessary time for health recuperation and visiting parents and relatives, the time of annual leave shall be employed in such ways as will advance the work in the base division and better fit the interdivision employee for future interdivision service.~~

~~Generally, interdivision calls are extended to individuals who already possess the educational qualifications and skills needed. Other than the provisions granted under P 80 25 to assist in maintaining licensure and professional standing, there are no special provisions in interdivision policy providing assistance with tuition and expenses for interdivision employees to do upgrading or to work toward advanced degrees.~~

~~Host divisions, when considering requests from interdivision employees for assistance with the costs of educational upgrading, especially in the case of those working in higher education, need to keep in mind the need of professionals to remain current in their field. A balance must be kept between the need to train local employees and the need to assist interdivision employees who have made long term commitments to interdivision service.~~

~~P 80 10 Consultation With the Base Division and General Conference in All Cases—Because of the interdivision employee's relationship to the base division and because the base division, as well as the host division, can be affected by unamortized educational indebtedness in the case of a permanent return, the host division is to consult closely with the General Conference International Personnel Resources and Services and the base division before entering into any agreement with an interdivision employee that involves educational indebtedness to be amortized by future service.~~

~~Copies of any agreements are to be forwarded to the base division treasury and the General Conference International Personnel Resources and Services to assist in making payments provided for in the agreements and so that all parties can be aware of financial obligations that could affect permanent return arrangements and negotiations for placing returned interdivision employees.~~

~~P 80 15 Study Arrangements During Annual Leave—1. If the host division authorizes reimbursement of expenses for an interdivision employee to attend the Andrews University~~

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~~Theological Seminary during annual leave, the employee shall normally receive financial assistance under the provisions of the policy for assistance for currently employed ministers attending the seminary. (See U 10 10.) If the interdivision employee is not from the North American Division, the host division shall determine what travel assistance shall be provided and what salary provisions shall apply if the interdivision employee's annual leave salary is at a rate substantially below that paid in the United States of America. Those enrolled at Andrews University in areas other than the Seminary shall receive financial assistance on the same basis.~~

~~All expenses above those provided for in connection with a regular annual leave shall be considered as study costs and included in the amortization agreement outlined in U 10 10, paragraph 9. All the study costs paid by the denomination, and the amortization of such costs, are the expense of the host division or local employing organization, or are to be cared for, as agreed to, by the parties involved in the funding.~~

~~2. If the host division authorizes an interdivision employee, on annual leave, to take graduate or other special courses of study at an institution other than Andrews University, the expenses shall be met on the following basis:~~

~~a. The transportation expense of the interdivision employee and the family, if they accompany the employee to the institution, shall be paid by the host division or local employing organization.~~

~~b. The registration fee shall be paid by the host division or local employing organization.~~

~~e. The interdivision employee and the host division or local employing organization shall share equally tuition and laboratory fees, the graduation fee, and local transportation by public conveyance from the interdivision employee's place of residence to the school. Assistance on thesis or project preparation and textbook expense shall be in harmony with U 10 10.~~

~~d. When the interdivision employee is unaccompanied by the family, making it necessary for rent to be paid in two places, the host division shall continue the rent arrangements for the family as provided for under P 50 40, and also pay the rent of the interdivision employee's single room; if the interdivision employee is accompanied by the family, or is single, the regular provisions of P 50 40 shall apply.~~

~~e. One half of the regular daily travel allowance, at the rate prevailing in the division country where the postgraduate work is done, shall be granted the interdivision employee if unaccompanied by the family and be borne by the host division or local employing organization.~~

~~All expenses above those provided for in connection with a regular annual leave shall be considered as study costs and included in an amortization agreement similar to the one outlined in U 10 10, paragraph 9. All the study costs paid by the denomination, and the amortization of such costs, are the expense of the host division or local employing organization, or are to be cared for as agreed to by the parties providing the funding.~~

3. ~~If the host division asks an interdivision employee on annual leave to secure advanced specialized training to meet a particular need, the host division or local employing organization may, at its discretion, pay up to the full cost of tuition, laboratory fees, graduation fee, and local transportation by public conveyance from the interdivision employee's place of residence to the school.~~

~~P 80 20 Qualifying/Licensing Expenses—Physicians/Dentists/Optometrists—Physicians/Dentists/Optometrists needing special licensing to qualify to practice in their respective territories, or who are required to take work in tropical medicine, shall be assisted with the expense involved. The terms and amount of such assistance shall be worked out between the host division and the physician/dentist/optometrist in consultation with the General Conference International Personnel Resources and Services and the General Conference Health Ministries Department. The expense involved shall be borne by the host division or by the local employing organization for those called on Code 1, 2, 4, and 6 budgets, and by the General Conference for those on Code 3 budgets.~~

~~P 80 25 Postgraduate/Continuing Education for Licensing—Interdivision Employees—~~
1. ~~Licensure and Professional Standing—Interdivision employees shall be assisted in meeting the requirements to maintain licensure and professional standing in their respective professions in the host division country and in their base division country. An interdivision employee's spouse, who holds professional licensure but is not presently employed in interdivision service, shall also be granted similar assistance, in keeping with the degree held, at the expense of the interdivision employee's employer. If the spouse is employed during the period of service by a denominational organization, the costs of this assistance shall be shared on a pro rata basis between the employing units concerned.~~

2. ~~Time Allowance—~~a. ~~Depending on the profession, up to two weeks for each year of interdivision service shall be allowed the interdivision employee on a cumulative basis for postgraduate study/continuing education required to maintain licensure. (See paragraph 4. below.) The time may be taken either in the host division country during the term of service, in the base division country during annual leave/permanent return, or in other countries as authorized by the host division committee.~~

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b. ~~The interdivision employee shall be expected to take full advantage of any postgraduate/continuing education programs in the host division country which are acceptable for his/her requirements and for which his/her employing organization provides time and opportunity. If he/she does not take full advantage of such opportunities, he/she shall not expect to be granted additional time while on annual leave as provided in paragraph a. above.~~

e. ~~In the case of a permanent return, if for valid reasons the interdivision employee is unable to complete the postgraduate study/ continuing education program during the period he/she is on permanent return salary, the provisions of this policy shall apply for a period of up to two years from the time of permanent return.~~

3. ~~Financial Allowance—The financial allowance shall be a percentage of the monthly remuneration factor in either the base division country or host division country where licensure or professional standing is held and shall be credited annually on a cumulative basis (see paragraph 4. below) as follows:~~

- a. ~~Physicians/Dentists/Optometrists—100 percent~~
- b. ~~All other professionals—50 percent~~
- e. ~~Payment shall be made on actual receipted bills.~~

~~If licensure or professional standing is being maintained in both the host division country and the base division country, one allowance shall be granted based on the higher of the two local monthly remuneration factors. If the interdivision employee was living and working in a country other than the base division country immediately prior to taking up interdivision service, and wishes to maintain licensure or professional standing in that country, the allowance may be based on that country's monthly remuneration factor, if requested.~~

4. ~~Unused Allowances—~~a. ~~A maximum of one year's unused allowance may be carried forward to the succeeding year. The total of the previous year's unused allowance and the current year's allowance is the maximum accrual that an interdivision employee could have at any point in time.~~

b. ~~Any unused portion of the financial allowance reverts to the host division or local employing organization.~~

5. ~~Information to Base Division—When an interdivision employee is about to proceed on annual leave, the host division shall advise the base division, or in the case of North American Division based individuals, the General Conference International Personnel Resources~~

and Services, regarding the allowances of time and money available for postgraduate study required to maintain licensure.

6. ~~Salary Continuation—The salary of the interdivision employee shall be continued during the authorized period of postgraduate study required to maintain licensure, whether the interdivision employee is in the host division country or base division country. Salary during annual leave extensions for postgraduate study/continuing education is at the host division country rate, unless approved at the base division country rate by the host division. (See P 110 20, paragraph 4. d.)~~

7. ~~Permanent Return Salary Continuation Not Affected—In the case of a permanently returned interdivision employee, the provisions of this policy are in no way intended to imply that the salary for which a division is responsible shall extend beyond the regular period provided for elsewhere in the General Conference *Working Policy*.~~

8. ~~Planning and Authorization—~~a. ~~Planning for postgraduate study/ continuing education required to maintain licensure is the individual responsibility of each interdivision employee in counsel with the host division.~~

b. ~~Authorization for postgraduate study/continuing education required to maintain licensure shall be obtained by submitting a request to the host division through the employing organization. The request shall include information showing the period of time requested for study, the institution where the study will be taken, the courses to be taken, and the estimated travel and study expense.~~

1) ~~If the interdivision employee plans to return to interdivision service after annual leave, the request shall be submitted prior to leaving on annual leave.~~

2) ~~If the interdivision employee is being transferred to another division, the request shall also be submitted to the new division for approval.~~

3) ~~If the interdivision employee is returning permanently, the request shall be forwarded to the base division for approval.~~

c. ~~Divisions shall apply the following criteria when considering requests for postgraduate study/continuing education:~~

1) ~~The study should be for the purpose of meeting the requirements to maintain licensure and professional standing in the field of assignment and/or in the base division country, except as provided in paragraph 3. above.~~

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2) ~~The study should be directed toward improving skills and knowledge in a field compatible with the professional background and responsibilities of the interdivision employee.~~

3) ~~The study should be at an institution in which the quality of instruction is recognized as appropriate.~~

9. ~~Expenses Borne By—The costs relating to postgraduate/continuing education, including annual leave salary top-up if provided (see P 110 20, paragraph 4. d.), are borne by the host division or local employing organization for interdivision employees on Code 1, 2, 4, 5, and 6 budgets, and by the General Conference for those on Code 3 budgets. Note also paragraph 1. above dealing with expenses related to unemployed spouses. The cost for accrued postgraduate/continuing education of individuals transferring between organizations shall be charged to the previous organization where the entitlement was accrued.~~

10. ~~Division Flexibility—Divisions are free to develop policies which provide benefits beyond the limited scope of maintaining licensure or professional standing and may allow coverage for groups not specifically covered in this policy. They may also set limits on the percentage of the financial provision which can be used for travel in connection with continuing education.~~

~~P 80 30 Residency Plan and Graduate Study—Physicians and Dentists—The following policy applies to physicians and dentists taking annual leave under provisions of the initial term in P 10:~~

1. ~~When a division selects a physician or dentist on annual leave to enter a residency program or graduate study, a contract shall be signed by an officer of the division and the physician/dentist on condition that the physician/dentist agrees to return to the interdivision field for further service. A copy of this contract shall be forwarded to the General Conference International Personnel Resources and Services office.~~

2. ~~If the residency or graduate study extends beyond the regular annual leave period, the physician/dentist shall be placed on a leave of absence basis.~~

3. ~~Financial assistance shall be given as follows:~~

a. ~~Regular interdivision salary for the country where the residency or graduate study is taken, unless otherwise stated in the contract required in paragraph 1. above.~~

b. ~~Fifty percent of the cost of tuition, laboratory fees, textbooks, and local transportation between the place of residence and the institution.~~

~~e. Interest on the loan until the completion of the residency or graduate study program.~~

~~d. Current interest on any unamortized medical/dental student loan.~~

~~4. Where a physician or dentist has accumulated credit under the postgraduate policy, this credit shall be applied on the physician's or dentist's portion of this expense.~~

~~5. The employing division/local organization shall amortize the loan by up to four full years of interdivision service for each year of study.~~

~~6. The amortization of this assistance shall follow the fulfillment of any service obligation for a medical/dental student loan or financial assistance under N 25-20.~~

~~P 80-35 Interdivision Employee Study Leave — 1. Additional time beyond the regular annual leave requested by an interdivision employee for study purposes, if authorized by the host division in consultation with the General Conference International Personnel Resources and Services, shall be granted on the basis of an interdivision employee study leave. (The provisions of E 45-85 and P 105-15 do not apply in such cases.)~~

~~2. If an interdivision employee, before leaving the host division country, chooses to follow a study program which cannot be completed within the time the host division approves, a permanent return shall be recommended.~~

~~3. The conditions of an interdivision employee study leave shall be agreed to by the interdivision employee and the host division, in consultation with the General Conference International Personnel Resources and Services, prior to the beginning of the annual leave, and shall include the following:~~

~~a. Agreement by the interdivision employee to return to interdivision service immediately following the interdivision employee study leave.~~

~~b. Specifications regarding~~

~~1) The length of the interdivision employee study leave~~

~~2) The course or courses to be taken~~

3) ~~Details of expenses covered by the employer in connection with the study leave, including clarification as to whether study leave salary and allowances shall be at host division country rates, base division country rates, or rates in the country where studying~~

4) ~~Details of what expenses are to be considered part of the study leave costs—tuition, travel, salary and allowances, employer share of payroll taxes, educational allowance for dependent children, retirement fund contributions, medical insurance, or medical allowance costs, etc. (If medical insurance is not purchased and the normal denominational medical coverage of 75 percent and 90 percent is provided, it should be clarified as to whether there is a maximum medical expense which will be considered as part of the study leave expense should there be a major hospitalization expense during the study leave period.)~~

5) ~~An amortization and reimbursement schedule outlining the period of service required for amortization of the study leave costs, as well as terms of repayment should the interdivision employee cease denominational employment prior to the study leave costs being fully amortized~~

4. ~~Regular salary and allowances shall continue during the interdivision employee study leave, including automobile depreciation, automobile insurance, health care assistance, etc. The host division, in consultation with the General Conference International Personnel Resources and Services, shall determine whether the salary and allowances shall be based on the host division country rates, base division country rates, or the rates for the country in which the study leave is being taken.~~

5. ~~If an interdivision employee who has begun an interdivision employee study leave subsequently requests an extension of the leave, the host division, in consultation with the General Conference International Personnel Resources and Services, may authorize the extension, recommend a permanent return, or grant the interdivision employee a leave of absence of up to three months.~~

a. ~~If the extension is authorized, the arrangements of the interdivision employee study leave, as stated in paragraph 4. above, shall be continued.~~

b. ~~If a leave of absence is granted for up to three months, health care coverage and automobile insurance shall be continued. During this period the individual shall be considered unemployed and therefore shall not be covered by workers' compensation, shall not be eligible for disability retirement or long-term disability insurance, and shall not earn service credit unless otherwise provided by policy. The interdivision employee shall be requested to sign a statement accepting these conditions.~~

6. ~~The arrangements shall be approved by the General Conference Mission Personnel Processing Committee.~~

7. ~~All expenses, above those provided for in connection with a regular annual leave, shall be considered as study costs and included in an amortization agreement similar to the one outlined in U 10-10, paragraph 9. All the study expenses paid by the denomination, and the amortization of such costs, are at the expense of the host division or local employing organization, or are to be cared for as agreed to by the parties providing the funding.~~

P 85 Responsibility to the Base Division
[Repealed Annual Council 2010]

~~P 90 Annual Leave—General Provisions Rationale~~

~~P 90-05 Limited to Interdivision Employees—Annual leave is granted to interdivision employees who serve outside the base division in response to regular calls extended by the General Conference.~~

~~P 90-10 Only if Returning for Subsequent Periods of Service—Annual leave shall be granted only to interdivision employees who expect to return to the field for a minimum of one year of service, otherwise the interdivision employee is only entitled to the one month for family visitation provided for under Q 10-20.~~

~~Any interdivision employee not expecting to return to interdivision service upon completion of an annual leave should notify the host division of his/her plans before leaving the host division country.~~

~~P 90-15 Purpose—The annual leave allows the interdivision employee to renew personal contacts and enjoy association with family (parents and/or children) and provides a period of change and rest in the environment of the base division country. It also gives opportunity to stimulate interest in missions among home churches as the interdivision employee visits them with up-to-date reports.~~

~~P 90-20 Length of Annual Leave—The annual leave shall be 36 calendar days inclusive of travel. The length of special annual leave shall be 51 calendar days inclusive of travel. (See P 105-10.) When the interdivision employee is on annual leave and the host country's office is closed for a public holiday and its employees are compensated for the day, then the holiday shall be added to the length of the interdivision employee's annual leave. (See E 75-45 and E 75-50.) Any unpaid leave taken by the interdivision employee and/or the employed spouse will be taken into account when calculating the length of the paid annual leave.~~

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~~P 90 25 Scheduling Annual Leave—In the first year of interdivision service, annual leave shall normally be taken after 11 months of service. All subsequent annual leaves may be taken at any time in the following calendar years.~~

~~P 90 30 Approving Annual Leave—Host division committees shall authorize the dates of interdivision employee annual leaves and shall notify the base division, the General Conference International Personnel Resources and Services, (IPRS), as soon as possible, in order for the interdivision employee to be cared for financially during each annual leave. The host division must approve annual leave and vacation time in advance and maintain accurate records.~~

~~P 90 35 Prorated Annual Leave—In certain circumstances, an annual leave may be prorated. An interdivision employee must have at least six months of service in the field during the first year of interdivision service to qualify for a prorated annual leave. For those interdivision employees with less than six months of service, the proration for that period of time shall be added to the subsequent annual leave.~~

~~P 90 40 Prorating Length of an Annual Leave—The length of the annual leave is prorated based on the months of actual service in the host division country, from the arrival date, divided by 11 months and multiplied by 36/51 days.~~

~~P 90 45 Annual Leave Carry Over Time—Annual leave or vacation time may be carried over from one annual leave to another. This must be approved in advance by the host division and recorded by the General Conference Mission Personnel Processing Committee. (See P 40 40.) Carry over time may not normally exceed two weeks (three weeks for special annual leave).~~

~~P 90 50 Responsibility to the Base Division—Interdivision employees should plan to spend annual leaves in their base divisions, where they can bring fresh reports from the interdivision field of service, inspiring the leaders and members to even greater devotion in support of the worldwide mission program, and encouraging the young people in churches and educational institutions to dedicate their lives and talents to similar life service for the Master.~~

~~P 95 Length of Interdivision Service~~

~~Length of Interdivision Service—A call to interdivision service shall normally be for five years (60 months) or more.~~

~~P 100 Annual Leave Arrangements~~

~~P 100 05 Requesting Annual Leave—Interdivision employees shall make their requests for annual leave to their host division secretariat through their local employing organization. These requests should be made at least four months prior to the expected date of departure~~

(except in unusual situations) to allow time for processing and purchasing of tickets at the best rates available.

~~P 100 10 Division Processing of Annual Leave—If the request for an annual leave is approved by the host division committee, the host division secretariat shall notify the General Conference International Personnel Resources and Services (IPRS), and the interdivision employee's base division treasury.~~

~~P 100 15 General Outline of Annual Leave Provisions—1. The annual leave shall be 36 calendar days inclusive of travel. The length of special annual leave shall be 51 calendar days inclusive of travel. (See P 105 10.) When the interdivision employee is on annual leave and the host country's office is closed for a public holiday and its employees are compensated for the day, then the holiday shall be added to the length of the interdivision employee's annual leave. (See E 75 45 and E 75 50.)~~

- ~~2. Annual leave is taken in lieu of local annual vacation. It may be taken anywhere.~~
- ~~3. One trip may be taken during each 12-month cycle, after the first year of mission service, at denominational expense by the most economical fare, as outlined in P 115 (for exceptions see P 90 35).~~
- ~~4. The cost of airfare shall be granted when the interdivision employee travels as part of an annual leave, up to the cost of the most economical airfare to the base division or family adopted division, where applicable.~~
- ~~5. Two authorized destination points per annual leave shall be granted within the base division or family adopted division, where applicable.~~
- ~~6. Three authorized destination points shall be granted within the base division or family adopted division, where applicable, when annual leave is not taken consecutively.~~
- ~~7. One destination point shall be granted in the base division country or family adopted division country, where applicable, if there are no parents or children living in the base division or family adopted division.~~
- ~~8. Salary and allowances during annual leave are paid at the higher of the base division country rate or the host division country rate through the use of an annual leave salary top-up provision. (See P 110 20.)~~

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9. ~~Duplicate rent/housing allowance may apply during an annual leave taken at the base division or family adopted division, where applicable, based on the country rates as per authorized destination point(s). (See P 50 40.)~~

10. ~~Automobile insurance or depreciation at base division country or family adopted division country rates may be provided during annual leave when taken in the base division or family adopted division, where applicable according to the authorized destination point(s). (See P 50 50.)~~

11. ~~Baggage allowance is provided one way when returning to the host division country by air as follows:~~

a. ~~When the interdivision family returns to the host division country by air, they shall be granted a baggage allowance of US\$300 each, for interdivision employee and spouse, and US\$150 for each eligible dependent child* when the airlines allow two pieces of luggage of 70 pounds (32 kilograms). The baggage allowance shall be US\$450 each, for interdivision employee and spouse, and US\$225 for each eligible dependent child* for interdivision families when passengers are limited to one or two pieces of luggage of 44/50 pounds (20/23 kilograms).~~

b. ~~When individuals attend the Institute of World Mission while en route to the host division country, and are limited to one or two pieces of luggage of 44/50 pounds (20/23 kilograms) for a portion of the onward flight, they shall receive the higher rate of US\$450/\$225. Only one baggage allowance is paid in relation to annual leave travel even if it includes travel to an Institute of World Mission outside the interdivision employee's base division and return to the base division before returning to the host division.~~

c. ~~Those authorized to drive to the host division country, rather than fly, shall be granted baggage allowance of US\$200 each, for interdivision employee and spouse, and US\$100 for each eligible dependent child*.~~

12. ~~The host division shall secure travel insurance coverage (see P 100 20).~~

13. ~~Health evaluations, as provided for under M 70, may be done while on annual leave.~~

14. ~~Time and financial arrangements for attendance at the Institute of World Mission, in connection with an annual leave, are outlined in N 15.~~

* ~~Includes unborn children of appointees who have a physician's statement confirming pregnancy and children born to or adopted by interdivision employees while in service. (See P 50 60.)~~

15. ~~Postgraduate/Continuing education for licensing is covered in P 80 25.~~
16. ~~Any special study leaves or other arrangements approved by the host division are governed by the terms of the specific agreement.~~

~~P 100 20 Personal Effects Baggage Insurance—Annual Leave—Limited insurance coverage is provided at denominational expense on personal baggage for annual leave travel through the Personal Effects Baggage Insurance policy (formerly known as Personal Effects Floater Insurance). Interdivision employees should familiarize themselves with the limits of this coverage and take out any extra coverage needed for accompanied baggage and valuables, as there are specific limitations on coverage for certain types of items, as well as an overall limit. The cost of the Personal Effects Baggage Insurance is borne by the General Conference, for interdivision employees on Code 3 budgets, and by the host division or employing organizations in the host division for those on Code 1, 2, 4, or 6 budgets.~~

~~P 105 Length of Interdivision Service and Annual Leave~~

~~P 105 05 Length of Service—Annual Leave—The period of interdivision service shall normally be five years (60 months). The annual leave cycle shall be 11 months of service plus an annual leave of 36 calendar days inclusive of travel. Travel and annual leave allowances, as outlined in P 100 15, shall be granted for each cycle.~~

~~P 105 10 Special Annual Leave—1. Designated Areas—The territories of Djibouti and Somalia, and West Congo Union Mission in the East Central Africa Division; the territories of Afghanistan and Iran in the Euro Africa Division; the territories of Mongolia and the Democratic People’s Republic of Korea in the Northern Asia Pacific Division; the district of Kalabo in Western Zambia Province in the Southern Africa Indian Ocean Division; the territories of Bangladesh and East Timor in the Southern Asia Pacific Division; the territories of Sudan and Yemen in the Trans European Division; the Central African Union Mission, Ghana Union Conference, Nigeria Union Mission, Sahel Union Mission, and West African Union Mission in the West Central Africa Division; and other isolated countries that are specifically designated as unentered territories by the General Conference International Personnel Resources and Services, in consultation with the divisions, shall be designated as areas where special annual leave cycles apply.~~

~~2. Length of Special Annual Leave—The length of interdivision service shall normally be five years (60 months). The special annual leave cycle shall be 11 months of service plus an annual leave of 51 calendar days inclusive of travel. Travel and annual leave allowances as outlined in P 100 15 shall be granted for each 12 month cycle.~~

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~~P 105-15 Extension of Annual Leaves—1. The host division, in consultation with the base division and the General Conference International Personnel Resources and Services, makes decisions regarding extensions of annual leaves. Salary and allowances during extensions of annual leaves are normally at the host division country's rate, and the costs of salary and allowances are borne by the host division on the same basis as when the interdivision employee is in the host division country unless otherwise provided for by policy. (See P 50-20.) The base division treasury and the General Conference International Personnel Resources and Services are to be notified of details of any extensions so as to facilitate processing of any charges involved during the extension. Extension of annual leaves shall be granted only for the following reasons:~~

~~a. For Emergency Purposes—The base division or family adopted division, where applicable, in which the interdivision employee is on annual leave, or in the case of North American Division-based individuals, the General Conference International Personnel Resources and Services, may grant an extension for emergency purposes such as health or visa problems, but is to consult with the host division as soon as possible concerning any prolonged extensions.~~

~~b. For Attendance at the Institute of World Mission—An extension equal to the length of the Institute is granted to an interdivision employee on annual leave who is authorized by the host division and the General Conference International Personnel Resources and Services to attend the Institute of World Mission. (See N 15-30 and N 15-35.)~~

~~c. For Postgraduate/Continuing Education for Licensing—An extension to an annual leave may be allowed by the host division for postgraduate/continuing education for licensing as provided for under P 80-25.~~

~~d. For Reasons in the Interest of the Host Division and at Its Initiative—The host division may recommend an extension for reasons other than for study purposes considered to be in the interest of the host division. Such an extension shall also be approved by the base division or, in the case of North American Division-based individuals, the General Conference Mission Personnel Processing Committee.~~

~~When the interdivision employee elects to remain away from the host division country beyond the authorized annual leave period for reasons not recommended by the host division or General Conference International Personnel Resources and Services, consideration shall be given as to the responsibility of the interdivision employee for his/her own support in full or in part during this additional time. The interdivision employee may also be required to pay for health insurance coverage during such periods.~~

2. Additional time beyond annual leave approved for study shall not be considered an extension of an annual leave but shall be granted on the basis of interdivision employee study leave. (See P 80-35.)

~~P 105-20 Annual Leaves to Coincide With Other Appointments—When an interdivision employee entitled to annual leave is authorized to attend a General Conference Session, Annual Council, or special meeting(s) in the base division, arrangements may be made for the annual leave to be taken in connection with such appointments.~~

~~P 110 Annual Leave—Financial Arrangements~~

~~P 110-05 Notification of Base Division and General Conference—1. The host division treasury shall notify the base division treasury and the General Conference International Personnel Resources and Services of interdivision employees who are authorized to take annual leave and provide information as to the dates and any special financial arrangements involved. It shall also note any allowances that may have been paid or any advances of funds provided.~~

2. The host division shall not attempt to deal directly with the interdivision employee on payment of allowances while in the base division, but shall place instructions with the base division or, in the case of North American Division based individuals, the General Conference International Personnel Resources and Services.

~~P 110-10 Expense Reports—Interdivision employees on annual leave shall report their expenses to the treasury of the division in which they are authorized to take annual leave or, in the case of North American Division based individuals, the General Conference International Personnel Resources and Services.~~

~~P 110-15 Host Division Country Salary and Allowances—1. The local salary (paid by the host division or local employing organization), expatriate allowance, and base country deposit continue during annual leaves on the same basis as when the interdivision employee is serving in the host division country. Regular host division country allowances and deductions continue, with deductions for rent and with payment of automobile depreciation if the interdivision employee qualifies. The cost of local salary, expatriate allowance, base country deposit, and other allowances are borne by the same entities as during the interdivision employee's service in the host division country.~~

2. Where the local salary and allowances during annual leave are paid in a currency that cannot be used in the base division country, the host division or local employing organization shall make such arrangements as are necessary to provide the funds in a currency that can be used by the interdivision employee.

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~~P 110 20 Annual Leave Salary Top Up~~ 1. During annual leave the interdivision employee is entitled to be paid at the highest of the host division country or base division country remuneration rates. (See M 15 45 and M 15 15.) If the host division country rate is higher, no annual leave salary top up is provided and only the amounts in P 110 15 apply.

2. Where the base division country salary is higher, an annual leave salary top up is provided which is equal to the difference between the base division country salary and the total of the host division country salary, expatriate allowance, and base country deposit authorized under P 110 15. This allowance is calculated based on the average monthly remuneration in each of the two countries involved. Where countries provide a double salary in some months, the total salary for the year shall be divided by 12 to arrive at the average monthly salary. In the case of North American Division based individuals, the North American Division remuneration factor shall be used for calculation of the annual leave salary top up.

3. The annual leave salary top up is considered an accrued benefit to which an interdivision employee on annual leave is entitled, even if he/she takes less than a full annual leave. The annual leave salary top up shall be calculated based on the number of days of regular annual leave authorized by the host division in accordance with policy.

4. Annual leave top up does not apply to:

a. Annual leave extensions for attendance at the Institute of World Mission, except if taken in connection with the first annual leave as provided for in N 15 35, paragraph 2.

b. Annual leave extensions for medical reasons, except in unusual circumstances involving prolonged stays outside the host division, in which case the General Conference Mission Personnel Processing Committee may approve a salary top up to what the annual leave salary would be.

c. Annual leave extensions for postgraduate/continuing education for licensing, as provided for in P 80 25, unless approved by the host division, with the cost of the annual leave salary top up being borne by the host division or local employing organization.

d. Annual leave extensions for any other reasons, unless specifically approved and funded by the host division or local employing organization.

5. The General Conference International Personnel Resources and Services may deposit the annual leave salary top up into the account where the interdivision employee's base country deposit is being deposited, or request the base division to make the payment to the interdivision employee.

6. ~~The expense of the annual leave salary top-up for the regular annual leave period shall be borne by the General Conference for interdivision employees on Code 1, 2, 3, and 6 budgets, and by the employing organization in the host division for those on Code 4 budgets.~~

~~P 110 25 Annual Leave Miscellaneous Travel Allowance—1. The annual leave travel to visit the immediate family (parents and/or children) is provided to the interdivision employee family to renew personal contacts and to enjoy the association with them. In addition to the annual leave tickets in accordance with GC P 115, the interdivision family is entitled to receive the amount of \$250 to assist them with miscellaneous travel expenses that they may incur in traveling from the host division country to the authorized destination points in the base division or family adopted division, where applicable.~~

~~2. The items included in the miscellaneous travel allowance are transportation to and from airports (taxis, shuttle, tolls, rentals, mileage, etc), airport exit taxes, terminal fees, and one night's hotel expense or day room each way at a reasonably priced hotel if travel time amounts to 24 hours or more.~~

~~3. If the travel miscellaneous expenses incurred by the interdivision employee family are more than \$250, the family may submit a travel expense report with the supporting documents to the treasury of the division in which they are authorized to take the annual leave or, in the case of North American Division-based individuals, to the General Conference International Personnel Resources and Services (IPRS) for reimbursement consideration of the excess of the \$250 annual leave miscellaneous travel allowance.~~

~~P 115 Annual Leave Ticket Purchase and Travel Arrangements~~

~~P 115 05 Annual Leave Travel Arrangements—Annual leave travel to visit parents and children is provided because of the value seen in maintaining close family ties. Policy allows for annual leave travel by the most economical route and means to visit parents and children living in the base division or family adopted division, where applicable. In most situations, the interdivision family is provided with annual leave tickets which take them to the authorized destination points. (See P 50 25.) There may be occasions, however, when other arrangements may better meet the family's needs and still enable the interdivision family to spend time with parents and children during annual leave. The following annual leave ticket purchase and travel arrangements are intended to give as much flexibility as possible without increasing costs to the denomination or departing from the goal of getting the interdivision family together with parents and children:~~

~~1. Interdivision employees should plan well in advance for annual leaves to allow at least four months for arrangements and purchase of tickets. Where possible, travel should be scheduled for departure during the low fare season.~~

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2. ~~The host division, at the time of voting an annual leave, shall determine and record on the annual leave form sent to the base division or family adopted division, where applicable, the authorized destination points in accordance with P 50-25.~~

3. ~~The interdivision employee should indicate his/her desires relating to annual leave travel. If the request is simply for travel by the most direct and economical route to the authorized destination point(s), the host division treasury shall work with the interdivision employee to arrange the itinerary and purchase the tickets for the interdivision employee. When possible, multiple quotes should be obtained from the host division's travel agency, local travel agencies in the interdivision employee's host country, Internet, and other agencies with special discount programs such as SIAMA.~~

4. ~~Tickets and/or quotes are to be based on the most economical fares available on regularly scheduled airlines and should include use of advance booking rates, senior coupons, excursion fares, SIAMA, and any other discount fares available. For travel within the host division, add-on or other coupons may be available when purchased outside the country in connection with the main ticket. Tickets should normally be purchased which include all the stops that the interdivision family plans to make in the base division or family adopted division, where applicable, as this cost is less than tickets purchased to the first stop in the base division plus separate tickets purchased in the base division for the other stops. Seldom is it necessary to pay full economy class fares if the travel is booked and the tickets purchased well in advance.~~

5. ~~Many reduced fares are only available for short periods of time. With the great variety of fares available, and the possibility that a fare quoted on one day may not be available at that rate a day or two later, it is very difficult to get valid quotes that are fair to both the interdivision employee and the organization. Because of this, it is normally better for the organization to purchase the tickets even when extra travel or less than the most direct routing is involved. In such cases the interdivision employee is charged the difference between the most direct and economical route to visit all the authorized points, and the routing desired. The comparison is then made by the same travel agency based on fare structures in effect at the same time, and this comparison is usually more valid.~~

6. ~~There is no provision in this policy for cash settlements or for cash options.~~

7. ~~If an interdivision employee chooses, for personal reasons, to have family members proceed ahead of him/her on annual leave, or return later than he/she does to the field, and there are additional costs, such additional costs are normally a personal expense.~~

8. ~~The interdivision employee is responsible for notifying the host division of exact travel dates and making sure that, if required, travel medical insurance is taken out for the full period of time involved.~~

~~P 115 10—Driving vs Flying—Occasionally, interdivision employees may request to drive rather than fly to their authorized destinations. If approved, the amount allowed for reimbursement is not to exceed the total cost of flying and not to exceed the applicable auto mileage or kilometric rates and other allowances and costs normally allowed when driving.~~

~~When calculating the maximum reportable expense for driving rather than flying, the total costs associated with flying are to be calculated including the cost for airline tickets, baggage allowance, and Miscellaneous Travel Allowance.*~~

~~Mileage or kilometric rates approved for the countries involved, tolls, ferry costs, transit insurance, if required, per diem, and hotel costs normally allowed in connection with the number of miles or kilometers traveled by the most direct route are reimbursable up to what the total cost of travel by air would have been.~~

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

243-12G SALARY ARRANGEMENTS (PERMANENT RETURN
OF INTERDIVISION EMPLOYEES—GENERAL PROVISIONS) -
POLICY AMENDMENT

VOTED, To amend GC Q 10 15 Salary Arrangements (Permanent Return of Interdivision Employees—General Provisions), to read as follows:

Q 10 15 Salary Arrangements—1. Disconnection in the Host Division - No change

2. Interdivision Employees Not Proceeding Directly Home on Permanent Return—If an interdivision employee chooses to take extra time in the host division or on the way home to do personal visiting, such time shall be part of the one half month (fifteen calendar days) allowed for visitation in the base division country or family adopted division, where applicable. In such cases, the interdivision employee has made himself/herself unavailable for immediate employment in the base division and shall normally receive only the one half month (fifteen calendar days) of salary until he/she makes himself/herself available for employment or enters a training program. Salary in the host division country shall continue beyond the last day of work for ~~a reasonable period for~~ up to two weeks in preparation for departure. In such cases the host

* Anything that would be reportable under GC P 110 25 that may exceed the Miscellaneous Travel Allowance may be included in the total of what it would have cost to fly by air.

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division shall notify the General Conference International Personnel Resources and Services (IPRS) and the base division treasury of the situation and the date through which host division country salary was paid.

3. Retirement Situations—Those taking permanent return for - No change
4. Permanent Return Salary—Permanent return salary is paid at the - No change

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

244-12G VISITS TO FAMILY (PERMANENT RETURN OF
INTERDIVISION EMPLOYEES—GENERAL PROVISIONS) -
POLICY AMENDMENT

VOTED, To amend GC Q 10 20 Visits to Family (Permanent Return of Interdivision Employees—General Provisions), to read as follows:

Q 10 20 Visits to Family—A permanently returned interdivision employee who has completed a term of service and served for 11 months since the most recent annual leave, or arrival in the host division country, is allowed travel expense to visit parents and children in the base division in accordance with the authorized points as outlined in P 34 10. If it has been less than 11 months since the most recent annual leave or arrival in the host division country, permanent return travel shall normally only be allowed to a single point in the base division for the purpose of family visitation. In either case, travel to visit family and onward to the place of permanent employment or permanent location shall be by the most direct route. ~~One month from the date of leaving the host division country is allowed for traveling, visiting, and finding employment. (See Q 10 15 and Q 50 10.) This month includes any unused annual leave.~~

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

245-12G ONE MONTH FOR RETURN (PLACING PERMANENTLY
RETURNED INTERDIVISION EMPLOYEES) - POLICY
AMENDMENT

VOTED, To amend GC Q 50 10 One Month for Return (Placing Permanently Returned Interdivision Employees), to read as follows:

Q 50 10 One Half Month for Return—A permanently returning interdivision employee shall be allowed one half month (fifteen calendar days) of salary, at base division country rate

including allowances based on the amount a local individual would receive on the regular denominational wage scale with similar job responsibility and experience except for travel related allowances. This ~~month~~ period of compensation shall start from the date of leaving interdivision employment in the host division country. This period is to be used for purposes of visiting parents and/or children, finding employment, and any necessary travel for moving to the place of employment/residence in the base division country. (See Q 10 10 and Q 10 20.) If the individual is continuing in denominational employment, it is expected he/she will accept employment the base division offers, if any, upon expiration of that time.

IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

246-12G FUNDING (PLACING PERMANENTLY RETURNED
INTERDIVISION EMPLOYEES) - POLICY AMENDMENT

VOTED, To amend GC Q 50 40, Funding (Placing Permanently Returned Interdivision Employees), to read as follows:

Q 50 40 Funding—The distribution of responsibility for the funding of the salary assistance and support provisions shall be as follows:

1. The cost of permanent return salary, salary subsidy to employing organizations, or final salary settlement for up to three months (including the one half month/fifteen calendar days ~~month~~ for visitation and getting settled as outlined in Q 50 10) is borne by the General Conference for employees on Code 1, 2, 3, and 6 budgets, and by the employing organization in the host division for those on Code 4 budgets. Employees on Code 5 budgets do not receive permanent return salary continuation but are entitled to payment of any unused accrued vacation at time of departure from the host division country.
2. Any permanent return salary, salary subsidy to employing - No change
3. When an interdivision employee is not provided denominational - No change
4. Salary assistance provided to an employing organization - No change

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IPRS/PolRev&Dev/ADCOM/SecC/TreC/GCDO12AC/12AC to MAI(DIV)

247-12G RETIREMENT (PLACING PERMANENTLY RETURNED
INTERDIVISION EMPLOYEES) - POLICY AMENDMENT

VOTED, To amend GC Q 50 50, Retirement (Placing Permanently Returned
Interdivision Employees), to read as follows:

Q 50 50 Retirement—An interdivision employee permanently returned for retirement shall be supported for one half month (fifteen calendar days) from the date of leaving interdivision employment, after which the provisions of the base division country retirement plan shall apply. Any retirement policies of the base division country which provide for a retirement allowance, period of subsidy to full salary, or continuation of full salary by the previous employer shall apply following the one half month (fifteen calendar days) for visitation and getting settled. The costs of such provisions shall be distributed among previous employers in accordance with the policies of the base division. Costs assigned to interdivision service, up to the equivalent of three month's salary at base division country rate, shall be borne by the General Conference for those on Code 1, 2, 3, 5, and 6 budgets, and by the employing organization in the host division for those on Code 4 budgets. If the amount, including the one half month (fifteen calendar days) of permanent return salary, exceeds the equivalent of three months of salary at the base division country rate, the expense shall be borne by the General Conference regardless of the budget code involved.

An interdivision employee who elects to remain in the host division when he/she reaches retirement age and who is eligible for retirement benefits in the host division is not eligible for the ~~one month~~ one half month (fifteen calendar days) continuation of salary but only to unused accrued vacation time at time of retirement.

TRE/PolRev&Dev/ADCOM/ARM/PolRev&Dev/ADCOM/TreC/GCDO12AC/12AC to
MAI(DIV)

206-12G MANAGING RISKS IN DENOMINATIONAL OPERATIONS -
NEW POLICY

VOTED, To adopt a new policy GC S 60 65, Managing Risks in Denominational
Operations, to read as follows:

S 60 65 Managing Risks in Denominational Operations—1. Treasurers/chief financial officers and other managers of denominational organizations shall be responsible to develop a proactive risk management and loss prevention program for their organization, in consultation

with Adventist Risk Management. The objectives of the risk management program shall include identifying potential operational, transportation or natural hazards that could cause loss, develop appropriate measures to avoid or minimize loss, and determine the appropriate levels of insurance to protect denominational resources in the event of a loss.

2. Each denominational organization should designate a Safety Committee to coordinate risk management training and oversee the implementation of safety practices. The Safety Committee will also review all losses that occur within the organization on a periodic basis.

TRE/PolRev&Dev/ARM/PolRev&Dev/ADCOM/TreC/GCDO12AC/12AC to MAI(DIV)

207-12G RISK MANAGEMENT AND SAFETY PLANS - NEW POLICY

VOTED, To adopt a new policy GC S 60 70, Risk Management and Safety Plans, to read as follows:

S 60 70 Risk Management and Safety Plans—The primary goal for the risk management/safety plan is to provide a safe environment in which to worship, work, study or fellowship. Proactive safety planning shall be a priority for all denominationally sponsored activities.

It is critical that every denominational organization develop a risk management/safety plan for its churches, schools, and institutions, for the following reasons:

1. To establish best practices that can prevent accidents within the organization.
2. To satisfy compliance with governmental health and safety regulations.
3. To reduce the risk negligence that may result in the loss of life, bodily injury, or loss of physical assets.
4. To help the organization prepare and plan for the unexpected.
5. To establish management's commitment, responsibility, authority, and accountability for safe practices and loss prevention.
6. To identify and reinforce safety and loss prevention awareness throughout the organization.

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Each organization shall designate a safety officer to implement the risk management plans developed, conduct safety training, and perform loss prevention site surveys of denominational facilities. The Safety Committee should report their recommendations to the officers of the denominational organization.

Adventist Risk Management shall be consulted to assist denominational organizations with the establishment and implementation of best practice risk management/safety programs and help with providing training and other risk management educational resources.

SEC/ARM/PolRev&Dev/ADCOM/GCDO12AC/12AC to MAI(DIV)

208-12G EMPLOYEES BASED IN DIVISIONS OTHER THAN
NORTH AMERICAN DIVISION (DOCTOR OF MINISTRY
PROGRAM) - POLICY AMENDMENT

VOTED, To amend GC U 15 15, Employees Based in Divisions Other Than North American Division (Doctor of Ministry Program), to read as follows:

U 15 15 Employees Based in Divisions Other Than North American Division—A national minister or an interdivision minister on annual leave based in a division other than the North American Division, sponsored by his employing organization to study for the Doctor of Ministry degree, shall be granted financial assistance as follows:

1. Salary—The division shall provide salary on the basis of whichever - No change
2. Rent Subsidy - No change
3. Utility Allowance—Utility allowance, where needed, shall be - No change
4. Medical Insurance - No change
5. School Expense—The sending organization shall reimburse the - No change
6. Unmarried Dependent Children—Where the employee receives less - No change
7. Education Assistance for Spouse—Registration fees, tuition - No change
8. Auto Depreciation—No auto depreciation is allowed on any - No change

9. Auto Insurance—If the employee operates a car in the area where - No change
10. Freight and Customs Duty—Freight and/or customs duty allowance - No change
11. ~~Insurance—Travel Accident and Personal Effects Insurance~~ Insurance—
Travel-related insurance shall be provided by the division at its expense for both the forward and return journeys.
12. Travel Expenses—When the division sends an employee or an - No change
13. Contract With the Employee—All travel costs, allowances - No change
14. Service Obligation—The employee benefitting under this plan - No change
15. Unamortized Expenses—If a call is passed to and accepted by the - No change

TRE/SP&B11AC/101-11Gg/SP&B12SM/12SM/12AC to JRP(DIV)

101-12Gc CALENDAR OF OFFERINGS—WORLD 2015

VOTED, To adopt the Calendar of Offerings—World 2015, which reads as follows:

January

3	Outreach/Church Budget
10	Division
17	Church Budget
24	Conference/Union
31	Church Budget

February

7	Outreach/Church Budget
14	Division
21	Church Budget
28	Conference/Union

March

7	Outreach/Church Budget
14*+	Adventist World Radio
21	Church Budget
28	Conference/Union

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April

4 Outreach/Church Budget
11*+ General Conference Session Offering
18 Church Budget
25 Conference/Union

May

2 Outreach/Church Budget
9*+ Disaster and Famine Relief (Program provided for NAD only)
16 Church Budget
23 Conference/Union
30 Church Budget

June

6 Outreach/Church Budget
13 Division
20 Church Budget
27 Conference/Union

July

4 Outreach/Church Budget
11*+ General Conference Session Offering
18 Church Budget
25 Conference/Union

August

1 Outreach/Church Budget
8 Division
15 Church Budget
22 Conference/Union
29 Church Budget

September

5 Outreach/Church Budget
12*+ World Mission Budget (Unusual Opportunities)
19 Church Budget
26 Conference/Union

October

3 Outreach/Church Budget

October contd

10	Division
17	Church Budget
24	Conference/Union
31	Church Budget

November

7	Outreach/Church Budget
14*+	Annual Sacrifice (Global Mission)
21	Church Budget
28	Conference/Union

December

5	Outreach/Church Budget
12	Division
19	Church Budget
26	Conference/Union

Summary of Offerings

General Conference	6
Division	6
Conference/Union	12
Church	28
 Total	 52

*Program provided by the General Conference
 +Worldwide offering

101-11Gf/SP&B12SM/12SM/ADCOM/ADCOM/12AC to BDS(DIV)

101-12Gd CALENDAR OF SPECIAL DAYS AND EVENTS—
 WORLD 2013

VOTED, To approve the Calendar of Special Days and Events—World 2013, to read as follows:

		<u>OFFERING</u>	<u>MATERIALS</u>
<u>January</u>			
5	Spiritual Commitment Day	---	GC-PRE

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January contd

9-19	Ten Days of Prayer	---	GC-MIN
12	#Health Ministries	---	Divisions
19			
26	Religious Liberty Day	Liberty	GC-PARL

February

2	<i>Tell the World:</i> Personal Outreach	---	GC-PM
9-16	Christian Home and Marriage Week	---	GC-FM
23	#Missionary, Health, and Temperance Literature	---	Publishing Houses

March

2	Women's Day of Prayer	---	GC-WM
9	Adventist World Radio	Adventist World Radio*	GC-AWR
16-23	Youth Week of Prayer	---	GC-YOU
16	Global Youth Day	---	GC-YOU
30	#Christian Education	---	Divisions

April

6	Day of Fasting and Prayer	---	GC-MIN
6	#Youth Spiritual Commitment Celebration (Northern Hemisphere)	---	Divisions
13	Mission Promotion	World Mission	GC-AM
20-26	#Literature Evangelism Rally Week	---	Divisions
27	Special Needs Awareness Day	---	GC-PM

May

4-25	Drug Awareness Month	---	GC-HM
4	<i>Tell the World:</i> Internet Outreach	---	GC-COM
11	<i>Tell the World:</i> In the Community	#Disaster/Famine Relief*	GC-PM/DIV
18	Day of Prayer, Remembrance, and Recommitment to Mission	---	GC-PRE
25	World Day of Prayer for Children at Risk	---	GC-CHM

*For divisions not on the Combined Offering Plan
 #Divisions to prepare materials

		<u>OFFERING</u>	<u>MATERIALS</u>
<u>June</u>			
1	Bible Study: Sabbath School and Correspondence Courses	---	GC-PM
8	Women's Ministry	---	GC-WM
15	<i>Tell the World: Reach Across:</i> Nurture and Reclaiming	---	GC-MIN
22	Pastor Appreciation Day	---	ACM
29			
<u>July</u>			
6	Day of Prayer and Fasting	---	GC-MIN
13	Missions Promotion	World Mission	GC-AM
20	<i>Tell the World: Media Ministry</i>	---	GC-COM
27	Children's Sabbath	---	GC-CHM
<u>August</u>			
3	#Global Mission Evangelism	---	Divisions
10	<i>Tell the World: Church Planting</i>	---	GC-AM
17	enditnow Day	---	GC-WM
24	Education	---	GC-EDU
31	#Lay Evangelism	---	Divisions
<u>September</u>			
7	#Youth Spiritual Commitment Celebration (Southern Hemisphere)	---	Divisions
8-14	Family Togetherness Week	---	GC-FM
14	Mission Promotion	Unusual Opportunity*	GC-AM
21	Pathfinder Day	---	GC-YOU
28	#Sabbath School Guest Day	---	Divisions
<u>October</u>			
5	Day of Prayer and Fasting	---	GC-MIN
5	<i>Adventist Review</i> Subscription Promotion	---	GC-AR
12	Adventist Heritage	---	GC-White Estate
19	Spirit of Prophecy	---	GC-White Estate
26	Creation Sabbath	---	GC-FSC

*For divisions not on the Combined Offering Plan
 #Divisions to prepare materials

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 GCC Annual Council

		<u>OFFERING</u>	<u>MATERIALS</u>
<u>November</u>			
2-9	Week of Prayer	---	GC-PRE
9		Annual Sacrifice*	GC-AM
16			
23			
30			
<u>December</u>			
7	#Stewardship	---	Divisions
14	#Health Emphasis	---	Divisions
21			
28			

*For divisions not on the Combined Offering Plan
 #Divisions to prepare materials

SP&B12SM/12SM/ADCOM/PreC/12AC to BDS(DIV)

101-12Ge CALENDAR OF SPECIAL DAYS AND EVENTS—
 WORLD 2014

VOTED, To approve the Calendar of Special Days and Events—World 2014, to read as follows:

		<u>OFFERING</u>	<u>MATERIALS</u>
<u>January</u>			
4	Spiritual Commitment Day	---	GC-PRE
8-18	Ten Days of Prayer	---	GC-MIN
11	#Health Ministries	---	Divisions
18			
25	Religious Liberty Day	Liberty	GC-PARL
<u>February</u>			
1	<i>Tell the World</i> : Personal Outreach	---	GC-PM
8-15	Christian Home and Marriage Week	---	GC-FM

*For divisions not on the Combined Offering Plan
 #Divisions to prepare materials

		<u>OFFERING</u>	<u>MATERIALS</u>
<u>February contd</u>			
22	#Missionary, Health, and Temperance Literature	---	Publishing Houses
<u>March</u>			
1	Women's Day of Prayer	---	GC-WM
8	Adventist World Radio	Adventist World Radio*	GC-AWR
15-22	Youth Week of Prayer	---	GC-YOU
<u>15</u>	<u>Global Youth Day</u>	---	<u>GC-YOU</u>
29	#Christian Education	---	Divisions
<u>April</u>			
5	Day of Fasting and Prayer	---	GC-MIN
5	#Youth Spiritual Commitment Celebration (Northern Hemisphere)	---	Divisions
<u>5</u>	<u>World Visitor's Day</u>	---	<u>GC-PRE</u>
12	Mission Promotion	World Mission	GC-AM
<u>19-25</u>	<u>#Literature Evangelism Rally Week</u>	---	<u>Divisions</u>
26	Special Needs Awareness Day	---	GC-PM
<u>May</u>			
3-31	Drug Awareness Month	---	GC-HM
3	<i>Tell the World</i> : Internet Outreach	---	GC-COM
10	<i>Tell the World</i> : In the Community	#Disaster/Famine Relief*	GC-PM/DIV
17			
24	World Day of Prayer for Children at Risk	---	GC-CHM
<u>June</u>			
7	Bible Study: Sabbath School and Correspondence Courses	---	GC-PM
14	Women's Ministry	---	GC-WM
21	<i>Tell the World</i> - Reach Across: Nurture and Reclaiming	---	GC-MIN
28	Pastor Appreciation Day	---	ACM

*For divisions not on the Combined Offering Plan
 #Divisions to prepare materials

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		<u>OFFERING</u>	<u>MATERIALS</u>
<u>July</u>			
5	Day of Prayer and Fasting	---	GC-MIN
12	Missions Promotion	World Mission	GC-AM
19	<i>Tell the World</i> : Media Ministry	---	GC-COM
26	Children's Sabbath	---	GC-CHM
<u>August</u>			
2	#Global Mission Evangelism	---	Divisions
9	<i>Tell the World</i> : Church Planting	---	GC-AM
16	<u>enditnow</u> Day	---	GC-WM
23	Education	---	GC-EDU
30	#Lay Evangelism	---	Divisions
<u>September</u>			
6	#Youth Spiritual Commitment Celebration (Southern Hemisphere)	---	Divisions
7-13	Family Togetherness Week	---	GC-FM
13	Mission Promotion	Unusual Opportunity*	GC-AM
20	Pathfinder Day	---	GC-YOU
27	#Sabbath School Guest Day	---	Divisions
<u>October</u>			
4	Day of Prayer and Fasting	---	GC-MIN
4	<i>Adventist Review</i> Subscription Promotion	---	GC-AR
11	Adventist Heritage	---	GC-White Estate
18	Spirit of Prophecy	---	GC-White Estate
25	Creation Sabbath	---	GC-FSC
<u>November</u>			
1-8	Week of Prayer	---	GC-PRE
8		Annual Sacrifice*	GC-AM
15			
22			
29			

*For divisions not on the Combined Offering Plan

#Divisions to prepare materials

<u>December</u>		<u>OFFERING</u>	<u>MATERIALS</u>
6	#Stewardship	---	Divisions
13	#Health Emphasis	---	Divisions
20			
27			

*For divisions not on the Combined Offering Plan
 #Divisions to prepare materials

SEC/ADCOM/SecC/GCDO09AC/09AC/ADCOM/102-09Gd/ADCOM/SecC/GCDO10SM/
 10SM/ADCOM/GCDO10AC/10AC/ADCOM/102-10Gc/ADCOM/GCDO11SM/11SM/
 ADCOM/GCDO11AC/11AC/ADCOM/102-11Gb/ADCOM/GCDO12SM/12SM/ADCOM/
 GCDO12AC/12AC to HW(DIV)

102-12Ga AUTHORIZED MEETINGS 2012

VOTED, To approve the updated list of Authorized Meetings 2012, with the understanding that attendance at these meetings must also be approved by the administration of each entity, as follows:

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>October 2012</u>			
18(eve)-21	Thu	Global Healthcare Conference	Loma Linda CA
21-22	Sun	Oakwood University Board of Trustees	Huntsville AL
22-23	Mon	Biblical Research Institute Committee	Berrien Springs MI
23-30	Tue	IAD Pre-Meetings and Year-End Meetings	HONDURAS
23(am)	Tue	Loma Linda Executive Committees	Loma Linda CA
24-Nov 1	Wed	ESD Pre-Meetings and Year-End Meetings	Moscow RUSSIA
24-25	Wed	Faith and Science Council	Berrien Springs MI
26-31	Fri	SAD Year-End Meetings	Brasilia BRAZIL
28(pm)	Sun	Andrews University Seminary Exec Committee	Berrien Springs MI
28(eve)	Sun	Andrews University Governance Committee	Berrien Springs MI
29-Nov 7	Mon	WAD Pre-Meetings and Year-End Meetings	Abidjan COTE D'IVOIRE
29-Nov 6	Mon	SID Pre-Meetings and Year-End Meetings	Pretoria SOUTH AFRICA
29(am)	Mon	Andrews University Subcommittees	Berrien Springs MI
29(pm)	Mon	Andrews University Board	Berrien Springs MI
30-Nov 6	Tue	NAD Pre-Meetings and Year-End Meetings	Silver Spring MD

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>October 2012 contd</u>			
30-Nov 5	Tue	NSD Pre-Meetings and Year-End Meetings	Ilsan KOREA
<u>November 2012</u>			
1-8	Thu	ECD Pre-Meetings and Year-End Meetings	Nairobi KENYA
2-6	Fri	EUD Pre-Meetings and Year-End Meetings	Collonges FRANCE
5-12	Mon	SSD Pre-Meetings and Year-End Meetings	Silang Cavite PHILIPPINES
6-15	Tue	SPD Pre-Meetings and Year-End Meetings	Sydney AUSTRALIA
7-13	Wed	Greater Middle East Union Year-End Meetings	Beirut LEBANON
13-21	Tue	SUD Pre-Meetings and Year-End Meetings	Hosur TN INDIA
15(am)	Thu	E G White Estate Board of Trustees	Silver Spring MD
19-26	Mon	TED Pre-Meetings and Year -End Meetings	Becici MONTENEGRO
<u>December 2012</u>			
3-9	Mon	Global Mission Study Center Directors Meeting	CAMBODIA
5(pm)	Wed	Adventist Risk Management Board Committees	Silver Spring MD
6(am)	Thu	Adventist Risk Management Board of Directors	Silver Spring MD
11-12	Tue	Loma Linda Boards and Committees	Loma Linda CA
13(am)	Thu	Adventist Health International Services Board	Loma Linda CA

SEC/ADCOM/SecC/GCDO09AC/09AC/102-09Ge/ADCOM/SecC/GCDO10SM/10SM/
 ADCOM/GCDO10AC/10AC/ADCOM/102-10Gd/ADCOM/GCDO11SM/11SM/
 ADCOM/GCDO11AC/11AC/ADCOM/102-11Gc/ADCOM/GCDO12SM/12SM/ADCOM/
 GCDO12AC/12AC to HW(DIV)

102-12Gb AUTHORIZED MEETINGS 2013

VOTED, To approve the updated list of Authorized Meetings 2013, with the understanding that attendance at these meetings must also be approved by the administration of each entity, as follows:

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>January 2013</u>			
8-12	Tue	GC Executive Officers Meeting/PREXAD	Riviera Maya MEXICO
9-17	Wed	GC Auditing Service Connect 2013	Riviera Maya MEXICO
15-17	Tue	Theology of Ordination Study Committee	Silver Spring MD
21-Feb 9	Mon	IWM Mission Institute	BRAZIL

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>January 2013 contd</u>			
24(pm)	Thu	Review and Herald Board Executive Committee	Silver Spring MD
25-27	Fri	Celebration of Creation	Friedensau GERMANY
25-27	Fri	Special Needs Min Coordinators Consultation Mtg	Sao Paulo BRAZIL
28-31	Mon	Bible Correspondence Schools Advisory	Sao Paulo BRAZIL
29-31	Tue	Global Leadership Summit	INDONESIA
<u>February 2013</u>			
24(pm)	Sun	Loma Linda Board Education	Loma Linda CA
25-26	Mon	Loma Linda Boards and Committees	Loma Linda CA
27(am)	Wed	Adventist Health International Board	Loma Linda CA
27(pm)	Wed	Geoscience Research Institute Board	Loma Linda CA
<u>March 2013</u>			
3(pm)	Sun	Andrews University Governance Committee	Berrien Springs MI
4(am)	Mon	Andrews University Subcommittees	Berrien Springs MI
4(pm)	Mon	Andrews University Seminary Executive Com	Berrien Springs MI
5(am)	Tue	Andrews University Board	Berrien Springs MI
7-14	Thu	Secretariat Leadership Training	BRAZIL
19(am)	Tue	Loma Linda Executive Committees	Loma Linda CA
20(eve)	Wed	Pacific Press Finance Committee	Nampa ID
21	Thu	Pacific Press Board	Nampa ID
25-28	Mon	Prime Time	Silver Spring MD
26(pm)	Tue	Institute for the Prevention of Addictions Board	Silver Spring MD
28(pm)	Thu	General Conference Leadership Council	Silver Spring MD
<u>April 2013</u>			
1-4	Mon	World Literature Ministry Coordinating Board	Silver Spring MD
4-5(am)	Thu	Global Mission Issues Committee	Silver Spring MD
5(pm)	Fri	Adventist World Radio Board	Silver Spring MD
7	Sun	Division Officer Interviews	Silver Spring MD
7(am)	Sun	IBE Programs Review Committee	Silver Spring MD
8	Mon	President's Council	Silver Spring MD
8	Mon	Secretaries Council	Silver Spring MD
8	Mon	Treasurer's Council	Silver Spring MD
8(eve)	Mon	International Board of Education	Silver Spring MD
8(eve)	Mon	International Board of Min & Theol Ed (IBMTE)	Silver Spring MD
9	Tue	Strategic Planning and Budgeting Committee	Silver Spring MD
9	Tue	GC & Division Officers	Silver Spring MD

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>April 2013 contd</u>			
9(eve)	Tue	Africa HIV/AIDS Office Board	Silver Spring MD
9(eve)	Tue	Accred Assoc of SDA Sch, Coll, & Univ	Silver Spring MD
10(am)	Wed	ADRA International Board	Silver Spring MD
10(pm)	Wed	IRLA Board	Silver Spring MD
10(pm)	Wed	General Conference Mission Board	Silver Spring MD
10 (eve)	Wed	Hope Channel, Inc Board	Silver Spring MD
11(am)	Thu	Division Officer Interviews	Silver Spring MD
12(eve)-15	Fri	Spring Meeting	Battle Creek MI
21-22	Sun	Oakwood University Board of Trustees	Huntsville AL
22-May 11	Mon	IWM Mission Institute	Chiangmai THAILAND
22-23	Mon	Biblical Research Institute Committee	Loma Linda CA
23	Tue	Adventist University of Africa Board	Nairobi KENYA
24-25	Wed	Faith and Science Council	Loma Linda CA
24(pm)	Wed	Review and Herald HHES Board	Hagerstown MD
24(eve)	Wed	Review and Herald Finance Committee	Hagerstown MD
25(am)	Thu	Review and Herald Board	Hagerstown MD
<u>May 2013</u>			
7	Tue	AIAS Constituency Meeting	Silang Cavite PHILIPPINES
9	Thu	AIAS Board Meeting	Silang Cavite PHILIPPINES
14-19	Tue	Global Adventist Internet Network Conference	DUBAI UAE
21-22	Tue	Loma Linda Boards and Committees	Loma Linda CA
23(am)	Thu	Adventist Health International Services Board	Loma Linda CA
25	Sat	Second World Festival of Religious Freedom	BRAZIL
<u>June 2013</u>			
3(am)	Mon	Andrews University Board	Berrien Springs MI
3(am)	Mon	Andrews University Subcommittees	Berrien Springs MI
5(pm)	Wed	Adventist Risk Management Board Committees	VERMONT
6	Thu	Adventist Risk Management Board of Directors	VERMONT
17-23	Mon	IWM Re-Entry Seminars Family/Teen	Berrien Springs MI
17-20	Mon	Prime Time	Silver Spring MD
20	Thu	General Conference Mission Board	Silver Spring MD
24-30	Mon	IWM Re-Entry Seminars Family/Teen	
<u>July 2013</u>			
1-13	Mon	World Conf on Youth and Community Service	SOUTH AFRICA
8-27	Mon	IWM Mission Institute	Berrien Springs MI

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>July 2013 contd</u>			
18(pm)	Thu	Review and Herald Board Executive Committee	Silver Spring MD
22-24	Mon	Theology of Ordination Study Committee	Silver Spring MD
<u>August 2013</u>			
14(eve)	Wed	Pacific Press Finance Committee	Nampa ID
15	Thu	Pacific Press Board	Nampa ID
26-27	Mon	Loma Linda Boards and Committees	Loma Linda CA
28(am)	Wed	Adventist Health International Services Board	Loma Linda CA
<u>September 2013</u>			
16-19	Mon	Prime Time	Silver Spring MD
19(pm)	Thu	General Conference Leadership Council	Silver Spring MD
22-29	Sun	IRLA Meeting of Experts	FRANCE
25(pm)	Wed	Review and Herald Board Finance Committee	Hagerstown MD
26(am)	Thu	Review and Herald Board	Hagerstown MD
<u>October 2013</u>			
3	Thu	Division Officer Interviews	Silver Spring MD
4(am)	Fri	General Conference Mission Board	Silver Spring MD
6(am)	Sun	ADRA International Board	Silver Spring MD
6(pm)	Sun	<i>Church Manual</i> Committee	Silver Spring MD
7	Mon	Presidents Council	Silver Spring MD
7	Mon	Secretaries Council	Silver Spring MD
7	Mon	Treasurers Council	Silver Spring MD
7(am)	Mon	IBE Programs Review Committee	Silver Spring MD
7(eve)	Mon	Africa HIV/AIDS Office Board	Silver Spring MD
8	Tue	Strategic Planning and Budgeting Committee	Silver Spring MD
8	Tue	GC & Division Officers	Silver Spring MD
8(eve)	Tue	International Board of Education	Silver Spring MD
8(eve)	Tue	International Board of Min and Theol Ed (IBMTE)	Silver Spring MD
9(am)	Wed	Hope Channel, Inc Board	Silver Spring MD
9(pm)	Wed	IRLA Board	Silver Spring MD
9(pm)	Wed	Adventist World Radio Board	Silver Spring MD
9(pm)	Wed	Accred Association of SDA Sch, Coll, & Univ	Silver Spring MD
9(eve)-10	Wed	General Conference Auditing Service Board	Silver Spring MD
10(am)	Thu	Adventist University of Africa Board	Silver Spring MD
10(pm)	Thu	AIAS Board	Silver Spring MD
10(eve)-16	Thu	Annual Council	Silver Spring MD

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>October 2013 contd</u>			
10(eve)-11(am)	Thu	LEAD Conference	Silver Spring MD
20-21	Sun	Oakwood University Board of Trustees	Huntsville AL
21-22	Mon	Biblical Research Institute Committee	Berrien Springs MI
22(am)	Tue	Loma Linda Executive Committees	Loma Linda CA
23-24	Wed	Faith and Science Council	Berrien Springs MI
27(pm)	Sun	Andrews University Governance Committee	Berrien Springs MI
28	Mon	Andrews University Subcommittees	Berrien Springs MI
28(pm)	Mon	Andrews University Seminary Executive Com	Berrien Springs MI
29(am)	Tue	Andrews University Board	Berrien Springs MI
<u>November 2013</u>			
18-20	Mon	Nurture and Retention Commission	Silver Spring MD
<u>December 2013</u>			
4(pm)	Wed	Adventist Risk Management Board Committees	Silver Spring MD
5(am)	Thu	Adventist Risk Management Board of Directors	Silver Spring MD
9-14	Mon	Global Mission Study Center Directors Meeting	_____
10-11	Tue	Loma Linda Boards and Committees	Loma Linda CA
12(am)	Thu	Adventist Health International Services Board	Loma Linda CA
16(am)	Mon	Review and Herald Board Exec/Finance Comm	Silver Spring MD

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 ADCOM/GCDO11SM/11SM/ADCOM/GCDO11AC/11AC/ADCOM/102-11Gd/ADCOM/
 GCDO12SM/12SM/ADCOM/GCDO12AC/12AC to HW(DIV)

102-12Gc AUTHORIZED MEETINGS 2014

VOTED, To approve the updated list of Authorized Meetings 2014, with the understanding that attendance at these meetings must also be approved by the administration of each entity, as follows:

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>January 2014</u>			
13-Feb 1	Mon	IWM Mission Institute	_____
21-23	Tue	Theology of Ordination Study Committee	Silver Spring MD

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>February 2014</u>			
20(am)	Thu	Geoscience Research Institute Board	Loma Linda CA
21-24	Fri	Loma Linda Board Retreat	CALIFORNIA
24-25	Mon	Loma Linda Boards and Committees	Loma Linda CA
25-27	Tue	Summit on SDA Response to Alt Sexual Practices	Bangkok THAILAND
26(am)	Wed	Adventist Health International Board	Loma Linda CA
<u>March 2014</u>			
2(eve)	Sun	Andrews University Governance	Berrien Springs MI
3	Mon	Andrews University Subcommittees	Berrien Springs MI
3(pm)	Mon	Andrews University Seminary Exec Committee	Berrien Springs MI
4	Tue	Andrews University Board	Berrien Springs MI
18(am)	Tue	Loma Linda Executive Committees	Loma Linda CA
19(eve)	Wed	Pacific Press Financial Committee	Nampa ID
20	Thu	Pacific Press Board	Nampa ID
24-27	Mon	Prime Time	Silver Spring MD
25(pm)	Tue	Institute for the Prevention of Addictions Board	Silver Spring MD
27(pm)	Thu	General Conference Leadership Council	Silver Spring MD
<u>April 2014</u>			
6(am)	Sun	IBE Programs Review Committee	Silver Spring MD
7-8(am)	Mon	Global Mission Issues Committee	Silver Spring MD
7(eve)	Mon	International Board of Education	Silver Spring MD
7(eve)	Mon	International Board of Min & Theol Ed (IBMTE)	Silver Spring MD
8(pm)	Tue	General Conference Mission Board	Silver Spring MD
8(eve)	Tue	Accred Assoc of SDA Sch, Coll, & Univ	Silver Spring MD
9	Wed	Presidents Council	Silver Spring MD
9	Wed	Treasurers Council	Silver Spring MD
9	Wed	Secretaries Council	Silver Spring MD
10	Thu	Strategic Planning and Budgeting Committee	Silver Spring MD
10	Thu	GC & Division Officers	Silver Spring MD
11(am)	Fri	Division Officer Interviews	Silver Spring MD
13	Sun	Division Officer Interviews	Silver Spring MD
13(eve)	Sun	Africa HIV/AIDS Office Board	Silver Spring MD
14(am)	Mon	ADRA International Board	Silver Spring MD
14(pm)	Mon	IRLA Board	Silver Spring MD
14(pm)	Mon	Adventist World Radio Board	Silver Spring MD
14(eve)	Mon	Hope Channel, Inc Board	Silver Spring MD
15-16	Tue	Spring Meeting	Silver Spring MD

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>April 2014 contd</u>			
20-21	Sun	Oakwood University Board of Trustees	Huntsville AL
21-May 10	Mon	IWM Mission Institute	Chiangmai THAILAND
21-22	Mon	Biblical Research Institute Committee	Loma Linda CA
22	Tue	Adventist University of Africa Board	Nairobi KENYA
23-24	Wed	Faith and Science Council	Loma Linda CA
23(pm)	Wed	Review and Herald HHES Board	Hagerstown MD
24(am)	Thu	Review and Herald Board	Hagerstown MD
24(pm)	Thu	Review and Herald Finance Committee	Hagerstown MD
<u>May 2014</u>			
6	Tue	AIAS Constituency Meeting	Silang Cavite PHILIPPINES
8	Thu	AIAS Board Meeting	Silang Cavite PHILIPPINES
14-18	Wed	Global Adventist Internet Network Conference	Bangalore INDIA
20-21	Tue	Loma Linda Boards and Committees	Loma Linda CA
22(am)	Thu	Adventist Health International Services Board	Loma Linda CA
23-28	Fri	International Medical Education Conference	Loma Linda CA
<u>June 2014</u>			
1(pm)	Sun	Andrews University Board Dinner/Info Items	Berrien Springs MI
2-4	Mon	Theology of Ordination Study Committee	Silver Spring MD
2	Mon	Andrews University Board	Berrien Springs MI
2(am)	Mon	Andrews University Subcommittees	Berrien Springs MI
4(pm)	Wed	Adventist Risk Management Board Committees	VERMONT
5	Thu	Adventist Risk Management Board of Directors	VERMONT
10(pm)	Tue	Review and Herald Board Exec/Finance Comm	Silver Spring MD
16-22	Mon	IWM Re-Entry Seminars Family/Teen	Berrien Springs MI
16-19	Mon	Prime Time	Silver Spring MD
19	Thu	General Conference Mission Board	Silver Spring MD
23-29	Mon	IWM Re-Entry Seminars Family/Teen	_____
<u>July 2014</u>			
7-26	Mon	IWM Mission Institute	Berrien Springs MI
7-12	Mon	Global Conference on Health	SWITZERLAND
<u>August 2014</u>			
13(eve)	Wed	Pacific Press Financial Committee	Nampa ID
14	Thu	Pacific Press Board	Nampa ID
25-26	Mon	Loma Linda Boards and Committees	Loma Linda CA

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>August 2014 contd</u>			
27(am)	Wed	Adventist Health International Services Board	Loma Linda CA
<u>September 2014</u>			
15-18	Mon	Prime Time	Silver Spring MD
18(pm)	Thu	General Conference Leadership Council	Silver Spring MD
24(eve)	Wed	Review and Herald Finance Committee	Hagerstown MD
25(am)	Thu	Review and Herald Board	Hagerstown MD
<u>October 2014</u>			
2	Thu	Division Officer Interviews	Silver Spring MD
3(am)	Fri	General Conference Mission Board	Silver Spring MD
5(am)	Sun	ADRA International Board	Silver Spring MD
5(pm)	Sun	<i>Church Manual</i> Committee	Silver Spring MD
6	Mon	Presidents Council	Silver Spring MD
6	Mon	Secretaries Council	Silver Spring MD
6	Mon	Treasurers Council	Silver Spring MD
6(am)	Mon	IBE Programs Review Committee	Silver Spring MD
6(eve)	Mon	Africa HIV/AIDS Office Board	Silver Spring MD
7	Tue	Strategic Planning and Budgeting Committee	Silver Spring MD
7	Tue	GC & Division Officers	Silver Spring MD
7(eve)	Tue	International Board of Education	Silver Spring MD
7(eve)	Tue	International Board of Min and Theol Ed (IBMTE)	Silver Spring MD
8(am)	Wed	Hope Channel, Inc Board	Silver Spring MD
8(pm)	Wed	IRLA Board	Silver Spring MD
8(pm)	Wed	Adventist World Radio Board	Silver Spring MD
8(pm)	Wed	Accred Association of SDA Sch, Coll, & Univ	Silver Spring MD
8(eve)-9	Wed	General Conference Auditing Service Board	Silver Spring MD
9(am)	Thu	Adventist University of Africa Board	Silver Spring MD
9(pm)	Thu	AIAS Board	Silver Spring MD
9(eve)-15	Thu	Annual Council	Silver Spring MD
9(eve)-10(am)	Thu	LEAD Conference	Silver Spring MD
19-20	Sun	Oakwood University Board of Trustees	Huntsville AL
20-21	Mon	Biblical Research Institute Committee	Berrien Springs MI
21(am)	Tue	Loma Linda Executive Committees	Loma Linda CA
22-23	Wed	Faith and Science Council	Berrien Springs MI
26(eve)	Sun	Andrews University Governance Committee	Berrien Springs MI
27(pm)	Mon	Andrews University Seminary Exec Committee	Berrien Springs MI
27	Mon	Andrews University Subcommittees	Berrien Springs MI

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>October 2014 contd</u>			
28	Tue	Andrews University Board	Berrien Springs MI
<u>November 2014</u>			
<u>December 2014</u>			
3(pm)	Wed	Adventist Risk Management Board Committees	Silver Spring MD
4(am)	Thu	Adventist Risk Management Board of Directors	Silver Spring MD
8-13	Mon	Global Mission Study Center Directors Meeting	
9-10	Tue	Loma Linda Boards and Committees	Loma Linda CA
11(am)	Thu	Adventist Health International Services Board	Loma Linda CA
15(pm)	Mon	Review and Herald Board Exec/Finance Comm	Silver Spring MD

SEC/ADCOM/SecC/GCDO10SM/10SM/ADCOM/GCDO10AC/10AC/ADCOM/102-10Gf/
 ADCOM/GCDO11SM/11SM/ADCOM/GCDO11AC/11AC/ADCOM/102-11Ge/ADCOM/
 GCDO12SM/12SM/ADCOM/GCDO12AC/12AC to HW(DIV)

102-12Gd AUTHORIZED MEETINGS 2015

VOTED, To approve the updated list of Authorized Meetings 2015, with the understanding that attendance at these meetings must also be approved by the administration of each entity, as follows:

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>January 2015</u>			
12-31	Mon	IWM Mission Institute	
28-Feb 1	Wed	Global Adventist Internet Network Conference	Abdijan CÔTE D'IVOIRE
<u>February 2015</u>			
22(pm)	Sun	Loma Linda Board Education	Loma Linda CA
23-24	Mon	Loma Linda Boards and Committees	Loma Linda CA
25(am)	Wed	Adventist Health International Board	Loma Linda CA
25(pm)	Wed	Geoscience Research Institute Board	Loma Linda CA
<u>March 2015</u>			
1(eve)	Sun	Andrews University Governance Committee	Berrien Springs MI
2(pm)	Mon	Andrews University Seminary Exec Committee	Berrien Springs MI

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>March 2015 contd</u>			
3	Tue	Andrews University Board	Berrien Springs MI
17(am)	Tue	Loma Linda Executive Committees	Loma Linda CA
18(eve)	Wed	Pacific Press Finance Committee	Nampa ID
19	Thu	Pacific Press Board	Nampa ID
23-26	Mon	Prime Time	Silver Spring MD
24(pm)	Tue	Institute for the Prevention of Addictions Board	Silver Spring MD
26(pm)	Thu	General Conference Leadership Council	Silver Spring MD
<u>April 2015</u>			
5(am)	Sun	IBE Programs Review Committee	Silver Spring MD
6-7(am)	Mon	Global Mission Issues Committee	Silver Spring MD
6(eve)	Mon	International Board of Education	Silver Spring MD
6(eve)	Mon	International Board of Min & Theol Ed (IBMTE)	Silver Spring MD
7(pm)	Tue	General Conference Mission Board	Silver Spring MD
7(eve)	Tue	Accred Assoc of SDA Sch, Coll, & Univ	Silver Spring MD
8	Wed	Presidents Council	Silver Spring MD
8	Wed	Treasurers Council	Silver Spring MD
8	Wed	Secretaries Council	Silver Spring MD
9	Thu	Strategic Planning and Budgeting Committee	Silver Spring MD
9	Thu	GC & Division Officers	Silver Spring MD
10(am)	Fri	Division Officer Interviews	Silver Spring MD
12	Sun	Division Officer Interviews	Silver Spring MD
12(eve)	Sun	Africa HIV/AIDS Office Board	Silver Spring MD
13(am)	Mon	ADRA International Board	Silver Spring MD
13(pm)	Mon	IRLA Board	Silver Spring MD
13(pm)	Mon	Adventist World Radio Board	Silver Spring MD
13(eve)	Mon	Hope Channel, Inc Board	Silver Spring MD
14-15	Tue	Spring Meeting	Silver Spring MD
19-20	Sun	Oakwood University Board of Trustees	Huntsville AL
20-May 9	Mon	IWM Mission Institute	Chiangmai THAILAND
20-21	Mon	Biblical Research Institute Committee	Loma Linda CA
21	Tue	Adventist University of Africa Board	Nairobi KENYA
22-23	Wed	Faith and Science Council	Loma Linda CA
22(pm)	Wed	Review and Herald HHES Board	Hagerstown MD
22(eve)	Wed	Review and Herald Finance Committee	Hagerstown MD
23(am)	Thu	Review and Herald Board	Hagerstown MD

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<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>May 2015</u>			
5	Tue	AIIAS Constituency Meeting	Silang Cavite PHILIPPINES
7	Thu	AIIAS Board Meeting	Silang Cavite PHILIPPINES
19-20	Tue	Loma Linda Boards and Committees	Loma Linda CA
21(am)	Thu	Adventist Health International Services Board	Loma Linda CA
31(eve)	Sun	Andrews University Board Dinner/Info Items	Berrien Springs MI
<u>June 2015</u>			
1	Mon	Andrews University Board	Berrien Springs MI
1(am)	Mon	Andrews University Subcommittees	Berrien Springs MI
3(pm)	Wed	Adventist Risk Management Board Committees	VERMONT
4	Thu	Adventist Risk Management Board of Directors	VERMONT
8-25	Mon	Prime Time	Silver Spring MD
11(am)	Thu	General Conference Mission Board	Silver Spring MD
11(pm)	Thu	Review and Herald Board Exec/Finance Comm	Silver Spring MD
15-21	Mon	IWM Re-Entry Seminars Family/Teen	Berrien Springs MI
<u>July 2015</u>			
2-11	Thu	General Conference Session	San Antonio TX
13-Aug 1	Mon	IWM Mission Institute	Berrien Springs MI
<u>August 2015</u>			
12(eve)	Wed	Pacific Press Finance Committee	Nampa ID
13	Thu	Pacific Press Board	Nampa ID
13(am)	Thu	Pacific Press Publishing Assoc Constituency	Nampa ID
24-25	Mon	Loma Linda Boards and Committees	Loma Linda CA
26(am)	Wed	Adventist Health International Services Board	Loma Linda CA
<u>September 2015</u>			
14-17	Mon	Prime Time	Silver Spring MD
17(pm)	Thu	General Conference Leadership Council	Silver Spring MD
23(eve)	Wed	Review and Herald Finance Committee	Hagerstown MD
24(am)	Thu	Review and Herald Board	Hagerstown MD
<u>October 2015</u>			
1	Thu	Division Officer Interviews	Silver Spring MD
2(am)	Fri	General Conference Mission Board	Silver Spring MD
4(am)	Sun	ADRA International Board	Silver Spring MD
4(pm)	Sun	<i>Church Manual</i> Committee	Silver Spring MD

<u>DATE</u>	<u>DAY</u>	<u>MEETING</u>	<u>LOCATION</u>
<u>October 2015 contd</u>			
5	Mon	Presidents Council	Silver Spring MD
5	Mon	Secretaries Council	Silver Spring MD
5	Mon	Treasurers Council	Silver Spring MD
5(am)	Mon	IBE Programs Review Committee	Silver Spring MD
5(eve)	Mon	Africa HIV/AIDS Office Board	Silver Spring MD
6	Tue	Strategic Planning and Budgeting Committee	Silver Spring MD
6	Tue	GC & Division Officers	Silver Spring MD
6(eve)	Tue	International Board of Education	Silver Spring MD
6(eve)	Tue	International Board of Min and Theol Ed (IBMTE)	Silver Spring MD
7(am)	Wed	Hope Channel, Inc Board	Silver Spring MD
7(pm)	Wed	IRLA Board	Silver Spring MD
7(pm)	Wed	Adventist World Radio Board	Silver Spring MD
7(pm)	Wed	Accred Association of SDA Sch, Coll, & Univ	Silver Spring MD
7(eve)-8	Wed	General Conference Auditing Service Board	Silver Spring MD
8(am)	Thu	Adventist University of Africa Board	Silver Spring MD
8(pm)	Thu	AIIAS Board	Silver Spring MD
8(eve)-14	Thu	Annual Council	Silver Spring MD
8(eve)-9(am)	Thu	LEAD Conference	Silver Spring MD
18-19	Sun	Oakwood University Board of Trustees	Huntsville AL
19-20	Mon	Biblical Research Institute Committee	Berrien Springs MI
20(am)	Tue	Loma Linda Executive Committees	Loma Linda CA
21-22	Wed	Faith and Science Council	Berrien Springs MI
25(eve)	Sun	Andrews University Governance Committee	Berrien Springs MI
26(pm)	Mon	Andrews University Seminary Executive Committee	Berrien Springs MI
26	Mon	Andrews University Subcommittees	Berrien Springs MI
27	Tue	Andrews University Board	Berrien Springs MI

November 2015December 2015

2(pm)	Wed	Adventist Risk Management Board Committees	Silver Spring MD
3(am)	Thu	Adventist Risk Management Board of Directors	Silver Spring MD
7-12	Mon	Global Mission Study Center Directors Meeting	
8-9	Tue	Loma Linda Boards and Committees	Loma Linda CA
10(am)	Thu	Adventist Health International Services Board	Loma Linda CA
14(pm)	Mon	Review and Herald Board Exec/Finance Comm	Silver Spring MD

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SEC/ADCOM/12AC to MAI

ADVENTIST-LAYMEN'S SERVICES AND INDUSTRIES (ASI)
COORDINATING COMMITTEE (GCC-S)—MEMBERSHIP
ADJUSTMENT

VOTED, To adjust the membership of the Adventist-Laymen's Services and Industries (ASI) Coordinating Committee (ASICoordCom) (GCC-S), as follows:

Add	Adeleke, Adedeji, WAD President's Designee Fournier, Frank, NAD Regional ASI Representative (layperson) Johnson, S, SUD Regional ASI Representative (layperson) Krupskyi, Vladimir, ESD President's Designee Maurer, Gabriel E, EUD President's Designee Varghese, Bobby, SUD President's Designee
Delete	Biaggi, Guillermo E, ESD President Rathinaraj, John, SUD President Wari, Gilbert, WAD President

SEC/ADCOM/12AC to MAI

GENERAL CONFERENCE ADMINISTRATIVE COMMITTEE
(GCC-S)—MEMBERSHIP ADJUSTMENT

VOTED, To adjust the membership of the General Conference Administrative Committee (ADCOM) (GCC-S), as follows:

Add	Duffy, Jonathan M
Delete	Maier, Rudolf

SEC/ADCOM/12AC to MAI

GENERAL CONFERENCE EXECUTIVE COMMITTEE (GCC)—
MEMBERSHIP ADJUSTMENT

VOTED, To adjust the membership of the General Conference Executive Committee (GCC), as follows:

- Add Guerrero, Abraham I, 40 members (Retirees/Employees)
Delete Guerrero, Abraham I, 40 members (Laity/Young Adults)

SEC/ADCOM/12AC to MAI

MIDDLE EAST AND NORTH AFRICA UNION MISSION OVERSIGHT
COMMITTEE (GCC-S)—MEMBERSHIP ADJUSTMENT

VOTED, To adjust the membership of the Middle East and North Africa Union Mission Oversight Committee (MENAOC) (GCC-S), as follows:

- Add Duffy, Jonathan M, Invitee
Delete Rawson, Robert L, Invitee

SEC/ADCOM/12AC to MAI

GENERAL CONFERENCE MISSION BOARD (GCC-B)—MEMBERSHIP
ADJUSTMENT

VOTED, To adjust the membership of the General Conference Mission Board (GCMB) (GCC-B), as follows:

- Add Cleary, Donovan, Invitee
Duffy, Jonathan M
Szilvasi, Tibor, Invitee
Trecartin, Homer W
Delete Maier, Rudolf

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SEC/ADCOM/12AC to MAI

INTERNATIONAL BOARD OF EDUCATION (GCC-B)—MEMBERSHIP
ADJUSTMENT

VOTED, To adjust the membership of the International Board of Education (IBE) (GCC-B), as follows:

Add	Gardner, Trevor
Delete	Maphosa, Norman

SEC/ADCOM/12AC to MAI

ISRAEL FIELD OVERSIGHT COMMITTEE (GCC-S)—MEMBERSHIP
ADJUSTMENT

VOTED, To adjust the membership of the Israel Field Oversight Committee (IsraelOC) (GCC-S), as follows:

Add	Duffy, Jonathan M, Invitee
Delete	Maier, Rudolf, Invitee

SEC/ADCOM/12AC to MAI

STRATEGIC PLANNING AND BUDGETING COMMITTEE (GCC-S)—
MEMBERSHIP ADJUSTMENT

VOTED, To adjust the membership of the Strategic Planning and Budgeting Committee (SP&B) (GCC-S), as follows:

Add	Duffy, Jonathan M, Others
Delete	Maier, Rudolf, Others

Ted N C Wilson, President of the General Conference, made closing remarks and thanked the committee for the sweet spirit demonstrated during Annual Council.

Led by Ted N C Wilson, various members of the General Conference Executive Committee read aloud a portion of chapter 36 in the *Great Controversy*, and a verse from Deuteronomy 31.

SOUTH PACIFIC DIVISION VIDEO REPORT

The South Pacific Division communicated by means of a video their focus on reaching people through church planting, small groups, and public evangelism. The video series, *Beyond*, has been very effective in reaching people for Christ.

ADJOURNMENT

VOTED, To adjourn the 2012 Annual Council.

Benjamin D Schoun, General Vice President, led the General Conference Executive Committee members in singing, "Lift Up the Trumpet."

Prayers were offered by Elena Bondarenko, Laymember from the Caucuses Union Mission in the Euro-Asia Division, and Josney D Rodriguez, President of the East Venezuela Union Mission in the Inter-American Division.

Benjamin D Schoun, Chair
G Alexander Bryant, Secretary
Myron A Iseminger, Editorial Secretary
Tamara K Boward, Recording Secretary