

**ETHICAL EVALUATION OF TITHES AND OFFERINGS
IN OSUN BAPTIST CONFERENCE, NIGERIA**

BY

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CERTIFICATION

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DEDICATION

This work is dedicated to God Almighty, the Most Wonderful Giver of All that Man Possesses.

To My Husband: an exemplary giver. To all Ministers of the Gospel and Christians who are faithful Givers of tithes and offerings.

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ABSTRACT

Existing studies on tithes and offerings have focused on the historical dimension of these religious obligations at the neglect of their ethical perspectives which are central to the success of the drive for and voluntary participation in the practice. This study, therefore, examined the tradition of tithes and offerings in the Osun Baptist Conference, in terms of payers, types, objects and disbursement with a view to evaluating their ethical alignment with Biblical injunctions with reference to Leviticus 27:30-32; 1 Chronicles 16:29; Malachi 3:8-10; I Corinthians 16:1-2; and II Corinthians 9: 5-8.

The deontological theory served as the theoretical framework for the study. Eighty churches were randomly sampled from the 16 Baptist associations that formed Osun Baptist Conference. A questionnaire was administered to 480 purposively selected members of these churches. In-depth interviews were conducted with 35 purposively sampled Baptist members within the Conference. Five years financial records of 50 churches served as a major source of information. While qualitative data were subjected to content analysis, quantitative data were analysed using descriptive statistics.

The tradition of tithes and offerings in Osun Baptist Conference showed that tithes were paid by both salary earners and non-salary earners on Sundays. Offerings were of two categories: general and special offerings. The former were given every Sunday service and during some weekly programmes. The latter were given through special thanksgivings, private pledges or vows. The object tithed was solely monetary while offerings were both monetary and material. A study of five years (2007 – 2011) church records showed that 80% of the revenue and budget of the churches was tied to tithes, while 20% was tied to offerings and donations. Out of the budgeted income for tithes, 65.0% was realised while 26.5% was realised from offerings. The tithing practice of the Osun Baptist Conference agreed partially with the Old Testament injunctions in Leviticus 27:30-32; Malachi 3:8-10. The Old Testament mentioned three tithes: the Levites', great feasts and poor's tithes. Only the Levites' tithes was practised in the Conference; tithing of objects was also completely absent. The offerings of the Conference aligned with both the Old and the New Testaments injunctions, as seen in 1 Chronicles 16:29; 1 Corinthians 16:1-2; 2 Corinthians 9:7. While the Bible prescribed that tithes should be used for evangelism and offerings for all forms of needs, the practice in Osun Baptist Conference conformed partially with these injunctions. Both tithes and offerings were lumped together and disbursed on several needs of the church. However, 80% of our respondents agreed that members should give whatever they have as tithes; 60% agreed that after paying Church workers' salary from tithes, the rest should be disbursed on evangelism. One hundred percent agreed that every material possession of members should be tithed.

The practice of tithes and offerings of Osun Baptist Conference is partially in line with the Biblical injunctions. Therefore, there is need for ethical reorientation of Osun Baptist Conference churches on correct biblical practices in terms of payment of tithes and offerings, and disbursement of same.

Key words: Ethical evaluation, Tithes, Offerings, Osun Baptist Conference, Evangelism.

Word count: 497

CHAPTER ONE

GENERAL INTRODUCTION

1.1 BACKGROUND TO STUDY

The giving of tithes as a religious obligation among the Jews has its origins in the Patriarchal tradition during which the institution of tithing was established. Tithes have been described as a tenth part of or something paid as a tax for religious purposes and for the support of the priesthood or religious establishment.¹ The first mention of tithe-payment in the Old Testament was when Abraham gave one-tenth of the spoils he brought from war to God through the 'priest of God most High', Mel-chizedek who was the king of Salem (Genesis 14:18).

Offerings have their origins also in the Abrahamic tradition in which various kinds of offerings were made to God through priests who served at the altars at various places of worship. The need for purification from sin or the desire of the worshipper to enter into relationship with God underlay the kind of offering to be made.² The early altars were set up at the places God appeared to Abraham (Genesis 12:7 -8; 13:18), Isaac (Genesis 26:24-25), and Jacob (Genesis 28:18-22). From the patriarchal altars, the tent sanctuary came to be constructed (Exodus 23:14-19; 25:1-9, 27; 30:1-11; 36:8-38) and eventually the temple was built (1Kings 6:1-38). The exilic experience gave rise to the introduction of the synagogue as a sanctuary.

This development increasingly enlarged the institutions of tithing and offering to God as the giving of both later became a law during the time of Moses. Tithes and offerings were made in fowls, animals, grains, metals and money. The Baptist church inherited these institutions of tithes and offerings from the scripture. These are the ecclesiastical institutions or practices that have been in existence in the Baptist churches in Osun State, Nigeria. The original concept of tithes and offerings were compulsive and coercive, as such, it was possible for ecclesiastical authorities to enforce the giving of tithes and offerings.³ However, as time went on, it became difficult for ecclesiastical authorities

¹ G.F. Hawthorne "Tithe" *The new International Dictionary of New Testament Theology* vol. 3. Grand Rapids: Paternoster Press 1971. 851.

² John D. Freeman "Offering" *The Zondervan Pictorial Bible Dictionary* Grand Rapids: Zondervan Publishing House, 1963. 601.

³ Oral sources from Madams Felicia Oketola, Victoria Adeoye and Sarah Fabiyi at Ebenezer Baptist Church premises on 10/10/2009

to enforce the giving of tithes and offerings due to cultural, social, economic and political factors. As a result, the giving of tithes and offerings gradually became optional, though in principle it is a religious obligation. Consequently, the quality and quantity of tithes and offerings began to deplete.

Can the decline in the giving of tithes and offerings be due to lack of proper understanding and practice of the biblical giving of tithes and offerings in terms of payers, types, objects and disbursement of the same? This is the problem for which this research is instituted.

1.2 Statement of the Problem

The practice of tithes and offerings among churches today has become a serious controversial issue. The increasing challenge that the giving of tithes and offerings is posing on the Baptist Churches in Osun State has been an issue of great concern in recent times. The fact that the Baptists as a denomination accepts tithes as a religious obligation and preach it in her churches, yet without any significant improvement in the members' giving of tithes has created a serious concern for this research. It appears that the problem of lack of total commitment of members to this seemingly religious obligation as believed by the Baptist Church generally has been conspicuously made manifest. The General Secretary of the Nigerian Baptist Convention who resumed office in April 2001 lamented verbally that members of the Baptist churches all over the nation are not being faithful in their giving. This has affected the turn out of the financial support expected from these churches through the cooperative programme of the Convention as their annual dues or contributions for the development and sustenance of the denomination.⁴

We have discovered that the Baptist denomination is financially weak due to several reasons ranging from the poverty level of church members, the economic situation in the country and other domestic responsibilities weighing members down. The structure of the tithes and methods being used could also be factors.⁵ Members who have the

⁴ Verbal statements of Rev. Dr. Ademola Ishola (the Baptist Convention General Secretary -2001-2011) at the various yearly Nigerian Baptist Convention and at the Induction Service for the Osun Baptist Conference Secretary in person of Rev. T. O. Onifade on 21st May, 2004 at Union Baptist Church, Odi-Olowo, Osogbo. The Nigerian Baptist Convention 95th Annual Convention Book of Reports, April 19 – 24, 2008. 304

⁵ Laitbol Consulting Company, *Eradicating Poverty within the Church: an Economic Empowerment Seminar of Osun State Conference at Osogbo – Nigeria*, August 28 – 29, 2006.

opportunity to access some writings on Tithes might have come across the information that tithing is unscriptural under the New Testament.⁶ Since the present day Baptist church is a follower of the New Testament doctrines, such members may be confused and as such seek for clarification on this nascent teaching on tithes. According to Webster's Third New International Dictionary, tithes was an originally voluntary but later legalized payment of the yearly income of a person's one-tenth for the support of the local church. It also defines offerings as gift or present made in money or in material at a church service for the support of the church or its charitable, missionary, or other activities.⁷

There is also a moral problem associated with the giving and acceptance of tithes in the Baptist church today. At times, when the church is in dire need of money, and the faithful may not be able to give their tithe in good time, the wealthy, whose lifestyles may not be worthy of emulation are often consulted as the last resort. In most cases, these wealthy churchgoers do become the lords in the church dictating how the church should be run and what and what ought to be done. Any attempt to rebuff their dictatorial tendencies will cost the church direly. Some Baptist churches today are living at the mercy of these non-Christian members just because they are rich.⁸ This is a major moral problem facing some Baptist churches today because some members, in order to be recognized could be influenced into seeking for money the wrong way. They go about flaunting such wealth thereafter.

The quotation of Malachi 3:8-10 has generally being referred to by many Churches to be the biblical command to tithe. However, the dispensation of Jesus Christ in the New Testament without a single command to tithe has created a platform for a debate. The study of the entire New Testament books showed that there was no direct mentioning of the tithe. Jesus Christ, who is the Lord and Master of the Church has never for once asked his followers to pay the tithe or preach it. Also, the apostles did not compel any of their converts to give tithes, but rather that everyone give according to his or her ability voluntarily. In view of the controversies associated with tithes and offerings, the questions

⁶L. Ray Smith – *Tithing is Unscriptural Under the New Covenant* <http://www.bible-truths.com/tithing.html> 07/08/2008.

⁷ Babcock Gove (ed. in chief). *Webster's Third New International Dictionary* Massachusetts: Merriam Webster Inc. 1986. 2400, 1566.

⁸ Case studies of the internal crises in some Baptist Churches in Osun State.

that come to mind therefore are:

1. Why has tithing become an important issue in the church?
2. Is the church chewing more than she can bite?
3. Can the tithe no longer take care of the church?
4. Can't the church survive without the tithe?
5. Why are churches experiencing depletion in what they believe to be a religious obligation?
6. Could the member's refusal to give be due to over-commitment on their part?
7. How can the church balance up ethically?
8. What is the role of Christian ethics to this study? These are what this research is seeking to study and provide answers to.

1.3 Objectives of the Study

The overall aim of this study is to evaluate the giving of tithes and offerings in Osun Baptist Conference. The specific objectives of the study are as follows:

1. To examine the giving of tithes and offerings in Osun Baptist Conference in terms of the deontological theory;
2. To identify the payers, types and objects of tithes and offerings in Osun Baptist Conference;
3. To study and evaluate the disbursement pattern of the tithes and offerings in Osun Baptist Conference,
4. To understand the position of the Osun Baptist Conference towards the giving of tithes and offerings, (whether it is an obligation or not).

1.4 Purpose of the Study

It has been stated that the practice of tithes and offerings has become a controversial issue among Christians today and that the Baptist denomination is presently not experiencing full participation of all members in their giving of same. The purpose of this research is to study the tradition of tithes and offerings in the Baptist denomination in Nigeria with particular reference to Osun Baptist Conference in terms of their payers, types, objects, and disbursement. The purpose of this is to come to the understanding of

their practices and evaluate whether they are in alignment with their biblical practices as seen in Leviticus 27:30-32; I Chronicles 16:29; Malachi 3:8-10; I Corinthians 16:1-2 and II Corinthians 9:5-7. This research on tithes and offerings will include the ethical dimension of their practices premised on the fact that giving is action-based. In acting out something, there must be a motive behind it and both the action and motive when put together will create an avenue for right judgment.

The purpose of this research is to unveil what obtains in the Bible in the areas of Christian giving in order to be a contemporary witnessing community. The study will explain why giving is necessary in the church but better still, how voluntary giving seems to be the best way to give to the work of God.

1.5 Scope of the study

This work is designed to study the tradition of tithes and offerings as it obtains in the Osun State Baptist Churches. The work covered the 16 Baptist Associations that made up the entire Osun Baptist Conference within the state namely: Bethel, Beulah, Ede, Ejigbo, Emmanuel, Ewa-Oluwa, Hosanna, Ife, Ifelaju, Iwo, Modakeke, Peniel, Philadelphia, Tolulope, Zion I and Zion II. The research is devoted to analyzing the understanding and practices of tithes and offerings among the Christians of different eras and the implications of these on the Osun Baptist Conference. The study was based on Leviticus 27:30-32; I Chronicles 16:29; Malachi 3:8-10; I Corinthians 16:1-2; and II Corinthians 9:5-8 to examine the types, objects, payers and disbursement of tithes and offerings. The research covered also, the alignment of Osun Baptist Conference with the Biblical practices of tithes and offerings.

1.6 Significance of the Study

One of the beliefs and practices of the Baptist denomination for more than a Century is the giving of tithes and offerings as a religious obligation which is done in order to take care of her evangelistic outreaches (both at home and abroad) and other responsibilities like social services and structural developments. The giving of tithes and

offerings has been a major aspect of Christian worship all over the nations. The survival and relevance of any Christian denomination depend majorly on her financial buoyancy. It is not an overstatement to say that the wealthy church will pull more crowd than a financially struggling church. The giving of tithes and offerings was an important aspect of worship that it became a law for the Israelites as they appear to worship God either as individuals or for a particular festival. This research provided detailed information on the practice of tithes and offerings from the patriarchal period to the contemporary period and ex-rayed the necessity for the Baptist Churches in Osun State to understand their spiritual implications.

This research pioneered the academic work on the ethical evaluation of tithes and offerings in the Nigeria Baptist denomination and particularly Osun Baptist Conference. Authors who have written on tithes and offerings have only mentioned them as part of what entails for survival of the church and as a command from the scripture using Malachi 3:8-10 as their premise. However, no serious attention has been given to the challenging trend facing these seemingly religious obligations. This research therefore has provided informative investigations to the Christian society on the spiritual and ethical implications of these religious practices. The fact that the church needs and uses money calls for investigations on the values placed on tithes and offerings in the Bible.

Another justification for this research was in the area of the information given to the church as payers of tithes and offerings must not see themselves as separate from their giving. It has informed every giver of tithes and offerings that their lifestyle also matters. The giver was informed that he/she must live a life of integrity and money should be gotten through hard work or other justifiable means before it would be brought to the church as a mark of devotion and worship to God who is believed to be the giver of all that man could possess on earth. Another reason for the significance of this research was the fact that it has informed the Christian society that those who claim to be giving their tithes and offerings to the cause of charity have not in any way done that as an act of giving for religious purposes. Both in the Old and New Testaments, we have discovered that worshippers bring their gifts whether in form of tithes or offerings to the church and place them before their religious leaders who will in turn place the gifts before God who instituted them before they are consumed or disbursed. This marks the spiritual aspect of Christian giving. Those

who are giving outside the church cannot claim to be paying tithes or offerings to God who provided for them. It has informed readers that adherents of other religions also give to charity. We can therefore give to charity but the tithes and offerings meant to be given in the church cannot in any way be replaced with that.

It is significant to study the giving of tithes and offerings in-depth in the context of the two Testaments in order to know and evaluate how congruent the contemporary Christian churches are with the Bible. The research studied the practices of tithes and offerings from one epoch to the other in the Bible and found out that the tithes and part of offerings are purely consumed by the Levites, priests, widows, orphans, travelers and other less privileged in the Old Testament.

In conclusion, the research has suggested that every Christian could be allowed to give whatever he or she has as tithes or offerings in terms of percentages, or objects. Thus, ten percent could be the starting point for some people, more than that could be the starting point for others. Also, less than ten percent could be the starting point for some. But with constant and faithful practicing of giving, all of these givers can graduate to higher level of giving depending on grace bestowed on them. This was made possible by people's contributions both orally and in the questionnaire. This research has pointed out that beyond the giving of a certain percentage for religious or social purposes is the right attitude. The giving that is made via pride, grudge or any dubious means is absolutely unchristian. Therefore, all giving has to be based on the right motive, attitude, purpose and mission.

1.7 Limitation to the Study

The first limitation to this study is in the area of its meanings. Tithes and offerings have been taken as religious obligation by some people, while it is not an obligation to some. A study of this type concludes with the writer or reader's opinion and it remains a controversial subject of debate.

There was more current information on the subject of study on the internet than in books. It was difficult for the researcher to access current books in this locality for the

important information found on the websites.

Another limitation to this research is that some scholarly books found, were written a long time ago. It was difficult for the researcher to lay hands on nascent writings on the subject matter in books.

1.8 Research Methodology

1.8.1 Methods of Gathering Information

Primary sources of data collection were obtained through interviews and questionnaire. The nature of this research topic has caused this work to depend strongly on solid interview. This covered both structured and unstructured interviews with some eminent and respected people within the Baptist denomination in Osun State on the tradition of tithes and offerings as being practiced and their disbursement, thus far as being the only and major source(s) of income for the Church.

The personal interview method is believed to be the most effective means of getting necessary data. This is different from the side walk interview otherwise known as unstructured interview. The confidence and cooperation of the respondents was sought. Definite appointment through permission of the respondents was done.⁹

Visits were made to some Baptist churches in Osun State in order to get reliable information for the study. Ministers of these churches were of great help in the collection of data for the study. The study began with key informants' oral interview with 35 respondents whose selection was motivated by their vital contributions to this study. These informants included ministers from key Baptist Churches in Osun State, some recently retired and others still in active service. Others were lay men and women who hold key positions in the Osun Baptist Conference e.g. the treasurer and other office holders of the Conference.

Apart from selecting a very conducive and convenient atmosphere, the questions asked made the respondents feel at ease in order to engender the flow of the conversation. As interviewer, the researcher was attentive and analytically listened to discover when one could repeat or explain a question in case the respondent(s) went astray. Delicate questions were carefully and wisely worded to prevent provocation of the respondent(s). This method

⁹ Tyrus Hillway. *Introduction to research* Boston: The riverside Press Cambridge, 1956. 187.

as instrument for data collection is chosen because of its high yield of percentage of returns. The information collected is strongly believed to be correct and accurate because it involved direct contact with the interviewee(s).¹⁰

A questionnaire was designed and administered to 480 respondents and 300 questionnaires were retrieved. The questionnaire method that involves setting elaborate questions was presented to the respondents in two ways, namely by mailing and “face to face”. The second way has been majorly employed in order to have direct contact with respondents so as to reduce the rate of incomplete responses and the number of refusals or non- returns of the questionnaires. A “closed-form or forced-response questionnaire” was administered. This means that questions with their possible answers that will allow the respondent(s) to select the options that apply to them were set.

Our topic of study needs unified answers, which have been simplified to make the respondents find it easy to fill. This is one of the advantages of a closed-form questionnaire. It is also necessary that answers be provided so that respondents may not omit important questions thereby giving unsatisfactory answers. Using the method chosen has helped in categorizing the responses with ease. Also, summarizing different answers may be difficult and time consuming thus rendering our great effort to have little success.¹¹

There are also textbooks, related academic journals, periodicals, unpublished materials, documented minutes of meetings and memographs, archives and libraries that have information on Tithes and Offerings which serve as secondary data collection. The researcher used also personal document such as notes taking during seminars on Tithes and Offerings for the evaluation or appraisal of how these phenomena have served effectively in accomplishing the church’s spiritual and evangelistic and social assignments.

1.8.2 Methods of Data Analysis

Considering the nature of the subject of the study, the researcher employed the analytical and descriptive research methods based on quantitative and qualitative analysis. The use of both methods to analyze data helps to eradicate guess work, which possibly may lead to ambiguity and thus make the findings unreliable. The library research involved the

¹⁰ S.C.O.A. Ezeji, *Research methodology, The Association Certificate in Education Series Research Methodology*. Nssuka: Institute of Education, University of Nigeria, 1987. 61-64.

¹¹ Ibid. 58-59

use of the interpretative or descriptive method with content analysis of the documents.

The data gathered was analysed through the use of simple percentage with the formular:

$$\frac{N}{TN} \times 100$$

‘N’ stands for the actual number of respondents and ‘TN’ stands for the total number of respondents per item of the questionnaire.

The study puts into consideration certain factors that help to obtain logical analysis. The socio-demographical characteristics of the questionnaire considered the age, sex, occupations, the responsibility of the respondents and the year of church establishment. Of the 300 respondents sampled in the study, the age distribution of respondents (Table 1. 1) reveals that 29% were between ages 25-39, while 52.3% were between ages 40- 60, and 18.7% represented ages 60 and above. The sex population of respondents (Table 1. 2) revealed that 57.3% represented the male, while 42.7% represented the female. The occupational distribution of respondents (table 1.3) revealed that civil servants (Table 1. 3) constituted 56.0% (168), those who own their private businesses constituted 15.0% (45), artisans accounted for 6.0% (18), clergies represented 8.0% (24), students represented 8.0% (24), while the retirees accounted for 7.0% (21). The distribution reflects the characteristics of the study of this type which must put into consideration people from all works of life. However, it has also revealed the fact that the civil servants are of larger population than others.

The respondents with responsibilities in their churches (Table 1. 4) are 100% while those without responsibility are zero. This is a proof that all our respondents were the right people to comment on each of the research questions, because they are part of the leadership class of their churches. Table 1.5 revealed the length of years of church establishment. Out of the fifty churches that responded, churches that were established between 1900 – 1925 represent 6.0%, while those established between 1926 – 1950 are 4.0%. The churches that came on board between 1951 – 1975 are 40.0% and those that came up between 1976 – 2000 are 40.0%. The churches found in the category of 2001 till date are 10%. This is a deliberate arrangement to give us a balanced evaluation of the research topic. Getting information from churches that have existed for almost one hundred years and the recent ones has being of help to this study.

The tables below explicate the above statements clearly.

Table 1.1: Age Distribution of Respondents

Age	Frequency	Percentage (%)
25 – 39	87	29.0
40-60	157	52.3
61 and above	56	18.7
Total	300	100

Source: Personal field work: Oluwoye (2009)

Table 1.2: Sex Distribution of the Respondents

Sex	Frequency	Percentage (%)
Male	172	57.3
Female	128	42.7
Total	300	100

Source: Personal field work: Oluwoye (2009)

Table 1.3: Occupation Distribution of Respondents

Occupation	Frequency	Percentage (%)
Civil Servants	168	56.0
Private owned business	45	5.0
Artisans/others	18	6.0
Clergies	50	8.0
Students	24	8.0
Retirees	21	7.0
Total	300	100

Source: Personal field work: Oluwoye (2009)

Table 1.4: Respondents with Responsibilities in their Churches

	Frequency	Percentage (%)
With Responsibility in their Church	300	100
Without responsibility in their Church	-	-
Total	300	100

Source: Personal field work: Oluwoye (2009)

Table 1.5: Year of Establishment of Churches

Years of Establishment	Frequency	Percentage (%)
1900-1925	03	6.0
1926-1950	05	10.0
1951- 19751	20	40.0
1976 – 2000	20	40.0
2000- date	02	4.0
Total	50	100

Source: Personal field work: Oluwoye (2009)

1.8.3 Theoretical Framework

This study employed the deontological theory. The word deontology has its root in the Greek word – (deon) meaning that which is obligatory. In general, it is the study of moral obligation. In particular, it is a specific kind of theory of obligation.¹² Cline explains that the word deontology is a combination of the Greek words “deon” meaning duty, and “logos”, which means science. Thus, deontology is the “science of duty.” Therefore, the key questions that deontological ethical systems ask include the following: What is my moral duty? What are my moral obligations? How do I weigh one moral duty against another?¹³

¹² M.T. Nelson, “Deontology” in *New Dictionary of Christian Ethics and Pastoral Theology*. D. J. Atkinson and, D. H. Field (ed.) Leicester: Intervarsity Press, 1995. 297

¹³ <http://www.atheism.about.com/od/ethical/systems/a/deontological/htm> retrieved on 02/08/2010.

The current research adopts the divine command theory of deontological ethics to evaluate the tradition of tithes and offerings in the Bible alongside their tradition in Osun Baptist Conference. Ayantayo stated that the only theory inherently associated with religious ethics is the divine command theory.¹⁴ The divine command theory is a bunch of related theories that state that an action is right if God has decreed it to be right. Philosophers like William of Ockham, Rene-Descartes and the eighteen century Calvinists all accepted some versions of this moral theory. They were of the opinion that moral obligations arise from God's commands. The divine command theory is deontological as the rightness of any action depends upon that action being performed because it is a duty, and not strictly due to any good consequence emanating from the action.¹⁵

Immanuel Kant's theory of ethics is considered deontological for many reasons. He argues in the first place that to act in the morally right way, then people must act on the premise of duty (deon). Also, he argues that it is not the consequences of actions that depict them as right or wrong but the motives of the one who performs the action. To Kant, the highest good must be good in itself, and "good without qualifications". Therefore, something or an action is "good in itself" when it is intrinsically good" and "good without qualification" whereby the addition of that thing/action never makes a situation ethically worse. He argues further that nothing (action) can be considered to be good without qualification except a good will. This also will be considered to be good if it is acted out of respect for the moral law. It means that a good will that is truly good in itself is that which the doer chooses to do because it is his or her duty to do so. To Kant, the goodness of an action depends on its rightness.¹⁶

As Nelson puts it, we can conclude that deontological theories are premised on the grounds of duty. For some, it is the will of God; for others, it is rationality; and for others as well, duties are groundless, they are brute facts. "Do your duty though the heavens may fall!" is their slogan. Deontological theories have been applauded for their congruity with the moral intuitions of ordinary persons, which include the intuition that "the ends do not always justify the means". In relating our study with this theory, we would consider some

¹⁴ Jacob Kehinde Ayantayo. "Fundamentals of Religious Ethics" Ibadan: End-Time Publishing House Ltd. 43. 2009.

¹⁵ <http://www.en.wikipedia.org/wiki/deontologicaethics> retrieved on 04/08/2010.

¹⁶ <http://www.deontological.askdefine.com> retrieved on 04/08/2010.

¹⁶ Ibid

statements in the bible. In Malachi 3:10-12 we have these statements:

“Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this, says the Lord Almighty, and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit, says the Lord Almighty. Then all the nations will call you blessed, for yours will be a delightful land, says the Lord Almighty.”(NIV)

These verses of the scripture show God’s command via his prophet to his people, the Israelites, to bring the whole tithe into the storehouse and then they will receive divine blessings in return. The whole tithes in the Old Testament is a command and God demanded all Israelites to obey by giving the tenth of every of their increase. This includes both the fruits of the ground and the herds of their cattle as written in Leviticus 27:30. Since deontological moral systems are characterized by focusing upon adherence to independent moral rules or duties, it is important to note here that payment of tithes by the Baptists is doing so on the ground of duty and not on legalistic ground. If God commanded it in the Old Testament through His prophets like Moses, and Malachi, and the New Testament does not discourage Christians from giving their substances according to what they have purposed in their hearts, then, acting in either way or both ways will be acting on the ground of the Christian’s duty to give.

I Chronicles 16:29 states: “ascribe to the Lord the glory due his name. Bring an offering and come before him; worship the Lord in the splendor of his holiness”. This passage enjoined that the people of God honour him in their act of worship by bringing their offerings to Him. So whether through tithe or offerings, whoever gives is performing an act or duty of worship to God which has nothing to do with legalism. It is also important to note that if tithe is not paid by members of the Baptist Churches in Osun State on ground that it is not compulsory then the duties of the church to individuals and the community would be hindered.

The motive for giving either tithes or offerings must first be for the purpose of worship to God for who He is as seen in 1 Chronicles 29:10 – 15:

“David praised the Lord in the presence of the whole assembly, saying, praise be to you, O Lord, God of our father

Israel, from everlasting to everlasting. Yours, O Lord, is the greatness and the power and the glory and the majesty and the splendor, for everything in heaven and earth is yours. Yours, O Lord, is the kingdom; you are exalted as head over all. Wealth and honour come from you; you are the ruler of all things. In your hands are strength and power to exalt and give strength to all. Now, our God, we give you thanks, and praise your glorious name. But who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand".(NIV)

Here David blessed the Lord for His Greatness and wealth, power and majesty. It is therefore the duty of the Christian community to have a proper perspective of Christian giving. These questions should therefore be considered:

1. What is my duty concerning the giving of tithes and offerings?
2. On what moral ground should I give of my substance?
3. Am I, free to give whatever I feel like giving?
4. How justifiable am I to give whatever I feel like giving?

Some ethical theories and principles are to be useful here for analysis. They provide guidance on the pathway to decision making. Each of these ethical theories emphasises different points as predicting the outcome of following one's duties to others so as to reach an ethically correct decision. For any ethical theory to be useful, it must be directed towards a common set of goals. Ethical principles are the common goals each theory tries to obtain in order to be successful. These goals include beneficence, respect for autonomy and justice.¹⁷

The principle of benevolence guides people to do what is good. This principle is related to the principle of utility which states that the largest ratio of good over evil possible should be generated in the world. This is because, people benefit from the most good. Respect for autonomy is a principle that believes that people should be allowed to

¹⁷ <http://www.bio.davidson.edu/people/kabernd/indep/carainbow/theories.htm> retrieved on 04/08/2010

have control over their lives as much as possible. Each person deserves respect because he alone has his life experiences and understands his emotions, motivations and body in such an intimate way. The principle of justice states that ethical theories should prescribe actions that are fair to those involved. Thus, ethical decisions should be consistent with the ethical theory unless in an exceptional circumstance which must contain a significant and vital point different from the normal and which also justify the inconsistent decision.¹⁸

We can conclude therefore, having gone through these principles of ethical analysis that, since giving of tithes and offerings will be of benefit to a greater number of people in the society as the church will minister to their needs, it is necessary to pay in due time. Also, the individuals should be given freedom to decide what he will give as tithe or offering anytime he wishes to give. However, it is the believers' duty to give proportionately. Where sometimes, the individual is unable to give the tithe or offerings, there must be a justifiable reason for that e.g. a person who is sick and needs money for treatment who may be left with the tithes only should he take the tithe or offering to treat himself and live or decide to pay the tithe and die for not taking care of his health when necessary? As it is one's moral duty to pay tithe and offering, it is also one's duty to give God the honour due to Him as the provider of all that we have. However, we must do this not out of legalism but out of our duty to do so.

This chapter provides the theoretical framework for the study. Specifically, the concept of deontology, which is the study of moral obligation, and its theoretical underpinnings are expounded and its applicability to the analysis of tithes and offerings is indicated. The chapter concludes that it is the moral duty of Christians to pay tithes and give offerings.

1.9 Definition of Terms

At this juncture, it is very appropriate to define some terms that are used in this project because of their relevance and for the purpose of clarity. These terms are the Baptist Church, Baptist Association, Baptist Conference, Baptist Convention and the Baptist family.

The Baptist denomination has three divisions that make a whole. These are the

¹⁸ Ibid

Nigerian Baptist Convention, the Baptist Conference, and the Baptist Association. This is similar to the Nigeria governmental system where there is the Federal, the State and the Local government respectively. These three divisions cannot properly stand without the local Baptist Church. Therefore, this aspect will include also the term Baptist Church.

1.9.1 Baptist Church

The term Baptist Church is used to identify a particular Baptist church in a locality. It is used as a singular term to recognise and identify a particular Baptist church of the Nigerian Baptist Convention, for example, Ebenezer Baptist Church, Iwo, First Baptist Church Aipate Iwo, First Olukotun Baptist Church Iwo, Union Baptist Church Odi – Olowo, Osogbo, Victory Baptist Church, Port – Harcourt, etc. The term Baptist Church therefore is not used in plural form among the Baptists to identify the entire Baptist denomination in Nigeria.

1.9.2 The Baptist Association

The Baptist Association is formed by a number of Baptist churches in one or more local government areas in a given State. For example, Iwo Baptist Association consists of churches from three local government areas namely Ayedire, Iwo and Ola-Oluwa local governments. The churches that form an Association have their constitution that guides them locally. There could be several Associations in a given State. For example, Osun State has risen to sixteen Baptist Associations as at the time of this project.

1.9.3 The Baptist Conference

The Baptist Conference is formed by a number of Baptist Associations in a given state. For example, the sixteen different Baptist Associations in Osun State make up the Osun Baptist Conference. One or two States may also form a Conference. Hence we have Osun Baptist Conference in Osun State, Ogun Baptist Conference in Ogun State, etc. Examples of two states forming a Conference are Niger/Kebbi Conference comprising all the Baptist Associations from Niger and Kebbi States, and ANIMO Conference which is the combination of all the Baptist Associations in Anambra and Imo States. It is necessary to mention also that within a given large State, there may be two or more Baptist Conferences. For example, Oyo State has three Baptist Conferences namely Oyo West

Conference, Oke-Ogun Conference and Ogbomosho Conference. Lagos State also has three Baptist Conferences namely Lagos Central, Lagos East and Lagos West Baptist Conferences.

1.9.4 The Nigerian Baptist Convention

The Nigerian Baptist Convention is formed by all the Baptist Conferences in all the thirty six States of Nigeria. It should be noted here that every local Baptist Church is autonomous in her system of governance. However, the local Baptist Church that will be part of the Baptist Convention has to be a member of the Baptist Association in her Local Government Area, and the Association must also be a member of the Baptist Conference in her State which eventually will qualify the church to be a member of the Nigerian Baptist Convention.

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CHAPTER TWO

LITERATURE REVIEW

2.1 Tithes and Offerings

2.1.1 Meanings and Development

Tithes: The root of the word tithes is given by the World Book Encyclopedia as ‘Teotha’ which means “a tenth part”¹⁹. Clark refers to tithes as the tenth of all the increase that God gives to a person. By the word *increase* Clark means “everything that increases the value of earthly possessions that God places into a person’s trust, whether it was earned income or unearned gifts.”²⁰ Thus, to tithe is to give a tenth of one’s property or produce for the support of priesthood or other religious institutions or purposes.²¹ Furthermore, tithes is a tenth part of one’s income donated to the church.²² It is a tenth part of a person’s entire possessions or of the yearly increases paid in kind as a tax by the Hebrews and other ancient people.²³

Webster’s Third New International Dictionary defines tithes as an original voluntary but later legally required payment of one tenth of one’s yearly income for the support of the local church in medieval times and later. Tithes was a payment in kind or money of one tenth of the yearly profits arising from land, stock, or personal industry as traditionally required of the parishioners in the United Kingdom for the support of the parish church. This practice lasted until the 19th century.²⁴ From the foregoing, it can be observed that tithing was originally a voluntary act and not a legalistic demand. It was done when the givers felt the urge. How come it becomes legally binding on Christians today? Moreover, it was originally majorly in kind and not solely in cash as it is being practiced today. There is therefore the need for the church to reexamine her traditions of giving for religious purposes.

¹⁹ William F. McDonald ‘Tithes’ *The Word Book Encyclopedia* vol. 19, 1978. 236

²⁰ John Clark Sr. *Tithes and Offerings Study Guide*. www.joywell.org/apologetics/clark.html.

²¹ H.H. Guthrie Jr. *the Interpreter’s Dictionary of the Bible*, Nashville: Abingdon Press, 1990. 654.

²² Morris G, and Lois I. Watkins (eds.) “Tithes” *The Complete Dictionary for Home and School* California: Gospel Light, 1992. 722.

²³ Webster ‘Tithes’ *The Encyclopedia of Southern Baptist* vol. 11. Nashville: Boardman Press, 1971. 1418.

Collins indicates how the biblical system of tithing has been a point of controversy among Christians for years. Those who oppose tithing today, claim it is part of the old covenant that was instituted mainly for the support of the Levitical priesthood. The proponents of this opinion acknowledge that though the principle of giving to support the ministry is still valid, God does not command a certain percentage of one's income. Collins concludes that such people have ignored clear passages of the Bible on tithes because, from Genesis to Revelation, tithing is the only financial system God endorses and declares that those who faithfully tithe will be blessed.²⁵

Following Collins, Hidalgo defines tithing as the giving of a percentage of all that one owns or makes throughout life which holds a special distinction in the Bible that is not true of any other request made by God.²⁶ Hawthorne emphasizes that underlying the giving of tithe is the basic idea that "the earth is the Lord's and its fullness thereof (Psalm 24:1)". Therefore, to recognize God's ownership of the land and its produce, a tent should be given. Failure to do so in Judah was interpreted as robbing God (Malachi 3:8-10). Man's possessions of material things should be seen as gifts given by God, for He exclusively owns them.²⁷ The New Encyclopedia Britannica explains tithe as a custom dating back to the Old Testament periods that has been adopted by the Christian Church such that worshippers contribute a tenth of their income for religious purposes, mostly under ecclesiastical or legal obligations. It states further that the money or its equivalent in crops, farm stock etc are used to support the clergy, maintain churches, and assist the poor.²⁸

Collins argues that "the tithing principle in God's word transcends merely giving of tenth of one's increase" but rather it revolves around whether the giver is of a willing and obedient spirit who truly desires to obey God or whether he behaves like "a pharisaical moaner" who must be forced or dragged "like a stubborn goat" into doing what is required. He states further that God commands tithing and by doing so demonstrates that a person worships God. Thus, to tithe is an act of faith, a spiritual act like prayer.²⁹ Brattgard opines that the Old Testament ordinance

²⁴ Babcock Gove ed. in Chief. "Offering" *Webster's Third New International Dictionary* Massachusetts: Merriam Webster Inc., 1986. 1566.

²⁵ Martin G. Collins *Tithing* <http://Sabbath.org//index.cfm/fuseaction/library.sr/CT/BS/K/224/Tithing.htm>. retrieved on - 02/02/09

²⁶ Chris Czach Hidalgo, *Tithe: The Meaning* mhtml:file://E:/tithe.mht. retrieved on 29/01/09

²⁷ G.F. Hawthorne 'Tithe' *The New International Dictionary of New Testament Theology; vol 3* Grand Rapids: Paternoster Press, 1971. 853.

²⁸ The New Encyclopedia Britannica vol.11 Chicago: Encyclopedia Britannica, Inc. 2005, 802.

²⁹ Martin G. Collins. "Tithing: Second Tithe", <http://sabbath.org//index.cfm/fuseaction/library.sr.02/02/2009>

that has received more attention than any other is the law of the tithe. It has also been given a central place in the present-day stewardship orientation. In the entire history of Israel, tithing as an ordinance was a keynote practice that can be traced throughout the history of the entire Old Testament.³⁰

Wester affirms that when the Jewish people were returning from the Babylonian captivity and rebuilding Jerusalem, Nehemiah made solid arrangements concerning tithe (Nehemiah 10:37 and 12:44). The prophetic preaching on the subject of tithe takes the form of severe rebuke of the nation for their negligence in presenting their tithe unto the Lord. Amos and Malachi used harsh words on the people for such negligence. (Malachi 3:10).³¹

Hastings states that the origin of one-tenth of a person's material increase is lost in antiquity. He asserts that even though the first mention of tithe in the Bible begins with Abraham in Genesis 14:20, nothing makes it the beginning of the custom. He affirms that tithes were given to deities and political rulers by pagan nations before Abraham tithed in Genesis 14:20. For example the Arabians gave a tithe to the god Sabis, and the Carthaginians tithed to Milkarth, the god of Tyre. He records that a tithe of the cattle was given to the gods and that traces of tithing are found in Assyria and Babylonia, and early records show tithing to political rulers by the Persians, Greeks, Romans, and later the Mohammedans. In support of other writers, Hastings affirms that tithing did not begin with the Mosaic Law and that it was almost universally practised in the ancient pagan world as well as by early Hebrews like Abraham and Jacob.³²

Hough and Thompson, in support of the above statement of the origin of tithes, admit that the practice of tithing goes right back into antiquity. There is evidence of the payment of a tenth of the fruits of the field and flocks and possessions of all kinds even of the war spoils among Greeks, Romans, Carthaginians, Egyptians, Syrians, Babylonians, and Chinese. Tithe is said to be sometimes a religious payment and sometimes a political one, and sometimes a mixture of the two when the monarch was both priest and king.³³ These assertions simply demonstrate the fact that tithe remains a controversial phenomenon. Wilson agrees that the account of Cain and Abel's offering may be an allusion to the practice of tithing. However, definite mention of tithes occurs in Genesis 14:18-20 when Abraham meets Melchizedek on his way back from the war. It appears

³⁰ Hegal Brattgard, *God's Stewards* Minneapolis: Augsburg Publishing House, 1963. 90.

³¹ Brooks H. Wester, "The Christian and the Tithe" *Resource Unlimited*. William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 158-159.

³² Robert J. Hastings, *My Money and God*. Nashville: Broadman Press, 1961. 61.

naturally in the story and there is no need for any explanation. It was as if there was a prior knowledge about the phenomenon.³⁴ According to Grindstaff, tithing could easily be traced to the Bible through the Bethel experience. In Genesis 28:22, Jacob at Bethel sensed the worship relationship between earth and heaven thus he confessed “of all that thou shall give me I will surely give the tenth unto thee”.³⁵

The passage about Abraham’s tithe to Melchizedek as the origin of tithing in the Bible has been criticized by some theologians and scholars of the Bible. They opine that there is no evidence in the text that the tithes that Abraham gave was commanded by God but rather it was Abraham’s personal decision and choice thus making it a completely voluntary act. They also argue that Abraham who tithed to Melchizedek the king of Salem city gave out of the best of the booty taken from war thus his tithe never made mention of wheat, corn, wine, oil, or cattle from Abraham’s personal possessions but rather from war spoils got from nations he had conquered. These scholars oppose the assertion that this account is the origin of the tithe in the Bible as it was a once and for all account that the scripture mentioned concerning Abraham’s tithe and there is no further evidence to show that this was his usual or general practice. These theologians assert also that the tithe required under the Mosaic law was the increase of crops and fruits, thus, they reject Abraham tithing to Melchizedek as the foundations to be used for today’s tithing.³⁶

Scholars have also criticized the citing of Jacob’s tithe (Genesis 28:20-22) as the origin of tithe because he was believed to have tithed his personal possessions. Their criticism is based on the ground that Jacob made a vow in response to God’s visitation to him in a dream and the promise of His abiding presence with, protection and blessing to Jacob in all his journeys until he comes back. Having been promised to by God, (vs. 13-15), Jacob then vowed that if God kept his promise, by being with, and by blessing him, then He would be his God and out of the blessings He will give him, the tenth would be given back to God. What theologians infer from Jacob’s tithe is that, it was a conditional type and that God did not command Jacob to tithe. It was also a voluntary tithe in line with Abraham’s example. There was also no evidence that tithing was the

³³ John E.T. Hough and Ronald W. Thompson, *The Service of our Lives*. London: SMC Press, 1962. 73

³⁴ J. Christian Wilson “Tithe” *The Anchor Bible Dictionary Vol. 6* New York: Doubleday, 1992. 578.

³⁵ W. E. Grindstaff, *Principles of Stewardship Development*. Nashville: Convention Press, 1967. 20.

³⁶ Aurelius Raines <http://www.Jesusavesfromsin.com/biblical-truths-concerning-paying-of-tithes-tithes.pdf> retrieved on 11/06/2009.

general practice of Jacob's life because it was even delayed for twenty years.³⁷ It can also be observed that Jacob did not go straight to Bethel to redeem his vow (God having blessed Jacob as promised), until God commanded Jacob to go back to Bethel (Genesis 33:17-20; 35:1-3). Thus, this is a shaky basis for the origin of tithing in the Bible. Furthermore, there is no place in the Bible where it is recorded that Jacob tithed when he came back from his journey of twenty years.

Since the origin of tithing in the Bible cannot be traced to neither Cain and Abel, nor Abraham and Jacob as earlier mentioned, writers have opined that the record of actual tithing system in the Bible begins with the Mosaic laws among the Israelites. Raines states that "the law of tithing was not established until the law of Moses ...". This obligation is not only made in the law of Moses, but the law of Moses gives the purpose of the law.³⁸ This is because, the Bible did not record any personal tithe from the harvest of Abraham, Isaac or Jacob until the Mosaic law. The Hebrew word for tithe *maaser* means a tenth, and the Greek word for ten is *deka*. The symbolism of ten in the life of the Israelites is so extensive that it applies to measurements in the temple, prescribed number of plagues and complete number of the Commandment (Decalogue). The origin of the notion of the giving of one's tenth to the deity is lost in antiquity.³⁹

Offerings: Offerings in the worship of Old Testament had various themes and there is no simple clear theory about it. The Levitical sacrifices represented several emphases. Sometimes it dealt with atonement for sins, sometimes it was done as an act of reparation and sometimes in symbolic fashion to show the idea of total dedication to God in sacrifices that symbolically "ascend" in the fire of the sacrifice. Sometimes it is done to express thanksgiving in the offering of that gift. The "peace offering" was occasionally done to establish a mystical union with Yahweh (Judges 6:18-21; 13:16; Psalm 59:12ff). However, as the offering was eaten before Yahweh, the thought was that of fellowship with him and not of feeding on Him. In all, offerings served to ratify the covenant with Yahweh. It was an act of gratitude to God based on His past mercies and gracious acts, and called for continuous loyalty on the part of the nation.⁴⁰

³⁷ Brian Anderson. *Old Testament Tithing vs New Testament Giving* <http://www.solidrocks.net/library/anderson/sermons/ot.tithing.vs.nt.giving.php> retrieved on 10/06/2009.

³⁸ Aurelius Raines <http://www.Jesussavesfromsin.com/biblical-truths-concerning-paying-of-tithes-tithes.pdf> retrieved on 11/06/2009.

³⁹ William L. Hendricks (ed.) "Tithing in the New Testament" in *Resource Unlimited*. Nashville: Stewardship Commission of the Southern Baptist Convention. 1972. 190.

⁴⁰ Ralph P. Martins, *The Worship of God: Some Theological, Pastoral and Practical Reflections*, Grand Rapids: William & Eerdmans Publishing Company, 1982. 65.

Melton, in answering the question regarding the proportion of money a person is expected to pay, gives his answer from Malachi and opines that two things are discovered about proportionate giving which differentiates the tithe from the offering. He states that the Christian is obliged to give back to God a portion of what he has been blessed with and that is the tithe or ten percent of his income. To him, that is the least proportion the Bible teaches that a Christian should give. The second thing about proportionate giving according to Melton is offering. He defines an offering as the amount given above the tithe, thus he makes the distinction between tithe and offering in this statement: “The tithe is an obligation to give; the offering is an opportunity to give”⁴¹ Herb also differentiates tithe from offering in the following statement: “A tithe is 10%, an offering is anything over 10%”⁴² Van Gemenen argues that the word *offering* denotes several categories of gifts to the Lord. It could mean:

1. A required offering to be burnt wholly or partially on the altar.
2. A voluntary offering to be burnt partially on the altar, and to be consumed by the priests and the Israelites as a communal meal.
3. It can be said that all sacrifices are offerings but not all offerings are sacrifices and there are several offerings⁴³. It is important to clarify here that the offerings that is the focus of this research does not include blood sacrifice.

The origin of offerings in the Bible is not as controversial as that of tithe. However, there is an overlap between tithes and offering and there are correlations between tithe and offering before the laws guiding them were made during the time of Moses. The origin of the offering is traced to the incident of Cain and Abel’s gifts to the Lord in Genesis 4:3-7. This singular event has been referred to when discussing the origin of the tithes.⁴⁴

The following facts from the passage lend credence to the assertion above:

1. That the two of them (Cain and Abel) were of different profession is a proof that they were giving their gifts as offerings to the Lord.
2. That the Mosaic law offerings involved blood sacrifices could also be a proof that they both were giving offering out of their substances.

⁴¹ Donnie Melton, *Tithes and Offerings*. www.LearntheBible.org/tithes-and-offerings-section-4-lesson-6.
Html. Pp. 2-3 (29/1/09).

⁴² Herb <http://christianblogs.christianet.com> retrieved on 04/03/2009.

⁴³ W.A. Van Gemenen. “Offerings” *Evangelism Dictionary of Theology*. Grand Rapids: Baker Books, 1984. 788.

⁴⁴ George A.E. Salstrand, *The Tithe: The Minimum Standard for Christian Giving*. Tennessee: Baker Book House. 1952. 19.

That Abel's offering was accepted, which was a blood offering could also be a proof and an allusion to the actual offerings which would later be part of God's requirement of their descendants in the future.⁴⁵

We have been able to infer from the various contributors that tithes and offerings were voluntary tax or gifts paid either in percentage of (tenth) for the former and beyond any percentage for the latter. The practice of both has been from time immemorial. Also, the items paid could be in cash or kind depending on the giver's decision. However, the writers failed to emphasize the importance of the ethical implications of tithes and offerings on today's Christian community.

2.1.2 Tithes and Offerings in the Old Testament

Paschall opines that in the Old Testament, there were at least three different tithes. The first tithe was known as the Lord's or the Levite's or the whole tithe. This consisted of one tenth of the seed of the land, or of the fruits of the tree and of the herd of the flock annually (Lev. 27:30 – 32). The second tithe was given for the support of the three great feasts of the Jews namely the Passover, Tabernacles and Weeks. This tithe took care of travel and other expenses during the Pilgrims' stay in Jerusalem (Deuteronomy 12:15-19; 14:22-27). The third tithe was given every three years. It used to be kept in the local communities for distribution to the needy (Deuteronomy 14:28-29). Paschall submits that adding the two annual tithes and the third year tithes together amounted to about one-fourth (25%) of the Jew's income.⁴⁶

Oshin, following, Paschal, opines that if the books of the law i.e. Exodus, Leviticus, Numbers, and Deuteronomy are studied, one would find out that there are three types of tithes. These he terms: "Tithes to the Levites, Tithe to the Poor, and Tithe they must bring together whenever they have a great feast." He also observes that two of the tithes are to be given "all the time", in Paschal's terms "annually", while the third tithe is to be given every third year. However, by Oshin and Anderson's calculation, the Israelites' tithes was 23.3 percent while Paschal

⁴⁵ Ibid. 45 – 46.

⁴⁶ H. Franklin Paschall, "Tithing in the New Testament", *Resource Unlimited*. W. L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 167.

calculation placed it on 25 percent.⁴⁷ In support of the statement of Paschal that there are three tithes, Collins fully explains the second tithe as God's ordinance that His people keep seven annual holy days and that they should celebrate the feast of Tabernacles in temporary abodes (tents) at a place He has chosen for them. Using Deuteronomy 12, 5-6, 11, 17; 14:22-25 as Biblical proves for the second tithe, Collins elucidates that Moses addressed Deuteronomy 12 to the Israelites on the East side of the Jordan River that instead of having altars and high places spread all over the country, they should bring their required and free will offerings, and other sacrifices, firstlings, and tithes (pluralised in verses 6 and 11) to the place where God had put His name. The people were to eat before the Lord there. Thus, the second tithe here is in addition to the tithe God commanded in Numbers 18:20 -24. The purpose of this was to share joyous and abundant feasts with their individual families. It was to be eaten by the individual Israelite, though not at home "not ... within your gates" (Deuteronomy 12:17). This second tithe was not to come from the first tithe, because the recipients of the latter were the Levites.

The argument here is that the first tithe which the Levites normally lived on throughout the year could not have been the second tithe that people were to bring out of which they were to eat at the feast. Furthermore, verse 18 specifically states that the Levites should also eat of the second tithe where the Lord will choose to place his name. Collins opines further that the plural usage of tithe in Deuteronomy 12:11 show that Moses purely refers to more than one tithe while the singular form of tithe used in Deuteronomy 14:23 refers to the specific tithe consumed at the places God chose. Since the Israelites set the second tithe aside throughout the year and consumed it at the annual holy festivals of God for their hearts' desires signified that they were to spend the tithe on things that would enhance their glorifying God or on things that added joy to the feast.⁴⁸ Wester, following Collins, also indicates that sacred festivals were made occasions for a further tithe which was allowed to be given in monetary value (Deuteronomy 12:5,6,11,17; 14:24-26). He also refers to the time of Hezekiah's reformation, which recorded that the people presented their tithes (2Chronicle 31:5-6).⁴⁹ It can be observed here that the second tithe as practiced in the Old Testament does not apply to present day tithing. It means the second tithe is meant for the owner.

⁴⁷ Olasiji Oshin, *Grace of Giving: The N.T. Standard for Advancing God's Kingdom on Earth*, <http://nigeria.world.Com/articles/2005/dec/283.html> retrived on 10/02/09.

⁴⁸ Martin G. Collins. "Tithing: Second Tithe", <http://www.sabbath.org//index.cfm/fuseaction/library.sr.retrieveed.on.02/02/2009>

⁴⁹ Brooks H. Wester, "The Christian and the tithe" *Resource Unlimited*. William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 158 – 159

It goes back to the giver if he were to use it for himself. Therefore, it cannot be described as an additional source of income to the church.

Concerning the third tithe, Collins explains that in ancient Israel, God instructed His people to set aside a special tithe to be used in assisting the needy as the orphans, widows, strangers and Levites. He cites Deuteronomy 14:28; 15:11 and 26:12 to buttress this claim. This implies that it is an additional tithe different from the first tithe used to support the Levites and the second tithe used by the givers at the feasts. The first two tithes were paid yearly but the third tithe was paid only on the increase earned during the third and sixth years of a seven year cycle.⁵⁰ Baker's Evangelical Dictionary of Biblical Theology Online debunks the belief that the Israelites have two tithes yearly and also the triennial tithe as an additional one. It explains the possibility of just one tithe which was described differently due to changes in circumstances. For example, Numbers which instructed the people to give their tithes to the Levites was written during the period of wandering in the wilderness (Numbers 18:19-21) and Deuteronomy which required that the tithe be eaten in the sanctuary was written as the Israelites entered the promised land and they began a more settled existence. The remaining portion is likely to be given to the poor every third year. It also confirms that the Israelites were not consistent in giving of their tithes; hence they were accused of robbing God (Malachi 3:8-12). When the people forsook the worship of Yahweh, their tithes were given to idols (Amos 4:4). However, Hezekiah saw to the restoration of obedience to God in tithing and so much was given in tithes and offerings that storerooms were built in the house of the Lord (1 Chronicles 31:10 -11). Also, Nehemiah led another restoration and in the collection of tithes and offering upon return from captivity, (Nehemiah 12:44) so that the Levites would not have to work in the fields (Nehemiah 13:10)⁵¹

Clark opines the following as the offerings that God instituted in Israel for the people to bring to His servants: Offering of the "first fruits" which was said to be a little offering taken from among the earliest of a person's ripening crops. This type of offering was not in form of money but of crops as required and the amount or proportion to be brought was not specified. The Israelites were to use their discretion as to the proportion to be brought. Another offering required was the offering of the first born of the female animals: "All that open the matrix" is to be the Lord's (Exodus 34:19). Although, if the new born animal that opened the matrix was categorised as

⁵⁰ Martin G. Collins. *Tithing: Second Tithe*, <http://Sabbath.org//index.cfm/fuseaction/library.sr.02/02/2009>

⁵¹ <http://www.biblestudytools.com/dictionaries/bakersevangalical-dictionary/tithe-tithing.html> retrived on 16/05/2011

“unclean” due to one defect or the other, it could not be offered on God’s altar, yet it belonged to God. These extended also to the human firstborn among the Israelites. But instead of offering the firstborn child of every Israelite, the Lord required that certain amount of money be offered as substitute for the child.

Every male in Israel was also required to offer a token offering of money with him whenever there was the command by God requesting the leaders of Israel to take a census. Though this was rarely done but whenever there was one, it had to go with offering by every male. The rich could not offer more, and the poor could not offer less (Exodus 30:14-15).

Clark asserts further that three times every year, there was another small offering required of all the males in Israel whenever they presented themselves before the Lord at His temple. There were special occasions offerings that the people were to give, such as the erection of the tabernacle (Exodus 25:1-9) or the restoration of the temple during days of king Joash of Judah (2 Kings 12:4-12). There was also the thanksgiving offering for sacrifice by whoever wished to express his happiness to God. Thus, a way of expressing gratitude to God for being part of His Covenant was provided. All of these offerings were not “tithes” and they rightly belonged to God and were offered on His altar. Though these offerings belong to God as earlier mentioned but God had commanded that the priests and their family were to be given a large portion of the animal for their food. When an animal was brought to be offered, the priest who did the sacrifice was awarded the hide of the animal as part of his portion from God. This is a pointer to the fact that the priests were part of the recipients of the offerings brought to God’s altar.⁵²

The following offerings can be found in the Bible:

1. First fruit offering: Deuteronomy 26:1-3
2. Dedication offering: Number 7:1-3, 10-11
3. The daily offerings: Number 28:1-8
4. The Sabbath offerings: Number 28:9-10
5. The Passover: Numbers 28: 16-25
6. The offerings for the Festival of Harvest: Numbers 28:26 – 31
7. The offerings for the Festival of Trumpets: Numbers 29: 1-6
8. Offerings for the Day of Atonement: Numbers 29: 7 -11

⁵² John Clark Sr. “Tithes and Offerings Study Guide www.joywell.org/apologetics/clark.htmk. retrieved on 03/06/2010.

9. Offerings for the Festival of Shelters: Numbers 29: 12-40.

The Israelites' offerings were all encompassing. These offerings were evidences of serious dedication to the Lord. They were to remind the Israelites of their unflinching love for and dedication to God and the need for them to offer to Him great portion of their possession. It is a serious duty to give offerings. Even though the society today is free from blood sacrifices, we can learn to give of our substances to appreciate and worship God the provider of all good things.⁵³

Hagin narrates the story of how King David wanted a house, or temple built for God. David gave a generous offering from his personal wealth and collected also from the prosperity of the people of Israel. They gathered an enormous amount of gold, silver, precious stones, and other materials needed for the work of the building. The prayer of David in I Chronicles 19:11-14, 16 as quoted by Hagin runs thus:

Thine, O Lord, is greatness, and the power, and the glory, and the victory, and the majesty: FOR ALL THAT IS IN THE HEAVEN AND IN THE EARTH IS THINE; thine is the kingdom, O Lord, and thou are exalted as head above all. Both riches and honour come of thee, and thou reignest over all, and in thine hand is power and might; and in thine hand it is to make great, and to give strength unto all. Now therefore, our God, we thank thee, and praise thy glorious name. But who am I, and what is my people, that we should be able to offer so willingly after this sort? FOR ALL THINGS COME OF THEE, AND OF THINE OWN HAVE WE GIVEN THEE ... O LORD OUR GOD, ALL THIS STORE THAT WE HAVE PREPARED TO BUILD THEE AN HOUSE FOR THINE HOLY NAME COMETH OF THINE OWN HAND, AND IS ALL THINE OWN (1 Chronicles 29:11 -14, 16)⁵⁴

The Old Testament concept of giving of tithes and offerings lies in the consciousness that God is the Creator and possessor of all things. This consciousness also leads to the practice of any of their giving without the attitude of arrogance and the demand that God must do something in return. Rather, their giving was done in the Spirit of worship, recognizing that whatever they gave to God was originally owned by Him, for He created them and then gave them to men. In the Old Testament, worship was mainly by sacrificial offerings and ceremonial rites. There was very little congregational worship. The first central place of worship was the movable tabernacle built in the

⁵³ John M. Frame, www.thirdmill.org/files/english/.../PT.h.Frame.levelthicalEval.html

⁵⁴ Kenneth E. Hagin, *The Midas Touch: A Balanced Approach to Biblical Prosperity*. Tulsa: Faith Library Publication, 2002. 208 – 209.

wilderness under the supervision of Moses about 1497BC. This was followed by the temple of Solomon between 1012 – 586 BC and in turn by the temple of Zerubbabel which was erected in the year 516 BC and endured until Herod the great destroyed it in 23BC.⁵⁵ Throughout the Old Testament, Israel as a nation is seen as a chosen people that were separated from the rest of the world. Their advanced moral and civil code, the system of sacrifices that was given to them at Sinai, most especially the sin offerings were part of what make them unique.⁵⁶

2.1.3 Tithes and Offerings in the Intertestamental Period

Hendricks states that there are descriptive accounts which show that tithing continued to be practiced during those centuries between the testaments. He asserts that there was a climate of growing awareness that the times between the testaments shaped the world in which Jesus was born and the church was started. Sources like Talmud, the Apocrypha and the works of Josephus were of great help. The sources from the intertestamental period reveal the fact that tithing was an integral part of Jewish life. However, the elaborate rabbinic rules regulating tithing were not so much intended to put burdens on the Jews but to provide them with regulations that would help them acknowledge the Lordship of God over all things. This intention got lost in a maze of rules. The Apocrypha illustrates that tithing was held as a virtuous custom of godly men (Tobit) and how its practices promised the favour and protection of God (1Maccabees). During these periods, the threat of its discontinuation and or abuse was enough to put Israel in great danger (Judith). Hendricks further claims that Josephus made reference to the abuse of the tithes by the temple official and this provided a glimpse of what a burden the paying of tithes to absentee priests must have been.⁵⁷ For instance, Tobit was said to have made it a duty to faithfully go to Jerusalem to pay the tithes of his produce to the Levites ministering in Jerusalem. He also regularly took along the proceeds of a second tithe to spend in Jerusalem and he gave the third to those whom his grandmother separated for charity (Tobit 1:6-8).⁵⁸ Feinberg in support of Hendricks writes that the payment of tithes went on in Maccabean (2nd century B.C) times. The Rabbis in Mishna and Talmud laid down the principle: “Everything that is eaten and is watched over and grows out of the ground is liable to tithe.” The Rabbis gave elaborate rules concerning the actual time in the year

⁵⁵ <http://www.sullivan-county.com/news/gospels.htm> retrieved on 06/10/2010

⁵⁶ <http://www.sullivan-county.com/news/mine/gospels.htm> retrieved on 06/10/2010

⁵⁷ William L. Hendricks (ed.) “The Christian and the Tithe” in *Resource Unlimited*. Nashville: The Stewardship Commission of the Southern Baptist Convention., 192-193.

when cattle, produce of the land, and fruits of the trees were tithed. The Rabbis attached great merit to the giving of tithes; saying that tithing was one of the three elements through whose merit the world was created.⁵⁹

McCann opines that to have a better understanding of the Gospels, the knowledge of the Old Testament alone will not suffice. Therefore, there is the need to have some understanding of the four hundred years that elapsed from the writing of prophet Malachi to the coming of Jesus Christ, which is the duration known as the Intertestamental period. During this period, there were important historical events that occurred and a good number of extra-biblical literature were written, which had a significant effect on the Mediterranean world and consequently influenced the religious thinking, customs, government, and lifestyle of those living in the first century era.⁶⁰ The era of the intertestament (400 years) before the New Testament witnessed a political situation vastly different from that experienced in the Old Testament scriptures which brought about a great change in the social order as witnessed at the beginning of the New Testament. Governmentally, the intertestamental era falls into four epochs namely the Persian, the Greek, the Maccabean, and the Roman.⁶¹ It should be remembered here that the birth of Jesus Christ, which began the New Testament, was during the Roman government's era under Herod the great. We shall observe the practice of tithes and offerings during this era as compared to the Old Testament when the practice was commanded by God.

The Persian Epoch: At the time of Nehemiah, the Persians who conquered Babylon were ruling over the Jews who had resettled in Palestine. The Persians rule lasted until the fall of the Persian empire to Alexander the Great who entered Jerusalem in 333B.C. The Persian governmental rule made the High Priest to exercise civil as well as religious functions. The cleavage between the Jews and Samaritans which brought about jealousy first appeared at this epoch. The scribes also became influential interpreters of the teachings of the Mosaic law and their appearance made them a distinct class during this period. One can see that as long as tithing and offering were part of the Mosaic law, it is evident that the Israelites or Jews were allowed to carry them on as a religious obligation.

⁵⁸ Ibid. 192

⁵⁹ C.L. Feinberg, "Tithe" *The Zondervan Pictorial Encyclopedia of the Bible* Vol. 5, Q-Z Grand Rapids: Zondervan Publishing House, 1975. 758.

⁶⁰ Vincent McCann, <http://www.sportlightministries.org.uk/inter.htm> retrieved on 10/06/2009

The Greek Epoch: This era started from the conquest of the land by Alexander until the heroic exploits of the Maccabean family, who gained political freedom for the Jewish community in Palestine. Under Alexander, the Jews enjoyed comparative peace and prosperity. After Alexander's death in 323 B.C, Judea was made a part of the Greek kingdom in Egypt and its capital was Alexandria. The kings of Judea at this time were the Ptolemies. Sometimes the Jews enjoyed tolerant and beneficent rule and sometimes cruel and tyrannical rules from the Ptolemies. For example, the second Ptolemy had interest in the Jewish sacred books that he had the Old Testament translated from Hebrew into Greek which translation is known as the Septuagint. After 125 years under Egypt, the Jews and their homeland were seized by the Greek kings of Syria whose capital was Antioch. Thus, this epoch was brought to an end in a series of very violent oppressions and persecutions with great bloodshed inflicted by Antiochus Epiphanies who was known as the cruellest tyrant in history. Many thousands of Jews were slain, and several others sold into slavery. The temple at Jerusalem was desecrated and closed and the Jews were forbidden to worship Yahweh or observe their religious customs, thus they were commanded to observe the offering of sacrifices to the Greek gods.

The Maccabean Epoch: The oppression and the persecution inflicted upon the Jews by Antiochus Epiphanies arouse resentment on the part of the faithful ones and this inspired resistance at the first opportunity in a little town of Modin. An aged priest by the name Mattathias dared to refuse to offer a heathen sacrifice as the king's officer had ordered him. In open defense of the cruel rulership, he struck dead an apostate younger priest who volunteered to officiate. With this, Mattathias and his five sons, also aided by their fellow-townsmen turned on the Greek officers and slew them without leaving one. This brought about the challenge to revolt on the part of all who were ardent and zealous for the Jewish traditions and the worship of Yahweh to rise to rally round the old but brave priest. However, Mattathias could not continue the battle for sanity and due to old age and the hardship of the camp. The baton of leadership was passed unto the third son of Mattathias (Judas) known as Judas Maccabaeus or Judas the Hammerer in history. Undoubtedly, Judas was acclaimed the most illustrious figure in history between David and Jesus who brought

⁶¹ <http://www.sullivan-county.com/news/mine/gospels.htm> retrieved on 06/10/2010

victories to the Jews severally to the point of winning five of the most brilliant victories recorded in history. Judas led an army of joyous citizens to Jerusalem in 165 B.C. after one of these victories to reopen the temple which had been closed for three years, to cleanse it and its furnishings from the defilement which Antiochus had put upon them. He dedicated it anew to the service of Yahweh. After this he fell into the hand of overwhelming Syrian – Greek horde. However the fight for freedom went on and was led by his undaunted brothers. Jonathan, the youngest of the five took up the mantle of leadership. He also secured important concessions for his people from a rival claimant to the throne in Antioch who later came into power.

When Jonathan was treacherously assassinated, Simon, the oldest of the five sons of Mattathias the priest came on board as the leader. In 144B.C, he achieved total freedom for his oppressed people from the Greeks through his brevity in battle and by his wise statesmanship. It should be noted here that as these heroes were of the priestly family, they served in double capacity both as political rulers and as high priests in the cleansing and restoration of the temple. Simon, like his brother Jonathan was betrayed and slain alongside two of his sons. However, his third son, John Hyrcanus was smart to take the garment of leadership on. He also struggled successively to lead series of expeditions against the hostile neighboring tribes, mainly the Idumeans and the Samaritans. By these activities he extended the boundaries of his country to all the lands of the Old Testament twelve tribes.

The succeeding generations after the sons and grandsons of Mattathias were not as unselfish or as generally patriotic as Mattathias' lineage. There were family jealousies and murder in the cravings for the throne and the high priesthood. It was this time that the sects known as Sadducees and the Pharisees appeared. The fundamental difference between the two groups was religious but the Maccabean epoch, they were more or less political parties. The Pharisees were the party of the common people and the supporters of the revolution, while the Sadducees were the party of the wealthy aristocrats and sympathisers with the Greeks.

The Roman Epoch: Before the Romans actually came on board completely, there has been for centuries, the rising power of the Roman in the West. Their armies were subduing kingdoms around the shores of the Mediterranean Sea and far into the interior bringing them under Roman rule. The quarrel between two brothers for the high priesthood

and the Jewish throne pave way for the Romans to seize the Jewish country and establish their power over it easily. When Pompey, the Roman general came into the country, each of the brothers appealed to the invader for aid. This gave Pompey the opportunity to penetrate and seized Jerusalem city from the younger and the more aggressive of the two brothers after a long and bloody siege by the Romans. The younger brother and his two sons were taken as prisoners. The older brother who was more peace-loving was given the high priest and the ethnarch functions after making Judea a Roman province. However, it was later discovered that the title of ethnarch was just an empty appellation because the actual ruler of the country was Antipater, a crafty Idumaeen chieftain who made use of any available opportunity to advance his power and the interests of his family. He was also given the title of procurator meaning “guardian of the country for the Romans”. When Antipater died, by assassination in 43 B. C., his son Herod (known in history as Herod the Great) became the ruler. Herod was named king of Judea by the Romans after six years of bloody war with the last claimant to the Maccabean throne and the invading Parthians. His brutal reign was marked by ruthless bloodshed. He put to death whoever tried to oppose him. His three sons, his favorite wife – (Marianne), and her brother were part of those who tasted his brutality through death sentence. He was the reigning king when Jesus was born and in order for him to kill his acclaimed rival (Jesus) he ordered that all young boys of Bethlehem be killed.⁶² It is very necessary for us to have this historical knowledge of the political happenings or events during the 400 years of the intertestamental epoch. This will provide a clearer picture of the religious practices of the Jews of the Old Testament during this silent but salient period. The Pharisees earlier mentioned among the groups that emerged during the Maccabean revolt were the “separatist”. They were given this name because they were the groups that practice separating tithes and offerings required for the temple or because they dissociated themselves from other Jews.⁶³ The tithing and practice of offerings of the intertestamental period is summarised below as submitted by Hendricks and Reinbery.

We can conclude having gone through the activities of the four hundred years of the intertestamental period that the Jews who were known to be the observers of tithes and

⁶² Ibid

⁶³ <http://www.sportlightministries.org.uk/inter.htm> retrieved on 10/06/2009

offerings in the Old Testament were not able to practice them completely. Though they did not totally abandon their practice, the situation during the different epochs determined how well or not they practice their Jewish religious obligations of tithes and offerings.⁶⁴

2.1.4 Tithes and Offerings in the New Testament

The New Testament scriptures started with the announcement of the birth of Jesus. A foreknowledge of the intertestamental history is of great help in understanding the practice of tithing and offerings in the New Testament especially at the time of Jesus and the apostles. Hubbard starts by reminding us that the Romans were ruling Palestine during Jesus' ministry but that many Gentiles were enticed to the Jewish religion and this resulted into their generous giving. The centurion at Capernaum built a synagogue as recorded in Luke 7:5; Cornelius prayed and gave alms (Acts 10:31) and Herod the great rebuilt the Temple of the Jews (though an Idumean).

Hubbard notes that tithes paying was one of the Jewish religion's influences. Both the Samaritans and Jews acknowledged their obligation to pay the tithes. The Jews as Roman subjects were not given the freedom by the law of the empire to observe the ordinances of the Jewish religion as when they were under Jewish monarchs. This led to some laxities among the Jews in observing the regulations of Judaism and some skipped the paying of tithes. In order to respond to this laxity, three religious parties developed to create great zeal for religion among the Jews. These were the Essenes, the Sadducees and the Pharisees. The Essenes surfaced in the second Century B.C. They renounced earthly goods and withdrew to the desert thus they extolled the virtue of poverty. The Sadducees while not totally rejecting the tradition and the unwritten law tested them by the Pentateuch (the first five books of the Old Testament which are the custodians of the Jewish laws)⁶⁵ which they accepted as the authority. The Pharisees accepted all the Old Testament writings and the rabbinic interpretations of them. They were highly zealous for the religion of their ancestors. This group appeared around 150B.C. They existed for two purposes namely: to discharge extreme care and exactitude in the payment of tithes and religious dues and also to promote the strict observance of traditional laws relating to Levitical

⁶⁴ Ibid

⁶⁵ D. A. Hubbard, "Pentateuch" *New Bible Dictionary* 2nd Edition, Leicester: Inter-varsity Press, 1990. 903.

purity. Hence, the Pharisee could not take the vow of purity without his payment of the tithe. The Pharisees were known for their tithe payment per excellence as distinguished from the uninstructed ones.

Paschall notes of the Pharisees that:

a Pharisee was regarded as an aristocratic, punctilious religionist and an anhaaretz as a “heathen man and a publican” (John 1:49; Matt. 18:17). According to the Pharisee, tithing was a major doctrine and practice.⁶⁶

He concludes that Jesus during his life time was an observer of the Mosaic Law, and not even his enemies could accuse him of not complying with the law. Jesus emphatically said that he had not come to destroy the law but to fulfill it. Jesus recognised tithe paying to be God’s law to the Jews and He kept the law perfectly. While the Pharisees were required to give one-fourth of their income, Jesus recommended that his followers should exceed the righteousness of the scribes and Pharisees.⁶⁷

Having seen the background from which the New Testament tithing emanated, this phenomenon will be examined in relation to Jesus’ ministry and that of Paul. There are various opinions about tithing in the New Testament. Martin contends that the central point of the New Testament teaching regarding offering is seen in one particular historical situation that led to the “collection for the saints”. It is believed that several parts of Jesus’ teachings alluded to offerings made to the temple treasury (Matthew 5:23-24; 23:16-22; Mark 12:41-44) and almsgiving directed to the poor and needy (Matthew 16:1-4). In addition to the Torah (the law) and the temple service, “deed of mercy” was also highly regarded in Judaism and it was one of the pillars of religion in Jesus’ day. Human compassion, generosity, concern for the widows, orphans and needy are means by which faithful Jews showed love to their fellows and the disadvantaged in their society.⁶⁸

Horner’s contribution to our study shows that the New Testament argument concerning tithe is weak. He submits that when Jesus spoke about money once, in his statements, he never mentioned tithe. When on the two occasions that he mentioned it, it

⁶⁶ H. Franklin Paschall, *“Tithing in the New Testament”* edited by William Hendricks: Resource Unlimited Nashville: Stewardship Commission of the Southern Baptist Convention. 1972. 168.

⁶⁷ Ibid. 169 – 171.

⁶⁸ Ralph P. Martins, *The Worship of God: Some Theological, Pastoral and Practical Reflections*, Grand Rapids: [William B. Eerdmans Publishing Company](#). 68.

was in a negative pronouncements pertaining to the Jewish legalistic piety. In Luke 18:12, a Pharisee was condemned for boasting about his tithing. In Mathew 23:23, Jesus condemned the Scribes and Pharisees for neglecting the weightier matter of the law like justice, mercy and faith while they tithed everything. Horner asserts that if Jesus had established definite rules requiring a tenth or any proportion of our income, the force of this teaching about possessing and giving would be correct. He states further:

But this does not mean that Jesus expressly rejected and opposed the commandment of the tithe as it was applied in his time. He could allow it to continue in the same way that he did not abrogate the connection to the temple in spite of all his criticism of it. There is, therefore, no reason to assume that he hindered anyone in the payment of the tithe. We may only conclude that Jesus so deepened the problem of having possession that a positive adoption of the Old Testament commandment of the tithe could not be considered, for the will of God is not fulfilled through the payment of the tithe.⁶⁹

Horner further argues that all the apostles were Jews and so they tithed. However, none of them spoke about tithing so as not to regulate the new covenant Christians and their practice of stewardship by the law of the tithe. Paul was a strict Pharisee who gave tithe and there was nowhere in his writing that he condemned it, but there was no reference to it either.

Paul's teaching that the Christian is not under the law but grace (Romans 6:14) does not mean that the Christian must be lawless in behaviour. It shows that the Christian is not under "external code, but enjoys a new position under grace which is neither legalistic nor antinomian". While the tithe was being observed as a law which entails a bondage to legalism which Paul rebelled against, grace provokes a response of love. Horner concludes that though the Christian is not forbidden to tithe, yet, we must understand that the New Testament does not command them to tithe. Our response to God

⁶⁹ Jerry Horner, "The Christian and the Tithe" in *Resource Unlimited*. William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 182-183.

in giving should be that, even though the tithe is not binding on the Christians, at the same time, we must not be careless givers who give at random. While obligatory tithing is a form of legalism, especially when one compels another person to do so, cursory or occasional giving is a form of antinomianism. We should note that the New Testament does not tell us anywhere to give less than the tenth but rather to give more cheaply and freely than those under law.⁷⁰

Martins in his book *Worship in the Early Church* quotes 1 Corinthians 16:1-4 and gives three principles found in the New Testament giving. The first principle he advances is that of Christian's concern for the distressed as seen in the way they responded and the contribution they made for the relief of the poor. The second principle in the New Testament on giving is that it must be systematic and regular (1Corinthians 16:2). Every member is expected to put aside a sum of money as God has prospered him weekly. The third principle set the duty of allocating a sum of cash from weekly budget which is set in a noble framework by the reference to "the first day of the week."⁷¹ The New Testament offices of pastors are not as equal as the levitical priesthood which was based on lineage and Mosaic ceremonial laws. Also, today's church building is not the same as the temple. Thus, the New Testament teachings about tithe show that the Christians are not under an obligatory tithe but they are to give voluntarily. Wesley's explanation of Matthew 23:23 show that legalistic giving does not work out real righteousness in people. It shows that righteousness for the Pharisees was of external, while the Christians righteousness is in the internal man which is the attitude of the heart.⁷²

To conclude this section, it is necessary to draw attention to the summary of the New Testament tithing which Paschall gives in five statements namely:

- (1) Jesus was a tither. He was part of a deeply religious family who practised tithing. He was never condemned, not even by his enemies for not paying the tithe or tithes.
- (2) Jesus never condemned or destroyed the law. He rather fulfilled it.
- (3) Jesus acknowledged tithe paying even though he did not emphasise it. He commended the Pharisees for their rightness in paying their tithe meticulously but he told them that they were wrong in their neglect of judgment, mercy and faith.

⁷⁰ Ibid. 183-185

⁷¹ Ibid. 78-79.

⁷² <http://www.reformed-theology.org/html/issue10/tithe.htm> retrieved on 16/09/2009

- (4) Jesus laid emphasis on stewardship of life which included far more than tithing. Tithing may be a part of Christian stewardship, but it is not the whole of it. Christians are responsible for committing all of life to the lordship of Christ Jesus. So tithe payment is dangerous if it becomes the replacement of stewardship.
- (5) At least the tithe, “more than the tithe”, “giving according to prosperity and needs” seems to be the New Testament standard of giving.⁷³

The Jews of the New Testament times observed many religious feasts as given to them by God in the Old Testament. Some of these include the feast of the Passover (Ecclesiastes 12:1-2, Leviticus 23:5-8; Numbers 28:12-25), the feast of Pentecost (Leviticus 23:15-20; Number 28:26-31), the feast of Trumpets (Leviticus 16:1-34; 23:26-32; Number 29:7-11) and the feast of Tabernacles (Exodus 23:16, Leviticus 23:34-44; Number 29:12-40; Deuteronomy 16:13-15; Nehemiah 8:13-18). Out of these, three involved the Israelites. The feast of the Pentecost was a feast of the first fruits of grain which occurred fifty days after the Passover. It was a thanksgiving for the crops ready for harvest, this presentation of the first fruits of the harvest was made to the Lord and His priests. This was sometimes called the feast of Weeks to connote that it came after seven weeks of the Passover and the celebration was at the Tabernacle or temple which lasted for one whole day. This same feast was to mark the anniversary of the giving of the Law (the Ten Commandments) by God from Mount Sinai. It was on the day of this same feast that the Holy Spirit came with power upon the group of disciples (Acts 2:1 – 2) who were the nucleus of the early Jerusalem church.⁷⁴

The feast of Tabernacle was an eight day feast beginning on the fifteenth day of the seventh month in the religious calendar. This feast served two purposes probably. One, it was a thanksgiving for the crops already gathered and it was sometimes called the Feast of Ingathering (Ecclesiastes 23:16; 34:22). The Israelites would take their tithes of the previous years' harvest and increase of cattle. The second purpose was also to celebrate God's care for the Israelites during the forty years of desert wandering. The Day of Atonement is known as the most sacred of the year for a pure Jew. This was observed on the tenth day of the seventh month. This was a day of fasting and confession, repentance

⁷³ Franklin Paschall, “Tithing in the New Testament” in *Resource Unlimited* William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention. 1972. 171-175.

⁷⁴ <http://www.sullivian-country.com/mine/gospels.htm> retrieved on 06/10/2010

and prayer. The high priest offered sin offerings to make atonement for the sins the people committed during the past year. This was the only day the high priest went into the Holy of Holies with the blood of the sin offering.⁷⁵ We may not see this as giving in term of money, but it was part of the offerings of the New Testament during the time of Jesus.

2.1.5 Tithes and Offerings in the Early Church (Apostolic Era)

According to Cocherell of *Bible Research*, historical evidence proves that the practice of tithing was not in the teachings of the Apostolic Church. For example, *Hasting Dictionary of the Apostolic Church* states that:

It is admitted universally that the payment of tithes or the tenth of possessions for sacred purposes did not find a place within the Christian Church during the age covered by the apostles and their immediate successors.

The *Encyclopedia Britannica* states that “ the Christian Church depended at first on voluntary gifts from its members.” The *Encyclopedia Americana* submits that: “tithing was not practical in the early church. But the Christian church depended at first on voluntary gifts from its members”. The *Catholic Encyclopedia* says: “The early church had no tithing system. It was not that no need of supporting the church existed or recognized, but rather that other means would suffice”. In the *Encyclopedia of Religious Knowledge*, it is elucidated that when the tithing idea was first adopted by the Catholic Church, it was voluntary in nature until at the spread of Macon in 585 A.D; when payment of tithes was made compulsory with the threat of excommunication. Thus, secular authorities were used to enforce the demand to tithe. Also, M.Clintock and Strong’s *Cyclopedia of Biblical Literature* comments that:

In the early Christian Church the custom of consecrating to religious purpose a tenth of income was voluntary, and it was not made obligatory until the Council of Tours in 567 A.D. The second Council of Macon in 585 A.D. enjoined the payment of tithes under pain of ex-communication.

⁷⁵ Ibid

For Cocherell, the ministers teaching tithing know that they are in opposition to biblical truth. What Jesus gave to people as a commission is concern for others. This was understood by the disciples. How the work of God in the church is to be supported and the method that should be used should be the focus of the church today besides the law of tithing. It is submitted that God provided another way to have a part in supporting the Levites, the Priesthood, the poor and the temple mode of worship. The method was freewill offerings. The church today is free to use this method as well. Cocherell clarifies that those advocating for tithing know little that the tithe was the minimum value that God expected to be given for the support of the temple service and other kind of services to Israel. So, apart from the tithe, generous offerings were expected to be given by the Israelites. To Cocherell “the tithe was the lowest acceptable level of giving, not the maximum acceptable level.”

In conclusion, the writer states that there is not a single scripture in the whole bible that mandates tithing as found with the Israelites. However, there are many scriptural passages that instruct a person to “freely share his skills, every gift, talent, time and material goods with those people who labour in the gospel”⁷⁶

2.1.6 Tithes and Offerings among the Evangelicals and Contemporary Churches

Drury submits after his observation of the laity’s tithing in the evangelicals for few decades that the pastors and the laity in the evangelical churches have different opinions when it comes to tithing. The underlisted five views are not welcome by the evangelical laity while the pastors do emphasise them: (i) That the tithe is 10%; (ii) That the bible requires it; (iii) That it should go to the local church; (iv) That it is an obligation; and (v) That it should be done without expecting a ‘thank you.’

He states that the meaning of “tithe” is “giving” and not “tenth”. To him, a term has meaning in itself. For example, the word ‘gay’ which is earlier known to mean happy is no longer used for the state of heart but it means a homosexual. Also, worship is now used to mean music instead of act of rendering religious service. He further states that, even though

⁷⁶ www.bibleresearch.org/.../pdf.21/11/2011

the word “tithe” has a mathematical root, evangelicals now use the term to mean giving and not tenth. Thus tithe no longer mean tenth but one’s “charitable giving” which could be any percentage either 2%, 5% or 10% tithe. He therefore estimates the giving of the evangelicals in 2005 to be on an average of 2.3percent. Drury observes that tithing is not required by the Bible even though it is a good idea. He submits that despite all the preaching from Malachi and the reminder that their “righteousness must exceed that of the Scribes and Pharisees”, evangelicals refuse to be convinced that the Bible requires tithing. Though the idea is good and they do admire people who give their tenth, they never accept it as a command of the Bible. It is opined that if tithing is a bible command, then it becomes “the Sabbath command” whereby a portion of the day is set apart for rest and worship (about 23%). Thus, evangelicals accept preaching on tithing because it is a good plan for church finance, but not because it is a command of the New Testament.

The evangelicals are generous, and have blessed several para-church organisations and mission ministries and they count their giving to these organisations as part of their “tithe”. Even though the pastors do preach that the tithe should be paid to the local church of individuals and the offerings which should be above the tithe to other noble causes, the evangelicals do not buy the idea but rather consider their total charitable giving spread around “the church” as their “tithe”. The evangelical laity adopts the belief that where two or three gather in the name of the Lord is a church. Drury shows how evangelical ecclesiology has wandered away from orthodoxy.

To the evangelicals, giving to a cause is more satisfying than giving to a church because they dislike giving to “overhead”. They are more comfortable giving to an evangelistic trip than giving to pay the electricity bill of the church or pay their pastor’s salary. Evangelicals treat such “overhead expenses” as would “government bureaucracy”. The evangelicals who resent giving to overhead expenses are rather inspired to buy basketballs for the youth group than pay the bill for the youth centre where these basketballs are used. They rather contribute to the youth’s mission trip than pay the youth pastor’s salary. The evangelicals know that the overhead bills have to be paid but they hope someone else will pay them. Due to what is obtained in the giving of the evangelicals, it is now the custom of some local churches to give a short commercial in order to sell their cause before the offerings. This sometimes is accompanied by a fancy video. Most local

churches are joining the para-church organisations in “selling a cause” even though they are not experts in doing this.

To the evangelicals, “whoever thanks the most gets the most giving in the future”. What most evangelical pastors do not know or hate to hear is that the more people are appreciated for their giving, the more they will give in the future. This has been known to the para-church organisations, because they have studied the giving patterns of people and what encourages them to give. They never scold people to give and they never take gifts for granted. They do hire people for fund raising. While the local churches take the members’ giving for granted and act as if they owe the tithe to the local church and failure to pay the tithe means robbing God, the para-church organisations have ways of compensating the givers and encouraging or stimulating them to give more. “This gratitude breeds greater bountiful Drury submits that the evangelicals have to face the fact that people give more to where gratitude comes back the most.

He concludes that to prove what he has observed, the total income of one local church should be multiplied by ten and then divide the result by the number of Christian salary earners of the church. Those who have done it have found out that if all salary earners pay the tithe of a full 10% to their local church, it would in some places double, triple or five times what they are getting presently.⁷⁷ Another author in support of Drury submits that most evangelical leaders believe that the Bible does not require Christians to tithe. This was as a result of a survey released by the National Association of Evangelicals (NAE). In the survey, 58 percent of respondents that are members of the National Association of Evangelicals board of directors submitted that they did not think that giving of a 10 percent of one’s income to the church was mandated by the Bible while 42 percent believed it is. Walton, who was an Old Testament professor of Wheaton College in Wheaton, was not surprised about the result because of the nature of the question. The term “require” may not be appropriate because the present day believer is not under law but under grace. Thus, many of the National Association of Evangelicals leaders noted that even though tithing is an Old Testament legal requirement, the New Testament Christians should give out of generosity. Thus, 95% of them responded that they give at least 10% and anything less is seen as “ungenerous response to God”. He further states that instead of

⁷⁷ Keith Drury, http://www.drurywriting.com/keith/tithing_evangelicals.htm retrieved on 16/09/2009

thinking about strict obligation, Christians should think about tithe in different terms. Thus the 10% Old Testament can serve as “benchmark” which sets the pace for expression of our gratitude to God, which is unlimited.

Fredrickson, director of ministry programme at Fuller Seminary, Pasadena submits for total selves-giving to God which includes money, time, and gifts. He uses John Wesley, the founder of Methodist Movement who gave away more of his income as he earns more and yet his standard of living remained the same as an example. Wesley ended up giving 90% of his income and lived on 10%. Even though, nearly all National Association of Evangelicals leaders claimed they tithed at least 10%, but Empty Tomb, Inc. reported that evangelicals give only about four percent (4%) of their income to the church.⁷⁸ However, this assumption of Empty Tomb about evangelicals may not be true as New Hope Evangelical Free Church is written to be founded by God’s provision through tithes and offerings of the members and worshippers. The members were taught to tithe their gross income.⁷⁹ Also, the Trinity Evangelical free church states that there is a clear difference between tithes and offerings and they are mentioned differently throughout the Bible hence God required that both should be brought to Him through the local church unless otherwise led by God.⁸⁰

Currie states that the observers of the Evangelicals concern themselves with the emphasis that they lay on tithing, and they compare the evangelicals tithing with “the sacrifices of food or livestock that are a key feature of many indigenous African animist religions”. It is pointed out by the commentators on evangelicals tithing that it is a controversial issue because it is the very poor people who give their desperately needed income without turning back to watch how it is been spent. The controversy created by tithe brought about the question of the purpose of the tithe in the scripture. Mandated tithing is found only in the Mosaic law and it is not found as a requirement of the New Testament church, neither was it a requirement of the Hebrews before the law of Moses.

The argument against enforcement of tithe in the contemporary church proved that for tithing to make sense in the church, there has to be a similar ratio of Christian clergy to

⁷⁸ <http://www.christianpost.com/news/most.evangelical.leaders.say.tithe.not.required.by.bible> retrieved on 16/09/2009.

⁷⁹ <http://hopefamilyonline.com/serve/tithes-and-offerings> retrieved on 21/10/2010

⁸⁰ <http://www.trinityfree.com/tithes> retrieved on 20/09/2010

laity as the ratio of the Levite to other Israelites which will be impossible to get. Using the case of Melchizedek and Abraham, the evangelicals tithing enthusiast raised it in Hebrew 7:1-2 as definite proof that Christians must tithe, but it was pointed out that there are very many disparities between the modern evangelical tithing and the Abramic tithe to Melchizedek. Three basic arguments against it were made:

- a. That Melchizedek did not ask Abraham for money and Abraham was never asked to pay 10% of his spoils as an obligation.
- b. That Abraham never require others to give a tenth of their own wealth and as a matter of fact, he never gave a tenth of the men who went with him. (Genesis 4:24). This means that Abraham protected the shares of Aner, Eshcol and Manre, who went with him.
- c. That as Hebrew 7:2 puts it, Abraham gave Melchizedek a one-time offering of 10% and only of the spoils of the battle and it was not a life-long commitment to give 10% of all of his income to Melchizedek.

The conclusion therefore is that, if one wishes to be a part of a local church, one should contribute financially in order to off-set the overhead expenses for the church, but that tithing is not a requirement of the Christian age.⁸¹ Fiedler avers that in evangelical churches, pastors generally are teaching members to give a tenth of their income to the church and also to give offerings above the tithe to special causes within the church or any other place they choose to. But the New Testament teaching has little to say about the issue of tithing. Fiedler begins the exposition on tithes from the time of Abraham who gave the tenth of the war spoils to Melchizedek Genesis 14:18 -20 through the institution of the Tithe in Mosaic law Leviticus 27:30-32, the Levitical priesthood (Numbers 18:21-28), The Annual Tithe – (Deuteronomy 14:22-29) and the third year tithe (Deuteronomy 26:12 -19). He also quotes the popularly used Malachi 3:10 -11 to prove that tithing was a system laid down for the Israelites to obey in order to meet the need of the Levitical priesthood covenant and the poor. He opines that the Levitical priesthood and all laws pertaining to it were no longer in place which includes the tithe. The temple where levitical ceremonies

⁸¹ <http://www.bible-truth-revealed.info/advis.html> retrieved on 16/04/2011

took place was destroyed in 70AD and not rebuilt.

Responding to the fundamental and evangelical protestant churches' stand on tithe, there was opposition to the teaching of compulsory tithes and the teaching of punishment for the disobedient. He indicates some detriments to such teachings. For examples, the church's teaching on tithe can cause the tither to have an erroneous feeling of self-satisfaction as if they have paid "the bill" and pleasing God as the pagans who see themselves as pleasing their gods. When people write out cheques for tithes, it is sometimes done in a joyless manner and they are robbed of the joy of giving to real cause. It is argued also that tithing can cause an undue financial stress on givers. For example, young couples with children are often living within the reach of their means. Also, elderly ones, single parents and students group can be classified as poor themselves as they may be living from hand to mouth. Sitting in the congregation where they are told to give up ten percent to the church could be uncomfortable. The church sees it as their duty without caring if they also have a need. The New Testament principles of giving are seen in the action and attitude of the poor widow who gave her mite and the woman with a box of expensive oil who lavished it on Jesus. "They selflessly gave their all, not a percentage, voluntarily". Thus, the Church has a good case to make in the giving of "ALL" rather than for tithing. The women illustrate the New Testament principles of giving out of love for God and for men that needs no recognition or claiming back.⁸²

Comment [S1]: who?

The *Bible Truths Revealed* submits that even though a teaching about obligated tithes for the Christians persists in the contemporary church, there is no scripture anywhere that definitely commands obligated tithes to validate such teaching. The points remain that:

- a. Those who advocate for compulsory tithing as Christians' duty use the scriptures to support their views. For example Malachi 3:8-10 is used to prove that the tithe should be paid to the local church that serves as the storehouse of the Old Testament and failure to do so will lead to a curse as God rebuked the Israelites who were under the law and obligation to tithes. Today, contemporary Christians are not under the law as Christ has redeemed them (Romans 10:4, Galatians 3:13-14).
- b. Using Matthew 23:23 as basis for tithing, it is explained that Jesus was not addressing the tithes of the Scribes and Pharisees but was rebuking them for being subject to the

⁸² Ibid

law and obligation to tithe while neglecting justice, mercy and faithfulness toward others. To practice the neglected is more important than sticking to the smallest detail of tithing.

- c. It is also argued that compulsory tithing under the law in the Old Testament does not translate into giving under grace in the New Testament. The New Testament invites Christians to give generously as an expression of their love for God and in response to the needs of others. Thus, the New Testament giving is voluntary, spontaneous, free and not from a sense of obligation or with the motive to merit blessings. This makes giving a privilege and not an obligation (1 Corinthians 16:1-2, 2 Corinthians 8:2 -4, 2 Corinthians 9:5).

In reference to Hebrews 7:1-10, it is argued that Christians must tithe obligatorily, because Abraham was the antecedent of all New Testament Christians and he gave tithe to Melchizedek. The *Bible Truths Revealed* responds that the subject matter in Hebrews chapter 7 shows that Jesus' priesthood is superior to Melchizedek to whom Abraham paid tithe. This makes Jesus an everlasting priest above Melchizedek. The New Testament Christians are to give voluntarily and sacrificially as they have purposed in their heart. They are obliged to give joyfully according to their means (2 Corinthians 9:7)⁸³.

The following could be inferred from the passages above:

1. That New Testament giving under grace is done from what one has and not from what one does not have.
2. Christians are to give according to their capacity (means) even though there must be a readiness and eagerness to give. Thus, Christians do not have to run themselves to debt and be reduced to poverty level and suffering in order to give to God's work. It is the willingness that matters and not the amount given (Luke 11:41; 2 Corinthians 8:11, 9:7).
3. Christians must not feel bad if they have no capacity to give (2 Corinthians 8:13 -15) and Christians who are blessed should meet the needs of those who do not have in order to have equality for all as in Exodus 16:16 -18.

⁸³ <http://www.bible-truths-revealed.info/advis.html> retrieved on 16/04/2011

4. At the heart of every Christian giving is the acknowledgement of God as the Creator, the Owner and Giver of all things and what we give back to Him is just a part of what he has given to us. Thus Christians must do these four things in giving: (a) give willingly from the heart; (b) give cheerfully; (c) do not give grudgingly; and (d) do not give out of compulsion.

Lewis states that most scholars agree that the reasons for the acceptance of Abel's offerings as against Cain's was that God is more concerned about the giver's life than the offerings. For example, Philo makes the distinction between God's seeing the offering and His seeing those who were offering the gifts. While people look at the quantity of gifts, and approve them, God looks at the truth of the soul and turns away from "arrogance and flattery". Cyprian also affirms that God looked at the hearts of Cain and Abel in their sacrifices and not at their gifts. Augustine opines that Cain was not living right hence unworthy to have his offering received, thus making the lifestyle of givers more important than the gifts they offer.⁸⁴

The above view is supported by Smith as he states that:

whatever men offer to God ought to be estimated not by its apparent value, but only by the feeling of the heart, and that the holy affection of him who, according to his small means, offers to God the little that he has, is more worthy of esteem than of him who offers a hundred times more out of his abundance.⁸⁵

The above submissions about tithes and offerings have revealed the following salient points: that in the Bible, mandated tithing is found under the law alone; it was not even a mandatory act for the Hebrews before the law. Thus, it is not found as a necessity or requirement for the New Testament Church. Also, that the motive for giving counts very much; and above all, the life of the giver will determine if the giving will be acceptable to God or not. However, an important aspect is yet to be addressed. If giving of tithes or

⁸⁴ Jack P. Lewis "The Offering of Abel (Gen. 4:4) A History of Interpretation" *Journal of the Evangelical Theological Society Jets* 37/4 December 1994. 481 – 496.

⁸⁵ Geoffrey, Smith "A Closer look at the Widows Offering: Mark 12:41 – 44" *Journal of the Evangelical Theological Society Jets* 40/1 (March 1997). 27, 31

offerings are meant to be voluntary and without compulsion, what binds the givers from offering whatever they have to God's house? If the hungry are to be fed, what stops a farmer from giving his tithes in food value if money value is not easy for him to come by? What stops a person from tithing a vehicle or other materials if he or she so wished to? The researcher believes that one should be allowed to give to God in worship, anything he/she wishes to offer. If this is accepted, the economy of the church will be boosted. Also, the givers will give whatever they have without stress, but joyfully and cheerfully.

2.2 Christian Social Welfare

God in the Old Testament told the Israelites that they would always have the needy among them. Looking at Jesus' method of evangelism, one would observe that he combined social welfare ministries with His teachings. All through His ministry on earth, He was feeding the hungry, healing the sick (Matthew 8:14-17; 9:1-8, Mark 1:21 – 34; 2:1-12); identifying with the outcast or socially neglected, the grieved, or the bereaved (John 11:35); showing love and compassion to people (Matthew 9:35-8)etc. The early disciples also followed suit as they carried on their evangelist work around Jerusalem and other Gentile regions. In Acts chapter 3, a lame man was healed at the beautiful gate. The disciples shared their possessions and provided for the needy (Acts 4:2- 5,11; 6 - 17).

Christian social welfare will remain an effective way for the church of God today to share the Good News with unbelievers. The society today has an increasing number of people with various needs, which may have been due to various factors. Laubach observes that even if the government wants to help reach out to the society; several factors are serving as hindrances. The few individuals (ruling class) have most often used the fund designated for a compassionate course for themselves and have exploited the masses. Governments are frustrated because of misappropriation of funds. We therefore agree with Laubach that the church can do what the government cannot do. He states that "the only way to save the world for Christ is to set the world an example". When the church ease the burden and satisfy the masses, she will be permitted to teach and witness for Christ.⁸⁶

⁸⁶ Frank C. Laubach, *How to Teach one and win one for Christ* Grand Rapids: Zondervan Publishing House, 1964. 66-67

Birnie reminds us that throughout history, men have had different problems relating to education, food, health and general security. Also, the spread of Christianity throughout the world was with social services rendered. Wealthy Christians were written to have established centres or hospices for the care of the sick, and the aged. Monasteries have provided a major service through education for care for the sick and shelter for the traveler. Elizabeth I was said to have introduced the Poor Law in 1601 with the purpose to provide an overall plan for the development of social services in Britain. This led to increase in hospital buildings, training of the unemployed in new types of work, and establishment of correction centres for delinquent individuals. All these schemes needed large amount of money to implement. Then, the charitable giving by individuals was the greatest single factor that kept the services for many years.⁸⁷

The issue of social care is not limited to any particular geographical area. It is needed in the rural as well as the urban areas. Claerbaut shows how social institutions like politics, religion, economics, family, education and re-creation have become abstract collectivities that meet basic human needs. The fundamental human needs are barely met in any of these institutions. The onus now rest on the church to take up the challenge to meet the needs of the people in any of these areas. For example, in the economic realm, the church can do more without necessarily handing money over to the poor. Provision of employment should be the first step to be taken by the church. The church could survey where employment opportunity exists and paste it on the notice board of the church for information.⁸⁸

Hessel extends the daily responsibility of the church beyond winning others to Christ, providing worship for members, providing religious instruction ministerial services sacraments, and helping the needy. He lists more other activities of the church such as serving as the social conscience to the community. This includes “supporting minority groups, building low-cost housing, influencing legislation, and providing fellowship activities for members.”⁸⁹ Hessel estimates that the churches and synagogues of America control roughly \$ 80 billion worth of real estate, and \$ 20 billion invested in securities. He

⁸⁷ I. H. Birnie, *Christians and Social Work* London: Edward Arnold Publishers, 1975. 37.

⁸⁸ David Claerbaut, *Urban Ministry in a New Millennium*, Bucks: Authentic media 2005. 86, 106.

⁸⁹ Dieter T. Hessel, *A Social Action Primer* Philadelphia : The Westminster Press, MCMLXXII (1972). 114

submits also that \$7 billion a year are contributions from members. However, the church's wealth is decentralised because of the many denominational structures e.g, Protestants, alone have numerous separately organised large denominations and over two hundred smaller ones- each servicing a network of local congregations. Each congregation in turn has its own capital assets and operating budget and depends on offerings to make ends meet. Hessel therefore calls for a programme that will be aimed at long-term correction of conditions and not just at giving short-term fire brigade emergency assistance. This will include the principles of self-development by the church, which will have implications for the government and business as well ⁹⁰

Faniran and Akinola, while encouraging Christian social welfare ministries, indicate that Christian social ministries can be operated at different levels starting from person to person, within the family, the church and the community at large. Christian social welfare is a community affair. In the Baptist set up, it includes the churches, associations, conferences and the convention. The Christian life is described as having both vertical dimension of relationship (ministry to God) and a horizontal dimension of relationship (ministering to people). As the Christian church grows inwardly (spiritually) through various programmes, she is expected to translate this growth into the community as she participates in civic duty and gets involve in political issues in the community. Christ provides specific guidelines on community ministry. Aside His work in the temple and synagogue (inward ministry), He dedicated parts of his ministry to activities outside the temple like healing a blind man at the roadside (Matthew 10:46-52), inviting two fishermen beside the Sea of Galilee to become his disciples (Mark 1:16), teaching the important principles of the Sabbath in a Cornfield (Luke 6:1-5) etc. Faniran and Akinola argue that church-centred Christian ministry helps to build up both the body of Christ as well as the community⁹¹ (cf. Luke 3:11; Acts 4:32 – 34; I Thessalonians. 3:17; John 4:20 -21. To buttress their point they list areas the church can be involved in social welfare:

1. Caring for the aged parents, and the aged in the church;

⁹⁰ Ibid. 110 – 113.

⁹¹ Adetoye Faniran and N. T. Akinola, *Christian Love in Practice 2: Guide to Church Social and Care Ministries*. Ibadan: Pent house publications, Nigeria Ltd, 2003. 15 – 16

2. Caring for widows/ widowers and orphans ;
3. Caring for the critically ill and their family e.g. HIV/AIDS;
4. Caring for the bereaved and those in grief ;
5. Caring for the depressed and despairing;
6. Caring for people experiencing spiritual doubt and guilt;
7. Caring for church members in conflict;
8. Caring for Christian families in conflict;
9. Caring for divorced persons;
10. Caring for the needy;
11. Caring for the lonely;
12. Caring for the economically disadvantaged;
13. Caring for the disable and minority groups;
14. Caring for the addicts;
15. Caring for the juvenile delinquents; and
16. Caring for disaster victims⁹².

As challenging and interesting as Laubach, Burnie, Claerbaut, Faniran and Akinola have written on Christian Social Welfare as means of evangelising our immediate community, they all fail to inform us of the need for the church to seek for means to carry out or execute her welfare scheme. If huge amount of money was expended through charitable giving by individuals according to Birnie, how should the church run her own social welfare programme? If the church should set the example for the frustrated government as submitted by Laubach, would the church not need money and materials to do it? Should she rely on one stream of fund in-flow to carry out such project? Any church that will penetrate to impact her society has to be a wealthy church, not only spiritually and financially, but also materially.

⁹² Ibid. 22-27

Faniran and Akinola who list the Nigerian Baptist Convention social ministries activities fail to evaluate how effective these have been in the past decades. It is good to have the knowledge of a good venture but without money, the venture will always look like a day dream without much achievement. There is therefore the urgent need to intensify and seek to multiply the church's streams of income for effective Christian social welfare. When the church leaders and members fail to do the right thing under the leadership of the Holy Spirit, the church is bound to be living like the prodigal son depicted in Luke 15: 11-32. If the church in any part of the world keeps addressing her personal needs, like building beautiful structure for worship, employing different staff who will be on the church pay roll, (some may not even be needed), spending money on material things needed in the church etc., the church will in no long time become a monument. Therefore, there is the urgent need for the church to first address certain ethical issues within her. The Baptist denomination has to address certain ethical issues among her as agent of light in the Nigerian society. To be able to carry out her ecclesiastical duty, she needs to first redefine what her mission is and also know that her personal testimony in the society count as she is trying to call others into the way.

2.3 Relevance of Christian Ethics to the Study

This chapter has reviewed some writers' contributions to the study of tithes and offerings in terms of their origins, types, objects and recipients. This section deals with the relevance of Christian ethics to the study of this research. Giving implies action and stewardship and stewardship that is well understood cannot be separated from Christian ethics. Hildreth describes the present er in human history a as "property-minded" as material things minister to man's wellbeing and life more than anything else. Food, clothing and shelter are true life's necessities, thus there is nothing wrong with the production of products that minister to man's sustenance. But as Hildreth further argues failure to possess material resources and the advantages thereof may not only lead to distress but also to ruthless and personal antagonism. Studdert-kennedys in Hildreth show the importance of money as a driving force in any endeavour:

If any man says to me that he does not love money, I immediately begin to wonder, whether he is a madman, a millionaire, or a tramp, these being the

only types of people I can imagine saying it with anything like sincerity.⁹³

The statement above reveals the fact that man is not a total spirit though he is a spiritual being as such his earthly destiny is concerned with material things. Also, for man's body to survive, and for his mind to be well cultivated, material things must be provided for, thus man's spiritual life is heavily dependent upon the possessions of some material things. Hildreth states also that the larger portion of man's time is devoted to and spent in the acquisition of material things. Man is concerned with making a living, providing for his family as well as preparing for the future. It is, however, very important to mention at this juncture that if man's passion to possess becomes unchecked, it can breed selfishness and an indifference to the needs of others. Thus, Harrell as Hildreth quoted states that "The will to possess must be controlled by moral law or Western Civilization for headed for disaster."⁹⁴

Hildreth opines that the Western definition of ownership, which is close to the ancient Roman code of ownership, is neither God-centred nor concerned with man's responsibility for the needs of others. Using Luke 10:30-37 as an illustration, he reveals the philosophies of each of the characters involved toward property ownership, which will serve as underlying principles to guide giving to the church by the individual:

- a. To the lawyer who quests to know about neighbourliness, property was a matter of discussion. This is a philosophical approach to life issues, giving preference to keeping ethical questions in the realm of the general without bringing or exercising the courage of specific application.
- b. To the thieves, what they had was theirs and if they could, what belonged to others would be theirs not considering love and justice. To them, life was nothing except a power struggle between the strong and the weak. It was the "survival of the fittest".
- c. To the Priest and Levite, their expression of ownership was that of a non-involvement policy. Their action to the victim of the robbers showed that they believed that what the man had belongs to him and what they had belongs to them. Thus, it was not

⁹³ Lory Hildreth "The Christian's Relationship to Material Things" in *Resource Unlimited*. William L. Hendricks (ed.) Nashville: Stewardship Commission of the Southern Baptist Convention, 1972. 97.

⁹⁴ *Ibid.* 98.

compulsory to share what they had with any other even though such a person may desperately be in need of what they had.

- d. To the Good Samaritan, what he had belonged to others who may be in need of it and he could gladly share it. His attitude reveals the ideal attitude toward ownership, for the child of God. His action goes beyond “peripheral interests, national and racial considerations”.⁹⁵

Hildreth further prove that nothing actually belong to man, and he draws illustrations from Ecclesiastes 5:11-20 where Solomon, though more successful than any man in the acquisition of wealth in his time, ran into the gauntlet of life’s experiences and wrote that there is utter vanity in wealth sought for its own sake. In the same text, Solomon describes the fraudulent gains of the unjust lords and judges and indicates that their returns brought much less satisfaction compare to their expectations. The lesson that when riches increase, consumption rate/ the person’s peace decreases is learnt. The refreshing sleep that comes after toilsome labour is not experienced by them as they worry and are apprehensive of robber’s invasion, failure of investments, unfaithful servants, and the fact that they cannot take their wealth along with them at death.

Hildreth advises that though secularism has affected the human society in all strata, the church also included, the Christian’s response to secularism should be that though he cannot run from it, he can be God’s agent by challenging it, supporting it occasionally so as to bring sanctity to the realm. Hildreth however, fails to relate this to the practice of tithes and offerings but focuses mainly on possessions and sharing generally.⁹⁶ Keeling argues that moral ideas vary according to time and place which brings about difficulties and complications. The fact that certain modes of behaviour and certain ideas about behaviour exist does not automatically establish their moral value. He clearly states that the Christian morality does not bind us to rules but frees us from them. Keeling, explaining the Sermon on the Mount, dedicates a section to God and money (Matthew 6:19-34). This section makes three points very clear. The first point assumes that putting our main interest on material things e.g. income, house, clothes, car, furniture does not give satisfaction, but rather leads to more anxiety. Second, if our attention is divided in this way, we cannot give

⁹⁵ Ibid. 98-100.

⁹⁶ Ibid. 100, 103.

our full attention to God. Third, if we give our attention to God, first, then, our anxieties will be less and we would find out that our needs are provided for.⁹⁷ Keeling, though directs the readers' thoughts from the anxiety for unwholesome acquisition of material things, yet he does not indicate the fact that we can give God a good proportion of our acquisition.

In terms of what the Baptist Church should do pertaining to the issue of giving, there is need for what Liburd describes as "strategic decisions". By this, he means that the minister and church not only need to ask strategic questions but also to ask what would be strategic. By 'strategic' he implies decisions, changes and interventions that will produce a major impact on the life of the church. Strategic moves that will not only affect the part of the organisation but the whole of it. He saw the need for a change in the status quo he met in his church – Coleville United Methodist Church in 1983. He shows how too many churches, while seemingly alive are in the actual fact "frozen" in the past.⁹⁸

Shield enumerates the functions of ethics as a moral philosophy that is interested with deliberate and purposeful behaviour and with the regulations and obligations that relate to it. It aims at discovering what factors declare an action good or bad, right or wrong; either for the individual or for the society. Christian ethics therefore do not only emphasise about what ought to be done but how it should be done and why it should be done.⁹⁹ Gardner suggests that while Christian ethics must make use of philosophical ethics for providing part of the content of morality, it should be completely independent of secular system of morality.¹⁰⁰ Putting Shield and Gardner's statements together, we can conclude that since giving is an action in Christianity, it must therefore be done within the acceptable Christian norms.

In the history of Christian ethics, some have rejected the fact that there are some relations between faith and morality. They question how faith is related to moral reasoning process and what its relationship to reason is and how autonomous the two are. Richard is of the opinion that autonomous persons exist, as such in line of their grounding in a transcendent origin and also in their inevitable end, which is defined as a communion with

⁹⁷ Michael Keeling, *What is Right?* London: SCM Press, 1970. 24, 28.

⁹⁸ *Ibid.* 35

⁹⁹ Norman Shields, *Christian Ethics Vol. 1 The Biblical Basics*. Abak: Samuel Bill Theological College.

¹⁰⁰ Clinton E. Gardner, *Biblical Faith and Social Ethics* New York: Harper & Row Publisher, 1960. 16.

God of Jesus who is attainable only in the world to come. So, human autonomy is God's gift in order for humanity to respond freely to God's call to love and perfection.¹⁰¹

Barclay asserts answer to today's non-Christian popular view which describes Christian ethics as "alien" and unrelated because it is a set of norms imposed on the Christian by virtue of his obedience to Christ without reasoning but just because God says so. The non-Christians claim that they have nothing to do with Christian ethics. Barclay in defense of Christian ethics argues that Christian ethics has been in terms of the doctrine of "natural law". The 'natural law' approach argues that Christian ethics is in the first instance 'natural' to man and thus corresponds to man's true nature. Second, it can be shown to be so through a process of natural reason unaided by revelation¹⁰². Long also follows Sellers' opinion, that the task of the theological ethicist is always to show the clear and separate elements of a critical standard of excellence which is to be found in the Christian faith or Judeo-Christian tradition and to the special insights out of the reservoir which this tradition may deliver afresh in different situations. In Sellers' words, as quoted by Long:

Christian ethics stands between two sources of insights and in interdependent relation with each. In primary fashion it is dependent on the conventional sources of and aids to revelation—biblical study and exegesis, church history, and theological reflection [...] But it is also necessarily dependent on the full range of secular knowledge—"worldly wisdom"—to incarnate the deliverances of revelation and in some ways to supplement, correct, and replace our obsolescent ideological, and incomplete versions of these deliverances¹⁰³

Preston states further that while it is believed that human life is sacred, this belief is not absolute in all circumstances. The issue of life for life is conflicting. This issue will prove to us that the Bible cannot settle it all alone. If tradition alone is implored, it will be impossible because it changes and has developed like the case of slavery and religious liberty. Therefore, we are left with the moral reasoning. Christians have to use these three sources in order not to run into problems.¹⁰⁴ Pannenberg also expresses Herrmann's thought that "the specifically Christian element of Christian ethics does not consist in any concrete expressions of ideal morality, but Christian ethics is fully identical with the ideal

¹⁰¹ Lucien O.M.J. Richard *Is There A Christian Ethics?* Mahwah: Paulist Press. 1998. 8-9.

¹⁰² Oliver Barclay *The Nature of Christian Morality Readings in Christian Ethics, Vol. 1 Theory and Method*. David K. Clark and Robert V. Rakestraw (eds.). Grand Rapids: Baker Books 1994. 41

¹⁰³ Edward Le Roy Long Jr. *A Survey of Recent Christian Ethics* New York: Oxford University Press. 4-5.

¹⁰⁴ Ronald H. Preston, *The Future of Christian Ethics* London: Script Press Ltd. 7 – 8.

of rational morality.” For Troeltsch, Herrmann’s ethics shows the fact that religious or Christian ethics retains no independent meaning but rather stands on the basis or platform of Kant’s Practical philosophy.¹⁰⁵

Putting these thoughts together, we can conclude that Christian ethics has some significant roles to play in the issues of tithes and offerings. As earlier indicated, giving is a matter of attitude, it should also be noted that attitude is a matter of the heart. Sublett argues that it is unbiblical and immoral to ask people to pledge something they do not have. The case of Ananias and Sapphira in Acts 5: 1-4 is cited and verses 3-4 are emphasised where Peter makes it known that Ananias was free to bring whatever he had purposed to bring, he ought not to have lied. Peter states that the property belonged to Ananias even after it was sold, he had no legal duty to give any of it to the poor. This is the heart and soul of “the law of liberty.”¹⁰⁶ Sublett also shows the importance of motive of giving and he cites Luke 18: 18-22 where a certain rich young ruler claims to have kept some laws perfectly and in verse 22 Jesus makes him realise that self-denial and liberality are part of the distinguishing virtues that Jesus extols and so giving to the poor and needy should not be aided or influenced by “pathetic appeals, or for the sake of display when he is with others”. Thus, he concludes that legalism never works in giving because one may end up asking why certain percentage should be given when one could give more.¹⁰⁷ Russell’s work on tithing is appreciated by Moore and he states that “it is very liberating to know that I can give from my heart without any compulsion, but from a sense of gratitude.” He points out that God is not pleased with any giving which is done from any sense of guilt or the like.¹⁰⁸

Though all these writers have made very useful and important contributions to the practices of tithes and offerings as obtained in the Old and New Testaments, and through various Christians dispensations, none of them suggested that the giving of tithes and offerings be done both in cash and kind. Some writers have variously argued that everyone has the freedom to give whatever he is convinced to give, since Christians are not under any legalistic obligation. The suggestion that the church should educate the believers on the

¹⁰⁵ Wolfhart Pannenberg, *Ethics* translated by Keith Crim, Philadelphia: The Westminster Press, 1981.

¹⁰⁶ Kenneth Sublett, *Tithing – New Testament Giving* – III, <http://www.piney.com> retrieved on 07/08/2008

¹⁰⁷ *Ibid.* 15 – 16.

¹⁰⁸ <http://amazon.com/> should. *Tithing. Theologians- Conclusions. Doctrine* /product review retrieved on 20/06/2009

ethical implications of giving is not given much attention. This chapter reviews relevant literature on tithes and offerings and Christian social welfare. The objective of the review is to set the tone of the study and provide the conceptual understanding needed for an effective explication of the issues of tithes and offerings in Osun Baptist Conference.

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CHAPTER TWO

LITERATURE REVIEW

2.1 Tithes and Offerings

2.1.1 Meanings and Development

Tithes: The root of the word tithes is given by the World Book Encyclopedia as 'Teotha' which means "a tenth part"¹. Clark refers to tithes as the tenth of all the increase that God gives to a person. By the word *increase* Clark means "everything that increases the value of earthly possessions that God places into a person's trust, whether it was earned income or unearned gifts."² Thus, to tithes is to give a tenth of one's property or produce for the support of priesthood or other religious institutions or purposes.³ Furthermore, tithes is a tenth part of one's income donated to the church.⁴ It is a tenth part of a person's entire possessions or of the yearly increases paid in kind as a tax by the Hebrews and other ancient people.⁵

Webster's Third New International Dictionary defines tithes as an original voluntary but later legally required payment of one tenth of one's yearly income for the support of the local church in medieval times and later. Tithes was a payment in kind or money of one tenth of the yearly profits arising from land, stock, or personal industry as traditionally required of the parishioners in the United Kingdom for the support of the parish church. This practice lasted until the 19th century.⁶ From the foregoing, it can be observed that tithing was originally a voluntary act and not a legalistic demand. It was done when the givers felt the urge. How come it becomes legally binding on Christians today? Moreover, it was originally majorly in kind and not solely in cash as it is being practiced today. There is therefore the need for the church to reexamine her traditions of giving for religious purposes.

¹ William F. McDonald 'Tithes' *The Word Book Encyclopedia* vol. 19, 1978. 236

² John Clark Sr. *Tithes and Offerings Study Guide*. www.joywell.org/apologetics/clark.html.

³ H.H. Guithire Jr. *the Interpreter's Dictionary of the Bible*, Nashville: Abingdon Press, 1990. 654.

⁴ Morris G, and Lois I. Watkins (eds.) "Tithes" *The Complete Dictionary for Home and School* California: Gospel Light, 1992. 722.

⁵ Webster "Tithes" *The Encyclopedia of Southern Baptist* vol. 11. Nashville: Boardman Press, 1971. 1418.

⁶ Babcock Gove ed. in Chief. "Offering" *Webster's Third New International Dictionary* Massachusetts: Merriam Webster Inc., 1986. 1566.

Collins indicates how the biblical system of tithing has been a point of controversy among Christians for years. Those who oppose tithing today, claim it is part of the old covenant that was instituted mainly for the support of the Levitical priesthood. The proponents of this opinion acknowledge that though the principle of giving to support the ministry is still valid, God does not command a certain percentage of one's income. Collins concludes that such people have ignored clear passages of the Bible on tithes because, from Genesis to Revelation, tithing is the only financial system God endorses and declares that those who faithfully tithe will be blessed.⁷

Following Collins, Hidalgo defines tithing as the giving of a percentage of all that one owns or makes throughout life which holds a special distinction in the Bible that is not true of any other request made by God.⁸ Hawthorne emphasizes that underlying the giving of tithe is the basic idea that "the earth is the Lord's and its fullness thereof (Psalm 24:1)". Therefore, to recognize God's ownership of the land and its produce, a tenth should be given. Failure to do so in Judah was interpreted as robbing God (Malachi 3:8-10). Man's possessions of material things should be seen as gifts given by God, for He exclusively owns them.⁹ The New Encyclopedia Britannica explains tithe as a custom dating back to the Old Testament periods that has been adopted by the Christian Church such that worshippers contribute a tenth of their income for religious purposes, mostly under ecclesiastical or legal obligations. It states further that the money or its equivalent in crops, farm stock etc are used to support the clergy, maintain churches, and assist the poor.¹⁰

Collins argues that "the tithing principle in God's word transcends merely giving of tenth of one's increase" but rather it revolves around whether the giver is of a willing and obedient spirit who truly desires to obey God or whether he behaves like "a pharisaical moaner" who must be forced or dragged "like a stubborn goat" into doing what is required. He states further that God commands tithing and by doing so demonstrates that a person worships God. Thus, to tithe is an act of

⁷ Martin G. Collins *Tithing* <http://Sabbath.org//index.cfm/fuseaction/library.sr/CT/BS/K/224/Tithing.htm>. retrieved on – 02/02/09

⁸ Chris Czach Hidalgo, *Tithe: The Meaning* mhtml:file://E:/thite.mht. retrieved on 29/01/09

⁹ G.F. Hawthorne 'Tithe' *The New International Dictionary of New Testament Theology*; vol 3 Grand Rapids: Paternoster Press, 1971. 853.

¹⁰ The New Encyclopedia Britannica vol.11 Chicago: Encyclopedia Britannica, Inc. 2005, 802.

faith, a spiritual act like prayer.¹¹ Brattgard opines that the Old Testament ordinance that has received more attention than any other is the law of the tithe. It has also been given a central place in the present-day stewardship orientation. In the entire history of Israel, tithing as an ordinance was a keynote practice that can be traced throughout the history of the entire Old Testament.¹²

Wester affirms that when the Jewish people were returning from the Babylonian captivity and rebuilding Jerusalem, Nehemiah made solid arrangements concerning tithe (Nehemiah 10:37 and 12:44). The prophetic preaching on the subject of tithe takes the form of severe rebuke of the nation for their negligence in presenting their tithe unto the Lord. Amos and Malachi used harsh words on the people for such negligence. (Malachi 3:10).¹³

Hastings states that the origin of one-tenth of a person's material increase is lost in antiquity. He asserts that even though the first mention of tithe in the Bible begins with Abraham in Genesis 14:20, nothing makes it the beginning of the custom. He affirms that tithes were given to deities and political rulers by pagan nations before Abraham tithed in Genesis 14:20. For example the Arabians gave a tithe to the god Sabis, and the Carthaginians tithed to Milkarth, the god of Tyre. He records that a tithe of the cattle was given to the gods and that traces of tithing are found in Assyria and Babylonia, and early records show tithing to political rulers by the Persians, Greeks, Romans, and later the Mohammedans. In support of other writers, Hastings affirms that tithing did not begin with the Mosaic Law and that it was almost universally practised in the ancient pagan world as well as by early Hebrews like Abraham and Jacob.¹⁴

Hough and Thompson, in support of the above statement of the origin of tithes, admit that the practice of tithing goes right back into antiquity. There is evidence of the payment of a tenth of the fruits of the field and flocks and possessions of all kinds even of the war spoils among Greeks, Romans, Carthaginians, Egyptians, Syrians, Babylonians, and Chinese. Tithe is said to be sometimes a religious payment and sometimes a political one, and sometimes a

¹¹ Martin G. Collins. "Tithing: Second Tithe", <http://sabbath.org//index.cfm/fuseaction/library.sr>. 02/02/2009

¹² Hegal Brattgard, *God's Stewards* Minneapolis: Augsburg Publishing House, 1963. 90.

¹³ Brooks H. Wester, "The Christian and the Tithe" *Resource Unlimited*. William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 158-159.

¹⁴ Robert J. Hastings, *My Money and God*. Nashville: Broadman Press, 1961. 61.

mixture of the two when the monarch was both priest and king.¹⁵ These assertions simply demonstrate the fact that tithe remains a controversial phenomenon. Wilson agrees that the account of Cain and Abel's offering may be an allusion to the practice of tithing. However, definite mention of tithes occurs in Genesis 14:18-20 when Abraham meets Melchizedek on his way back from the war. It appears naturally in the story and there is no need for any explanation. It was as if there was a prior knowledge about the phenomenon.¹⁶ According to Grindstaff, tithing could easily be traced to the Bible through the Bethel experience. In Genesis 28:22, Jacob at Bethel sensed the worship relationship between earth and heaven thus he confessed "of all that thou shall give me I will surely give the tenth unto thee".¹⁷

The passage about Abraham's tithe to Melchizedek as the origin of tithing in the Bible has been criticised by some theologians and scholars of the Bible. They opine that there is no evidence in the text that the tithes that Abraham gave was commanded by God but rather it was Abraham's personal decision and choice thus making it a completely voluntary act. They also argue that Abraham who tithed to Melchizedek the king of Salem city gave out of the best of the booty taken from war thus his tithe never made mention of wheat, corn, wine, oil, or cattle from Abraham's personal possessions but rather from war spoils got from nations he had conquered. These scholars oppose the assertion that this account is the origin of the tithe in the Bible as it was a once and for all account that the scripture mentioned concerning Abraham's tithe and there is no further evidence to show that this was his usual or general practice. These theologians assert also that the tithe required under the Mosaic law was the increase of crops and fruits, thus, they reject Abraham tithing to Melchizedek as the foundations to be used for today's tithing.¹⁸

Scholars have also criticised the citing of Jacob's tithe (Genesis 28:20-22) as the origin of tithe because he was believed to have tithed his personal possessions. Their criticism is based on the ground that Jacob made a vow in response to God's visitation to him in a dream and the promise of His abiding presence with, protection and blessing to Jacob in all his journeys until he comes back. Having

¹⁵ John E.T. Hough and Ronald W. Thompson, *The Service of our Lives*. London: SMC Press, 1962. 73

¹⁶ J. Christian Wilson "Tithe" *The Anchor Bible Dictionary Vol. 6* New York: Doubleday, 1992. 578.

¹⁷ W. E. Grindstaff, *Principles of Stewardship Development*. Nashville: Convention Press, 1967. 20.

¹⁸ Aurelius Raines <http://www.JesusSavesFromSin.com/biblical-truths-concerning-paying-of-tithes-tithes.pdf> retrieved on 11/06/2009.

been promised to by God, (vs. 13-15), Jacob then vowed that if God kept his promise, by being with, and by blessing him, then He would be his God and out of the blessings He will give him, the tenth would be given back to God. What theologians infer from Jacob's tithe is that, it was a conditional type and that God did not command Jacob to tithe. It was also a voluntary tithe in line with Abraham's example. There was also no evidence that tithing was the general practice of Jacob's life because it was even delayed for twenty years.¹⁹ It can also be observed that Jacob did not go straight to Bethel to redeem his vow (God having blessed Jacob as promised), until God commanded Jacob to go back to Bethel (Genesis 33:17-20; 35:1-3). Thus, this is a shaky basis for the origin of tithing in the Bible. Furthermore, there is no place in the Bible where it is recorded that Jacob tithed when he came back from his journey of twenty years.

Since the origin of tithe in the Bible cannot be traced to neither Cain and Abel, nor Abraham and Jacob as earlier mentioned, writers have opined that the record of actual tithing system in the Bible begins with the Mosaic laws among the Israelites. Raines states that "the law of tithing was not established until the law of Moses ...". This obligation is not only made in the law of Moses, but the law of Moses gives the purpose of the law.²⁰ This is because, the Bible did not record any personal tithe from the harvest of Abraham, Isaac or Jacob until the Mosaic law. The Hebrew word for tithe *maser* means a tenth, and the Greek word for ten is *deka*. The symbolism of ten in the life of the Israelites is so extensive that it applies to measurements in the temple, prescribed number of plagues and complete number of the Commandment (Decalogue). The origin of the notion of the giving of one's tenth to the deity is lost in antiquity.²¹

Offerings: Offerings in the worship of Old Testament had various themes and there is no simple clear theory about it. The Levitical sacrifices represented several emphases. Sometimes it dealt with atonement for sins, sometimes it was done as an act of reparation and sometimes in symbolic fashion to show the idea of total dedication to God in sacrifices that symbolically "ascend" in the fire of the

¹⁹ Brian Anderson. *Old Testament Tithing vs New Testament Giving* <http://www.solidrocks.net/library/anderson/sermons/ot.tithing.vs.nt.giving.php> retrieved on 10/06/2009.

²⁰ Aurelius Raines <http://www.JesusSavesFromSin.com/biblical-truths-concerning-paying-of-tithes-tithes.pdf> retrieved on 11/06/2009.

²¹ William L. Hendricks (ed.) "Tithing in the New Testament" in *Resource Unlimited*. Nashville: Stewardship Commission of the Southern Baptist Convention. 1972. 190.

sacrifice. Sometimes it is done to express thanksgiving in the offering of that gift. The “peace offering” was occasionally done to establish a mystical union with Yahweh (Judges 6:18-21; 13:16; Psalm 59:12ff). However, as the offering was eaten before Yahweh, the thought was that of fellowship with him and not of feeding on Him. In all, offerings served to ratify the covenant with Yahweh. It was an act of gratitude to God based on His past mercies and gracious acts, and called for continuous loyalty on the part of the nation.²²

Melton, in answering the question regarding the proportion of money a person is expected to pay, gives his answer from Malachi and opines that two things are discovered about proportionate giving which differentiates the tithe from the offering. He states that the Christian is obliged to give back to God a portion of what he has been blessed with and that is the tithe or ten percent of his income. To him, that is the least proportion the Bible teaches that a Christian should give. The second thing about proportionate giving according to Melton is offering. He defines an offering as the amount given above the tithe, thus he makes the distinction between tithe and offering in this statement: “The tithe is an obligation to give; the offering is an opportunity to give”²³ Herb also differentiates tithe from offering in the following statement: “A tithe is 10%, an offering is anything over 10%”²⁴ Van Gemen argues that the word *offering* denotes several categories of gifts to the Lord. It could mean:

1. A required offering to be burnt wholly or partially on the altar.
2. A voluntary offering to be burnt partially on the altar, and to be consumed by the priests and the Israelites as a communal meal.
3. It can be said that all sacrifices are offerings but not all offerings are sacrifices and there are several offerings²⁵. It is important to clarify here that the offerings that is the focus of this research does not include blood sacrifice.

²² Ralph P. Martins, *The Worship of God: Some Theological, Pastoral and Practical Reflections*, Grand Rapids: William & Eerdmans Publishing Company, 1982. 65.

²³ Donnie Melton, *Tithes and Offerings*. www.LearntheBible.org/tithes-and-offerings-section-4-lesson-6.
Html. Pp. 2-3 (29/1/09).

²⁴ Herb <http://christianblogs.christianet.com> retrieved on 04/03/2009.

²⁵ W.A. Van Gemen. “Offerings” *Evangelism Dictionary of Theology*. Grand Rapids: Baker Books, 1984. 788.

The origin of offerings in the Bible is not as controversial as that of tithe. However, there is an overlap between tithes and offerings and there are correlations between tithe and offering before the laws guiding them were made during the time of Moses. The origin of the offering is traced to the incident of Cain and Abel's gifts to the Lord in Genesis 4:3-7. This singular event has been referred to when discussing the origin of the tithes.²⁶

The following facts from the passage lend credence to the assertion above:

1. That the two of them (Cain and Abel) were of different profession is a proof that they were giving their gifts as offerings to the Lord.
2. That the Mosaic law offerings involved blood sacrifices could also be a proof that they both were giving offering out of their substances.

That Abel's offering was accepted, which was a blood offering could also be a proof and an allusion to the actual offerings which would later be part of God's requirement of their descendants in the future.²⁷

We have been able to infer from the various contributors that tithes and offerings were voluntary tax or gifts paid either in percentage of (tenth) for the former and beyond any percentage for the latter. The practice of both has been from time immemorial. Also, the items paid could be in cash or kind depending on the giver's decision. However, the writers failed to emphasize the importance of the ethical implications of tithes and offerings on today's Christian community.

2.1.2 Tithes and Offerings in the Old Testament

Paschall opines that in the Old Testament, there were at least three different tithes. The first tithe was known as the Lord's or the Levite's or the whole tithe. This consisted of one tenth of the seed of the land, or of the fruits of the tree and of the herd of the flock annually (Lev. 27:30 – 32). The second tithe was given for the support of the three great feasts of the Jews namely the Passover, Tabernacles and Weeks. This tithe took care of travel

²⁶ George A.E. Salstrand, *The Tithe: The Minimum Standard for Christian Giving*. Tennessee: Baker Book House. 1952. 19.

²⁷ *Ibid.* 45 – 46.

and other expenses during the Pilgrims' stay in Jerusalem (Deuteronomy 12:15-19; 14:22-27). The third tithe was given every three years. It used to be kept in the local communities for distribution to the needy (Deuteronomy 14:28-29). Paschall submits that adding the two annual tithes and the third year tithes together amounted to about one-fourth (25%) of the Jew's income.²⁸

Oshin, following, Paschal, opines that if the books of the law i.e. Exodus, Leviticus, Numbers, and Deuteronomy are studied, one would find out that there are three types of tithes. These he terms: "Tithes to the Levites, Tithe to the Poor, and Tithe they must bring together whenever they have a great feast." He also observes that two of the tithes are to be given "all the time", in Paschal's terms "annually", while the third tithe is to be given every third year. However, by Oshin and Anderson's calculation, the Israelites' tithes was 23.3 percent while Paschal calculation placed it on 25 percent.²⁹ In support of the statement of Paschal that there are three tithes, Collins fully explains the second tithe as God's ordinance that His people keep seven annual holy days and that they should celebrate the feast of Tabernacles in temporary abodes (tents) at a place He has chosen for them. Using Deuteronomy 12, 5-6, 11, 17; 14:22-25 as Biblical proves for the second tithe, Collins elucidates that Moses addressed Deuteronomy 12 to the Israelites on the East side of the Jordan River that instead of having altars and high places spread all over the country, they should bring their required and free will offerings, and other sacrifices, firstlings, and tithes (pluralised in verses 6 and 11) to the place where God had put His name. The people were to eat before the Lord there. Thus, the second tithe here is in addition to the tithe God commanded in Numbers 18:20 -24. The purpose of this was to share joyous and abundant feasts with their individual families. It was to be eaten by the individual Israelite, though not at home "not ... within your gates" (Deuteronomy 12:17). This second tithe was not to come from the first tithe, because the recipients of the latter were the Levites.

²⁸ H.Franklin Paschall, "Tithing in the New Testament", *Resource Unlimited*. W. L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 167.

²⁹ Olasiji Oshin, *Grace of Giving: The N.T. Standard for Advancing God's Kingdom on Earth*, <http://nigeria.world.Com/articles/2005/dec/283.html> retrived on 10/02/09.

The argument here is that the first tithe which the Levites normally lived on throughout the year could not have been the second tithe that people were to bring out of which they were to eat at the feast. Furthermore, verse 18 specifically states that the Levites should also eat of the second tithe where the Lord will choose to place his name. Collins opines further that the plural usage of tithe in Deuteronomy 12:11 show that Moses purely refers to more than one tithe while the singular form of tithe used in Deuteronomy 14:23 refers to the specific tithe consumed at the places God chose. Since the Israelites set the second tithe aside throughout the year and consumed it at the annual holy festivals of God for their hearts' desires signified that they were to spend the tithe on things that would enhance their glorifying God or on things that added joy to the feast.³⁰

Wester, following Collins, also indicates that sacred festivals were made occasions for a further tithe which was allowed to be given in monetary value (Deuteronomy 12:5,6,11,17; 14:24-26). He also refers to the time of Hezekiah's reformation, which recorded that the people presented their tithes (2Chronicle 31:5-6).³¹ It can be observed here that the second tithe as practiced in the Old Testament does not apply to present day tithing. It means the second tithe is meant for the owner. It goes back to the giver if he were to use it for himself. Therefore, it cannot be described as an additional source of income to the church.

Concerning the third tithe, Collins explains that in ancient Israel, God instructed His people to set aside a special tithe to be used in assisting the needy as the orphans, widows, strangers and Levites. He cites Deuteronomy 14:28; 15:11 and 26:12 to buttress this claim. This implies that it is an additional tithe different from the first tithe used to support the Levites and the second tithe used by the givers at the feasts. The first two tithes were paid yearly but the third tithe was paid only on the increase earned during the third and sixth years of a seven year cycle.³² Baker's Evangelical Dictionary of Biblical Theology Online debunks the belief that

³⁰ Martin G. Collins. "Tithing: Second Tithe",

<http://www.sabbath.org//index.cfm/fuseaction/library.sr>. retrieved on 02/02/2009

³¹ Brooks H. Wester, "The Christian and the tithe" *Resource Unlimited*. William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 158 – 159

³² Martin G. Collins. *Tithing: Second Tithe*, <http://www.sabbath.org//index.cfm/fuseaction/library.sr>. 02/02/2009

the Israelites have two tithes yearly and also the triennial tithe as an additional one. It explains the possibility of just one tithe which was described differently due to changes in circumstances. For example, Numbers which instructed the people to give their tithes to the Levites was written during the period of wandering in the wilderness (Numbers 18:19-21) and Deuteronomy which required that the tithe be eaten in the sanctuary was written as the Israelites entered the promised land and they began a more settled existence. The remaining portion is likely to be given to the poor every third year. It also confirms that the Israelites were not consistent in giving of their tithes; hence they were accused of robbing God (Malachi 3:8-12). When the people forsook the worship of Yahweh, their tithes were given to idols (Amos 4:4). However, Hezekiah saw to the restoration of obedience to God in tithing and so much was given in tithes and offerings that storerooms were built in the house of the Lord (1 Chronicles 31:10 -11). Also, Nehemiah led another restoration and in the collection of tithes and offering upon return from captivity, (Nehemiah 12:44) so that the Levites would not have to work in the fields (Nehemiah 13:10)³³

Clark opines the following as the offerings that God instituted in Israel for the people to bring to His servants: Offering of the “first fruits” which was said to be a little offering taken from among the earliest of a person’s ripening crops. This type of offering was not in form of money but of crops as required and the amount or proportion to be brought was not specified. The Israelites were to use their discretion as to the proportion to be brought. Another offering required was the offering of the first born of the female animals: “All that open the matrix” is to be the Lord’s (Exodus 34:19). Although, if the new born animal that opened the matrix was categorised as “unclean” due to one defect or the other, it could not be offered on God’s altar, yet it belonged to God. These extended also to the human firstborn among the Israelites. But instead of offering the firstborn child of every Israelite, the Lord required that certain amount of money be offered as substitute for the child.

³³ <http://www.biblestudytools.com/dictionaries/bakersevangalical-dictionary/tithe-tithing.html>
retrived on 16/05/2011

Every male in Israel was also required to offer a token offering of money with him whenever there was the command by God requesting the leaders of Israel to take a census. Though this was rarely done but whenever there was one, it had to go with offering by every male. The rich could not offer more, and the poor could not offer less (Exodus 30:14-15).

Clark asserts further that three times every year, there was another small offering required of all the males in Israel whenever they presented themselves before the Lord at His temple. There were special occasions offerings that the people were to give, such as the erection of the tabernacle (Exodus 25:1-9) or the restoration of the temple during days of king Joash of Judah (2 Kings 12:4-12). There was also the thanksgiving offering for sacrifice by whoever wished to express his happiness to God. Thus, a way of expressing gratitude to God for being part of His Covenant was provided. All of these offerings were not “tithes” and they rightly belonged to God and were offered on His altar. Though these offerings belong to God as earlier mentioned but God had commanded that the priests and their family were to be given a large portion of the animal for their food. When an animal was brought to be offered, the priest who did the sacrifice was awarded the hide of the animal as part of his portion from God. This is a pointer to the fact that the priests were part of the recipients of the offerings brought to God’s altar.³⁴

The following offerings can be found in the Bible:

1. First fruit offering: Deuteronomy 26:1-3
2. Dedication offering: Number 7:1-3, 10-11
3. The daily offerings: Number 28:1-8
4. The Sabbath offerings: Number 28:9-10
5. The Passover: Numbers 28: 16-25
6. The offerings for the Festival of Harvest: Numbers 28:26 – 31
7. The offerings for the Festival of Trumpets: Numbers 29: 1-6
8. Offerings for the Day of Atonement: Numbers 29: 7 -11
9. Offerings for the Festival of Shelters: Numbers 29: 12-40.

³⁴ John Clark Sr. “*Tithes and Offerings Study Guide* www.joywell.org/apologetics/clark.htmk.
retrieved on 03/06/2010.

The Israelites' offerings were all encompassing. These offerings were evidences of serious dedication to the Lord. They were to remind the Israelites of their unflinching love for and dedication to God and the need for them to offer to Him great portion of their possession. It is a serious duty to give offerings. Even though the society today is free from blood sacrifices, we can learn to give of our substances to appreciate and worship God the provider of all good things.³⁵ Hagin narrates the story of how King David wanted a house, or temple built for God. David gave a generous offering from his personal wealth and collected also from the prosperity of the people of Israel. They gathered an enormous amount of gold, silver, precious stones, and other materials needed for the work of the building. The prayer of David in I Chronicles 19:11-14, 16 as quoted by Hagin runs thus:

Thine, O Lord, is greatness, and the power, and the glory, and the victory, and the majesty: FOR ALL THAT IS IN THE HEAVEN AND IN THE EARTH IS THINE; thine is the kingdom, O Lord, and thou are exalted as head above all. Both riches and honour come of thee, and thou reignest over all, and in thine hand is power and might; and in thine hand it is to make great, and to give strength unto all. Now therefore, our God, we thank thee, and praise thy glorious name. But who am I, and what is my people, that we should be able to offer so willingly after this sort? FOR ALL THINGS COME OF THEE, AND OF THINE OWN HAVE WE GIVEN THEE ... O LORD OUR GOD, ALL THIS STORE THAT WE HAVE PREPARED TO BUILD THEE AN HOUSE FOR THINE HOLY NAME COMETH OF THINE OWN HAND, AND IS ALL THINE OWN (1 Chronicles 29:11 -14, 16)³⁶

The Old Testament concept of giving of tithes and offerings lies in the consciousness that God is the Creator and possessor of all things. This consciousness also leads to the practice of any of their giving without the

³⁵ John M. Frame, www.thirdmill.org/files/english/.../PT.h.Frame.levelthicalEval.html

³⁶ Kenneth E. Hagin, *The Midas Touch: A Balanced Approach to Biblical Prosperity*. Tulsa: Faith Library Publication, 2002. 208 – 209.

attitude of arrogance and the demand that God must do something in return. Rather, their giving was done in the Spirit of worship, recognizing that whatever they gave to God was originally owned by Him, for He created them and then gave them to men. In the Old Testament, worship was mainly by sacrificial offerings and ceremonial rites. There was very little congregational worship. The first central place of worship was the movable tabernacle built in the wilderness under the supervision of Moses about 1497BC. This was followed by the temple of Solomon between 1012 – 586 BC and in turn by the temple of Zerubbabel which was erected in the year 516 BC and endured until Herod the great destroyed it in 23BC.³⁷ Throughout the Old Testament, Israel as a nation is seen as a chosen people that were separated from the rest of the world. Their advanced moral and civil code, the system of sacrifices that was given to them at Sinai, most especially the sin offerings were part of what make them unique.³⁸

2.1.3 Tithes and Offerings in the Intertestamental Period

Handricks states that there are descriptive accounts which show that tithing continued to be practiced during those centuries between the testaments. He asserts that there was a climate of growing awareness that the times between the testaments shaped the world in which Jesus was born and the church was started. Sources like Talmud, the Apocrypha and the works of Josephus were of great help. The sources from the intertestamental period reveal the fact that tithing was an integral part of Jewish life. However, the elaborate rabbinic rules regulating tithing were not so much intended to put burdens on the Jews but to provide them with regulations that would help them acknowledge the Lordship of God over all things. This intention got lost in a maze of rules. The Apocrypha illustrates that tithing was held as a virtuous custom of godly men (Tobit) and how its practices promised the favour and protection of God (1Maccabees). During these periods, the threat of its discontinuation and or abuse was enough to put Israel in great danger (Judith).

³⁷ <http://www.sullivan-county.com/news/gospels.htm> retrieved on 06/10/2010

³⁸ <http://www.sullivan-county.com/news/mine/gospels.htm> retrieved on 06/10/2010

Hendricks further claims that Josephus made reference to the abuse of the tithes by the temple official and this provided a glimpse of what a burden the paying of tithes to absentee priests must have been.³⁹ For instance, Tobit was said to have made it a duty to faithfully go to Jerusalem to pay the tithes of his produce to the Levites ministering in Jerusalem. He also regularly took along the proceeds of a second tithe to spend in Jerusalem and he gave the third to those whom his grandmother separated for charity (Tobit 1:6-8).⁴⁰ Feinberg in support of Hendricks writes that the payment of tithes went on in Maccabean (2nd century B.C) times. The Rabbis in Mishna and Talmud laid down the principle: “Everything that is eaten and is watched over and grows out of the ground is liable to tithe.” The Rabbis gave elaborate rules concerning the actual time in the year when cattle, produce of the land, and fruits of the trees were tithed. The Rabbis attached great merit to the giving of tithes; saying that tithing was one of the three elements through whose merit the world was created.⁴¹

McCann opines that to have a better understanding of the Gospels, the knowledge of the Old Testament alone will not suffice. Therefore, there is the need to have some understanding of the four hundred years that elapsed from the writing of prophet Malachi to the coming of Jesus Christ, which is the duration known as the Intertestamental period. During this period, there were important historical events that occurred and a good number of extra-biblical literature were written, which had a significant effect on the Mediterranean world and consequently influenced the religious thinking, customs, government, and lifestyle of those living in the first century era.⁴² The era of the intertestament (400 years) before the New Testament witnessed a political situation vastly different from that experienced in the Old Testament scriptures which brought about a great change in the social order as witnessed at the beginning of the New Testament. Governmentally, the intertestamental era falls into four epochs

³⁹ William L. Hendricks (ed.) “The Christian and the Tithe” in *Resource Unlimited*. Nashville: The Stewardship Commission of the Southern Baptist Convention, . 192-193.

⁴⁰ Ibid. 192

⁴¹ C.L Feinberg, “Tithe” *The Zondervan Pictorial Encyclopedia of the Bible* Vol. 5, Q-Z Grand Rapids: Zondervan Publishing House, 1975. 758.

⁴² Vincent McCann, <http://www.sportlightministries.org.uk/inter.htm> retrieved on 10/06/2009

namely the Persian, the Greek, the Maccabeans, and the Roman.⁴³ It should be remembered here that the birth of Jesus Christ, which began the New Testament, was during the Roman government's era under Herod the great. We shall observe the practice of tithes and offerings during this era as compared to the Old Testament when the practice was commanded by God.

The Persian Epoch: At the time of Nehemiah, the Persians who conquered Babylon were ruling over the Jews who had resettled in Palestine. The Persians rule lasted until the fall of the Persian empire to Alexander the Great who entered Jerusalem in 333B.C. The Persian governmental rule made the High Priest to exercise civil as well as religious functions. The cleavage between the Jews and Samaritans which brought about jealousy first appeared at this epoch. The scribes also became influential interpreters of the teachings of the Mosaic law and their appearance made them a distinct class during this period. One can see that as long as tithing and offering were part of the Mosaic law, it is evident that the Israelites or Jews were allowed to carry them on as a religious obligation.

The Greek Epoch: This era started from the conquest of the land by Alexander until the heroic exploits of the Maccabean family, who gained political freedom for the Jewish community in Palestine. Under Alexander, the Jews enjoyed comparative peace and prosperity. After Alexander's death in 323 B.C, Judea was made a part of the Greek kingdom in Egypt and its capital was Alexandria. The kings of Judea at this time were the Ptolemies. Sometimes the Jews enjoyed tolerant and beneficent rule and sometimes cruel and tyrannical rules from the Ptolemies. For example, the second Ptolemy had interest in the Jewish sacred books that he had the Old Testament translated from Hebrew into Greek which translation is known as the Septuagint. After 125 years under Egypt, the Jews and their homeland were seized by the Greek kings of Syria whose capital was Antioch. Thus, this epoch was brought to an end in a series of very violent oppressions and persecutions with great bloodshed inflicted by Antiochus Epiphanies who was known as the cruelest tyrant in history. Many thousands of Jews were

⁴³ <http://www.sullivan-county.com/news/mine/gospels.htm> retrieved on 06/10/2010

slain, and several others sold into slavery. The temple at Jerusalem was desecrated and closed and the Jews were forbidden to worship Yahweh or observe their religious customs, thus they were commanded to observe the offering of sacrifices to the Greek gods.

The Maccabean Epoch: The oppression and the persecution inflicted upon the Jews by Antiochus Epiphanies arouse resentment on the part of the faithful ones and this inspired resistance at the first opportunity in a little town of Modin. An aged priest by the name Mattathias dared to refuse to offer a heathen sacrifice as the king's officer had ordered him. In open defense of the cruel rulership, he struck dead an apostate younger priest who volunteered to officiate. With this, Mattathias and his five sons, also aided by their fellow-townsmen turned on the Greek officers and slew them without leaving one. This brought about the challenge to revolt on the part of all who were ardent and zealous for the Jewish traditions and the worship of Yahweh to rise to rally round the old but brave priest. However, Mattathias could not continue the battle for sanity and due to old age and the hardship of the camp. The baton of leadership was passed unto the third son of Mattathias (Judas) known as Judas Maccabaeus or Judas the Hammerer in history. Undoubtedly, Judas was acclaimed the most illustrious figure in history between David and Jesus who brought victories to the Jews severally to the point of winning five of the most brilliant victories recorded in history. Judas led an army of joyous citizens to Jerusalem in 165 B.C. after one of these victories to reopen the temple which had been closed for three years, to cleanse it and its furnishings from the defilement which Antiochus had put upon them. He dedicated it anew to the service of Yahweh. After this he fell into the hand of overwhelming Syrian – Greek horde. However the fight for freedom went on and was led by his undaunted brothers. Jonathan, the youngest of the five took up the mantle of leadership. He also secured important concessions for his people from a rival claimant to the throne in Antioch who later came into power.

When Jonathan was treacherously assassinated, Simon, the oldest of the five sons of Mattathias the priest came on board as the leader. In 144B.C, he achieved total freedom for his oppressed people from the Greeks

through his brevity in battle and by his wise statesmanship. It should be noted here that as these heroes were of the priestly family, they served in double capacity both as political rulers and as high priests in the cleansing and restoration of the temple. Simon, like his brother Jonathan was betrayed and slain alongside two of his sons. However, his third son, John Hyrcanus was smart to take the garment of leadership on. He also struggled successively to lead series of expeditions against the hostile neighboring tribes, mainly the Idumeans and the Samaritans. By these activities he extended the boundaries of his country to all the lands of the Old Testament twelve tribes.

The succeeding generations after the sons and grandsons of Mattathias were not as unselfish or as generally patriotic as Mattathias' lineage. There were family jealousies and murder in the cravings for the throne and the high priesthood. It was this time that the sects known as Sadducees and the Pharisees appeared. The fundamental difference between the two groups was religious but the Maccabaeian epoch, they were more or less political parties. The Pharisees were the party of the common people and the supporters of the revolution, while the Sadducees were the party of the wealthy aristocrats and sympathisers with the Greeks.

The Roman Epoch: Before the Romans actually came on board completely, there has been for centuries, the rising power of the Roman in the West. Their armies were subduing kingdoms around the shores of the Mediterranean Sea and far into the interior bringing them under Roman rule. The quarrel between two brothers for the high priesthood and the Jewish throne pave way for the Romans to seize the Jewish country and establish their power over it easily. When Pompey, the Roman general came into the country, each of the brothers appealed to the invader for aid. This gave Pompey the opportunity to penetrate and seized Jerusalem city from the younger and the more aggressive of the two brothers after a long and bloody siege by the Romans. The younger brother and his two sons were taken as prisoners. The older brother who was more peace-loving was given the high priest and the ethnarch functions after making Judea a Roman province. However, it was later discovered that the title of ethnarch was just an empty appellation because the actual ruler of the country was Antipater, a

crafty Idumaeen chieftain who made use of any available opportunity to advance his power and the interests of his family. He was also given the title of procurator meaning “guardian of the country for the Romans”. When Antipater died, by assassination in 43 B. C., his son Herod (known in history as Herod the Great) became the ruler. Herod was named king of Judea by the Romans after six years of bloody war with the last claimant to the Maccabean throne and the invading Parthians. His brutal reign was marked by ruthless bloodshed. He put to death whoever tried to oppose him. His three sons, his favorite wife – (Marianne), and her brother were part of those who tasted his brutality through death sentence. He was the reigning king when Jesus was born and in order for him to kill his acclaimed rival (Jesus) he ordered that all young boys of Bethlehem be killed.⁴⁴ It is very necessary for us to have this historical knowledge of the political happenings or events during the 400 years of the intertestamental epoch. This will provide a clearer picture of the religious practices of the Jews of the Old Testament during this silent but salient period. The Pharisees earlier mentioned among the groups that emerged during the Maccabean revolt were the “separatist”. They were given this name because they were the groups that practice separating tithes and offerings required for the temple or because they dissociated themselves from other Jews.⁴⁵ The tithing and practice of offerings of the intertestamental period is summarised below as submitted by Hendricks and Reinbery.

We can conclude having gone through the activities of the four hundred years of the intertestamental period that the Jews who were known to be the observers of tithes and offerings in the Old Testament were not able to practice them completely. Though they did not totally abandon their practice, the situation during the different epochs determined how well or not they practice their Jewish religious obligations of tithes and offerings.⁴⁶

⁴⁴ Ibid

⁴⁵ <http://www.sportlightministries.org.uk/inter.htm> retrieved on 10/06/2009

⁴⁶ Ibid

2.1.4 Tithe and Offerings in the New Testament

The New Testament scriptures started with the announcement of the birth of Jesus. A foreknowledge of the intertestamental history is of great help in understanding the practice of tithing and offerings in the New Testament especially at the time of Jesus and the apostles. Hubbard starts by reminding us that the Romans were ruling Palestine during Jesus' ministry but that many Gentiles were enticed to the Jewish religion and this resulted into their generous giving. The centurion at Capernaum built a synagogue as recorded in Luke 7:5; Cornelius prayed and gave alms (Acts 10:31) and Herod the great rebuilt the Temple of the Jews (though an Idumean).

Hubbard notes that tithe paying was one of the Jewish religion's influences. Both the Samaritans and Jews acknowledged their obligation to pay the tithe. The Jews as Roman subjects were not given the freedom by the law of the empire to observe the ordinances of the Jewish religion as when they were under Jewish monarchs. This led to some laxities among the Jews in observing the regulations of Judaism and some skipped the paying of tithe. In order to respond to this laxity, three religious parties developed to create great zeal for religion among the Jews. These were the Essenes, the Sadducees and the Pharisees. The Essenes surfaced in the second Century B.C. They renounced earthly goods and withdrew to the desert thus they extolled the virtue of poverty. The Sadducees while not totally rejecting the tradition and the unwritten law tested them by the Pentateuch (the first five books of the Old Testament which are the custodians of the Jewish laws)⁴⁷ which they accepted as the authority. The Pharisees accepted all the Old Testament writings and the rabbinic interpretations of them. They were highly zealous for the religion of their ancestors. This group appeared around 150B.C. They existed for two purposes namely: to discharge extreme care and exactitude in the payment of tithes and religious dues and also to promote the strict observance of traditional laws relating to Levitical purity. Hence, the Pharisee could not take the vow of purity without his payment of the tithe. The Pharisees were known for their tithe payment per excellence as distinguished from the uninstructed ones.

⁴⁷D. A. Hubbard, "Pentateuch" *New Bible Dictionary* 2nd Edition, Leicester: Inter-varsity Press, 1990. 903.

Paschall notes of the Pharisees that:

a Pharisee was regarded as an aristocratic, punctilious religionist and an anhaaretz as a “heathen man and a publican” (John 1:49; Matt. 18:17). According to the Pharisee, tithing was a major doctrine and practice.⁴⁸

He concludes that Jesus during his life time was an observer of the Mosaic Law, and not even his enemies could accuse him of not complying with the law. Jesus emphatically said that he had not come to destroy the law but to fulfill it. Jesus recognised tithing to be God’s law to the Jews and He kept the law perfectly. While the Pharisees were required to give one-fourth of their income, Jesus recommended that his followers should exceed the righteousness of the scribes and Pharisees.⁴⁹

Having seen the background from which the New Testament tithing emanated, this phenomenon will be examined in relation to Jesus’ ministry and that of Paul. There are various opinions about tithing in the New Testament. Martin contends that the central point of the New Testament teaching regarding offering is seen in one particular historical situation that led to the “collection for the saints”. It is believed that several parts of Jesus’ teachings alluded to offerings made to the temple treasury (Matthew 5:23-24; 23:16-22; Mark 12:41-44) and almsgiving directed to the poor and needy (Matthew 16:1-4). In addition to the Torah (the law) and the temple service, “deed of mercy” was also highly regarded in Judaism and it was one of the pillars of religion in Jesus’ day. Human compassion, generosity, concern for the widows, orphans and needy are means by which faithful Jews showed love to their fellows and the disadvantaged in their society.⁵⁰

Horner’s contribution to our study shows that the New Testament argument concerning tithing is weak. He submits that when Jesus spoke about money once, in his statements, he never mentioned tithing. When on the two occasions that he mentioned it, it was in a negative pronouncement

⁴⁸ H. Franklin Paschall, *“Tithing in the New Testament”* edited by William Hendricks: Resource Unlimited Nashville: Stewardship Commission of the Southern Baptist Convention. 1972. 168.

⁴⁹ Ibid. 169 – 171.

⁵⁰ Ralph P. Martins, *The Worship of God: Some Theological, Pastoral and Practical Reflections*, Grand Rapids: [William B. Eerdmans Publishing Company](#). 68.

pertaining to the Jewish legalistic piety. In Luke 18:12, a Pharisee was condemned for boasting about his tithing. In Mathew 23:23, Jesus condemned the Scribes and Pharisees for neglecting the weightier matter of the law like justice, mercy and faith while they tithe everything. Horner asserts that if Jesus had established definite rules requiring a tenth or any proportion of our income, the force of this teaching about possessing and giving would be correct. He states further:

But this does not mean that Jesus expressly rejected and opposed the commandment of the tithe as it was applied in his time. He could allow it to continue in the same way that he did not abrogate the connection to the temple in spite of all his criticism of it. There is, therefore, no reason to assume that he hindered anyone in the payment of the tithe. We may only conclude that Jesus so deepened the problem of having possession that a positive adoption of the Old Testament commandment of the tithe could not be considered, for the will of God is not fulfilled through the payment of the tithe.⁵¹

Horner further argues that all the apostles were Jews and so they tithed. However, none of them spoke about tithing so as not to regulate the new covenant Christians and their practice of stewardship by the law of the tithe. Paul was a strict Pharisee who gave tithe and there was nowhere in his writing that he condemned it, but there was no reference to it either.

Paul's teaching that the Christian is not under the law but grace (Romans 6:14) does not mean that the Christian must be lawless in behaviour. It shows that the Christian is not under "external code, but enjoys a new position under grace which is neither legalistic nor antinomian". While the tithe was being observed as a law which entails a bondage to legalism which Paul rebelled against, grace provokes a response of love.

⁵¹ Jerry Horner, "The Christian and the Tithe" in *Resource Unlimited*. William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 182-183.

Horner concludes that though the Christian is not forbidden to tithe, yet, we must understand that the New Testament does not command them to tithe. Our response to God in giving should be that, even though the tithe is not binding on the Christians, at the same time, we must not be careless givers who give at random. While obligatory tithing is a form of legalism, especially when one compels another person to do so, cursory or occasional giving is a form of antinomianism. We should note that the New Testament does not tell us anywhere to give less than the tenth but rather to give more cheaply and freely than those under law.⁵²

Martins in his book *Worship in the Early Church* quotes 1 Corinthians 16:1-4 and gives three principles found in the New Testament giving. The first principle he advances is that of Christian's concern for the distressed as seen in the way they responded and the contribution they made for the relief of the poor. The second principle in the New Testament on giving is that it must be systematic and regular (1Corinthians 16:2). Every member is expected to put aside a sum of money as God has prospered him weekly. The third principle set the duty of allocating a sum of cash from weekly budget which is set in a noble framework by the reference to "the first day of the week."⁵³ The New Testament offices of pastors are not as equal as the levitical priesthood which was based on lineage and Mosaic ceremonial laws. Also, today's church building is not the same as the temple. Thus, the New Testament teachings about tithe show that the Christians are not under an obligatory tithe but they are to give voluntarily. Wesley's explanation of Matthew 23:23 show that legalistic giving does not work out real righteousness in people. It shows that righteousness for the Pharisees was of external, while the Christians righteousness is in the internal man which is the attitude of the heart.⁵⁴

To conclude this section, it is necessary to draw attention to the summary of the New Testament tithing which Paschall gives in five statements namely:

⁵² Ibid. 183-185

⁵³ Ibid. 78-79.

⁵⁴ <http://www.reformed-theology.org/html/issue10/tithe.htm> retrieved on 16/09/2009

- (1) Jesus was a tither. He was part of a deeply religious family who practised tithing. He was never condemned, not even by his enemies for not paying the tithe or tithes.
- (2) Jesus never condemned or destroyed the law. He rather fulfilled it.
- (3) Jesus acknowledged tithe paying even though he did not emphasise it. He commended the Pharisees for their rightness in paying their tithe meticulously but he told them that they were wrong in their neglect of judgment, mercy and faith.
- (4) Jesus laid emphasis on stewardship of life which included far more than tithing. Tithing may be a part of Christian stewardship, but it is not the whole of it. Christians are responsible for committing all of life to the lordship of Christ Jesus. So tithe payment is dangerous if it becomes the replacement of stewardship.
- (5) At least the tithe, “more than the tithe”, “giving according to prosperity and needs” seems to be the New Testament standard of giving.⁵⁵

The Jews of the New Testament times observed many religious feasts as given to them by God in the Old Testament. Some of these include the feast of the Passover (Ecclesiastes 12:1-2, Leviticus 23:5-8; Numbers 28:12-25), the feast of Pentecost (Leviticus 23:15-20; Number 28:26-31), the feast of Trumpets (Leviticus 16:1-34; 23:26-32; Number 29:7-11) and the feast of Tabernacles (Exodus 23:16, Leviticus 23:34-44; Number 29:12-40; Deuteronomy 16:13-15; Nehemiah 8:13-18). Out of these, three involved the Israelites. The feast of the Pentecost was a feast of the first fruits of gain which occurred fifty days after the Passover. It was a thanksgiving for the crops ready for harvest, this presentation of the first fruits of the harvest was made to the Lord and His priests. This was sometimes called the feast of Weeks to connote that it came after seven weeks of the Passover and the celebration was at the Tabernacle or temple which lasted for one whole day. This same feast was to mark the anniversary of the giving of the Law (the Ten Commandments) by God from Mount

⁵⁵ Franklin Paschall, “Tithing in the New Testament” in *Resource Unlimited* William L. Hendricks (ed.) Nashville: The Stewardship Commission of the Southern Baptist Convention. 1972. 171-175.

Sinai. It was on the day of this same feast that the Holy Spirit came with power upon the group of disciples (Acts 2:1 – 2) who were the nucleus of the early Jerusalem church.⁵⁶

The feast of Tabernacle was an eight day feast beginning on the fifteenth day of the seventh month in the religious calendar. This feast served two purposes probably. One, it was a thanksgiving for the crops already gathered and it was sometimes called the Feast of Ingathering (Ecclesiastes 23:16; 34:22). The Israelites would take their tithes of the previous years' harvest and increase of cattle. The second purpose was also to celebrate God's care for the Israelites during the forty years of desert wandering. The Day of Atonement is known as the most sacred of the year for a pure Jew. This was observed on the tenth day of the seventh month. This was a day of fasting and confession, repentance and prayer. The high priest offered sin offerings to make atonement for the sins the people committed during the past year. This was the only day the high priest went into the Holy of Holies with the blood of the sin offering.⁵⁷ We may not see this as giving in term of money, but it was part of the offerings of the New Testament during the time of Jesus.

2.1.5 Tithes and Offerings in the Early Church (Apostolic Era)

According to Cocherell of *Bible Research*, historical evidence proves that the practice of tithing was not in the teachings of the Apostolic Church. For example, *Hasting Dictionary of the Apostolic Church* states that:

It is admitted universally that the payment of tithes or the tenth of possessions for sacred purposes did not find a place within the Christian Church during the age covered by the apostles and their immediate successors.

The *Encyclopedia Britannica* states that “ the Christian Church depended at first on voluntary gifts from its members.” The *Encyclopedia Americana* submits that: “tithing was not practical in the early church. But

⁵⁶ <http://www.sullivian-country.com/mine/gospels.htm> retrieved on 06/10/2010

⁵⁷ Ibid

the Christian church depended at first on voluntary gifts from its members”. The *Catholic Encyclopedia* says: “The early church had no tithing system. It was not that no need of supporting the church existed or recognized, but rather that other means would suffice”. In the *Encyclopedia of Religious Knowledge*, it is elucidated that when the tithing idea was first adopted by the Catholic Church, it was voluntary in nature until at the spread of Macon in 585 A.D; when payment of tithes was made compulsory with the threat of excommunication. Thus, secular authorities were used to enforce the demand to tithe. Also, M.Clintock and Strong’s *Cyclopedia of Biblical Literature* comments that:

In the early Christian Church the custom of consecrating to religious purpose a tenth of income was voluntary, and it was not made obligatory until the Council of Tours in 567 A.D. The second Council of Macon in 585 A.D. enjoined the payment of tithes under pain of excommunication.

For Cocherell, the ministers teaching tithing know that they are in opposition to biblical truth. What Jesus gave to people as a commission is concern for others. This was understood by the disciples. How the work of God in the church is to be supported and the method that should be used should be the focus of the church today besides the law of tithing. It is submitted that God provided another way to have a part in supporting the Levites, the Priesthood, the poor and the temple mode of worship. The method was freewill offerings. The church today is free to use this method as well. Cocherell clarifies that those advocating for tithing know little that the tithe was the minimum value that God expected to be given for the support of the temple service and other kind of services to Israel. So, apart from the tithe, generous offerings were expected to be given by the Israelites. To Cocherell “the tithe was the lowest acceptable level of giving, not the maximum acceptable level.”

In conclusion, the writer states that there is not a single scripture in the whole bible that mandates tithing as found with the Israelites. However,

there are many scriptural passages that instruct a person to “freely share his skills, every gift, talent, time and material goods with those people who labour in the gospel”⁵⁸

2.1.6 Tithes and Offerings among the Evangelicals and Contemporary Churches

Drury submits after his observation of the laity's tithing in the evangelicals for few decades that the pastors and the laity in the evangelical churches have different opinions when it comes to tithing. The underlisted five views are not welcome by the evangelical laity while the pastors do emphasise them: (i) That the tithe is 10%; (ii) That the bible requires it; (iii) That it should go to the local church; (iv) That it is an obligation; and (v) That it should be done without expecting a 'thank you.'

He states that the meaning of “tithe” is “giving” and not “tenth”. To him, a term has meaning in itself. For example, the word ‘gay’ which is earlier known to mean happy is no longer used for the state of heart but it means a homosexual. Also, worship is now used to mean music instead of act of rendering religious service. He further states that, even though the word “tithe” has a mathematical root, evangelicals now use the term to mean giving and not tenth. Thus tithe no longer mean tenth but one's “charitable giving” which could be any percentage either 2%, 5% or 10% tithe. He therefore estimates the giving of the evangelicals in 2005 to be on an average of 2.3percent. Drury observes that tithing is not required by the Bible even though it is a good idea. He submits that despite all the preaching from Malachi and the reminder that their “righteousness must exceed that of the Scribes and Pharisees”, evangelicals refuse to be convinced that the Bible requires tithing. Though the idea is good and they do admire people who give their tenth, they never accept it as a command of the Bible. It is opined that if tithing is a bible command, then it becomes “the Sabbath command” whereby a portion of the day is set apart for rest and worship (about 23%). Thus, evangelicals accept preaching on tithing because it is a

⁵⁸ www.bibleresearch.org/.../pdf.21/11/2011

good plan for church finance, but not because it is a command of the New Testament.

The evangelicals are generous, and have blessed several para-church organisations and mission ministries and they count their giving to these organisations as part of their “tithe”. Even though the pastors do preach that the tithe should be paid to the local church of individuals and the offerings which should be above the tithe to other noble causes, the evangelicals do not buy the idea but rather consider their total charitable giving spread around “the church” as their “tithe”. The evangelical laity adopts the belief that where two or three gather in the name of the Lord is a church. Drury shows how evangelical ecclesiology has wandered away from orthodoxy.

To the evangelicals, giving to a cause is more satisfying than giving to a church because they dislike giving to “overhead”. They are more comfortable giving to an evangelistic trip than giving to pay the electricity bill of the church or pay their pastor’s salary. Evangelicals treat such “overhead expenses” as would “government bureaucracy”. The evangelicals who resent giving to overhead expenses are rather inspired to buy basketballs for the youth group than pay the bill for the youth centre where these basketballs are used. They rather contribute to the youth’s mission trip than pay the youth pastor’s salary. The evangelicals know that the overhead bills have to be paid but they hope someone else will pay them. Due to what is obtained in the giving of the evangelicals, it is now the custom of some local churches to give a short commercial in order to sell their cause before the offerings. This sometimes is accompanied by a fancy video. Most local churches are joining the para-church organisations in “selling a cause” even though they are not experts in doing this.

To the evangelicals, “whoever thanks the most gets the most giving in the future”. What most evangelical pastors do not know or hate to hear is that the more people are appreciated for their giving, the more they will give in the future. This has been known to the para-church organisations, because they have studied the giving patterns of people and what encourages them to give. They never scold people to give and they never take gifts for granted. They do hire people for fund raising. While the local churches take the members’ giving for granted and act as if they owe the tithe to the local

church and failure to pay the tithe means robbing God, the para-church organisations have ways of compensating the givers and encouraging or stimulating them to give more. “This gratitude breeds greater bountiful Drury submits that the evangelicals have to face the fact that people give more to where gratitude comes back the most.

He concludes that to prove what he has observed, the total income of one local church should be multiplied by ten and then divide the result by the number of Christian salary earners of the church. Those who have done it have found out that if all salary earners pay the tithe of a full 10% to their local church, it would in some places double, triple or five times what they are getting presently.⁵⁹ Another author in support of Drury submits that most evangelical leaders believe that the Bible does not require Christians to tithe. This was as a result of a survey released by the National Association of Evangelicals (NAE). In the survey, 58 percent of respondents that are members of the National Association of Evangelicals board of directors submitted that they did not think that giving of a 10 percent of one’s income to the church was mandated by the Bible while 42 percent believed it is. Walton, who was an Old Testament professor of Wheaton College in Wheaton, was not surprised about the result because of the nature of the question. The term “require” may not be appropriate because the present day believer is not under law but under grace. Thus, many of the National Association of Evangelicals leaders noted that even though tithing is an Old Testament legal requirement, the New Testament Christians should give out of generosity. Thus, 95% of them responded that they give at least 10% and anything less is seen as “ungenerous response to God”. He further states that instead of thinking about strict obligation, Christians should think about tithe in different terms. Thus the 10% Old Testament can serve as “benchmark” which sets the pace for expression of our gratitude to God, which is unlimited.

Fredrickson, director of ministry programme at Fuller Seminary, Pasadena submits for total selves-giving to God which includes money, time, and gifts. He uses John Wesley, the founder of Methodist Movement

⁵⁹ Keith Drury, <http://www.drurywriting.com/keith/tithing.evangelicals.htm> retrieved on 16/09/2009

who gave away more of his income as he earns more and yet his standard of living remained the same as an example. Wesley ended up giving 90% of his income and lived on 10%. Even though, nearly all National Association of Evangelicals leaders claimed they tithed at least 10%, but Empty Tomb, Inc. reported that evangelicals give only about four percent (4%) of their income to the church.⁶⁰ However, this assumption of Empty Tomb about evangelicals may not be true as New Hope Evangelical Free Church is written to be founded by God's provision through tithes and offerings of the members and worshippers. The members were taught to tithe their gross income.⁶¹ Also, the Trinity Evangelical free church states that there is a clear difference between tithes and offerings and they are mentioned differently throughout the Bible hence God required that both should be brought to Him through the local church unless otherwise led by God.⁶²

Currie states that the observers of the Evangelicals concern themselves with the emphasis that they lay on tithing, and they compare the evangelicals tithing with "the sacrifices of food or livestock that are a key feature of many indigenous African animist religions". It is pointed out by the commentators on evangelicals tithing that it is a controversial issue because it is the very poor people who give their desperately needed income without turning back to watch how it is been spent. The controversy created by tithe brought about the question of the purpose of the tithe in the scripture. Mandated tithing is found only in the Mosaic law and it is not found as a requirement of the New Testament church, neither was it a requirement of the Hebrews before the law of Moses.

The argument against enforcement of tithe in the contemporary church proved that for tithing to make sense in the church, there has to be a similar ratio of Christian clergy to laity as the ratio of the Levite to other Israelites which will be impossible to get. Using the case of Mechizedek and Abraham, the evangelicals tithing enthusiast raised it in Hebrew 7:1-2 as definite proof that Christians must tithe, but it was pointed out that there are

⁶⁰ http://www.christianpost.com/news/most..evangelical_leaders_say_tithe_not_required_by_bible retrieved on 16/09/2009.

⁶¹ <http://hopefamilyonline.com/serve/tithes-and-offerings> retrieved on 21/10/2010

⁶² <http://www.trinityfree.com/tithes> retrieved on 20/09/2010

very many disparities between the modern evangelical tithing and the Abramic tithe to Melchizedek. Three basic arguments against it were made:

- a. That Melchizedek did not ask Abraham for money and Abraham was never asked to pay 10% of his spoils as an obligation.
- b. That Abraham never require others to give a tenth of their own wealth and as a matter of fact, he never gave a tenth of the men who went with him. (Genesis 4:24). This means that Abraham protected the shares of Aner, Eshcol and Manre, who went with him.
- c. That as Hebrew 7:2 puts it, Abraham gave Melehizedek a one-time offering of 10% and only of the spoils of the battle and it was not a life-long commitment to give 10% of all of his income to Melchizedek.

The conclusion therefore is that, if one wishes to be a part of a local church, one should contribute financially in order to off-set the overhead expenses for the church, but that tithing is not a requirement of the Christian age.⁶³ Fiedler avers that in evangelical churches, pastors generally are teaching members to give a tenth of their income to the church and also to give offerings above the tithe to special causes within the church or any other place they choose to. But the New Testament teaching has little to say about the issue of tithing. Fiedler begins the exposition on tithes from the time of Abraham who gave the tenth of the war spoils to Melchizedek Genesis 14:18 -20 through the institution of the Tithe in Mosaic law Leviticus 27:30-32, the Levitical priesthood (Numbers 18:21-28), The Annual Tithe – (Deuteronomy 14:22-29) and the third year tithe (Deuteronomy 26:12 -19). He also quotes the popularly used Malachi 3:10 - 11 to prove that tithing was a system laid down for the Israelites to obey in order to meet the need of the Levitical priesthood covenant and the poor. He opines that the Levitical priesthood and all laws pertaining to it were no longer in place which includes the tithe. The temple where levitical ceremonies took place was destroyed in 70AD and not rebuilt.

⁶³ <http://www.bible-truth-revealed.info/advis.html> retrieved on 16/04/2011

Responding to the fundamental and evangelical protestant churches' stand on tithes, there was opposition to the teaching of compulsory tithes and the teaching of punishment for the disobedient. He indicates some detriments to such teachings. For examples, the church's teaching on tithes can cause the tither to have an erroneous feeling of self-satisfaction as if they have paid "the bill" and pleasing God as the pagans who see themselves as pleasing their gods. When people write out cheques for tithes, it is sometimes done in a joyless manner and they are robbed of the joy of giving to real cause. It is argued also that tithing can cause an undue financial stress on givers. For example, young couples with children are often living within the reach of their means. Also, elderly ones, single parents and students group can be classified as poor themselves as they may be living from hand to mouth. Sitting in the congregation where they are told to give up ten percent to the church could be uncomfortable. The church sees it as their duty without caring if they also have a need. The New Testament principles of giving are seen in the action and attitude of the poor widow who gave her mite and the woman with a box of expensive oil who lavished it on Jesus. "They selflessly gave their all, not a percentage, voluntarily". Thus, the Church has a good case to make in the giving of "ALL" rather than for tithing. The women illustrate the New Testament principles of giving out of love for God and for men that needs no recognition or claiming back.⁶⁴

The *Bible Truths Revealed* submits that even though a teaching about obligated tithes for the Christians persists in the contemporary church, there is no scripture anywhere that definitely commands obligated tithes to validate such teaching. The points remain that:

- a. Those who advocate for compulsory tithing as Christians' duty use the scriptures to support their views. For example Malachi 3:8-10 is used to prove that the tithe should be paid to the local church that serves as the storehouse of the Old Testament and failure to do so will lead to a curse as God rebuked the Israelites who were under the law and obligation to tithes. Today, contemporary Christians are not under the law as Christ has redeemed them (Romans 10:4, Galatians 3:13-14).

⁶⁴ Ibid

- b. Using Matthew 23:23 as basis for tithing, it is explained that Jesus was not addressing the tithes of the Scribes and Pharisees but was rebuking them for being subject to the law and obligation to tithe while neglecting justice, mercy and faithfulness toward others. To practice the neglected is more important than sticking to the smallest detail of tithing.
- c. It is also argued that compulsory tithing under the law in the Old Testament does not translate into giving under grace in the New Testament. The New Testament invites Christians to give generously as an expression of their love for God and in response to the needs of others. Thus, the New Testament giving is voluntary, spontaneous, free and not from a sense of obligation or with the motive to merit blessings. This makes giving a privilege and not an obligation (1 Corinthians 16:1-2, 2 Corinthians 8:2-4, 2 Corinthians 9:5).

In reference to Hebrews 7:1-10, it is argued that Christians must tithe obligatorily, because Abraham was the antecedent of all New Testament Christians and he gave tithe to Melchizedek. The *Bible Truths Revealed* responds that the subject matter in Hebrews chapter 7 shows that Jesus' priesthood is superior to Melchizedek to whom Abraham paid tithe. This makes Jesus an everlasting priest above Melchizedek. The New Testament Christians are to give voluntarily and sacrificially as they have purposed in their heart. They are obliged to give joyfully according to their means (2 Corinthians 9:7)⁶⁵.

The following could be inferred from the passages above:

1. That New Testament giving under grace is done from what one has and not from what one does not have.
2. Christians are to give according to their capacity (means) even though there must be a readiness and eagerness to give. Thus, Christians do not have to run themselves to debt and be reduced to poverty level and suffering in order to give to God's work. It is the willingness that matters and not the amount given (Luke 11:41; 2 Corinthians 8:11, 9:7).

⁶⁵ <http://www.bible-truth-revealed.info/advis.html> retrieved on 16/04/2011

3. Christians must not feel bad if they have no capacity to give (2 Corinthians 8:13 -15) and Christians who are blessed should meet the needs of those who do not have in order to have equality for all as in Exodus 16:16 -18.
4. At the heart of every Christian giving is the acknowledgement of God as the Creator, the Owner and Giver of all things and what we give back to Him is just a part of what he has given to us. Thus Christians must do these four things in giving: (a) give willingly from the heart; (b) give cheerfully; (c) do not give grudgingly; and (d) do not give out of compulsion.

Lewis states that most scholars agree that the reasons for the acceptance of Abel's offerings as against Cain's was that God is more concerned about the giver's life than the offerings. For example, Philo makes the distinction between God's seeing the offering and His seeing those who were offering the gifts. While people look at the quantity of gifts, and approve them, God looks at the truth of the soul and turns away from "arrogance and flattery". Cyprian also affirms that God looked at the hearts of Cain and Abel in their sacrifices and not at their gifts. Augustine opines that Cain was not living right hence unworthy to have his offering received, thus making the lifestyle of givers more important than the gifts they offer.⁶⁶

The above view is supported by Smith as he states that:

whatever men offer to God ought to be estimated not by its apparent value, but only by the feeling of the heart, and that the holy affection of him who, according to his small means, offers to God the little that he has, is more worthy of esteem than of him who offers a hundred times more out of his abundance.⁶⁷

⁶⁶ Jack P. Lewis "The Offering of Abel (Gen. 4:4) A History of Interpretation" *Journal of the Evangelical Theological Society* *Jets* 37/4 December 1994. 481 – 496.

⁶⁷ Geoffrey, Smith "A Closer look at the Widows Offering: Mark 12:41 – 44" *Journal of the Evangelical Theological Society* *Jets* 40/1 (March 1997). 27, 31

The above submissions about tithes and offerings have revealed the following salient points: that in the Bible, mandated tithing is found under the law alone; it was not even a mandatory act for the Hebrews before the law. Thus, it is not found as a necessity or requirement for the New Testament Church. Also, that the motive for giving counts very much; and above all, the life of the giver will determine if the giving will be acceptable to God or not. However, an important aspect is yet to be addressed. If giving of tithes or offerings are meant to be voluntary and without compulsion, what binds the givers from offering whatever they have to God's house? If the hungry are to be fed, what stops a farmer from giving his tithes in food value if money value is not easy for him to come by? What stops a person from tithing a vehicle or other materials if he or she so wished to? The researcher believes that one should be allowed to give to God in worship, anything he/she wishes to offer. If this is accepted, the economy of the church will be boosted. Also, the givers will give whatever they have without stress, but joyfully and cheerfully.

2.2 Christian Social Welfare

God in the Old Testament told the Israelites that they would always have the needy among them. Looking at Jesus' method of evangelism, one would observe that he combined social welfare ministries with His teachings. All through His ministry on earth, He was feeding the hungry, healing the sick (Matthew 8:14-17; 9:1-8, Mark 1:21 – 34; 2:1-12); identifying with the outcast or socially neglected, the grieved, or the bereaved (John 11:35); showing love and compassion to people (Matthew 9:35-8)etc. The early disciples also followed suit as they carried on their evangelist work around Jerusalem and other Gentile regions. In Acts chapter 3, a lame man was healed at the beautiful gate. The disciples shared their possessions and provided for the needy (Acts 4:2- 5,11; 6 - 17).

Christian social welfare will remain an effective way for the church of God today to share the Good News with unbelievers. The society today has an increasing number of people with various needs, which may have

been due to various factors. Laubach observes that even if the government wants to help reach out to the society; several factors are serving as hindrances. The few individuals (ruling class) have most often used the fund designated for a compassionate course for themselves and have exploited the masses. Governments are frustrated because of misappropriation of funds. We therefore agree with Laubach that the church can do what the government cannot do. He states that “the only way to save the world for Christ is to set the world an example”. When the church ease the burden and satisfy the masses, she will be permitted to teach and witness for Christ.⁶⁸

Birnie reminds us that throughout history, men have had different problems relating to education, food, health and general security. Also, the spread of Christianity throughout the world was with social services rendered. Wealthy Christians were written to have established centres or hospices for the care of the sick, and the aged. Monasteries have provided a major service through education for care for the sick and shelter for the traveler. Elizabeth I was said to have introduced the Poor Law in 1601 with the purpose to provide an overall plan for the development of social services in Britain. This led to increase in hospital buildings, training of the unemployed in new types of work, and establishment of correction centres for delinquent individuals. All these schemes needed large amount of money to implement. Then, the charitable giving by individuals was the greatest single factor that kept the services for many years.⁶⁹

The issue of social care is not limited to any particular geographical area. It is needed in the rural as well as the urban areas. Claerbaut shows how social institutions like politics, religion, economics, family, education and re-creation have become abstract collectivities that meet basic human needs. The fundamental human needs are barely met in any of these institutions. The onus now rest on the church to take up the challenge to meet the needs of the people in any of these areas. For example, in the economic realm, the church can do more without necessarily handing money over to the poor. Provision of employment should be the first step to be

⁶⁸ Frank C. Laubach, *How to Teach one and win one for Christ* Grand Rapids: Zondervan Publishing House, 1964. 66- 67

⁶⁹ I. H. Birnie, *Christians and Social Work* London: Edward Arnold Publishers, 1975. 37.

taken by the church. The church could survey where employment opportunity exists and paste it on the notice board of the church for information.⁷⁰

Hessel extends the daily responsibility of the church beyond winning others to Christ, providing worship for members, providing religious instruction ministerial services sacraments, and helping the needy. He lists more other activities of the church such as serving as the social conscience to the community. This includes “supporting minority groups, building low-cost housing, influencing legislation, and providing fellowship activities for members.”⁷¹ Hessel estimates that the churches and synagogues of America control roughly \$ 80 billion worth of real estate, and \$ 20 billion invested in securities. He submits also that \$7 billion a year are contributions from members. However, the church’s wealth is decentralised because of the many denominational structures e.g, Protestants, alone have numerous separately organised large denominations and over two hundred smaller ones- each servicing a network of local congregations. Each congregation in turn has its own capital assets and operating budget and depends on offerings to make ends meet. Hessel therefore calls for a programme that will be aimed at long-term correction of conditions and not just at giving short-term fire brigade emergency assistance. This will include the principles of self-development by the church, which will have implications for the government and business as well ⁷²

Faniran and Akinola, while encouraging Christian social welfare ministries, indicate that Christian social ministries can be operated at different levels starting from person to person, within the family, the church and the community at large. Christian social welfare is a community affair. In the Baptist set up, it includes the churches, associations, conferences and the convention. The Christian life is described as having both vertical dimension of relationship (ministry to God) and a horizontal dimension of

⁷⁰ David Claerbaut, *Urban Ministry in a New Millennium* Bucks: Authentic media 2005. 86, 106.

⁷¹ Dieter T. Hessel, *A Social Action Primer* Philadelphia : The Westminster Press, MCMLXXII (1972). 114

⁷² Ibid. 110 – 113.

relationship (ministering to people). As the Christian church grows inwardly (spiritually) through various programmes, she is expected to translate this growth into the community as she participates in civic duty and gets involve in political issues in the community. Christ provides specific guidelines on community ministry. Aside His work in the temple and synagogue (inward ministry), He dedicated parts of his ministry to activities outside the temple like healing a blind man at the roadside (Matthew 10:46-52), inviting two fishermen beside the Sea of Galilee to become his disciples (Mark 1:16), teaching the important principles of the Sabbath in a Cornfield (Luke 6:1-5) etc. Faniran and Akinola argue that church-centred Christian ministry helps to build up both the body of Christ as well as the community⁷³ (cf. Luke 3:11; Acts 4:32 – 34; I Thessalonians. 3:17; John 4:20 -21. To buttress their point they list areas the church can be involved in social welfare:

1. Caring for the aged parents, and the aged in the church;
2. Caring for widows/ widowers and orphans ;
3. Caring for the critically ill and their family e.g. HIV/AIDS;
4. Caring for the bereaved and those in grief ;
5. Caring for the depressed and despairing;
6. Caring for people experiencing spiritual doubt and guilt;
7. Caring for church members in conflict;
8. Caring for Christian families in conflict;
9. Caring for divorced persons;
10. Caring for the needy;
11. Caring for the lonely;
12. Caring for the economically disadvantaged;
13. Caring for the disable and minority groups;
14. Caring for the addicts;

⁷³ Adetoye Faniran and N. T. Akinola, *Christian Love in Practice 2: Guide to Church Social and Care Ministries*. Ibadan: Pent house publications, Nigeria Ltd, 2003. 15 – 16

15. Caring for the juvenile delinquents; and

16. Caring for disaster victims⁷⁴.

As challenging and interesting as Laubach, Burnie, Claerbaut, Faniran and Akinola have written on Christian Social Welfare as means of evangelising our immediate community, they all fail to inform us of the need for the church to seek for means to carry out or execute her welfare scheme. If huge amount of money was expended through charitable giving by individuals according to Birnie, how should the church run her own social welfare programme? If the church should set the example for the frustrated government as submitted by Laubach, would the church not need money and materials to do it? Should she rely on one stream of fund in-flow to carry out such project? Any church that will penetrate to impact her society has to be a wealthy church, not only spiritually and financially, but also materially.

Faniran and Akinola who list the Nigerian Baptist Convention social ministries activities fail to evaluate how effective these have been in the past decades. It is good to have the knowledge of a good venture but without money, the venture will always look like a day dream without much achievement. There is therefore the urgent need to intensify and seek to multiply the church's streams of income for effective Christian social welfare. When the church leaders and members fail to do the right thing under the leadership of the Holy Spirit, the church is bound to be living like the prodigal son depicted in Luke 15: 11-32. If the church in any part of the world keeps addressing her personal needs, like building beautiful structure for worship, employing different staff who will be on the church pay roll, (some may not even be needed), spending money on material things needed in the church etc., the church will in no long time become a monument. Therefore, there is the urgent need for the church to first address certain ethical issues within her. The Baptist denomination has to address certain ethical issues among her as agent of light in the Nigerian society. To be able to carry out her ecclesiastical duty, she needs to first redefine what her mission is and also know that her personal testimony in the society count as

⁷⁴ Ibid. 22-27

she is trying to call others into the way.

2.3 Relevance of Christian Ethics to the Study

This chapter has reviewed some writers' contributions to the study of tithes and offerings in terms of their origins, types, objects and recipients. This section deals with the relevance of Christian ethics to the study of this research. Giving implies action and stewardship and stewardship that is well understood cannot be separated from Christian ethics. Hildreth describes the present era in human history as "property-minded" as material things minister to man's wellbeing and life more than anything else. Food, clothing and shelter are true life's necessities, thus there is nothing wrong with the production of products that minister to man's sustenance. But as Hildreth further argues failure to possess material resources and the advantages thereof may not only lead to distress but also to ruthless and personal antagonism. Studdert-kennedys in Hildreth show the importance of money as a driving force in any endeavour:

If any man says to me that he does not love money, I immediately begin to wonder, whether he is a madman, a millionaire, or a tramp, these being the only types of people I can imagine saying it with anything like sincerity.⁷⁵

The statement above reveals the fact that man is not a total spirit though he is a spiritual being as such his earthly destiny is concerned with material things. Also, for man's body to survive, and for his mind to be well cultivated, material things must be provided for, thus man's spiritual life is heavily dependent upon the possessions of some material things. Hildreth states also that the larger portion of man's time is devoted to and spent in the acquisition of material things. Man is concerned with making a living, providing for his family as well as preparing for the future. It is, however, very important to mention at this juncture that if man's passion to possess becomes unchecked, it can breed selfishness and an indifference to the

⁷⁵ Lory Hildreth "The Christian's Relationship to Material Things" in *Resource Unlimited*. William L. Hendricks (ed.) Nashville: Stewardship Commission of the Southern Baptist Convention, 1972. 97.

needs of others. Thus, Harrell as Hildreth quoted states that “The will to possess must be controlled by moral law or Western Civilization for headed for disaster.”⁷⁶

Hildreth opines that the Western definition of ownership, which is close to the ancient Roman code of ownership, is neither God-centred nor concerned with man’s responsibility for the needs of others. Using Luke 10:30-37 as an illustration, he reveals the philosophies of each of the characters involved toward property ownership, which will serve as underlying principles to guide giving to the church by the individual:

- a. To the lawyer who quests to know about neighbourliness, property was a matter of discussion. This is a philosophical approach to life issues, giving preference to keeping ethical questions in the realm of the general without bringing or exercising the courage of specific application.
- b. To the thieves, what they had was theirs and if they could, what belonged to others would be theirs not considering love and justice. To them, life was nothing except a power struggle between the strong and the weak. It was the “survival of the fittest”.
- c. To the Priest and Levite, their expression of ownership was that of a non-involvement policy. Their action to the victim of the robbers showed that they believed that what the man had belongs to him and what they had belongs to them. Thus, it was not compulsory to share what they had with any other even though such a person may desperately be in need of what they had.
- d. To the Good Samaritan, what he had belonged to others who may be in need of it and he could gladly share it. His attitude reveals the ideal attitude toward ownership, for the child of God. His action goes beyond “peripheral interests, national and racial considerations”.⁷⁷

Hildreth further prove that nothing actually belong to man, and he draws illustrations from Ecclesiastes 5:11-20 where Solomon, though more successful than any man in the acquisition of wealth in his time, ran into the gauntlet of life’s experiences and wrote that there is utter vanity in wealth sought for its own sake. In the same text, Solomon describes the fraudulent

⁷⁶ Ibid. 98.

⁷⁷ Ibid. 98-100.

gains of the unjust lords and judges and indicates that their returns brought much less satisfaction compare to their expectations. The lesson that when riches increase, consumption rate/ the person's peace decreases is learnt. The refreshing sleep that comes after toilsome labour is not experienced by them as they worry and are apprehensive of robber's invasion, failure of investments, unfaithful servants, and the fact that they cannot take their wealth along with them at death.

Hildreth advises that though secularism has affected the human society in all strata, the church also included, the Christian's response to secularism should be that though he cannot run from it, he can be God's agent by challenging it, supporting it occasionally so as to bring sanctity to the realm. Hildreth however, fails to relate this to the practice of tithes and offerings but focuses mainly on possessions and sharing generally.⁷⁸ Keeling argues that moral ideas vary according to time and place which brings about difficulties and complications. The fact that certain modes of behaviour and certain ideas about behaviour exist does not automatically establish their moral value. He clearly states that the Christian morality does not bind us to rules but frees us from them. Keeling, explaining the Sermon on the Mount, dedicates a section to God and money (Matthew 6:19-34). This section makes three points very clear. The first point assumes that putting our main interest on material things e.g. income, house, clothes, car, furniture does not give satisfaction, but rather leads to more anxiety. Second, if our attention is divided in this way, we cannot give our full attention to God. Third, if we give our attention to God, first, then, our anxieties will be less and we would find out that our needs are provided for.⁷⁹ Keeling, though directs the readers' thoughts from the anxiety for unwholesome acquisition of material things, yet he does not indicate the fact that we can give God a good proportion of our acquisition.

In terms of what the Baptist Church should do pertaining to the issue of giving, there is need for what Liburd describes as "strategic decisions". By this, he means that the minister and church not only need to ask strategic questions but also to ask what would be strategic. By 'strategic' he implies

⁷⁸ Ibid. 100, 103.

⁷⁹ Michael Keeling, *What is Right?* London: SCM Press, 1970. 24, 28.

decisions, changes and interventions that will produce a major impact on the life of the church. Strategic moves that will not only affect the part of the organisation but the whole of it. He saw the need for a change in the status quo he met in his church – Coleville United Methodist Church in 1983. He shows how too many churches, while seemingly alive are in the actual fact “frozen” in the past.⁸⁰

Shield enumerates the functions of ethics as a moral philosophy that is interested with deliberate and purposeful behaviour and with the regulations and obligations that relate to it. It aims at discovering what factors declare an action good or bad, right or wrong; either for the individual or for the society. Christian ethics therefore do not only emphasise about what ought to be done but how it should be done and why it should be done.⁸¹ Gardner suggests that while Christian ethics must make use of philosophical ethics for providing part of the content of morality, it should be completely independent of secular system of morality.⁸² Putting Shield and Gardner’s statements together, we can conclude that since giving is an action in Christianity, it must therefore be done within the acceptable Christian norms.

In the history of Christian ethics, some have rejected the fact that there are some relations between faith and morality. They question how faith is related to moral reasoning process and what its relationship to reason is and how autonomous the two are. Richard is of the opinion that autonomous persons exist, as such in line of their grounding in a transcendent origin and also in their inevitable end, which is defined as a communion with God of Jesus who is attainable only in the world to come. So, human autonomy is God’s gift in order for humanity to respond freely to God’s call to love and perfection.⁸³

Barclay is asserts answer to today’s non-Christian popular view which describes Christian ethics as “alien” and unrelated because it is a set of norms imposed on the Christian by virtue of his obedience to Christ

⁸⁰ Ibid. 35

⁸¹ Norman Shields, *Christian Ethics Vol. 1 The Biblical Basics*. Abak: Samuel Bill Theological College.

⁸² Clinton E. Gardner, *Biblical Faith and Social Ethics* New York: Harper & Row Publisher, 1960. 16.

⁸³ Lucien O.M.I Richard *Is There A Christian Ethics?* Mahwah: Paulist Press. 1998. 8-9.

without reasoning but just because God says so. The non-Christians claim that they have nothing to do with Christian ethics. Barclay in defense of Christian ethics argues that Christian ethics has been in terms of the doctrine of “natural law”. The ‘natural law’ approach argues that Christian ethics is in the first instance ‘natural’ to man and thus corresponds to man’s true nature. Second, it can be shown to be so through a process of natural reason unaided by revelation⁸⁴. Long also follows Sellers’ opinion, that the task of the theological ethicist is always to show the clear and separate elements of a critical standard of excellence which is to be found in the Christian faith or Judeo-Christian tradition and to the special insights out of the reservoir which this tradition may deliver afresh in different situations. In Sellers’ words, as quoted by Long:

Christian ethics stands between two sources of insights and in interdependent relation with each. In primary fashion it is dependent on the conventional sources of and aids to revelation—biblical study and exegesis, church history, and theological reflection [...] But it is also necessarily dependent on the full range of secular knowledge —“worldly wisdom” — to incarnate the deliverances of revelation and in some ways to supplement, correct, and replace our obsolescent ideological, and incomplete versions of these deliverances⁸⁵

Preston states further that while it is believed that human life is sacred, this belief is not absolute in all circumstances. The issue of life for life is conflicting. This issue will prove to us that the Bible cannot settle it all alone. If tradition alone is implored, it will be impossible because it changes and has developed like the case of slavery and religious liberty. Therefore, we are left with the moral reasoning. Christians have to use these three sources in order not to run into problems.⁸⁶ Pannenberg also expresses Herrmann’s thought that “the specifically Christian element of Christian

⁸⁴ Oliver Barclay *The Nature of Christian Morality Readings in Christian Ethics, Vol. 1 Theory and Method*. David K. Clark and Robert V. Rakestraw (eds.). Grand Rapids: Baker Books 1994. 41

⁸⁵ Edward Le Roy Long Jr. *A Survey of Recent Christian Ethics* New York: Oxford University Press. 4-5.

⁸⁶ Ronald H. Preston, *The Future of Christian Ethics* London: Script Press Ltd. 7 – 8.

ethics does not consist in any concrete expressions of ideal morality, but Christian ethics is fully identical with the ideal of rational morality.” For Troeltsch, Herrmann’s ethics shows the fact that religious or Christian ethics retains no independent meaning but rather stands on the basis or platform of Kant’s Practical philosophy.⁸⁷

Putting these thoughts together, we can conclude that Christian ethics has some significant roles to play in the issues of tithes and offerings. As earlier indicated, giving is a matter of attitude, it should also be noted that attitude is a matter of the heart. Sublett argues that it is unbiblical and immoral to ask people to pledge something they do not have. The case of Ananias and Sapphira in Acts 5: 1-4 is cited and verses 3-4 are emphasised where Peter makes it known that Ananias was free to bring whatever he had purposed to bring, he ought not to have lied. Peter states that the property belonged to Ananias even after it was sold, he had no legal duty to give any of it to the poor. This is the heart and soul of “the law of liberty.”⁸⁸ Sublett also shows the importance of motive of giving and he cites Luke 18: 18-22 where a certain rich young ruler claims to have kept some laws perfectly and in verse 22 Jesus makes him realise that self-denial and liberality are part of the distinguishing virtues that Jesus extols and so giving to the poor and needy should not be aided or influenced by “pathetic appeals, or for the sake of display when he is with others”. Thus, he concludes that legalism never works in giving because one may end up asking why certain percentage should be given when one could give more.⁸⁹ Russell’s work on tithing is appreciated by Moore and he states that “it is very liberating to know that I can give from my heart without any compulsion, but from a sense of gratitude.” He points out that God is not pleased with any giving which is done from any sense of guilt or the like.⁹⁰

Though all these writers have made very useful and important contributions to the practices of tithes and offerings as obtained in the Old

⁸⁷ Wolfhart Pannenberg, *Ethics* translated by Keith Crim, Philadelphia: The Westminster Press, 1981.

⁸⁸ Kenneth Sublett, *Tithing – New Testament Giving – III*, <http://www.piney.com> retrieved on 07/08/2008

⁸⁹ *Ibid.* 15 – 16.

⁹⁰ <http://amazon.com/should.Tithing.Theologians-Conclusions>. Doctrine /product review retrieved on 20/06/2009

and New Testaments, and through various Christians dispensations, none of them suggested that the giving of tithes and offerings be done both in cash and kind. Some writers have variously argued that everyone has the freedom to give whatever he is convinced to give, since Christians are not under any legalistic obligation. The suggestion that the church should educate the believers on the ethical implications of giving is not given much attention. This chapter reviews relevant literature on tithes and offerings and Christian social welfare. The objective of the review is to set the tone of the study and provide the conceptual understanding needed for an effective explication of the issues of tithes and offerings in Osun Baptist Conference.

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CHAPTER THREE

ANALYSIS OF TITHES AND OFFERINGS IN OSUN BAPTIST CONFERENCE

3.1 Background to Osun Baptist Conference

Osun Baptist Churches became a Conference and was inaugurated precisely on September 24th 1993. The first Conference session was scheduled for September 25 – 29, 1993 at Union Baptist Church Odi-Olowo, Osogbo. Before this time, the Baptist churches in Osun State were grouped among the churches in the then Oyo East Baptist Conference in Oyo State.¹

Bamigboye in his book titled “*150 years of Baptist Work in Ogbomoso*” wrote that the year 1991 was an answer to many years of prayers for Ogbomoso Baptist churches which had been longing to have their own Conference as the Federal government of Nigeria carved out Osun State from the then Oyo State. The creation of Osun State therefore brought about the creation of the Ogbomoso Baptist Conference in 1992 and consequently, the creation of Osun Baptist Conference in 1993. The churches in these two newly created Conferences were formally in the Oyo East Baptist Conference which consists of churches in Ibadan, Ogbomoso land and the present Osun State.²

The present Baptist Churches in Osun State cover the three Senatorial Districts of the State namely Osun West Senatorial district which consist of ten local governments namely Iwo, Ayedire, Ola-Oluwa, Ede-North, Ede South, Ejigbo, Egbedore, Irewole, Isokan, Ayedade. The second is Osun Central Senatorial District which also consists of ten local governments namely Osogbo, Olorunda, Odo-Otin, Boripe, Ifelodun, Irepodun, Ila, Boluwaduro, Ifedayo and Orolu. The third is Osun East Senatorial District, which is made up of ten local

¹ Lowo Mamadelo, Ebenezer Baptist Church, Eleyele Ile-Ife. Paper presented at Union Baptist Church Odi-Olowo Osogbo on the occasion of the Osun Baptist Church celebration week on 25th August, 2007

² E. A. Bamigboye, *150 years of Baptist Work in Ogbomoso* (1855 – 2005), Ibadan: Flourish Books Limited 2005. 68.

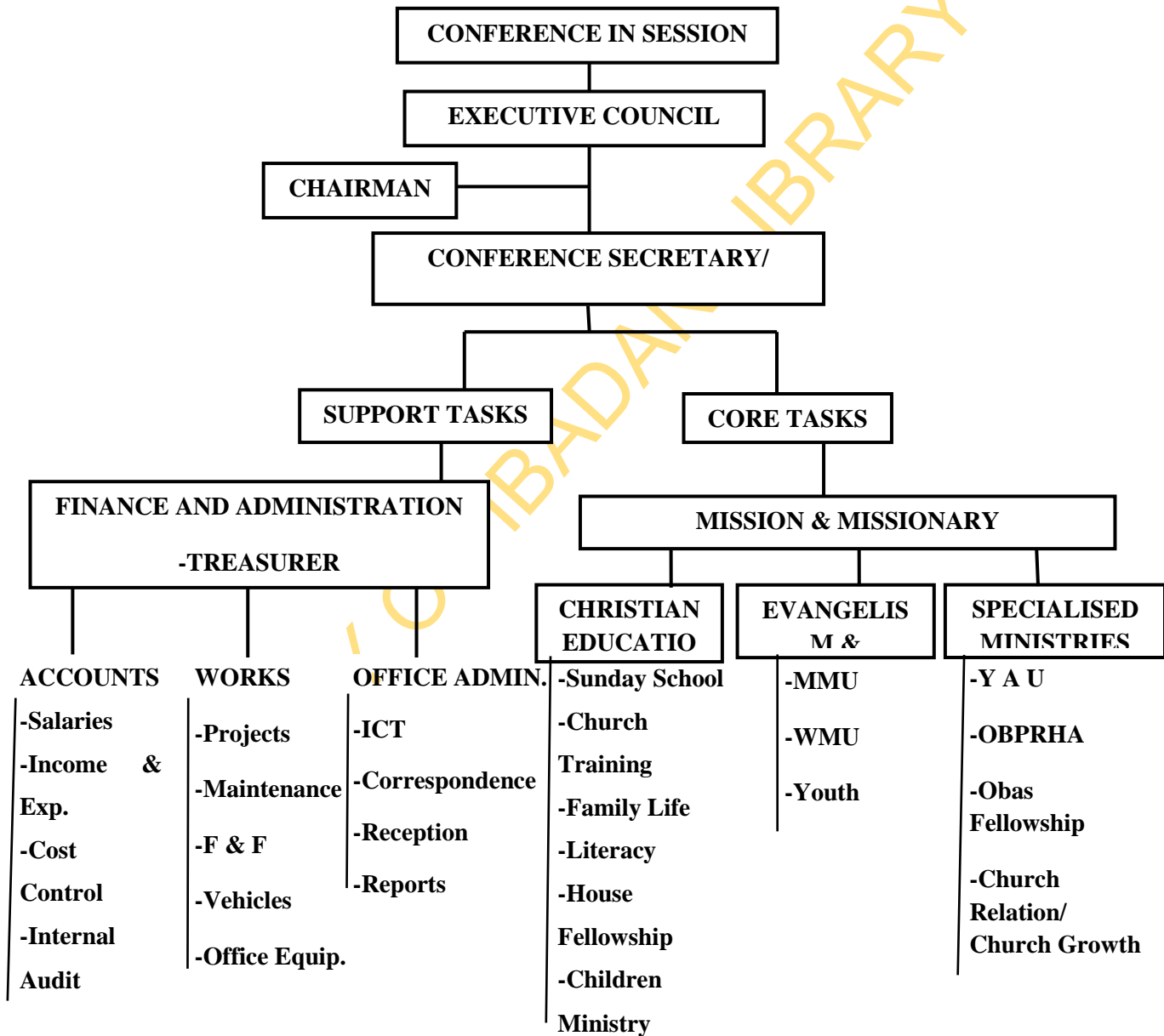
governments namely Ife-East, Ife-Central, Ife-North, Oriade, Ife-South, Obokun, Ilesa East, Ilesa West, Atakumosa East and Atakumosa West local government.

It should be noted also that while Baptist Churches spread over all these thirty local governments of the state, the churches are more thickly concentrated in some of the local governments of the state than others.

The Baptist churches in Osun State consists 16 Associations namely Bethel, Beulah, Ede, Ejigbo, Emmanuel, Ewa-Oluwa, Hosanna, Ife, Ifeloju, Iwo, Modakeke, Peniel, Philadelphia, Tolulope, Zion 1 and Zion II Associations. Each of these Associations had some Churches come together to form an association. It was these churches that formed the 16 Associations that later came to form the Osun Baptist Conference in Osun State. A Baptist Association may however spread across to two or three local governments. We can now say that a cluster of some Baptist Churches in one or more local governments formed a Baptist Association e.g Iwo Baptist Association, Ede Baptist Association etc. Also, a cluster of Sixteen Associations formed the Osun Baptist Conference.

The organisational and the administrative structure of Osun Baptist Conference is showcased by the organogram below.

Figure 1: ORGANISATIONAL AND ADMINISTRATIVE STRUCTURE OF OSUN BAPTIST CONFERENCE
ORGANOGRAM



3.1.1 The Organizational Structure of Osun Baptist Conference

A study of the organogram of Osun Baptist Conference shows what we call Mission and Missionary Organization on the right hand side which shows that the main objective of the Conference is to propagate evangelism and mission. To carry out this objective, there are three other subsections. The first is the Christian Education Unit. This unit has the Sunday school, Discipleship lifestyle, Family Life, Literacy, House Fellowship and Children Ministry attached to it. The Christian Education Unit has a minister employed by the Conference who oversees the coordination of these programmes in the local Baptist churches in the state. His or her duty includes training churches through their members on how to have quality and solid Sunday School which comes up every Sunday morning originally between 9am and 10am in all Baptist Churches in Nigeria (recently some Baptist churches with two or three services choose a favourable time for the Sunday School). The Sunday school is followed by the general Sunday Morning Worship by the whole congregation between 10am – 12pm.

The Discipleship lifestyle originally comes up between 5pm and 6pm every Sunday evenings in all the local Baptist Churches and is followed by the evening worship service which comes up between 6pm and 7:30pm. While the Sunday morning Sunday School serves to expose the members to the truths of the Bible on various subjects, ranging from salvation to the study of Biblical Characters, the Discipleship lifestyle serves to train members (full members) in the Baptist doctrines and stance on various issues ranging from Baptism, Christian Marriage, politics etc. The Family Life programme is designed by the Convention, which has to reflect in all the Conferences, Associations and local churches, to train members on how ideal family life should be lived by all members of the Baptist Churches.

The House Fellowship otherwise known as the Cell-Group Fellowship is incorporated by the Baptist Convention for all churches that their environment would not permit them to have services in the evening on Sundays. Baptist members that are living within the same environment will come together to form

a cell-group and the Sunday evening service could be held together in a designated place or on rotational basis in the houses of members.

The Children ministry is an aspect of the organization of the Baptist Convention which is found also in all the Baptist Conferences, Associations and Local Churches. The Baptist Children are taken care of in this ministry and they are made to understand salvation through the denomination and the way of worship and relationship to others. These divisions under the Christian Education Unit have major annual programmes that bring together all the superintendents, coordinators or leaders of each of the units from all the local churches to meet with the Conference minister-in-charge for training, information and assessment. The minister-in-charge in the Conference is also responsible for going to the Annual Conferences of each of these units. Also, he is responsible for meeting with the Convention Director of Education for new spiritual innovations.

There is also the Evangelism and Mission Minister, who oversees the Evangelism and Mission of the Osun Baptist Conference. This is carried out by the Men Missionary Union (MMU), Women Missionary Union (WMU), Youth, and Baptist Student Fellowship (BSF) of each local church.

a. Men's Missionary Union

The union or team called the Men's Missionary Union consists of two integral parts that are divided by age, experience and degree of spiritual development.

The Royal Ambassadors (R.A.), consists of Baptist boys from the age of ten to the age of twenty-four (10 - 24years). The R.A. is subdivided into three sub-groups namely:

- [a] The Junior Royal Ambassadors (age 10 to 13)
- [b] The Intermediate Royal Ambassadors, (age 14 – 17) and
- [c] The Senior Royal Ambassadors (age 18 – 24)

During the period of their membership as Royal Ambassadors, they undergo a long training session in Missionary activities as ambassadors of Jesus Christ to their age-mates, parents and family members, their co-students, or apprentices. They are also trained on their civil responsibilities. After the ages of twenty four or twenty five, they are graduated to the senior missionary class i.e., the Baptist Men's Fellowship.

The Baptist Men's Fellowship (B.M.F.) is the second integral part of the Men's Missionary Union (M.M.U.). This consists of baptized Baptist men of twenty five (25yrs) and above. The called and trained men (pastors) and the faithful deacons and laymen are members of the Baptist Men's Fellowship. The Men's Missionary Fellowship fulfills its mission task of stewardship, evangelism and missions.³

b. Women's Missionary Union

This union also consists of four integral parts that are divided by age, experience and responsibilities.

- i. The first part is called the 'Sunbeam'. This is the children department of the Women's Missionary Union from birth to nine (9) years. Under the sunbeam division are three sub-divisions namely:

The babies or pre-scholars (from birth -3years)

The beginners' sunbeam (4 – 6 years)

The primary sunbeam (7 – 9years)

The children at these age levels are believed to be spiritually equipped through learning Bible stories and Bible verses, moral education, holiday camp etc. The truth of the words of God is taught to them and they are assisted to shine as light in their environment. By the age of nine or ten

³ S.O. Olaniyan. *On Course For Missions: The Story of Baptist Men of Nigeria*. Ibadan. 2002. 72-73

(9 or 10 years) these children are usually promoted to either the Girls Auxiliary if they are girls or the Royal Ambassadors if they are boys respectively.⁴

2. Girls Auxiliary (G.A.)

This comprises girls between ages ten to sixteen years (10-16). There are seven steps of spiritual activities a G. A. will pass through before she will be promoted to the next group. The Girls Auxiliary is organised into junior and intermediate groups. The Junior G.A. includes girls of ages 10-12 while the intermediate G.A. includes girls of 13-16. This shows that the girls have seven years to complete the seven steps before they graduate to the next group.⁵

3. Lydia Auxiliary (or Lydia Circle)

This group is made up of ladies of age seventeen (17years) until marriage. The ladies called the Lydia Auxiliary are matured ladies who will be taught to be mission minded as they participate in mission projects. There are three projects on which they are trained namely: the Honour, the Service and the Missionary projects. These will lead to Honour, Service and Missionary Awards. A Lydia who participates in at least two of these projects is eligible to having a Bible presentation service during her wedding. This is a service organised by both the women and the Lydias of a local church to honour a Lydia who faithfully keeps herself pure and takes active part in mission projects.⁶ A day, close to her wedding day

⁴ E.O. Ayandokun. *Ministering Through Church's Educational Agency Lagos: Centennial Olympics* Publications, 2002. 57.

- S. Ademola, Ajayi. *Baptist Work in Nigeria (1850 – 2005) A Comprehensive History*. Ibadan: Book Wright Publishers. 2010. 143.

⁵ *Girls' Auxiliary Guide Book* published by the Baptist Women's Missionary Union of Nigeria. 2007. 7.

- S. Ademola, Ajayi. *Baptist Work in Nigeria (1850 – 2005) A Comprehensive History*. Ibadan: Book Wright Publishers. 2010. 143.

⁶ *The Lydia Auxiliary Guide Book* Published by the Baptist Women Missionary Union of Nigeria. 2010. 17.

- S. Ademola, Ajayi. *Baptist Work in Nigeria (1850 – 2005) A Comprehensive History*. Ibadan: Book Wright Publishers. 2010. 144.

would be chosen to honour her with Bible service. This will take place in the church.

4. Women's Missionary Society (W.M.S.)

This group is the fourth group of the integral part of the Women's Missionary Union of the Baptist denomination. This is an organization for married women and any lady that is up to twenty four years who wished to join even if she is yet to marry. The single ladies of age 24 are believed to be matured, and that all discussions in the group would also be helpful to them, both at present and whenever they have a family of their own. The W.M.S. is a major missionary organisation of the Nigerian Baptist convention. This group has existed for over ninety years as an auxiliary to the Nigerian Baptist Convention. Currently, the mission achievements of this group cannot be over-emphasised. They have played notable roles in their churches, Associations, Conferences and the Convention at large. The W.M.U. of the Nigerian Baptist Convention has built a camp being used regularly for retreats and special programmes and seminars at Ede, in Osun State. It is known as "Camp Young" in honour of a Southern Baptist American Missionary by name – Miss. Young. This group sponsors pastors and missionaries both in Nigeria and abroad to promote missions.⁷

All these arms of Evangelism and Mission organisation carry out their activities through programmes like funding needs on mission fields, visiting mission fields, house to house evangelism, taking care of widows and orphans, meeting the needs of the less-privileged etc. There are also the specialised ministries of the Osun Baptist Conference. One of this is the Young and Useful (YAU) programme conceived by Late Rev. Tayo Chris Orodiji in 1999 for the youths of the Osun Baptist Conference Churches. It is a yearly programme that

⁷ Ezekiel A. Bamigboye, *150 years of Baptist Work in Ogbomosho. (1855-2005)* Ibadan: Flourish Books Limited. 2005. 96.

- S. Ademola, Ajayi. *Baptist Work in Nigeria (1850 – 2005) A Comprehensive History*. Ibadan: Book Wright Publishers. 2010. 144, 194 – 198.

brings youths together for three days for education on various subjects. It has helped many young people beyond the Baptist denomination. The success of the programme made it to continue even after the death of the visionary Rev. Tayo Chris Orodiji.

Another one is the Osun Baptist Pro-active Response to H.I.V./AIDS (OBPRHA). This was formed in 2006 to serve as a social service programme of the Baptist Conference within Osun State. The programme has helped in the creation of awareness about AIDS to people of the State and also helped the H.I.V. positive patients to feel loved by people in spite of their condition.

The Obas' Fellowship came on board in the Conference in 2007. It is a forum where all Baptist Royal Fathers are enlightened on how they could serve as light to their people and not compromise with fetishism and ritualism. This helps in awakening the Christian Obas spiritually. The last three units of the specialised ministries were borne out as the vision of the Conference Secretary Rev. Dr. Testimony Timothy Onifade who is also the Chief Executive Officer of the Conference.

The Church Relation Unit is the fourth. This unit sees to the growth of each Baptist local Church in the State. Education on how to help the Church grow in each locality is provided by this unit. This part of the organisational structure of the Osun Baptist Conference showcases what takes place in all the local churches in the Baptist denomination.

3.1.2 Administrative Structure of Osun Baptist Conference

The organogram of the Conference shows that the highest power is the Conference-in-session. This means that the entire churches in the 16 Associations of the Osun Baptist Conference coming together through delegates to the Annual meeting otherwise called Annual Conference-in-Session is recognised as the highest authority on any matter relating to the entire Baptist church, government, or other denomination. Whatever decision is made at the Annual Conference-in-session, which usually holds a five day programme, is binding on all the Baptist

Churches in the State. It is important to note that there are other independent Baptist Churches in the State as can be seen in other States too. These ones are not part of the Nigerian Baptist Convention and they are not bound by any policy of the Osun Baptist Conference.

The Chief Executive Officer of the Baptist Conference is the Conference Secretary. While the Conference-in-session seems to be the overall power in decision making, the Conference Secretary is the man in charge of the administration of the policies made by the whole Conference. He must be a minister of the gospel. He must be a Baptist, with sound theological training and brilliant. The Secretary has an office in the Conference Secretariat as the representative of the entire Osun Baptist Conference Churches at all levels ranging from local to the State and sometimes Federal level. He is paid by the entire Conference.

The Secretary of the Conference is supported by the treasurer, who is a qualified accountant. Though, the treasurer is a principal officer of the Conference, he is not an employee of the Conference like the Executive Secretary. The duty of the treasurer is voluntary but he sees to the payment of salaries, income and expenditure, cost control and internal auditing of what comes into the Conference Accounts from the sixteen associations via the local Baptist churches in each of the associations.

There is also the Works Unit that sees to the supervision of projects of the Conference. The maintenance of the secretariat, vehicles and office equipments are under this unit as seen in the organogram. There is an employed officer in charge of the Works unit.

Another officer is in charge of the office administration that takes care of the ICT, correspondence, reception and reports. This may be a male or a female. The Accounts, Works and Office Administration units of the Osun Baptist Conference Secretariat are put under the supervision of the treasurer for vetting but the final approval comes from the Executive Secretary.

Studying the administrative and organisational structures of the Osun Baptist Conference, it is noted that the core task of the Conference is to propagate the gospel through mission and evangelism, and to achieve this, the finance and administration arms must be supportive. The principle of checks and balance in administration is observed. Though the Chief Executive Officer of the Conference is the Conference Secretary, who has the authority to execute any of these projects, yet the whole Conference-in-session has the power to check his excesses in any form. The Conference-in-session may and may not approve programmes that the Secretary or any other person may suggest for approval. The treasurer also is there to check the mode of spending in the secretariat from time to time. Nobody has the complete power to take any decision no matter how beautiful and brilliant until it is approved by the Conference-in-session.

A week in the month of August is usually chosen for the Osun Baptist Annual Conference. At this Conference the calendar of activities of the various units for the coming year would be brought and read to all the delegates from all the local Churches at the Conference-in-session for comments and discussion. Whatever decision is made is binding and cannot be changed. Even if it will be revisited, it will be at the following Conference -in-session. It is believed that the leading of the Spirit of God confirmed by several people of God is more reliable than that attested to by one man.

3.1.3 Generation of Revenue for Osun Baptist Conference

The Osun Baptist Conference has ways of generating revenue in order to sustain the secretariat and for smooth running of the whole denomination within the State. The bulk of the revenue generation comes from the contributions made by each local church to the Conference secretariat. Five percent (5%) of all monies gathered by each local Church is to be given to the Conference. That is the five percent derived from: (1) Tithes and offerings during Sunday services, (2) Offering of special services like wedding, funeral, revival, birthday anniversaries etc, (3) Offering during Sunday school and church training and (4) undesignated

gifts or donations to the church. This responsibility of churches to the Conference is called the “Cooperative Programme” of Churches to the Conference.

It is necessary to point out here that tithes and offerings provide the larger part of the income. Income from wedding, funeral, revival and birthday are usually very small as these events are occasional. In fact it has been noted that some local churches do not conduct wedding and funeral ceremonies in four years.

Revival takes place once or twice in a year in some Baptist churches and instead of yielding money to the church, the church rather spends more money. For instance, the guest preacher’s feeding and accommodation plus gifts or honorarium put together may take a larger portion of the entire money realised during the revival and in some cases, the church would have to augment. The offerings during the Sunday school and church training are usually very meager. For example, in a church of six hundred members, the highest amount realised from Sunday school may be eight thousand (#8,000.00) and four thousand (#4,000.00) for discipleship lifestyle. This is because few people attend these classes before the real services take place. Donations and gifts may come once a year or may not come at all. This explanation shows that the major sources of income for the churches in Osun Baptist Conference is from the tithes and offerings. Thus, it is from these that five percent would be paid into the Conference’s account.

3.1.4 Congregation and Membership of Osun Baptist Conference

The report of the Osun Baptist Conference financial report for year 2009 shows that there are 286 churches that constitute the Osun Baptist Conference. These include both the organised and unorganised churches. The organised Baptist Churches are those believed to be able to stand on their own financially (able to pay their workers e.g. pastors and sextons salaries). The unorganised ones are also called the “preaching stations”. This means that these churches were planted by the organised churches as a way of extending the gospel. Most of these

are village churches that are established through evangelistic outreaches. The researcher is aware of some unorganised churches that cannot even pay a monthly token of #5,000.00 to the pastors working among them. The evidence of this can be seen in the appendices that show the names of churches in each of the sixteen associations of the Osun Baptist Conference. Churches like Ajagba Baptist Church, Ajagunlase Baptist Church, Ikire-Ile Baptist Church, Railway Station Baptist Church, Elemo Baptist Church, Lagun Baptist Church, Ogburo Baptist Church, Ode – Ote Baptist Church, Oore- Ofe Baptist Church, Alaya Baptist Church of Iwo Baptist Association cannot afford to run their own churches. These churches are catered for by churches like First Baptist Church, Aipate, Ebenezer Baptist Church, Iwo, First Baptist Church, Oluponna. Out of the twenty nine churches listed under the Iwo Baptist Association, less than ten can fully stand as firmly rooted churches in terms of finance. This observation, using Iwo Baptist Association as case study, is applicable to most churches in the other fifteen associations of the Osun Baptist Conference.

The congregation and membership of the Osun Baptist Conference is approximated to be 26,000. The congregation of the Osun Baptist Conference consists of the Churches who have registered under the Baptist Convention via the Associations. The Conference recognizes the fact that there are other independent Baptist Churches in the State as such every local church that formed the Osun Baptist Conference must be recognised by the Convention. The Baptist faith and practices must be strictly adhered to and the conventional mode of worship is recommended for member churches. Though each church is autonomous, the autonomy here is on policy making within the church, for example searching for a new pastor and payment of workers' salaries. The Conference through the Convention provides the salaries scheme recommended for every local church. However, the local church is free to add more if there is the means or to pay less if there is no means and that will be with the consent of the workers through

dialogue. The autonomy given to each church is therefore not on matters of policies and doctrines per se but on administration of the policies.⁸

3.2 Tradition of Tithes and Offerings

Today, the matter of giving of tithes and offerings is viewed by the Baptist generally as an obligation which must not be neglected in Christianity. The statement “Owo ni keke ihinrere” meaning “Money is the wheel on which evangelism moves,” is usually quoted to challenge members on the seriousness of the need for money by the Church for evangelism and mission.

The early Baptist missionaries from United States of America came with the zeal to win souls for the Lord by converting the indigenes. They never involved their converts in paying any amount whether as tithes or offerings. This may stem from the fact that most of the early converts were farmers who only practiced farming for their consumption (survival) and not for any commercial purpose. To have introduced money payment as part of religious practices would have had a different or negative meaning to the converts. Also, asking them to give tithes or offerings in farm products could have been misunderstood as they were idol-worshippers who gave these items to their deities. The missionaries were supported by their Missions Support base at home as they were sent on evangelistic mission to a foreign land⁹.

As the scope of the foreign mission activities were getting enlarged, and as the converted indigenes were exposed to Western Education, they came to the realization that the Christian faith is beyond just giving one's life to Jesus or just confessing that Jesus Christ is Lord and Saviour. It goes further to the practice of stewardship. There are tracts written on giving. There are teachings on stewardship of time, money, possession, influence etc. Through these teachings, the Nigeria Baptist Convention local churches came to the realization that giving

⁸ S. Ademola Ajayi, *Baptists of Nigeria: Their Genesis, Identity, Doctrinal Beliefs and Practices*. Ibadan: Book Wright Publishers. 2009. 36 – 37.

⁹ S. Ademola Ajayi, *Baptist Work in Nigeria (1850 – 2005), A Comprehensive History*. Ibadan: Book Wright Publishers, 2010. 10 -11
- J. T. Okedara and S. Ademola, Ajayi. *Thomas Jefferson Bowen: Pioneer Baptist Missionary to Nigeria (1850 – 1856)*. Ibadan: John Archers Publishers. 2004. 9

of tithe and offerings in the house of God during worship is necessary and so, required.¹⁰ Gradually, as the missionaries began to shift base to other areas for missions and evangelism, and the indigenes were coming into leadership positions and realizing that the funds were no longer sufficient to support diverse mission activities,¹¹ then the need for coercion to give either tithe or offerings began.

A story is often told of a letter titled “Akise igbagbo Dagbese” meaning “we do not practice Christianity to become debtors”. It was a story of a man named John from the village Owo in the then Oyo empire. Because he refused to pay his tithe to the church, his fowls and goats were taken to replace his tithe. Having experienced that, he wrote to the church that he was no longer a member of the particular church because he could not continue to lose his precious animals because, he becomes a Christian. This was a tale that cut across denominations in those days to show the tendency to coerce believers to give.¹²

3.3 Payers of Tithes and Offerings

The Baptist church beliefs and practices system encourages every member to give tithes and offerings. It is the belief that for every member to become a quality giver, he or she must be taught from the time when he has very little up to when he will have much. Going back to the structure of the Baptist denomination, the adults must have passed through the stages of Sunbeam, Girls Auxiliary, Lydia Auxiliary Royal Ambassador before coming to Women Missionary Society or the Baptist Men’s Fellowship. During these stages of spiritual development, the individual members must have been exposed to giving of tithes and offerings.

A Baptist child is taught to take a tenth out of whatever money is given to him or her as a gift. This is the beginning point that will help him to give whenever he is blessed of God and most especially when he becomes an adult

¹⁰ Ole, Ni O Bi? Department of Stewardship, Nigeria Baptist Convention, Ibadan.
- 2008 Stewardship Day programme (A programme to encourage Christian Stewardship) theme *Speak Lord ...* Baptist Women’s Missionary Union of Nigeria.

¹¹ S. Ademola Ajayi, *Baptist Work in Nigeria (1850 – 2005), A Comprehensive History*. Ibadan: Book Wright Publishers, 2010. 73, 113.

¹² Oral Source

who is earning something through a job. Therefore, people with income-generating and income yielding ventures are expected to give the tithe of their income regularly. Also, the retirees, aged, students and other categories of people who earn money through gifts are expected to pay the tithe of whatever they receive. These categories of people may not be paying regular tithes and offerings as their giving only depend on gifts.

3.4 Objects of Tithes and Offerings

Objects of tithes and offerings in Osun Baptist Conference are purely money. In our interview with our respondents, a small percentage still support that money should be given as tithes and offerings among the Baptist denomination. However, in exceptional cases where materials are needed for specific project, they can be donated. The reason for the giving of tithes and offerings in monetary form is to make it easier for the church finance committee to be able to give the accurate account of every income on Sundays immediately after the services. Some of our respondents claim that it would be difficult for the church to be storing and selling farm products, and other materials given as tithe or offering. This may stem from the difficulty which would be created for the committee in charge because they are not usually church employees but volunteer workers who have their primary assignments either in the state or federal government establishments. Some may be self-employed individuals who would find it difficult for the church. The church rather prefers that the owners of the materials that could have been tithed sell them and the money value be brought to the church. Suffice it to state here that larger percentage of our respondents agreed that members should be allowed to give their tithes and offerings both in cash and materials. Farm products could be sold to those who would have gone to the market to buy them, e.g. poultry farmer can buy dried corn from the church, the local caterers can buy yam, yam flour, gari, palm oil etc from the church to cook

for sales if the church cannot exhaust them among the poor in church. With this system, the poor and needy would be fed (whether church members or not).

Smith makes four observations as seen in Leviticus 27:30-33 concerning the tithe:

1. Tithe comes from the *land* and not elsewhere like the air or the sea. Thus, fishermen were not required to tithe fish.
2. The *seed* or an agricultural product from the fields that was holy unto God was tithable.
3. Products from *trees* were to be tithed thus it included the fruits, oils etc.
4. It was the *tenth* of the *herds or flocks* that passed under the rod that was holy and dedicated to God. To him, this means that it was not the first tenth but rather the *tenth tenth* that belonged to God as contrary to today's teaching about the best tenth. The quality notwithstanding, the tenth of the ten of a herdsman is required. If a herdsman has nine cattle he cannot tithe under this law. Also it is argued by Smith that the Israelites tithing did not include money.¹³

Wester also states that the Mosaic code as recorded in Leviticus 27: 30-33 which is reiterated in Numbers 18:21-22, lays claim to the tenth of the products of the land and cattle in God's name. Sacred festivals also were later made occasions for a further tithe which could be given in money value (Deuteronomy 12:5,6,11,17 and 14:24-26). In the time of Hezekiah's reformation, it was recorded that the people presented their tithes (2 Chronicle 31:5-6).¹⁴ It is necessary to note that the children of Israel were herdsman, not civil servants, or business people as we have today, hence to think that only fruits of the land and herds were tithable would be imposing a rustic lifestyle on a dynamic society. Harrelson states that there is difficulty in ascertaining whether the offering of the firstborn of animals and the first fruit of the field and orchard can be regarded as tithe. He however, thinks it is separate since the two were differentiated in

¹³ Ray Smith. *Tithing is Unscriptural Under the New Covenant*. <http://www.bible-truths.com/tithing.html> retrieved 07/08/2008.

¹⁴ Brooks H. Wester, "The Christian and the tithe" in *Resource Unlimited*. William L. Hendicks (ed.). Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 158 – 159.

Deuteronomy 12:17. Perhaps the first fruit offering, which vary in amount, came to be regularised as to amount by the establishment of a fixed quantity, the tenth. First fruit and tithes are closely related in Deuteronomy 26:1-15 and in Tobit 1:6-8.¹⁵

Eichrodt clarifies that in Israel, the sacrifice of human being was expressly forbidden by the law. The fact that the giving of the firstborn to Yahweh is expressed in the Book of the Covenant has led some people to conclude that the giving of the firstborn child was the practice in ancient Israel. The offering of the first fruits was the acceptable method of sanctifying the product of the harvest. Eichrodt further opines that the tithe constituted the proper tribute payable to the divine owner of the land. Sometimes, in special or exceptional circumstances, the tithe seems to have been a voluntary act. This however must be carefully distinguished from the offering of the first fruits. The presentation of tithe was celebrated with a sacrificial meal, after the priest had received his share.¹⁶ The point of argument is that at the presentation of tithes by the Israelites, offerings in form of sacrificial meal accompanied it. To conclude this segment, the objects of tithes and offerings in Osun Baptist Conference did not include all of the rituals involved in the Old Testament. There is also no observation of the spirituality attached to the Israelites tithes and offerings i.e. the various feasts tithes and offerings.

3.5 Disbursement of Tithes and Offerings

The tradition of tithes and offerings in Osun Baptist Conference show that there is no specific significance attached to its disbursement. The church workers are on salary scale depending on educational qualifications, years of work experience and other qualities the individual church may have seen in their employees. At the end of every month, the pastors and other employed workers within the church are paid their remunerations. Every local church is autonomous

¹⁵ Walther Harrelson. "Tithes" *The Encyclopedia of Religion*. Vol. 14, New York: Macmillan Publishing Company, 1987. 542

¹⁶ Walter Eichrodt, *Theology of the Old Testament* vol. 1. London: Scm Press Ltd, 1961. 153.

to pay their workers either more or less based on dialogue and agreement at the point of employment. Also, various activities within and outside the church are financed via the tithes and offerings collected. The various church organizations in the local church are budgeted for. Each of this organization e.g. sunbeam, Girls Auxiliary, Lydia, Royal Ambassadors, Youth, Students, Men Missionary Fellowship, Women Missionary Society, Evangelism etc are budgeted for every year. So just as the government or any other establishment have budget for each year, so is every local Baptist churches.

According to Frame, the Levites who were teachers of God's law (Deuteronomy 33:10, 2 Chronicles 17:7-9), were given cities in the territory of the other tribes for them to live and pasture their livestock (Joshua 21). Therefore, some were located at different places throughout the land to pasture or minister there while some lived near the sanctuary. The priests were a special group of the Levites who descended not only from Levi but also from Moses and Aaron. They offered sacrifices at the tabernacle and the temple and they took charge of the worship, hence they serve as mediators between God and Israel, representing the people before God, and God before the people. They also taught the law (Leviticus 10:10-11), judged questions of ceremonial uncleanness (Leviticus 13-15) and handled some civil matters.¹⁷ The tithes here only took care of the Levites and Priests in the Old Testament and not the entire needs of the congregation. The fact also remains that today's church is faced with higher challenges than the Israelites temples and sanctuaries.

Currie mentions that the purpose of tithe was to compensate the Levites for their not receiving any land as an inheritance. So, "the tithe provided the Levites with "income parity" with the other eleven tribes".¹⁸ Quoting I Corinthians 1:13-14, it is explained that Paul was talking about the Levites that received tithes and offerings in payment for their service at the temple and to the people. So, there is need for those who preach the gospel to be supported by those

¹⁷ John M. Frame, *Worship in Spirit and Truth* Phillipsburg: Presbyterian and Reformed Publishing Company, 1996. 21- 22.

¹⁸ Reese Currie. *The Truth About Tithing* <http://www.compassdistributors.ca/topics/tithing.htm> 16/09/2009.

whom the gospel is preached to. However, Paul did not make mention that tithes should be paid. “The whole context is wages for service rendered”.¹⁹

In the Old Testament, the temple storehouse in Jerusalem was not the sole container of the tithes. The Levites who collected the tithes from the Israelites gave ten percent of their tithes to the priests that ministered at the temple. Thus, just 1% of the tithe is kept in the storehouse for the priests. The rest 9% were usually kept in the Levitical refuge cities mentioned in Joshua 21:8 and Nehemiah 10:35-39. Also, Nehemiah 10:35-39 is a proof that offerings as well, apart from tithes and first fruits are brought to the temple storehouse to be distributed.²⁰ Using the tithes to build the church structure, church bus or any other projects is not the Bible practice. Harrelson believes that it was the period of the monarchy in Israel and especially from the eight century forward that the Levites were known to be beneficiaries of the tithe. They were not allowed to share in the allotment of the land along with other tribes because they were set apart for the work of the Lord (Number 18, Deuteronomy 18:1-8; Joshua 21). The Levite cities seem to have been the store cities in which the tithes collected by the Levities were placed. The tithes therefore, became the means of livelihood for the Levites during the middle and late periods of the monarchy. Once the city of Jerusalem had been designated by Joshua’s reform as the central sanctuary for Israelites to worship (622/621 BCE) the need for the tithe to support the Levities at various local sanctuaries disappeared.²¹

Both Wester and Frame agree that the Mosaic Law as recorded in Leviticus 27:30-33 and reiterated in Numbers 18:21-32, lay claim to the tenth percent of the product of the land and cattle. They observe that the Levites who were the descendants of Levi, the son of Jacob and the tribe of Moses and Aaron were not allowed to receive any out of the twelve divisions of the territory in the Promised Land and so they were to be paid the tithes for their services (Numbers 18:20-24; Deuteronomy 10: 9-12:12). They were given special assignment which

¹⁹ www.bibleresearch.org 21/11/2011

²⁰ <http://www.churchtithesandofferings.com> retrieved on 06/10/2011

²¹ Walter Harrelson “Tithes” *The Encyclopedia of Religion*, edited by Mircea Eliade, New York: Macmillan Publishing Company, 1987. 537.

was to take care of the sanctuary and the altar (Numbers 18:5). King David also employed the Levites as singers and players of instruments for worship of the sanctuary (1 Chronicles 15:16-24; 16:4-6; 37:42). For these services rendered, they were the recipients of the tithes given by all the other tribes (Number 18:21)²²

According to Gadsby, as the Israelites cults grew gradually, the number of Levities and priests multiplied and their maintenance on the basis of the tithe only every three years was not enough. Hence, the law of the tithe was adjusted (Number 18:21). Animal tithing was strictly for the support of the Levites, the priests and the house of God. From the tithes the Levites collected from the entire rural towns, a tenth would be given to the priests (Numbers 18:28; Nehemiah 10:32-39). Gadsby stresses further that on more than one occasion the Israelites neglected to pay the tithe and the Levites and priests had to leave the sanctuary for the fields to support themselves by tilling the soil, and the sanctuary fell into disrepair. However, reforms took place under Hezekiah (II Chronicles 31:5), Nehemiah (Nehemiah 13:12) and Malachi (Malachi 3:8, 10). The people again began to give proper tithe and the sanctuary was restored and the priests and Levites were able to give themselves wholly to the law of the Lord again.²³

If the Levites and priests were the beneficiaries of the tithes, it then implies that the church should use only what the Baptists call the offerings for other things. It means that all the tithe of the members should be used to cater for the pastors, other workers in the church and the needy such as the widows, orphans, travellers, strangers, etc. In summary, it should be used for evangelism. Under the Mosaic Law, the Levites who were one of the twelve tribes of Israel were set apart as priests and so their inheritance was to be the offerings/tithes given to the Lord. They did not have land inheritance like other tribes (Numbers

²² Brooks H. Wester "The Christian and the Tithe" in *Resource Unlimited*. William L. Hendricks (ed.). Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972. 158 – 159.

-John M. Frame, *Worship in Spirit and Truth*. Phillipsburg: Presbyterian and Reformed Publishing Company 1996. 21 – 22.

²³ Adam Gadsby (ed.). *Longman Dictionary of Contemporary English*, Edinburgh Gate: Pearson Education Limited, 1995. 981.

18:24). Thus, the purpose of the tithe was to compensate the Levites who received no land for their inheritance. Looking at the 10% of the other eleven tribes of Israel, they will give the total of 110% of their contribution to the Levites. The Levites in turn will give a 10% of the tithes to the priests (Number 18:26).²⁴

The Compass Distributors submitted that the Levites that were set apart to be a tribe of priest received the offerings given to the Lord as their inheritance and this amounted to 1% of all the tithes paid by the other eleven tribes of Israel. Thus, for tithing to be meaningful for this dispensation, the ratio of clergy to Laity (1-11) non-Levites has to be maintained, which will be impossible.²⁵ Probably because, there is no particular tribe set apart today to be the recipients of the tithes of other tribes as there are numerous tribes spread all over the countries of the world. However, sixty percent of our respondents agreed that the church workers, and the less privileged should be given the tithe, while offerings be used for other purposes.

3.6 Ecclesiastical Management of Tithes and Offerings

The management of tithes and offerings in the Osun Baptist Churches is carried out by the Church finance committee. It is believed by all members of the local churches that after paying one's tithes and offerings, one should not try to verify how the money is expended or managed. It is believed that the money given in whatever form (either as tithe or offering) has been given to God and the giver should not care about how the money will be expended. This belief sometimes has led some treasurers and their financial secretaries in the local churches or association to misappropriate the fund put in their charge. Some have loaned the church money to themselves and some have diverted it to their personal projects. This happened where few individuals took the law into their hands. In some churches, only one person will be the leader and the treasurer for many years and any suggestion to change the leadership or treasurer will lead to crisis that sometimes could lead to the splitting of the church.

²⁴ Reese Currie, The Truth about Tithing, <http://www.compassdistributors.ca/topics/tithing.htm> retrieved on 16/09/2009.

²⁵ Ibid

The preaching that the members should not query how money is been expended in the church and that doing so means the giver has not released the money to God through the church should be revisited by the Baptist churches in Osun Baptist Conference. There are churches where accountants or bank workers, auditors and managers of public funds are members and the church will not even appoint them to be part of the finance committee of the church. The novices who are only full of activities in the church are given the financial responsibility of the church. This, instead of making the management of finance neat, has sometimes made it difficult to understand. Some members are only very active for the church to appoint them either as deacons, deaconesses or for posts in the church. Having achieved their aim, they will start manifesting their real identify and the mission for being so active in religious activities. Some have disappointed new members who joined the church; when they hear of their atrocities. When the so-called religious men, women, brothers or sisters, spirit-filled are being accused of misappropriating the church's fund, the new members are confused and sometimes they quit the church.

It is therefore important that the Osun Baptist Conference churches go by the conventional way and the conventional language in money management be employed. It is time that the ecclesiastical language that Baptist churches have employed when it comes to managing money is stopped. Keeping quiet under the pretence of relying on the Holy Spirit to help in managing the money should be re-examined. It has been observed that in such cases, money is not always spent properly. It is sometimes misappropriated and mismanaged.

CHAPTER FOUR

ETHICAL EVALUATION OF TITHES AND OFFERINGS IN OSUN BAPTIST CONFERENCE

4.1 Ethical Evaluation

The contemporary world is not exempted from dealing with ethical questions. There are several ethical issues that we are confronted with on daily basis. Grenz claims that we are living at a time that the ethical life is particularly difficult to determine or follow, thus making ethical evaluation an argent concern¹. Ethical evaluation of any issue cannot be underestimated in a society that is aspiring to be relatively stable and peaceful.² Ethics relates to several factors that are predicates to the rightness or wrongness of an action. Maston, who describes God as a Person, asserts that man is also a person in the sense of self-consciousness, a conviction of moral responsibility, and the capability of self-determination which he possesses.³ Thus, God could have created man without giving him any chance to make a personal choice and man would have to be totally obedient.⁴

McClendon submits that Christian morality begins with human creatureliness as moral beings⁵. Wogaman states that Christian ethics begin with our immediate ability to choose, decide, or act.⁶ Simmons argues that Christian ethics must be biblical. Thus, biblical ethics is the enterprise of analysing or describing the morality of the Christian community⁷. Birch expantiates on this and submits that the Christian moral life is known through the Bible and is not just a matter of individualistic character or conduct that is not located in and held accountable by the faith community. The entire system of the church's activity as a moral community is in interaction with the Bible which remains the basic source of the church's identity and purposive action in the world.⁸

¹ Stanley J. Grenz, *The Moral Quest: Foundations of Christian Ethics* Downer Groove: Intervarsity Press, 1997. 15.

² Norman I. Geisler, *Christian Ethics: Options and Issues* Leicester; Baker Book House, 1989. 17.

³ T.B. Maston. *Why live the Christian Life?* Nashville: Broadman Press. 33

⁴ Clyde Lee Herring, *Determining My Values*. Nashville: Convention Press, 1979. 39 - 40

⁵ James Wm. McClendon, Jr. *Systematic Ethics* Nashville: Abingdon Press, 1986. 49.

⁶ J. Philip Wogaman, *Christian Ethics: A Historical Introduction* Louisville: Westminster/ John Knox Press, 1993. 221.

⁷ Paul D. Simmons, *Issues In Christian Ethics* Nashville: Broadman Press, 1980. 21.

⁸ Bruce C. Birch, *Let Justice Roll Down: The Old Testament Ethics and Life* Louisville: Westminster/John Knox Press: 1991. 30-31.

Clouse indicates that Christians should be challenged to learn Jesus' teachings if we claim to be his followers. The moral lifestyle of Jesus Christ includes: humility (Philippians 2: 5 -7), service (Galatians 5:13), caring for the poor and the helpless (Luke 4:18). All of these are to be evident in the Christian's life.⁹ Gallagher considers the study of moral life as dealing with two kinds of questions: One is critically normative and the other theoretically normative. The critically normative perspective handles the questions about a moral norm. This is a standard by which a particular action can be judged as morally good or bad. For example, it is generally believed that stealing is bad. Gallagher argues that human reason and experience are criteria for moral judgment. For example, two people who disagree on a moral judgment may appeal to various and contradictory criteria. Their judgment would be based on human reasoning and experience without the use of Bible¹⁰ Meeks describes morality as the craft of right living, which has to be learned¹¹. Gustason's observation that not all the reasons for being moral, even in religious community are purely religious, buttresses the point that the giving of money to the Church either through tithes or offering may not be purely from a pious motive.¹²

Searching for the basic tenets for ethical evaluation, Dzurgba opines that human mental capabilities are the sources of moral principle and religious ideas, beliefs, faiths and practices. He asserts that man's spirit is the fundamental source of religion because man is a union of matter and spirit.¹³ By his spirit, man is connected to God while he is linked with men through his mental powers. This makes him responsible and accountable to both man and God for his well-being and his ill-being. However, since man is a fallible being who can misuse his faculties, spirit and autonomy, he has to be checked, restrained and controlled by a greater authority that commands and forbids. In religion, the one who commands obedience to positive moral principles and forbids obedience to negative moral principles is God. Thus, religious commands promote and enhance commitment to moral principles.¹⁴ To support Dzurgba's opinion, Abogunrin explains further that even

⁹ Bennidell Clouse, *Teaching for Moral Growth: A Guide for the Christian Teachers, Parents, and Pastors*. Wheaton: Victor Books Publication, 1993. 40.

¹⁰ John C.S.B. Gallagher. *The Basis for Christian Ethics*. Mahwah: Paulist Press, 1985. 9.

¹¹ Wayne A. Meeks, *The Moral World of the First Christians*. Philadelphia; The Westminster Press, 1986. 60.

¹² James M. Gustason, *Can Ethics Be Christian?* Chicago: The University Press, 1975. 83.

¹³ Akpenpuun Dzurgba, *Principles of Ethics* Ibadan: Agape Publications 2000. 71 -78.

¹⁴ Akpenpuun Dzurgba "The Role of Religion in the Political and Ethical Re-orientation of Nigerian Society. *ORITA* XXXI/ 1-2 June & December, 1999. 110.

though we are in a time when a religious man is seen as more likely to be wrong than to be right, yet religion should be associated with morality. He argues that most Nigerians are religious and estimates that about ninety-nine percent of Nigerians claim to be adherents of one religion or another. The number of those who perform holy pilgrimage increases yearly and most public holidays are given for religious purposes. Furthermore, the religious pronouncements of various political leaders in their campaigns show that religion has very high influence on national affairs. Abogunrin then suggests that any living religion must not only address current human and social problems but must also provide solutions to the problems¹⁵

In contributing to men's moral knowledge, Holmes asks the following questions: how do we know or come to recognise moral principles? How can we discover the moral rules we should follow? How can we test our moral beliefs to be sure they are correct? In answering these questions, he submits that experience is a great teacher¹⁶ Long, while giving reason as a source of moral judgment maintains that though Thomas Aquinas acknowledged the validity of God given reason as a source of moral judgment, he however, did not think that reason should be a law unto itself. Thus, though man can be guided by reason, man may pervert his own nature and obscure the divine wisdom through his unreasonable acts or wrong use of the reason. This can make man judge wrongly in his use of reason if he does not follow the measure of true rationality. Thus, the natural man can get a partial but valid knowledge of God by the use of his reason. He can as well make valid judgments between good and evil as he puts his reason to use in governing his relationship to others. Though revelation has important place in this, it is not contradictory to what is validly understood on rational ground¹⁷.

The importance of motives and intention as the free decision of the will for judgment of deeds and actions is also emphasised by Long as he argues that the rational man must not only act freely in knowledge of the quality and consequences of his actions, but he must also will the right intentions as well.¹⁸ Shields submits that Jesus draws out the inward implication of free morality by rejecting the good deeds that are merely an

¹⁵ S.O. Abogunrin (ed.) *Religion and Ethics in Nigeria*. Ibadan: Daystar Press, 1986. 2.

¹⁶ Arthur F. Holmes, *Ethics: Approaching Moral Decision*. Leicester: Intersarsity Press, 1984. 57 -58.

¹⁷ LeRoy Edward Long Jr. *A Survey of Christian Ethics*. New York: University Press, 1967. 46.

¹⁸ *Ibid.* 47

outward mask covering hearts filled with evil. Thus, the request of an inward righteousness, of good intentions and pure motivation that outshine the outward righteousness is made (Matthew 5:20). Jesus Christ teaches that morality, good or bad, is an inward reality which is a matter of the heart, of desires and of motives before it translates into words or deeds.¹⁹

We agree with the scholars above that ethical evaluation of any action will involve the use of the parameters of reason, religion and motive and argue that the giving of tithe and offerings to the church for the support of the clergy, the orphans, widows, for evangelism and other social services and structural development must be done with the right intention and not just to flaunt one's wealth or to seek the praise of men. The Finnish Evaluation society posits that the general overviews of ethical evaluation show that the definition process of values is not simple to come by. This is because the risk of moral language applied in a value definition process is that it presents impersonal descriptions when at the end, moral choices are always personal acts. Values are known not just as part of a certain system but the core of human actions.²⁰

Positive values on which all evaluative activities are premised can be categorised as follows: (1) values that are good for the evaluator, (2) values that are good for object of evaluation (3) values that are good for the society in short and long term perspectives. These categories form the framework that describes ethical perspective of which an evaluator is morally responsible. For the evaluator, the most qualifier of his actions is the truth. There must be fair treatment to the object of evaluation whereby the evaluator puts himself in the object's position. The evaluator is expected to have the mastery of the evaluation methods and procedures, all of which are interpreted into a society. Ethical evaluation, therefore, implies more than just a proper use of evaluation methods. The external norms of evaluation are also factors that connect the results of evaluation process to the larger societal context. This is premised on integrity and fairness that come true in evaluation process which provides socially relevant information.²¹

¹⁹ Norman Shields, *Christian Ethics Volume 1 The Biblical Basics* Abak: Samuel Bill Theological College 1996. 68.

²⁰ "Evaluation Ethics" *The Case of Finnish Evaluation Society* 6-7 June, 2002 European Journal of Spatial Development <http://www.nordregio.se/EJSD/> retrieved on 04/06/2009.

²¹ Ibid.

Frame opines that it is important for us to understand the different ways by which God evaluates human actions in the scripture. Reformed people seem to think of ethics exclusively as the application of moral commands. The traditional Reformed people lay emphasis on the Decalogue. Frame argues that there are more ways in which the scripture holds us responsible. These are: command, prohibition, permission and approval. Command is repugnant to antinomianism which permeate today's society. It is the most obvious of the normative perspective. Prohibition is a command given in negative tone that tells us what not to do. Many scriptural commands are negative in form especially commandments 1 – 3 and 6 -10 of the Decalogue. Generally, the overall thrust of biblical ethics is positive commands. Divine commands and prohibition define what is sinful, and provides exhortation and church discipline.²² The scripture gives explicit permission so that in some cases an action may be permitted and later prohibited e.g. divorce in the time of Moses which was permitted but prohibited in the New Testament. Approval is a stronger term than permission and a lesser term than command. God is seen to approve of all acts that He commands or permits and disapproves of all acts that he forbids. Frame's final submission is that the Christian life should be concerned with what God commands, permits or forbids and also what he approves and disapproves. We must as well be concerned with not only what he permits but also what the best choice is.²³

4.2 Aims of Collecting Tithes and Offerings

There are certain objectives for tithes and offerings in the Osun Baptist Conference Churches. The first objective is that of stewardship. Giving for religious purpose(s) is believed to be an act of stewardship. The belief that man is a steward of whatever he owns and that God is the original owner of everything on earth including man and his possession prompts the Baptists to give the tenth of whatever a person owns. He is also expected to give offerings as a sign of his recognition of God as the supreme owner of all.²⁴ The Baptist Churches in Osun State also see giving of tithe and offering as an act of devotion to God. This practice among the Baptist is an act of worship. Thus,

²² John M. Frame, Levels of Ethical Evaluation.<http://www.frame-poythress.org/levels-of-ethical-evaluation/> html
reterived on 12/04/2009

²³ Ibid.

²⁴ Richard, Ritenbaugh "Why we tithe" Part I, <http://sabbath.org//index.cfm/fuseaction/library.Sr/CT/TRANSCRIPT/K/577> retrieved on 10/02/2009

there are things that are needed to be considered when giving them to God. Giving should be done as a devotion and worship to the Almighty God, Creator, Owner, and Sustainer of the universe, the givers are admonished not to practice it with arrogance, with grudge, or with the heart that they must be blessed in return compulsorily. Though as earlier indicated below, giving always attracts blessings in return (II Corinthians 9:8-11). However, it should not be done with the singular motive of getting it back in any specific percentage.²⁵

Another objective of tithes and offerings in the Osun Baptist Conference is that it is a sign of obedience to the divine imperative (Malachi 3:8-10). The Baptists believe that giving is a command by God for all Christians which must be obeyed. Failure to give is counted as disobedience to God which will definitely bring about punishment in different ways, ranging from sickness, poverty, lack of good accomplishment, etc.²⁶ The Osun Baptist Conference members pay their tithes and offerings to be used for payment of workers' salaries and structural development like building of new Church auditorium, building of mission schools, etc. when the need arises. Another objective of giving tithe and offerings by the Church is to be blessed by God. Considering Malachi 3:8-10, the members give in order to be blessed in return.

4.3 Methods of Collecting Tithes and Offerings

There is no singular method of collecting tithes and offerings by the Baptist Churches. The methods shown in the charts below best explain how the tithes and offerings are collected from members in the Baptist Churches in Osun State.

²⁵ Ibid

²⁶ Ibid

Table 4.1a: What method does your church employ in collecting the tithe?

		Frequency	Percent
(a)	Using of envelopes and recording the amount against the giver's name	150	50.0
(b)	Members are free to give without it being recording against their names	74	24.7
(c)	The tithes are paid only at the end of the month	10	3.3
(d)	The tithes are collected as members wish to give on week days	40	13.3
(e)	C and D	26	8.7
	Total	300	100.0

There are five options as to the method employed in the collection of tithe in the respondents' churches. The table above shows that 150 which amounts to (50.0%) of our respondents submitted that they use envelopes and the tithe is recorded as members give for a the twelve calendar months e.g. 2007 January – December. Those churches who agree to members giving of tithes without recording it against their names are 74 (24.7%). Of the sampled population 10 (3.3%) respondents agree that the tithes are paid at the end of the months. Those who subscribe to the fact that tithes are collected as members wish to give are 40 (13.3%). Twenty six respondents, which made up 8.7% of the respondents, agree that the practice in their church covers options C and D as seen in the chart above.

In summary, the practice of tithes in the Baptist churches varies depending on the policies of each church. Hendricks and Akin-John are of the opinion that for accurate record keeping, and honest practice, there is the need for the members of the church congregation to use offering plates as well as envelopes where the records of the payment would be written. Though objections have been made to the common practice of passing the collection plates. It is claimed that it embarrasses those who are not able to give and this has a tendency of keeping them away from the church. Some also object to the use of tithe cards and the record often made in it claiming that the practice can make the one

who gave huge amount to be boastful and the one who gave small amount to be ashamed. Some counted it to be showing the right hand what the left hand is doing.

In opposition to the above, it was suggested that lack of the use of offering plates and tithing cards could lead to laziness and dishonesty. Akin-John stated that the use of envelopes or cards with members' names written against them had worked for churches in great measure.²⁷ Hastings in support of the above submission wrote: "issue the envelopes, whether the individual agrees to use them or not, or regardless of how irregular in attendance he may be. The presence of the envelope set in the home is a stewardship teaching tool, and worth the few cents' cost if the member never uses a single envelope."²⁸ Many respondents of the oral interview gave their personal experiences of how the income of their churches rose when they started using the tithing cards and recording amounts against members' names.

Table 4.1b: What method does your church employ in collecting the offerings?

	Frequency	Percentage %
Passing the offering plates round the church every Sunday	136	45.3
Members come out to put their offerings into offering box(es).	127	42.4
Members put their offerings in the envelopes and drop it in the offering box	37	12.3
Total	300	100.0

In the same vein, offerings are also collected in different methods depending on each church's policy. From the table, 136 (45.3%) respondents asserted that the offering plates are passed round the church every Sunday. Furthermore, 127 (42.4%) respondents asserted that members would come out to put their offerings in the offering box(es) provided by the church. Of the sampled population 37 (12.3%) respondents affirmed that members put their offerings in envelopes and drop it in the offering box(es).

²⁷ Francis Bola Akin-John. *Secrets of Financially Strong Churches: How to Secure more Money for Ministry Expansion*. Lagos: Church Growth Service. 2001. 41.

²⁸ Robert J. Hastings. *My Money and God*, Nashville: Broadman Press, 1961 .119

4.4 Execution of Programmes

The programmes of the Osun Baptist Conference are executed through the various units earlier listed. The local churches are the major executors of any of these projects while the Conference secretariat serves as guide for carrying them out. There are workshops, seminars and meetings regularly designed for churches to attend for them to be equipped with the methods of carrying out most of the missionary and evangelistic works. Social services are carried out as the need arises. The churches take the report of their activities back to the Conference Secretariat with proofs through the Associational leaders of each of the programmes. For example, the Men Missionary Union (M.M.U.) chairman of every local Baptist Church in the Osun Baptist Conference will give the report of its activities to the M.M.U. chairman of their Association. The associational M.M.U. chairman will in turn compile the reports of all the M.M.U. activities of each church under him and submit to the Conference M.M.U. director. The director will compile the reports of all the sixteen associations and give report to the whole Conference—in-session at the annual Conference. At the conference, those who did well would be applauded and those who needed to put in more effort would be advised to do so. Coming together once in a year as a Conference is an avenue to assess the mission and evangelistic activities of every church within the Osun Baptist Conference.

The five percent of the total income of every church given to the Conference is used to pay the salaries of workers in the secretariat, for maintenance of the office, for buying more items needed for the office, to take care of travel expenses and for starting a new developmental project deemed fit by the Conference during the annual Conference—in-session. However, when the project seems to be capital intensive, fund-raising is resorted to in order to procure more funds for such project.

As earlier indicated in the organisational and the administrative structures of the Osun Baptist Conference, management of tithes and offerings is done by the local church, associations and the Conference corporately. The Church at its quarterly meeting will agree on what to do e.g. embarking on a programme or a project. The treasurer would be asked to sign the cheque for the programme and the money would be released to the committee set up to be in charge of the programme. The committee will then give the progress report of the programme to the Executive Committee in their monthly meetings.

The Church, through the Executive Committee will be assessing the programme from time to time until the next Church-in-Conference (quarterly meetings) when the representatives of the whole Church would be gathered to hear the report of its progress, success or failure and comments would be passed either to criticise or commend the effort of the committee.

Experiences have shown that some of the developmental programmes do not move at the expected pace because volunteer workers are usually used. When people are doing the kingdom business of evangelism and mission via developmental programmes voluntarily, they may not move speedily. It is our advice that incentives be given to such people as they take charge of whatever is committed to their hand. Caution must also be taken as some may want to be working for God for the motive of the incentives involved. It is suggested that the appreciation be delayed until the completion of the project. If it is a long-term project, like the establishment of ventures, the supervisors may be given term of office, no matter how effective they might have served. The minister(s) in the church serve as strong monitoring team aside the committee members of the said project. This creates a check and balance system of executing the programmes. Above all, people of high integrity are usually appointed to form the committee of any evangelical and developmental programme.

A better way, which may be the most effective way can be borrowed from Johnson. He pointed out that a congregation can “do more with less” if its purpose is clearly spelt out and a plan to accomplish the purpose is developed. He stated further that implementing a plan cannot happen except and only through the work of a leader. The zeal is created and the energy needed is generated in the congregation by the leader. Thus, the leader helps the congregation to move creatively and confidently into the future. He keeps reality in the plan through personal discipline, effort, negotiation, charisma, and drive. The leader is more than the facilitator and both work differently.

The facilitator may make the committee develop its plan by coming up with ideas, he may however, not challenge them to face the plan and make it work. The leader on his own part would not allow the congregation to rest at that point until the work is accomplished. The fact remains that the church is a witnessing community of believers and she cannot be led by facilitators whose goal is to achieve consensus. Witnessing is

said to be proclaiming a message and not to create consensus. Therefore, the church needs leaders who are committed especially when it is necessary to do more with less.²⁸

4.5 Evaluation of Evangelical and Social Development of the Osun Baptist Conference

A study of the Osun Baptist Conference five years' performance on revenue budgets shows that the evangelical and social development programmes are not yet at the expected stage. These are still at the crawling level. The interview conducted among the ministers that have occupied leadership positions and those that are still among the officers of the Conference revealed that the Osun Baptist Conference evangelical, mission and social services are yet to show considerable visible impact in the society. Here are their submissions:

The Executive Conference Secretary in the person of Rev. Dr. Testimony O.O. Onifade submitted that the evangelical and social development programmes of Osun Baptist Conference are not being properly funded and this makes them "half-success" endeavours. According to him, part of the problems responsible for this is lack of proper accountability on the part of the leaders of the various departments. So in a nutshell, to him, the failure is due to leadership and accountability problems.

In support of the Conference Secretary's observation, Deaconess Victoria Olayemi, the Osun Baptist Conference Women Missionary Union President observed that the mission project of the Conference is not being done as expected and that the leaders are not making missions interesting. The focus of the leaders is not properly guided and generally laziness towards missions is being experience.

However, Deaconess M. A Kolade, the Executive Director for the Osun Baptist Conference Woman Missionary Union, who has been in the service for over four decades submitted that the problem being experienced in the Conference relating to missions and social development stems from lack of proper education on what it takes to be involved in missions and evangelism. She stated that today's missionary endeavours of the Conference is crawling when compared with how it used to be some decades ago. She itemised laziness and greed as factors responsible for the slow progress of missions. For example, members are busy building personal modern houses at the expense of missions

²⁸ Douglas W. Johnson, *Let's be Realistic about Your Church Budget*. Valley Forge: Judson Press. 1984. 77 - 79

as well as pursuing personal pleasures above missions and evangelism. Generally speaking, she submitted that interest in missions is fading out.

Pastor Olarinre, who is currently the minister in charge of missions and evangelism showed his displeasure about the mission activities of the Conference. To him, the dedication given to mission and social development is very, very poor. He lamented about how the Conference refuses to show serious concern for missions but rather on other areas that benefit personal interests. He noticed that there is a wrong thought or view about missions by many churches. When a Church builds a new Church auditorium, or purchases a church bus and thinks she is doing missions and evangelism, it shows lack of proper understanding of what it really means to be involved in mission projects. To him, mission is a redemptive activity and not one that showcases a new Church building or a new church bus. Pastor Olarinre further observed that the churches planted by the Conference in the name of missions are really not growing. For instance, there are still Churches among them that cannot afford to pay a monthly salary of five thousand naira (N5000) to the pastors working among them. The monthly stipend has to be paid piecemeal. This shows the devastating state of the Conference's evangelistic and social development activities.

To buttress the points of all contributors in this segment, Pollock wrote that many congregations make a great mistake today by pumping funds into buildings and programmes rather than to people. He stated that God does not cause growth through bigger buildings or more programmes but through highly motivated individuals that are loved and appreciated by their people. Thus, faithfulness to God's word and effectual labours of His servants are the keys to growth. Pollock suggested that resources should first be directed at people, then at programmes and facilities. It is therefore the responsibility of the church to provide for the needy. The church had once been responsible for providing for the poor, aged and disabled before allowing the governments to take this over as their responsibility. However, as it was pointed out by another author in the early chapter, the government can no longer sustain it and now this responsibility is falling back on the Church to care for the needy.

The Church should respond to those without resources or an immediate ability to help themselves. This include the needy widows, who are lacking a means of support

and those devoid of basic necessities of life; those without clothing and those in need of daily food. (I Peter 5:5; James 2:15). However, caution must be made so that this category of people can be encouraged to become self-supporting. He stated: “Giving food without guidance encourage people to return whenever they are hungry”. So, one way to respond to this is by allowing or helping a person to work for his money. (I Thess.3:10)²⁹.

Deacon N. A. Asa, the Conference treasurer, contributed that the developmental programmes established by the Conference are not growing properly as expected because much fund is not being released into them. He used BAAP (Baptist Awareness on AIDS Programme) as example. To him, though it is a beautiful programme, much fund is not given to the programme. As an accountant by profession, he observed that the major factor responsible for their poor financial state is duplication of programmes. For example, the local churches are encouraged to have preaching stations that they will be financially responsible to. The associations too have preaching stations as well as the Conference. Most of these preaching station churches are not well taken care of because of the financial burdens on the local churches. It should not be forgotten that the local churches are the ones that formed the associations and the associations later formed the Conference and if at each level the same programmes are being carried out, it will mean duplication. Deacon Asa therefore recommended that Churches and associations may hand over their preaching stations to the Conference. This will make the Conference to have formidable team for missions and evangelism. The money that the churches are spending individually could be sent directly to the Conference designating it to missions. This will be different from the 5% quarterly dues being sent to the Conference by the local Churches. Hence, there will be designated money given to missions by Churches in the Conference and this will make the work to be done properly instead of the proliferation of preaching station churches without proper care. When all the churches and associations in the Conference work with concerted effort on missions, there is definitely going to be a more realistic success than when individual churches, and associations do it. Rev. Oluwamilare, who has been the Christian Education minister of the Conference for about a decade, stated that a look at the cooperative dues that is 5% of

²⁹ David R. Pollock, *Church Administration: The Dollars and the Sense of it*. 1984. 84 – 90.

the church income to the Conference, 20% of the church income to the Convention, and the 5% proportion to the association levied on each local church we can conclude that the churches are overloaded. In recent time, 3% is to be given to Baptist College of Theology, Oyo and 2% to Bowen University, making 35% all together. The members are being squeezed to dryness, thus making it difficult for the Conference to achieve a considerable success in her mission endeavours. He termed this “the kingdom business” meaning that evangelism and missions are the business of God and his heart beat.

The summary of the five years performance of Osun Baptist Conference Revenue Budget (2007-2011), shows that the Conference has not always met her budget and consequently, this has affected her performance on missions mandate. In 2005, 6,500,000 was budgeted for while the actual collection made was 5,420,393.23, which is 83.39%. In 2006, 8,760,000 was budgeted for and the collection realised was 6,465,997.77 giving us the total of 73.81%. In 2007, 8,480,000 was budgeted for and 7,654,994.52 was collected giving us 90.27%. In 2008, 7,820,000 was budgeted for and 7,253,907.65 was realised which gives us 91.83% and in 2009 the sum of 12,980,000 was budgeted for but 9,714,496.55 was collected giving us the total of 74.84%. Looking at how these budgeted incomes in five years are collected, we have about twenty one areas of operation in the Osun Baptist Conference. We will include here that these are peculiar to the Osun Baptist Conference alone and not a general way of generating fund in other Conferences of the Convention. The bulk of the revenue for each year’s budget comes from the 5% dues which are from tithes and offerings of members of the local churches. Apart from 2005 that recorded 90.86% of the budgeted money, every other year following has recorded over 100% of the budget on 5% Conference dues (see S/N 1). Under mission and Evangelism, (S/N.2). The income realised within the five years of revenue budgeted are not up to expectation at all. The Conference has always budgeted 100,000 since 2006, but the actual collections have always been below average ranging from (10,150.00,(2006) 08,020.00 (2007), 95,955.00 (2008) and 47,894.30 (2009) Widows offering (S/N. 17) too is not encouraging at all.

To support the Osun Baptist Conference Secretary's submission that the conference has leadership accountability problems, This is supposed to be an avenue for fund raising for the Conference. Does it mean that the Conference has been running the school at a loss? The column for this showed that it was only in 2007 that 100,000 was realized as against the 120,000 budgeted, which gives 83.34%. The previous years and years after 2007 yielded no amount to the conference according to our five years revenue budget performance. Also, studying the five years performance of expenditure budget (2005 – 2009), we observed that the money expended on transport claims and feeding at meeting is always higher than the budgeted amount. Years 2006 and 2008- even witnessed over 200% expenditure. The column on serial numbers 15, 16 and 17, 29 which were dedicated to missions and social development were not well attended to and this has made missions and evangelism to suffer.

Cunningham in answering how church money should be spent wrote:

The apostolic church founded welfare needs, her official ministry, and missionary work. Living with a sense of eschatological urgency, they had no need of church buildings or ongoing institutions. Under the Spirits leadership, forms of ministry may shift because of changing circumstances in different eras. The governing principle that should determine spending priorities is the essential mission of the church, which is primarily a servant ministry to the world.³¹

³¹Richard B. Cunningham "Principles and Procedures of Responsible Giving in *Resource Unlimited* William L. Hendricks (ed) Nashville: Stewardship Commission of the Southern Baptist Convention.1972 . 237

Table 4.5a: 2005 – 2009 BAPTIST CONFERENCE PERFORMANCE ON REVENUE BUDGET

S/ N	DETAILS OF REVENUE	2005			2006			2007			2008			2009		
		BUDGET	ACTUAL COLLECT ION	PERCENT AGE	BUDGET	ACTUAL COLLECT ION	PERCENT AGE	BUDGET	ACTUAL COLLECT ION	PERCENT AGE	BUDGET	ACTUAL COLLECT ION	PERCENT AGE	BUDGET	ACTUAL COLLECT ION	PERCENT AGE
1.	5% CONF. DUES	37000 00	33971 5.23	90.86	40000 00	4479067. 56	111.97	48000 00	5323673. 48	110.09	41250 00	4658008. 96	112.88	45000 00	512165 3.19	113.8 1
2.	MISSION AND EVANGELISM	-	-	-	10000 0	10150	10.15	10000 0	8020	08.02	10000 0	95955	95.95	10000 0	47894.3 0	47.89
3.	CONTRIBUTION TOWARDS BACOTH0	40000 0	16045 8	40.11	20000 0	233869.3 6	116.93	20000 0	218727.0 4	109.37	20000 0	112954.6 9	56.47	20000 0	97819.0 6	48.90
4.	REGISTRATION DURING CONFERENCE	70000 0	77905 0	111.2 9	70000 0	430000	61.42	80000 0	884500	110.57	80000 0	943000	117.87	80000 0	624000	78.0
5.	ANNUAL CONFERENCE SUNDAY OFFERING	-	36070	-	10000	56410	56.41	10000 0	94170	94.17	10000 0	68880	68.88	10000 0	44835	44.83
6.	CONTRIBUTION TOWARDS BOWEN UNIV.	25000 0	12661 5	50.64	25000 0	91490.85	36.59	20000 0	56130	28.07	20000 0	17745	08.87	10000 0	17100	17.10
7.	CONFERENCE DEV. SUNDAY OFFERING	50000 0	19311 5	38.62	10000 00	151355	15.13	40000 0	138135	34.54	20000 0	9405	04.7	50000	3150	06.3
8.	OFFICE GRANTS FROM NBC	10000	10000	100	10000	10000	100	10000	100000	100	10000	-	-	10000	10000	100
9.	REVENUE FROM VIDEO PROJECTS	30000	41000	136.6 6	50000	29250	58.5	50000	26000	52	50000	10500	21.0	50000	9000	18.0
10.	REVENUE FROM SEMINARS	80000	9400	11.75	10000 0	22500	22.5	10000 0	6500	06.5	10000 0	34410	34.41	50000 0	53300	106.6
11.	CONF. SESSION OFFERING & SOUVENIR SOLD	10000 0	52285	52.28	70000 0	105355	15.05	30000 0	52625	17.55	20000 0	45680	22.84	50000	43235	86.47

12.	DONATION FROM AWARDEES	-	27270	-	-	-	-	30000 0	208750	69.59	30000 0	77690	25.89	20000 0	-	-
13.	REVENUE FROM MATTRESSES	-	-	-	-	-	-	-	11200	-	20000	20000	100	20000	5000	25
14.	RETURN FROM N/P SCHOOL	20000	-	-	-	-	-	12000 0	100000	83.34	15000 0	-	-	10000 0	-	-
15.	HEALTH FUND	-	-	-	-	-	-	-	1100	-	10000 0	-	-	10000 0	-	-
16.	SECRETARIAT FUND	50000 0	33750	6.75	-	-	-	-	8029	-	65000	5240	08.06	50000	-	-
17.	WIDOWS OFFERING	-	-	-	-	-	-	-	-	-	-	19180	-	10000 0	6380	06.38
18.	GIFT/ DONATION FROM OB PRAH & M ACTION	-	51660 5	-	-	-	-	-	-	-	30000 0	350000	116.66	30000 0	-	-
19.	ENDOWMENT/ DEV. FUND	-	-	-	-	-	-	-	-	-	-	-	-	50000 00	63130	72.62
20.	BAPTIST CELEBRATION	-	-	-	15000 00	245010	16.33	10000 00	357435	35.75	60000 0	714675	119.11	10000 00	-	-
21.	MISCELLANEOUS/ DONATION	30000	47650	158.8 3	50000	100000	200	-	150000	-	20000 0	-	-	10000 0	-	-
22.	VEHICLE FUND	-	-	-	-	501540	-	-	-	-	-	-	-	-	-	-
	TOTAL	65000 00	54203 9.23	83.39	87600 00	6465997. 77	73.81	84800 00	7654994. 52	90.27	78200 00	7253903. 65	91.83	12980 000	971449 6.35	74.84

Table 4.5b: SUMMARY OF FIVE YEAR PERFORMANCE OF OSUN BAPTIST CONFERENCE REVENUE BUDGET

YEAR	BUDGET	ACTUAL COLLECTION	ACHIEVEMENT PERCENTAGE
2005	6500000	5420393.23	83.39
2006	8760000	6465979.77	73.81
2007	8480000	7654994.52	90.27
2008	7820000	7253903.65	91.83
2009	12980000	9714496.55	74.84

Table 4.5c: 2005 – 2009 PERFORMANCE OF YEAR EXPENDITURE BUDGET

S/N	DETAILS OF REVENUE	2005		2006		2007		2008		2009	
		BUDGET	ACTUAL EXPENDITURE	BUDGET	ACTUAL EXPENDITURE	BUDGET	ACTUAL EXPENDITURE	BUDGET	ACTUAL EXPENDITURE	BUDGET	ACTUAL EXPENDITURE
1	Development and Rehabilitation of Conference Secretaries Conf. Sec. Res. (Newton)	1,200,000.00	86,750.00	500,000.00	385,330.00	500,000.00	469,400.00	500,000.00	655,940.00	400,000.00	-
2	Contribution towards BACOTHO	300,000.00	-	200,000.00	160,458.80	200,000.00	218,727.04	200,000.00	-	200,000.00	210,773.70
3	Transportation claims and feeding at meeting	150,000.00	108,195.00	160,000.00	384,190.00	400,000.00	359,045.00	300,000.00	239,860.00	300,000.00	323,120.00
4	International Conference	500,000.00	142,285.00	200,000.00	-	300,000.00	-	300,000.00	-	250,000.00	-
5	Conference in session expenses			400,000.00	580,000.00	1,000,000.00	1,191,100.00	900,000.00	822,800.00	900,000.00	893,500.00
6	Responsibilities Allowance: <ul style="list-style-type: none"> • Chairman • Treasurer • Supervisor NP 	24,000.00 36,000.00 18,000.00	- - -	24,000.00 36,000.00 18,000.00	24,000.00 36,000.00 -	24,000.00 36,000.00	24,000.00 36,000.00	24,000.00 36,000.00	-	24,000.00 36,000.00	24,000.00 36,000.00
7	Honouria to key officers	87,500.00	-	100,000.00	88,500.00	100,000.00	35,000.00	100,000.00	-	100,000.00	100,000.00
8	Running cost for Conf. Secretariat	500,000.00	802,865.00	300,000.00	895,588.00	1,100,000.00	855,079.00	900,000.00	847,335.00	900,000.00	868,205.00
9	Conference Seminar / workshop	200,000.00	123,140.00	100,000.00	97,000.00	100,000.00	70,000.00	100,000.00	35,050.00	-	-
10	Aids to theological Education Student	100,000.00	-	100,000.00	70,000.00	100,000.00	-	100,000.00	-	75,000.00	25,000.00
11	Church Education Ministry	10,000.00	-	50,000.00	-	50,000.00	-	50,000.00	-	50,000.00	-
12	Salary and Allowance of Staff	1,710,000.00	-	2,000.00	1,897,401.33	2,295,000.00	2,258,930.63	1,875,000.00	1,722,578.83	2,100,000.00	2,060,156.27
13	Grants to Youth	50,000.00	-	75,000.00	75,000.00	25,000.00	50,000.00	50,000.00	-	50,000.00	50,000.00
14	Baptist Students Fellowship	50,000.00	-	50,000.00	75,000.00	25,000.00	25,000.00	25,000.00	-	25,000.00	-

15	Aids to mission Pastors			240,000.00	-	240,000.00	39,000.00	120,000.00	289,000.00	100,000.00	-
16	Social and music ministry			50,000.00	80,000.00	100,000.00	30,000.00	100,000.00	-	50,000.00	21,120.00
17	Mission and Evangelism Aids			50,000.00	48,000.00	50,000.00	16,000.00	50,000.00	-	50,000.00	30,000.00
18	Young and useful	50,000.00	-	75,000.00	75,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00
19	Bowen University	250,000.00	-	250,000.00	126,615.00	200,000.00	91,490.85	200,000.00	-	100,000.00	34,845.00
20	Convention session expenses	200,000.00	224,800.00	200,000.00	85,000.00	400,000.00	383,000.00	400,000.00	366,700.00	300,000.00	299,800.00
21	Gift/Donation					150,000.00	55,000.00	100,000.00	110,000.00	100,000.00	100,000.00
22	Investment (Shares)					150,000.00	306,250.00	200,000.00	-	100,000.00	-
23	Honorarium to vacation Pastor			-	30,000.00			-	15,000.00		
24	Pension scheme (ministerial)			282,000.00	-	150,000.00	-	200,000.00	-	200,000.00	-
25	Pension scheme (non-ministerial)							-	-	-	-
26	Insurance			-	42,000.00	50,000.00	-	50,000.00	-	50,000.00	-
27	Baptist Celebration Expenses			-	298,990.00	500,000.00	567,565.00	500,000.00	563,650.00	1,000,000.00	-
28	Hospital Ministry			-	-	100,000.00	-	100,000.00	-	80,000.00	-
29	Baptist response to HIV/AIDS					-	-	250,000.00	-	250,000.00	-
30	Halleluyah land project					-	250,000.00	-	979,000.00	-	60,000.00
31	Land at Gbodofon								25,000.00		
32	Endowment									1,000,000.00	770,050.00
33	Development project									4,000,000.00	1,798,450.00
34	Bank Commission and VAT						39,653.00	40,000.00	52,430.44	40,000.00	51,077.06
35	Retirement and Appreciation								250,000.00		
36	Medical bill (Driver)								75,365.00		
37	Grant to MMU Osun Baptist Conference									25,000.00	
38	Grant in Aid to N/P School	40,000.00	-	50,000.00	-		50,000.00				

39	Repair of Vehicle						160,000.00				
40	Service Fees to Land vendor						15,000.00				
41	Sundry Expenses	714,500.00	1,230,420.00	150,000.00	314,500.00						
42	Purchases of New car			3,000,000.00							
43	Sunday School Dept.	15,000.00									
44	Church Training Prog	50,000.00									
45	Adult Education	10,000.00									
46	Printing of Documents eg. Programmes, Financial reports book of reports etc	280,000.00	272,100.00								
	TOTAL	6,500,000.00	4,290,996.18	8,760,000.00	5,868,572.41	8,480,000.00	7,585,241.31	7,820,000.00	7,099,709.27	12,980,000.00	7,831,097.03

Table 4.5d: CHURCHES BUDGET FOR OFFERINGS FROM 2007 – 2011

CHR	2007 AMOUNT		2008 AMOUNT		2009 AMOUNT		2010		2011	
	BUDGETED	REALISED	BUDGETED	REALISED	BUDGETED	REALISED	BUDGETED	REALISED	BUDGETED	REALISED
1	700,000	800,000	900,000	1,050,000	1,100,000	1,200,000	1,400,000	1,550,000	1,600,000	1,700,000
2	1,550,000	1,605,000	1,650,000	1,705,500	1,720,000	1,750,000	1,800,000	1,850,500	1,900,000	2,010,500
3	400,000	450,000	500,000	555,000	600,000	620,000	700,000	820,000	850,000	995,000
4	1,200,000	1,250,000	1,500,000	1,810,500	1,900,000	2,050,000	2,200,000	2,500,000	2,800,000	3,100,000
5	800,000	820,000	900,000	980,000	1,000,000	1,310,000	1,500,000	1,850,000	1,970,000	2,185,500
6	480,000	475,000	500,000	595,000	600,000	710,000	720,000	825,500	950,000	995,500
7	700,000	850,000	900,000	955,000	1,000,000	1,200,000	1,300,000	1,450,000	1,600,000	1,900,000
8	300,000	330,000	350,000	370,000	400,000	415,000	450,000	550,500	600,000	616,500
9	810,000	819,000	920,000	925,200	1,000,000	1,151,500	1,160,000	1,165,000	1,170,500	1,180,100
10	1,250,000	1,220,000	1,250,000	1,255,500	1,260,000	1,270,000	1,280,000	1,290,200	1,300,000	1,311,400
11	1,800,000	1,900,000	2,000,000	2,250,000	2,550,000	2,680,000	2,880,000	2,950,000	3,000,000	3,110,000
12	800,000	875,000	935,000	984,000	1,000,000	1,010,500	1,136,000	1,531,000	1,700,000	1,808,010
13	315,000	470,000	490,000	500,000	520,000	540,000	600,000	670,500	700,000	810,000
14	1,400,000	1,500,000	1,600,000	1,750,000	1,800,000	2,000,000	2,200,000	2,350,000	2,500,000	3,000,000
15	900,000	1,050,000	1,100,000	1,405,000	1,500,000	1,800,000	1,950,000	2,135,000	2,200,000	2,530,150
16	710,000	820,000	900,000	1,050,000	1,100,000	1,200,000	1,400,000	1,550,000	1,600,000	2,010,000
17	1,100,000	1,220,000	1,250,000	1,305,500	1,360,000	1,670,000	1,680,000	1,790,200	1,800,000	2,100,000
18	290,000	330,000	350,000	370,000	400,000	415,000	450,000	550,500	600,000	716,350
19	1,400,000	1,500,000	1,600,000	1,750,000	1,800,000	2,000,000	2,200,000	2,350,000	2,500,000	2,800,000
20	980,000	1,050,000	1,100,000	1,455,000	1,500,000	1,850,000	1,950,000	2,335,000	2,400,000	2,830,150
21	700,000	850,000	900,000	955,000	1,000,000	1,250,000	1,300,000	1,550,000	1,600,000	2,190,000
22	1,250,000	1,220,000	1,250,000	1,255,500	1,260,000	1,270,000	1,280,000	1,290,200	1,300,000	1,511,400
23	480,000	475,000	500,000	595,000	600,000	710,000	720,000	825,500	950,000	995,500
24	380,000	405,000	450,000	505,000	500,000	710,000	720,000	825,500	950,000	1,200,500
25	710,000	850,000	900,000	1,050,000	1,100,000	1,200,000	1,400,000	1,550,000	1,600,000	1,700,000
26	50,000	70,000	70,000	81,000	85,000	99,000	100,000	123,100	120,000	158,000

27	460,000	475,000	520,000	595,000	600,000	710,000	720,000	825,500	950,000	1,205,000
28	721,000	820,000	900,000	1,050,000	1,100,000	1,200,000	1,400,000	1,575,000	1,600,000	2,125,000
29	415,000	470,000	495,000	500,000	535,000	540,000	650,000	670,500	700,000	910,000
30	620,000	665,000	670,000	41,000	55,000	49,000	60,000	53,100	70,000	60,500
31	100,000	85,000	110,300	93,200	120,000	100,500	120,000	101,300	126,500	115,580
32	250,000	205,160	260,500	230,000	300,000	280,000	350,000	282,110	400,000	350,000
33	1,000,000	800,000	1,000,000	1,100,000	1,300,000	1,150,000	1,500,000	1,200,000	1,500,000	1,800,000
34	400,800	500,000	860,000	760,000	1,000,000	850,000	1,200,000	1,000,000	1,500,000	1,250,000
35	500,000	300,000	500,000	350,000	700,000	800,000	1,000,000	650,000	1,100,000	800,000
36	900,000	600,000	1,000,000	750,000	1,000,000	600,000	1,000,000	750,000	1,200,000	750,000
37	650,000	500,000	600,000	650,000	700,000	680,000	800,000	810,000	1,000,000	950,000
38	500,000	500,000	600,000	650,000	700,000	680,000	800,000	810,000	1,000,000	950,000
39	600,000	500,000	700,000	700,000	700,000	650,000	800,000	850,000	1,000,000	1,100,000
40	300,000	250,000	450,000	350,000	460,000	380,000	500,000	450,000	500,000	900,000
41	500,000	400,000	550,000	490,000	600,000	580,000	700,000	750,000	900,000	1,000,000
42	900,000	800,000	1,000,000	900,000	1,200,000	1,100,000	1,300,000	1,500,000	1,700,000	1,650,000
43	200,000	150,000	200,000	180,000	200,000	280,000	500,000	550,000	650,000	700,000
44	1,200,000	1,100,000	1,300,000	1,350,000	1,500,000	1,600,000	2,000,000	1,800,000	2,100,000	1,900,000
45	800,000	700,000	900,000	910,000	1,000,000	950,000	1,200,000	1,000,000	1,500,000	1,350,000
46	900,000	805,600	1,000,000	850,000	1,000,000	880,000	1,100,000	950,000	1,600,000	1,200,000
47	1,500,000	1,300,000	1,600,000	1,800,000	2,000,000	1,850,000	2,100,000	1,980,000	2,500,000	2,600,000
48	1,800,000	1,500,000	1,830,000	1,700,000	1,850,000	2,000,000	2,300,000	2,500,000	2,600,000	3,000,000
49	2,000,000	3,000,000	3,500,000	3,800,000	4,000,000	3,800,000	4,000,000	4,200,000	4,500,000	4,350,000
50	290,000	321,807	400,000	291,000	400,000	466,290	560,000	432,985	570,000	492,900
	38,961,800	39,951,567	45,710,800	47,552,900	51,675,000	54,256,790	61,136,000	63,918,695	71,527,000	76,973,540

Table 4.5e

2007 - 2011 BUDGETED OFFERING SUMMARY		
YEAR	BUDGETED AMOUNT	REALISED AMOUNT
2007	38,961,800	39,951,567
2008	45,710,800	47,552,900
2009	51,675,000	54,256,790
2010	61,136,000	63,918,695
2011	71,527,000	76,973,540
	269,010,600	282,653,492

Table 4.5f: CHURCHES BUDGET FOR TITHES FROM 2007 - 2011

CHR	2007 AMOUNT		2008 AMOUNT		2009 AMOUNT		2010		2011	
	BUDGETED	REALISED	BUDGETED	REALISED	BUDGETED	REALISED	BUDGETED	REALISED	BUDGETED	REALISED
1	2,300,000	1,120,000	2,500,000	1,300,000	2,700,000	1,400,000	3,000,000	1,700,000	3,500,000	2,200,000
2	3,400,000	2,700,000	3,500,000	3,200,000	3,800,000	3,400,000	4,000,000	3,600,000	4,200,000	3,800,000
3	600,000	410,000	800,000	430,000	950,000	530,000	1,000,000	590,000	1,300,000	710,000
4	2,500,000	1,890,000	2,800,000	2,600,000	3,000,000	2,800,000	3,200,000	3,000,000	3,500,000	3,200,000
5	1,455,929	945,000	2,063,404	1,600,500	2,123,640	1,700,000	2,200,000	1,900,000	2,500,000	2,350,000
6	600,000	493,000	800,000	578,095	1,050,000	780,345	1,500,000	1,100,050	2,000,000	1,800,000
7	1,476,697	891,980	1,640,000	978,315	1,800,000	1,000,467	2,000,000	1,504,572	2,300,000	2,000,475
8	586,510	387,097	687,180	469,187	724,910	517,062	736,510	541,982	746,510	571,982
9	1,006,510	746,982	1,236,510	880,982	1,386,509	1,166,982	1,886,510	1,647,262	2,386,510	2,047,167
10	2,500,000	1,521,975	2,500,000	1,800,000	2,500,000	2,000,720	3,000,000	2,400,000	3,500,000	2,800,000
11	2,305,000	2,000,975	2,500,000	2,275,000	2,700,000	2,400,000	2,900,000	2,711,140	3,200,000	2,577,975
12	1,200,000	829,146	1,215,540	844,146	1,250,000	884,146	1,300,000	922,146	1,350,000	939,146
13	606,510	416,982	636,510	446,982	686,510	479,982	736,510	561,982	786,510	581,982
14	4,000,000	2,800,000	4,200,000	3,000,000	4,500,000	3,200,000	4,600,000	3,400,000	5,000,000	3,550,000
15	1,500,000	1,270,000	1,800,000	1,650,280	2,000,000	1,820,000	2,250,000	2,000,000	2,500,000	2,000,475
16	2,500,000	1,400,000	2,600,000	1,500,000	2,750,000	1,900,000	2,800,000	2,230,000	2,850,000	2,300,000
17	2,500,000	1,650,000	3,000,000	2,500,150	3,500,000	2,800,000	3,800,000	3,200,000	4,000,000	3,500,000
18	886,510	606,982	986,510	666,982	1,086,510	727,182	1,166,510	786,982	1,886,510	906,982
19	3,000,000	2,300,000	3,600,000	2,500,000	3,850,000	2,600,000	4,000,000	2,653,160	4,500,000	2,700,000
20	2,558,720	1,807,740	2,836,193	1,875,000	3,000,000	2,278,315	3,200,000	2,430,756	3,266,697	2,769,600
21	1,090,000	853,000	1,410,000	1,300,000	1,780,000	1,500,000	2,000,000	1,850,000	2,400,000	2,150,000
22	2,000,000	1,901,150	2,300,670	2,228,750	2,400,670	2,550,000	3,000,000	2,884,750	3,450,000	3,424,095
23	2,000,000	1,245,000	2,300,000	1,540,655	2,500,000	1,770,485	3,000,000	1,830,875	3,555,450	2,470,785
24	2,300,000	1,750,800	2,500,000	2,000,100	2,700,000	2,300,000	3,050,000	2,500,000	3,200,000	2,650,040
25	2,500,000	1,575,000	2,600,000	2,261,915	2,650,000	2,555,885	2,800,000	2,577,975	3,200,000	2,980,230
26	200,000	170,000	240,000	190,000	260,000	233,000	279,000	260,000	3,000,000	275,000

27	1,350,000	1,100,000	1,500,000	1,230,000	1,720,000	1,450,000	2,000,000	1,920,245	2,222,249	2,000,000
28	2,500,000	1,350,000	3,000,000	221,860	3,500,000	3,142,065	4,200,000	3,450,000	4,500,000	3,560,000
29	1,500,000	1,050,000	1,500,000	1,360,000	1,800,000	1,450,000	2,000,000	1,648,903	2,500,000	2,000,000
30	1,450,500	1,320,000	1,500,000	1,405,220	1,550,800	1,428,555	1,610,500	1,491,840	1,650,100	1,595,135
31	2,000,000	1,650,000	2,500,000	2,461,516	2,700,000	1,942,560	2,900,000	2,100,240	3,000,000	2,315,175
32	2,100,000	1,857,500	2,300,000	1,950,000	2,750,000	2,350,000	3,000,000	2,600,600	3,560,000	3,400,000
32	2,100,000	1,857,500	2,300,000	1,950,000	2,750,000	2,350,000	3,000,000	2,651,400	3,560,000	3,400,000
33	3,000,000	1,750,890	3,000,000	2,200,000	3,200,728	2,550,000	3,400,728	2,870,400	3,900,728	3,100,000
34	2,500,000	2,100,000	3,000,000	2,800,000	3,500,000	3,000,000	4,000,000	3,200,000	5,000,000	4,265,000
35	2,500,000	1,578,000	2,500,000	1,900,000	2,800,000	2,200,000	3,000,000	2,600,000	3,500,000	3,000,000
36	2,300,000	1,234,500	2,800,000	2,500,000	4,000,000	3,800,000	4,300,000	4,100,000	4,650,000	4,557,000
37	3,500,000	2,500,000	4,000,000	3,200,000	4,600,000	4,238,000	4,800,000	4,600,005	5,000,000	4,800,000
38	3,000,000	2,100,000	3,500,000	2,547,800	4,000,000	2,800,000	4,600,000	3,950,000	5,010,336	4,050,000
39	2,550,000	2,100,000	3,000,000	2,500,000	3,400,000	3,100,000	4,000,000	3,560,000	4,800,000	4,265,000
40	3,100,000	2,800,000	3,500,000	3,060,000	4,000,000	3,460,000	4,500,000	3,900,000	4,950,000	4,600,000
41	3,554,350	3,000,000	3,754,350	3,400,000	4,054,350	3,740,000	5,033,496	4,200,000	5,048,350	4,600,000
42	3,800,000	2,900,000	4,000,000	3,500,000	4,200,000	3,800,000	4,500,000	4,265,000	4,850,000	4,430,000
43	3,500,000	2,900,000	3,800,000	3,626,682	4,200,000	3,300,000	4,500,000	3,600,000	5,000,000	3,900,000
44	2,800,000	2,100,000	3,200,000	2,500,000	3,500,000	2,800,000	4,800,000	3,100,000	5,250,000	4,200,000
45	2,000,000	1,258,816	2,500,000	1,280,000	3,800,000	1,890,000	4,250,000	2,300,050	4,800,000	3,960,000
46	3,800,000	3,100,000	4,800,000	3,700,000	5,250,000	4,000,000	5,500,000	4,200,000	5,000,000	4,950,000
47	4,000,000	3,200,000	4,500,000	3,200,005	5,100,000	4,900,000	6,000,000	5,100,000	6,500,000	6,100,000
48	3,600,000	3,000,000	4,300,000	3,900,000	5,000,000	4,100,000	5,500,000	5,000,000	6,000,000	5,600,000
49	5,000,000	4,000,000	5,000,000	4,500,000	6,000,000	5,200,000	6,000,000	5,880,000	7,100,000	6,400,000
50	6,000,000	5,400,000	6,000,000	5,200,000	7,100,000	6,800,000	7,500,000	7,000,000	7,800,000	7,000,000
	121,077,234	90,890,014	135,006,865	106,710,121	152,124,625	125,085,750	168,299,762	140,072,314	189,229,948	159,303,243

Table 4.5 g

2007 - 2011 BUDGETED TITHE SUMMARY		
YEAR	BUDGETED AMOUNT	REALISED AMOUNT
2007	121,077,234	90,890,014
2008	135,006,865	106,710,121
2009	152,124,625	125,085,750
2010	168,299,764	140,072,312
2011	189,229,948	159,303,243
	765,738,436	622,061,440

4.6 Appraisal of the Alignment of Osun Baptist Conference Practices of Tithe and Offerings with the Bible

This portion appraises Osun Baptist Conference practices of tithes and offerings in line with their biblical practices in terms of payers, types, objects, and their disbursement. Considering Leviticus 27:30-32 and Malachi 3:8-10, it was discovered that the seed of the land or the fruits of the trees, the tithe of the herd or of the flock belonged to the Lord. In a nutshell, both farm products and animals were offered as tithes in Old Testament. It was a command to tithe which must be obeyed. In the Osun Baptist Conference, money is the only object of tithe. Farmers are requested to sell their products and animals and then pay their money values as tithe.

Table 4.6a1: Who pays tithe in your church?

	Frequency	Percentage %
Salary earners only	-	-
Non- salary earners only	-	-
Every member of the church, whether young or old, salary earners or non- salary earners	300	100%

Table 4.6a2: Who pays offerings in your church?

	Frequency	Percentage %
Salary earners only	-	-
Non- salary earners only	-	-
Every member of the church, whether young or old, salary earners or non- salary earners	300	100%

The tables above show that tithe and offerings are paid by every member of the church as the case may be. Salary earners, business men and women, farmers, artisans, students and other group of people including children and the aged all pay tithe and offerings to the church. Thus 300 (100%) of our respondents submitted that all members of the local Baptist Church pay tithe and offerings.

Table 4.6b1: How many types of tithes do you practice in your church?

	Frequency	Percentage %
One type	300	100%
Two types	-	-
Others, specify	-	-
Total	300	100%

Table 4.6b2: How many types of offerings do you practice in your church?

	Frequency	Percentage %
One type	-	-
Two types	-	-
Many types	300	100%
Total	300	100%

The tables above show that all the 300 (100%) respondents specified that their churches are practicing only one type of tithe. We discovered that few churches of recent are also teaching the giving of “fruit fruits”. This is different from tithe or offering because it is giving of 100% of the first income of the individual giver. This is done once in the year. This may be the first salary of the year in January or first salary of a newly employed person anytime of the year. This is not the tithe since it has no specific proportion, but the whole income. Proverb 3:9-10 which says “Honour the Lord with your wealth, with the first fruits of all your crops; then your barns will be filled to overflowing, and your vats will brim over with new wine” (NIV) is always quoted by those who practice the first fruits offerings. Offerings on the other hand are of different types depending on the church.

Table 4.6c1: What is/are the object(s) of tithe in your church?

	Frequency	Percentage %
Money	300	100%
Animals	-	-
Farm products	-	-
Others, specify	-	-
Total	300	100%

Table 4.6c2: What is/are the objects of offerings in your church?

	Frequency	Percentage %
Money	300	100%
Animals	-	-
Farm products	-	-
Others, specify	-	-
Total	300	100%

The tables above show that all the 300 (100%) respondents submitted that the tithes and offerings of their churches are paid in cash only. In these churches, farmers bring their first fruits like yam, maize, vegetables, fruits, pepper, tomatoes etc in small quantity and not as tithes or offerings.

Table 4.6d1: How is tithe disbursed in your church?

	Frequency	Percentage %
Purely on Evangelism	-	-
To pay Workers' salary, evangelism and general needs of the church	300	100%
Total	300	100%

Table 4.6d2: How is offerings disbursed in your church?

	Frequency	Percentage %
Purely on Evangelism	-	-
Workers' salary, evangelism and general needs of the church	300	100%
Total	300	100%

The tables above show that in Osun Baptist Conference, the tithes and offerings are spent on several needs of the church and not on a specific course. Both are lumped together to take care of workers' salary, building projects, evangelism, social action projects etc.

Table 4.6e: Do you agree that after paying church workers' salary from tithes, the rest income should be spent on Evangelism?

	Frequency	Percentage
Yes	180	60%
No	120	40%
Total	300	100%

The above table shows that 180 (60%) respondents agreed that after paying all church workers' salary, from tithe, the remaining income should be disbursed on evangelism, while 120 (40%) respondents disagreed with this opinion.

Table 4.6f: Do you agree with the proposal that members should be allowed to give whatever they have as tithe apart from cash?

	Frequency	Percentage
Yes	240	80%
No	60	20%
Total	300	100%

Of the sampled population, 240 (80%) of the respondents as shown in the table above agreed that members should not be hindered from giving tithes both in cash and kind as seen in the Bible. This will improve the revenue base and also enlarge the social ministries of the Conference.

Summarily, the types of tithes and offerings, object of tithes and offerings and their disbursement are not fully in line with biblical practices. While the Old Testament emphasizes three tithes, namely: the Levites', the Great Feasts and the Poor tithes, and the New Testament emphasizes giving according to grace and of higher proportion, the Osun Baptist Conference is practicing just one tenth tithe. Also, objects of tithes and offerings in the Bible have been farm products, animals, gold, silver, money etc. The Osun Baptist Conference receives money as the only object of tithes and offerings. The disbursement of both tithes and offerings is not in any way in alignment with the Old Testament or New Testament practices. The tithes were consumed by the Levites, the orphans, widows, strangers, and travellers in the Old Testament. The needy were given gifts in the New Testament. Offerings of Old Testament were offered to God and certain parts were for the priest and Levities but the Osun Baptist Conference does not separate either of these. While we agree that animals were no longer given as offerings in the New Testament because there was no need for blood sacrifices, yet they can be used tithes and offerings offered to take care of those in need in the church. The hungry could be fed with farm products offered as tithe or offerings.

Rev. Dr. Paul Kolawole (the Osun Baptist Conference Chairman) in his response to our interview stated that to agree with whether tithes should be spent on evangelism or not and whether material things should be allowed as tithe, we need to harmonise the two Testaments practices and then draw our conclusion as a denomination. This will help us not to be in trouble later if we agree on the above suggestions.

Our response to this is that if tithe was not legalistic in the New Testament and people give graciously, the Osun Baptist Conference Churches can agree on voluntary tithing with a proportion. Also, members should be encouraged not to be dependants but givers. If we look at the apostolic era giving in Acts 2:41-47; 4:32- 37, where believers sold their lands and brought the money to the apostles' feet to be distributed to those in

need, we would discover that it could not be sustained. Later, believers in Jerusalem were in great need and Paul had to plead for financial help from the Gentile believers. Wisdom should be applied in giving. God is not requesting that both capital and gain be tithed. If the total money from sales is donated, where will the giver get more money to tithe. The practice of the early believers where all income was given out with nothing left later rendered the givers to be in need. This must not be practiced. We should therefore give proportionately and graciously. Steady giving, leaving more flows of income would be the best practice of giving to God's work.

4.7 Ethical Issues in Income, Budgeting and Expenditure

It is good to start this part of the chapter by restating the ethical demand of giving. The starting point in giving tithe and offering is giving oneself first. Paul testifies to the giving of the Macedonian churches that they gave themselves first to the Lord before their generous giving (II Corinthians 8:3-5). Jesus at the Sermon on the Mount spoke of the necessity of being at peace with one's brother before one could offer any gift on the altar:

Therefore if you are offering your gift at the altar and remember that your brother has something against you, leave your gift there in front of the altar. First go and be reconciled to your brother, then come and offer your gift (Matthew 5:23-24 NIV)

It is ethically necessary to know that tithes and offerings are not thought of in the sense of paying a bill or as an expense. They are not something given to God for a service. Giving should be approached spiritually. The book of Deuteronomy chapter six was cited by Ritenbaugh to buttress the opinion that part of God's ordinances to the Israelites was tithing and it became a statute for the Israelites. Apart from the fact that God commanded it, the tithe was to be given because God gave and men were redeemed. This started from Egypt, when the people were enslaved and they were redeemed. Thus, the tithing system became a response to God's command which later forms a relationship with Him.³⁰

Clark supports the above assertion by stating that biblical tithing is no gimmick as

³⁰ Richard, Ritenbaugh "Why we tithe" Part I, <http://sabbath.org//index.cfm/fuseaction/library.Sr/CT/TRANSCRIPT/K/577> retrieved on 10/02/2009

people cannot use their tithe to force God to bless them. Tithing is only acceptable to God if the giver has a godly lifestyle. Thus, the blessing that comes out of it would be as a result of the type of life lived by the giver and not because of the money given. Therefore, sinful lifestyle is not acceptable from the givers of tithes and offerings. This is seen in Deuteronomy 23:18:

You must not bring the earnings of a female prostitute or of a male prostitute into the house of the Lord your God to pay any vow, because the Lord your God detests them both. (Deuteronomy 23:18 NIV).

God in Amos declares to the Israelites that He has no interest in their spiritual activities which include giving of offerings because of their apostasy:

“I hate, I despise your religious feasts; I cannot stand your assemblies. Even though you bring me burnt offerings and grain offerings, I will not accept them. Though you bring choice fellowship offerings,” I will have no regard for them. Away with the noise of your song! I will not listen to the music of harps. But let justice roll on like a river, righteousness like a never-failing stream! “Did you bring me sacrifices and offerings for forty years in the desert, O house of Israel? You have lifted up the shrine of your king, the pedestal of your idols, the star of your god – which you made for yourselves. Therefore, I will send you into exile beyond Damascus,” says the Lord, whose name is God Almighty (Amos 5: 21-27).

God is no respecter of persons when it comes to obedience and godly lifestyle. Uncompromising virtues are required of a giver of any offering. Samuel clearly told King Saul that any act of disobedience to God’s law led to rejection of any gift of offerings as seen below:

But Samuel replied: “does the Lord delight in burnt offerings and sacrifices as much as in obedience to the voice of the Lord? To obey is better than sacrifice, and to heed is better than the fat of rams. For rebellion is like the sin of divination, and arrogance like the evil of idolatry. Because you have rejected the word of the Lord, he has rejected you as king.” Then Saul said to Samuel, “I have sinned. I violated the Lord’s command and your instructions. I was afraid of the people and so I gave in to them (1 Samuel 15:22-24).

That King Saul spared the fatted and good-looking animals he was meant to destroy in Amalek so as to offer them as burnt offerings to God, he was rejected as king over Israel from that day. The issue of obedience to the command of God as requirement to acceptable offering is reiterated by James in his writing in chapter two. Clark concluded by citing Abraham's example of offering of Isaac which though God prevented him from, yet counted as righteousness to him. This means that the heart of the giver and his action will be examined along with the giving of his tithe or offerings (James 2:21-24).³¹

Callanhan suggested that churches should advance their missions in order to develop the practice of finance. He pointed out that advancing mission is a good friend to church financial buoyancy. Thus, the more a church advances her mission, the more likely it develops effective church finances. The more successful a church is in one; the more successful it will be in the other. He explains further that congregations with solid practices of effective church mission have a better chance of having effective church finances. Also, congregations with poor habits of church missions tend to do poorer in Church finances. Efficiency in one advances the other and deficiency in one drags down the other. He wrote:

Advance your mission, then develop your budget.
Advance your mission, then raise your giving.
Advance your mission, then set giving goals.
Advance your mission, then grow your giving.
Centre on mission growth, then focus on budget growth.
Keep first things first.³²

Thus, habits of healthy church finances, at their best includes self-giving. When church finances are focused rightly on giving development, they serve people. They help people to develop their capacity and their gift for giving.

³¹John Clark Sr. Tithe and Offerings: The Difference mhtml:file://tithes%20and%20offering%20study retrieved on 12/09/2009

³²Kennon Callahan L. *Effective Church Finances: Fund Raising and Budgeting for Church Leaders*. New York: Harper Collins. 1992.153

Johnson advised that caution must be made on how we spend money. He pointed out that a steward in charge of money for a congregation is charged with the responsibility of managing the finances. For him, it is not enough only to spend the money but we have to use the money in such ways that the congregation's goal and purposes are accomplished. It is a bigger job than just being careful about spending.³⁴ Akin-John buttressed this point by stating that financially strong churches place their priorities right in the way they carry out their projects and programmes. He wrote:

They don't begin any project that will lead to wastage and heavy, unbearable burden for the people. They prioritize programmes according to their capacity to bring tremendous blessings and promotion to the people and the work at hand. They don't throw away the money of the people. The projects are finished in record time and people are happy-which will lead to further giving and support for the support for the foresight and dynamism of the leadership.³⁵

He stated further that a financially strong church can be displeasing to God when she becomes carnal, worldly minded, wasteful spending, ex-travagant to bluff about her wealth. As long as the money is gathered through people contribution in the church, it becomes God's money. It must be carefully and property utilized in God's work, at God's place, bearing in mind that we are accountable to God. He stated that "A lukewarm and carnal church, though financially strong, will always abuse God's money. They will largely spend on worldly goods, very expensive materials that has little or no bearing to the spreading of the gospel of our Lord Jesus Christ all over the world".³⁶

³⁴Douglas, Johnson W. Let's Be Realistic about Your Church Budget. Valley Forge: Judson Press. 1984. 81

³⁵Francis Bola Akin-John. Secreting of financially Strong Churches Lagos: Church Growth Service, 2001.43

³⁶Ibid . 65 - 66

Maboloc stated that development is not reducible to income satisfactions but rather what people are able to do and become. He stated that “while human well-being goes beyond mere material or need satisfaction, a more holistic account of human development should consider the human person’s quest for love, meaning and self-realization”.³⁷ Groeschel also stated that a kingdom minded ministry (church) is known by the leaders’ caring more about what God is doing all over the globe than what God is doing in their own congregation.³⁸

We can conclude this chapter having examined and analyzed the Osun Baptist Conference practices of tithes and offerings via their payers, types, objects and disbursement that there is need for the Christian circles to reexamine the Biblical practices of tithes and offerings along with their spiritual implications for the church of God today. The purpose of the collection and disbursement of both must be based on spiritual achievement as Groeschel rightly stated.

³⁷Maboloc, Christopher R. B “Sen and Moral Choice: Margin development and existentribalism” Ibadan Journal of Humanistic Studies Nos 19 & 20, 2009-2010.

³⁸Craig Groeschel. *How Churches and Leaders can Get it and keep it*. GrandRapids: Zosidevan 2008 . 144.

CHAPTER FIVE
ETHICAL REORIENTATION ON TITHES AND OFFERINGS IN OSUN
BAPTIST CONFERENCE

5.1 Enforcement of Integrity, Transparency, Honesty and Accountability in Financial Management.

The starting point for the Osun Baptist Conference in enhancing more revenue is in the area of preservation of integrity, transparency, honesty and good accountability in the financial management of the church money. Members of the Osun Baptist Conference must be assured that their monies are being rightly utilized, starting from the local churches. Where the monies given as gifts to religious courses are directed to the exact place, the members will be glad seeing what their monies have produced. Thus, integrity which will eventually lead to trust on the part of the committees of the Churches, the Association and the Conference should be put to practice. No matter how high the integrity of the finance committees of the churches, Associations or Conference may be, where there is no transparency in the management of finances, the members may have a wrong impression of the committees. The policy of the Baptist denomination is transparency. At least once in three months, the members of the church come together to hear and be informed of the income and expenditure of the church for those three months. Members are given printed information about the financial status of the Church for study and comments. This is also applicable to the Associations and the Conference. The transparent nature of the financial management of the Osun Baptist Conference could be studied in the yearly financial books of report printed for all delegates who registered for the Conference-in-session for that year.

For fact that transparency in the financial management of the Osun Baptist Conference is required; there is need for display of honesty and integrity. It is the general tendency of the average Nigerian to doctor documents where it is compulsory to produce the receipts of all items bought before approval. Experiences have shown that this has not

led to a better performance. Members concerned have sometimes colluded with the sellers to either write a higher price instead of the actual amount or a blank receipt in order to put down any amount they feel like writing. The members of the Osun Baptist Conference churches in charge of finance in their churches are reminded that they must have the attitude of honesty and truthfulness which are evidence of integrity of the heart. There must be proper accountability in the financial management of the revenue generated.

We agree with Kiyosaki who stated that “accounting leads to accountability”¹. This statement is “an all-round fact”. Be it academic, spiritual, social or ethical, the person who accounts what he/she does will definitely be an accountable person. The church with quality accounting system will have a good accountability system.

5.2 Inculcation of Ascetic Behaviour among the Baptist Members

Members of the church need to know that in living an ascetic lifestyle, they would save themselves from many troubles. Today, Christians aiming at acquiring material things and living in pleasure have plunged themselves into borrowing beyond their monthly income. At the end of the month, they hardly take home 5% of their income. This applies also to the traders, artisans etc. This kind of attitude leads to lack on their part not because they do not have any job to do but because, they could not control their urge to acquire things. The church also must learn to live within her means. Engaging in many programmes at the same time can lead to lack of accomplishment of visions. It is not necessary for a church to engage in multiple outreach programmes when she can only cope with few. Having one viable evangelistic or social programme is better than having many to boast about for the sake of it without any impact on the targeted group or audience. In I Timothy 6:6 it is stated that “but godliness with contentment is great gain”.

In Weber’s observation, the spirit of capitalism is not explained just by economic greed but severally by the exact opposite. He emphasizes that the spirit of protestant capitalism is a moral and ethical system in the ethos that among other things encourages economic success. While in other societies, the pursuit of profit was seen as an individualistic act motivated somehow by greed. Protestantism took upper hand in turning the pursuit, search or craving for profit into a mental crusade. Ritzer

¹ Robert T. Kiyosaki and Sharon L. Lechter. *Guide to Becoming Rich without Cutting up Your Credit Cards*. New York: Warner Books. 2003. 79.

interpreting Weber's spirit of capitalism in the protestant ethic stated that its aim is to instill an "attitude" which seeks profit rationally and systematically. Protestant spirit of capitalism preaches an avoidance of life pleasures thus the biblical injunction: "seest thou a man diligent in business? He shall stand before kings"²

The ideas that *time is money, be industrious, be frugal, be punctual, be fair,* and *earning money is legitimate end in itself*, are found in protestant capitalism. Furthermore, protestant capitalism espouses the idea that it is the responsibility of people to ceaselessly increase their wealth. This last statement takes the spirit of capitalism out of the realm of individual personal ambition and brings it into the realm of ethical imperative.³ The Baptist Churches in Osun State need to be reminded that there is need to have an ascetic ethical orientation for a good and solid economy to be experienced. Just like the protestant religion, an individual must be religiously compelled to practice vocation including secular ones with as much zeal as possible. Wasteful spending of the hard earned money should be avoided, thus, the purchase of unnecessary and needless materials must not be encouraged. If the Baptist Churches in Osun State will avoid the purchase of luxuries like the "Calvinist Protestants", frugality would be encouraged in the way that will expand their economy. Hence, the Church can begin by disposing all unnecessary materials in the Church to individuals by selling them at cheaper rates.

5.3 Inculcation of the Spirit of Hard Work

Work ethic is defined as a set of values based on hard work and diligence. Work ethic believes in the moral benefit of work and its ability to enhance character. In the protestant ethics, a work ethic could also involve being reliable, having initiative and maintaining social skills. Max Weber avers that capitalism in Northern Europe emerged when the protestant, particularly the *Calvinist Ethic* influenced a large number of people to engage in working in the secular world, developing their own enterprises as well as engaging in trade, and the accumulation of wealth for investment. The protestant ethics, though unplanned and uncoordinated, therefore became a force that spurred the mass action that influenced the development of capitalism.

² George Ritzer. *Sociological Theory*. 4th ed. Singapore: The McGraw Hill Companies, 1996. 148.

³ Ibid. 148.

In the puritan ethics, religious devotion is usually accompanied by a rejection of worldly affairs and the pursuit of wealth and possession. The protestant ethics differs from the puritan ethics in their own opinion of capitalism and to illustrate the protestant ethics Webers quotes Benjamin Franklin's ethical writing:

Remember, that time is money. He that can earn ten shillings a day by his labour, and goes abroad, or sits idle, one half of the day, though he spends but sixpence during his diversion or idleness, ought not to reckon that the only expense; he has really spent, or rather thrown away, five shillings besides. ... Remember, that money is the prolific, generating nature. Money can beget money, and its offspring can beget more, and so on. Five shillings turned is six, turned again is seven and three pence, and so on, till it becomes a hundred pounds. The more there is of it, the more it produces every turning, so that the profits rise quicker and quicker. He that kills a breeding sow, destroys, all her offspring to the thousandth generation. He that murders a crown, destroys all that it might have produced, even scores of pounds.⁴

To Weber, the above quotation is not a philosophy of mere greed, but rather a statement loaded with moral language. Members should be encouraged not to be idle doing nothing by flimsy excuses. Beggary should be discouraged and everyone should be encouraged to be engaged in one thing or the other that will make them independent monetarily. So the Church must not be used as a hiding place to practice beggary. The study of Proverbs 6:6-11, 22: 13; 24 Proverbs 10:4-5, 30-33 should be constantly done by the Church with its members to show the gravity of the consequences of laziness or idleness. There is no person who is lazy that can amount to anything in life. All the interviewees submitted that Nigeria today is witnessing a serious social problem of laziness.

Akande, Olayinka et al expressed how the traditional Nigerian society considered hard work as a virtue. The society were socialized and encouraged to imbibe the values of diligence and taking responsibility from childhood. This starts from when a child can run little errands around the home and neighbourhood. Laziness is not condoned in anyway and this is often checked. The use of songs,

⁴ http://en.wikipedia.org/wiki/work_ethnic#Promotion_of_work-Ethic_Concept retrieved on 02/08/2010

idioms, stories, adages etc are employed to teach the virtue of hard work against indolence. Right from past, and up till date, proverbial songs and sayings that teach work ethics cut across cultures of the Nigerian societies. The following examples can be found among the Yoruba:

Ise loogun ise (Work is the antidote of poverty)
Mura sise ore mi (Be hard working my friend)
Bi a ko ba ri eni feyinti (If we do not have a helper)
Bi ole laari (we would be as though a lazy person)
Bi a ko ba ri eni gbekele (if we don't have someone to rely on)
A ntera mose eni (we increase hardwork)
Mama re le lowo lowo (Your mother may be rich)
Ki baba re lesin lekan (and your father may be prosperous)
Ti oba gboju le won (if you rely on them)
O te tan ni moso fun o (you will be put to shame)
Agbojologun fira re fosi ta (anyone that relies on inheritance will come to Poverty)
Iya nbe fomo ti ko gbon (Suffering is certain is certain for a stupid person)
Ekun nbe fomo to nsakiri (a truant will weep at last)
Ma fowuro sere oremi (do not waste away your early life my friend)
Ise la fi ndi eni giga (it is work that makes one great)

While the above is a poem, the traditional songs below also show the culture, value, work ethics and traditional economy of the Yoruba of South-western Nigeria and Nigeria in particular:

Ise Agbe ni ise ile wa (Farming is our traditional occupation)
Eni ko sise a ma jale (anyone that does not work will be a thief)
Iwe kiko lai si oko ati ada koi pe o koi pe o (education without hoe and Cutlass is incomplete)
Iyan ati eba lounje ile wa (yam flour and cassava flour are our traditional foods)

Eni ko jiyani a je eba to tutu (anyone that does not eat hot pounded yam will eat cold cassava flour)

Isapa lai si iyan ati egusi koi pe o koi pe o (Isapa soup without pounded yam and egusi soup is complete)

Ise agbe ni ise ile wa eni ko sise a ma jale (farming is our traditional occupation, anyone that does not work will be a thief)

Also

Ole alapa ma sise (a lazy one with hands yet refused to work)

Ole faso iya bora sun (a lazy person covers himself with cloth of poverty)

Iya Ole koro mo bi (a mother of a lazy person is childless)

E wa waye ole o lode (come and look at the life of a lazy person, it is a shame/pity) ^{5a}

Also, Oladejo, in his paper presented at the Nigeria Baptist Convention 2010 General workers Conference titled “Leading other Believers to set Economic captives Free” states that freedom from economic captivity demands hard work. However, work ethic among Nigerians is largely non-existent. The civil servants are not committed because of the belief that “government work must be done without sweat!” Thus, few hours are spent by some workers in their offices and they will receive full pay at the end of the month. ^{5b}

^{5a} Akanle, Olayinka, Olutayo, Seun and Adebayo Kudus “The Cultural Domains of Nigerian’s Work Ethics” *Peoples and Cultures of Nigeria*. A. S. Jegede et al. (eds). Ibadan: Sociology Department, University of Ibadan. 2012. 210 – 211.

^{5b} Olusola Oladejo. “Leading other Believers to set Economic Captives Free” A Paper presented at the N.B.C 2010. General Worker’s Conference with the theme *Kingdom Leaders: Vessels of Liberation* (Luke 4:18-19). 49.

Also, the lack of proper monitoring in our places of work today is also a contributing factor. When no one monitors or assesses a person at work, he or she will not be committed. There is no one to emulate and even the real and genuine Christians whose conscience are alive may become objects of ridicule for doing the right thing in their places of work. It is time to teach the Osun Baptist members to remember that whatever is not laboured for does not stay long in one's hand. The leaders of the individual churches must not use their leadership positions to mismanage the Church fund but rather there should be the practice of prudence. To the Calvinist Protestant Capitalism, donation of money to the poor or to charity is frowned at, because it is seen as furthering beggary and the social condition is seen as laziness and a burden to their fellow man. To them, failure to work means failure to glorify God which is also an affront to Him.⁶ We can conclude with Munroe statement that work is a blessing because it affords us the opportunity to give generously out of what we have and the type of person we are is generated.⁷

5.4 Ministerial Professional Conduct

Professional conduct is a necessary component of any profession which helps to maintain standards for the individuals within that profession. This brings about accountability, responsibility and trust.⁸ Miranda states that every organisation, whether a company, a club or a fraternal order, has expectations of how its members should act among themselves and among other people outside the organisation. There is therefore a set of principles that govern these expectations which is referred to as a code of conduct and the organisation may impose penalties on anyone who breaks their code of conduct.

The code of conduct may be written or implied depending on the nature of the organisation or company. Penalties for breaching the codes range from suspension to termination of appointment.⁹ A code of conduct exists in organisations in order to spur

⁶ The Protestant Ethic and the Spirit of Capitalism Wikipedia retrieved on 06/08/2010

⁷ Munroe, Myles *Maximizing Your Potential: the Key to Dying Empty*. Shippenshury: Destiny Image, 1992. 59

⁸ <http://www.rid.org/ethics/code/index.cfm> retrieved on 02/08/2010

⁹ K. D. Mirand. *Definition of Code of Conduct*. <http://www.ehow.com/about/5044074definitioncodeconduct.html> retrieved on 02/08/2010

individuals to demonstrate what the code defines as professional behaviour or conduct. For instance, when patients visit the hospital to see the doctor, they expect a certain form of behaviour and if their expectations are not met in that hospital, they feel disappointed. Thus, the professional code of conduct often has legal and financial implications when breached.¹⁰

The above statements about professional conduct are eye-openers to the Osun Baptist Ministers as these serve to remind them of the necessity of good behaviour in their places of work. The ministers (clergies) should prove to the members that they are called by God and that they are trained for the work. They must not neglect their duty as shepherds. Their messages must be well-defined and true to the Bible. They must also lead by example. Kolawole gives three levels at which the Baptist Ministers are operating in tithing and offerings. He calls this “the three categories of Baptist Ministers”. The first group is those who never see tithing as something they are to pay as they are like the Levites in the Bible who were the recipients of the tithes. The second group is those who believe that whatever they will give as tithing may not be given to the house of God. They can sometimes give tithing to charity or through any other method that appeals to them. The last group is those who are highly committed to the payment of the tithing regularly. Kolawole estimates this last group to have taken just 50%. To him, 50% of Baptist pastors are tithing payers while the rest half are not. These attitudes of the pastors have great impact on their members. He estimates the tithing payers among the Baptist church members to be between 30-40%. The rest arbitrarily give anything they like. They see this giving as donating to social group. They never see it as an act of worship.¹¹ To buttress Kolawole’s assessment of pastors payment of tithing, Akin-John stated that churches where leaders meet the standards expected of them raise more money and more easily than where the leaders either do not possess the abilities or failed to convey the abilities to their congregation. He stated that the giving habits of Christians generally revealed that:

Only $\frac{1}{3}$ of Christians pay tithing regularly
One out of every three Christians doesn’t give at all.
Only 1% of Christians give to missions
People give more to a special offering than a regular one

¹⁰ Ibid.

¹¹ Paul, Kolawole, personal interview at Union Baptist Church, Odi Olowo, Osogbo on 28/08/2010.

People give more to what they will see physically.¹²

It therefore behooves the Baptist pastors to lead by example. To buttress the above point Brattgard stated that though the stewardship idea has been interpreted primarily in relation to laymen and their duties to the congregation, the New Testament reminds us that this applies first and foremost to the clergy. If the idea of the biblical form of stewardship is not an existing phenomenon in the lives of clergies, its chances of taking ground in the congregation are very thin. The church of God on earth would experience dramatic change and impact on society if the clergies understand the total dimension of implicit in the biblical concept of stewardship which affects everybody in the congregation. Therefore, a pastor who fails to set good example when it comes to being generous with his own money cannot ask others to do so. The pastor who does not place all of his natural gifts in the service of the gospel cannot demand that other do so. He states that “only he who practices stewardship can preach it rightly”.¹³

The pastors who teach their members to give should also show it in their giving. Oladejo suggests that it is not biblically appropriate to merely treat passages of the scripture on prosperity without adequate exegesis. To him, when a pastor keeps asking impoverished worshippers to sow monetary seed while he himself lives in luxury such pastor is doing the wrong thing. Pastors should not be milking the poor members without commensurate way of showing them how to be transformed and so becoming responsive to economic improvement. The pastors should be aware of the fact that there are many underprivileged people in their churches who can avoid being poor if they are well guided on how to improve themselves economically. For example, a graduate of agriculture or animal husbandry who keeps seeking for jobs for years could be guided on how to start practicing his profession privately.¹⁴

The Church could loan money to such undergraduates with close monitoring. The pastor must use his office to challenge the indolent to start thinking of doing something worthwhile. Those who sell must make sure that they put in enthusiasm and honesty that will always attract customers to them. Fake items must not be sold in

¹² Francis Bola, Akin-John. *Secrets of Financially Strong Churches: How to Secure more Money for Ministry Expansion*. Lagos: Church Growth Service. 2001. 33.

¹³ Helge Brattgard. *God's Stewards: A Theological Study of the Principles and Practices of Stewardship*. Minneapolis: Augsburg Publishing House. 1963. 52 – 53.

¹⁴ Olusola Oladejo. “Leading other Believers to set Economic Captives Free” a Paper presented at the N.B.C 2010. General Workers’ Conference with the theme *Kingdom Leaders: Vessels of Liberation* (Luke 4:18-19). 48-49.

place of original ones. The civil servants must not be late to work and must carry out their jobs putting their code of conduct in mind so that they discharge their duties responsibly. This chapter, which is the penultimate one, has suggested ways to enhance tithes and offerings in Osun Baptist Conference and these include integrity, transparency, honesty and accountability in financial matters. Furthermore, the chapter suggests that ascetic behaviour and the spirit of hard work be inculcated into the lives of the membership of the Baptist Church and that the ministers abide by their professional code of conduct.

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CHAPTER SIX

SUMMARY AND CONCLUSION

6.1 Summary

In summary, the study has tried to show that the debate on contemporary tithes and offerings has had a great impact on the quantity and quality of both that are being brought to church for religious purposes. It posits that the origin of payment of tithes and offerings is lost in antiquity. To lay a claim on Cain and Abel, Abraham or Jacob's actions of giving either practically or verbally (Abraham and Abel – Genesis 4:3-5, Genesis 14:20, Genesis 28:20-22) as the origins of tithes and offerings in the Bible is a difficult task to substantiate. This is so because there is no record of any instance where Abraham tithed his personal produce from the soil. Similarly, Jacob only gave a verbal promise with no record of its fulfillment. There is no concrete evidence that he gave any tithe throughout his life time. The argument that only farm products were required by God in the Old Testament which exonerated people of other skills like carpenters, engineers, craftsmen etc is also another reason why tithes has remained a controversial issue.

Most writers on tithes and offerings state that Jesus Christ did not emphasize tithe at all during his ministry on earth and that the Apostle Paul's refusal to speak about giving of tithes show that the New Testament and contemporary Christians are not meant to give tithe. Suffice it to say that though Jesus Christ did not categorically mention tithe for His followers, yet, he did not condemn it as he stated in Matthew 5:17 that he came to fulfill the "Law" and not to destroy it. With all these controversies around tithes and offerings, we are still left with the fact that the church has to survive. Not only must the church survive, she must be active in witnessing to the world. To do this, money has to be spent. Refusal to tithe specified percentage will lead to giving at will. There is need to note here that the Christian who is giving in religious environment is doing so premised on his act of devotion and worship to God. The giver who is giving either in a certain percentage or otherwise is doing so as an act of worship and devotion to God. Christians give as an act of

appreciation and thanksgiving to God who has provided for them out of His bounty. Such giving has to be meaningful with clear and clean motives

Also, not only should tithes and offerings be given with a spiritual intention, it is also important that their disbursement be looked into and taken proper care of. Any money or materials given in the church either as tithes or offerings by worshippers must be viewed as holy and hallowed objects unto the Lord. The ways and manners by which they are disbursed must be based on the will of God fulfilling his purpose for the world. Therefore, spending the money which is brought to the church for religious purposes must also be spent for religious accomplishment. The lost must be put in mind for their redemption. The hungry, the homeless, the naked etc must be put in mind in the disbursement of the money generated in the church.

6.2 Recommendations

It was discovered that the giving of tithes and offerings remains part of the spiritual exercises required of every worshipper. This will help in making the purpose of God for the world being realized. Going by the controversies around the giving of tithes in particular and to enhance quality giving among Christians generally, and Osun Baptist Conference in particular, the following recommendations are hereby submitted:

1. The tradition and practice of tithes and offerings need reappraisal in the areas of objects tithed and their disbursement. Thus, members can be allowed to give their tithes and offerings in cash and materials. The New Testament believers are not under the law but under grace especially in giving of tithes and offerings to the Lord.
2. Giving to church either as tithes or offerings is a biblical practice and it is still binding on the believers today. We have discovered that giving to a charity is not the same as giving tithes and offerings. Malachi 3:10 commanded: "Bring ye all tithes into the store house, that there may be meat in mine house, ... that there shall not be room enough to receive it."(KJV) This and other passages of the scripture direct Christians to give to the house of God as a sign of devotion, reverence and worship to

Him, the provider of all things. It is also done to propagate the gospel. Whatever is given to the cause of charity is not done to worship God in particular, but it is a social action to help the less privileged. While tithes and offerings are spiritually inclined, giving to charity in any form is socially inclined. The two are different in nature and practice. There is therefore the need to make a clear difference between tithes and offerings and giving to charity. The people of other faith are involved in charity giving as well. We cannot equate tithing or giving of our substances for religious purposes with giving to provide good water or healthcare for a community. While we do the former, the latter must not be neglected and vice-versa.

3. It is necessary that Christians of all denominations and the Baptist in particular realise that while giving our tithes and offerings, we should not give it with a motive akin to paying a bill or that God must bless the givers compulsorily. Giving has to be done with attitude of worship and devotion to God who makes us to prosper.
4. There should be a forum to bring ministers of the gospel together to look into the biblical acts of giving of tithes and offerings in the two Testaments and their implications for the contemporary Christian churches. This will include studying the types, objects and the disbursement of tithes and offerings in the Bible and the way forward to improving on the practices of same. This will help not to get unnecessarily angry on the pulpit on the non-tithers or to overrate the tithers since every believer is free to hold on to his or her own opinion and everyone is responsible for his/her own religious actions. All that the pastors could do is to encourage Church members and not to judge them either negatively or positively.
5. Churches need to educate members on the ethical implications in giving of tithes and offerings. Giving out of pure motives should be encouraged while giving to show-off or to have a grip on the church must be discouraged. The Christian worshipers should not be forced to

give a certain rigid percentage to the church as tithes or offerings but that any giving must come from a willing heart who recognizes his purpose of living and the value God has placed on him as an individual.

6.3 Conclusion

It is glaring that the practice of tithes and offerings from the Old Testament through the New Testament, and from Apostolic age to this dispensation has remained a controversial one. The actual biblical tithing started with the Hebrews (Israelites) with Moses the law giver (Mosaic Laws). While it was a requirement then, the early New Testament believers were not put to task on this but were encouraged to give with a positive attitude. The legalistic tithing was not given priority at the time of Jesus but deeds based on love for God and fellow human beings. Also, giving of one's substances was encouraged. The fact that Jesus refused to emphasize tithing made some bible scholars to think it has been abolished by Him. However, some claimed that Jesus did not come to abolish the laws but to endorse or fulfill them. Therefore, the tithing system could not have been abolished.

While we considered this controversial phenomenon, we have drawn the possibility of the endorsement of giving to religious cause through either the tithes or offerings. Also, every Christian should be ready to give for religious purposes beyond the tithe by giving sacrificially and selflessly. This is of higher demand on the part of those who God has bestowed His blessings.

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ORAL SOURCES

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1.	Rev. Adeitan, S. A. O. (49 years)	Adviser, Ede Baptist Association	Obada Baptist Church, Ede	12/03/2010
2.	Rev. Adeleke, E. A. (47 years)	Moderator, Philadelphia Association	Ajebamidele Baptist Church, Eti-Oni	25/10/2010
3.	Rev. Adeloye, Elijah (68 years)	Former Osun Baptist Conference Executive Secretary (2001-2004)	Oke-Okanla Baptist Church, Osogbo	18/07/2010
4.	Rev. Dr. Ademuyiwa, Bayo (41 years)	Moderator, Iwo Baptist Association	Alma Rohm Baptist Church, Hospital Road, Iwo.	16/05/2010
5.	Rev. Adetunji, S. O. (50+ years)	Moderator, Emmanuel Baptist Association	First Baptist Church, Gbongba	25/10/2010
6.	Mr. Adiatu, L. A. (71 years)	President, Men Missionary Union, Osun Baptist Conference	Aipate Baptist Church, Iwo	11/08/2010
7.	Deaconess Adisa A. O. (late 50s)	President, W.M.U. Osun Baptist Conference	Eleyele Baptist Church, Ile-Ife	21/08/2011
8.	Deacon Afolabi, John Adebisi (72 years)	Chairman, Osun Baptist Conference Deacons' Fellowship	First Baptist Church, Aipate, Iwo	11/08/2010
9.	Rev. Dr .Akano, O. O (40 years)	Osun Baptist Conference Music Director	Dada Estate Baptist Church, Osogbo	18/07/2010
10.	Eng. Akinola, A. A. (40 years)	Osun Baptist Conference Youth President	Glory Baptist Church, Osogbo.	18/07/2010
11.	Arch.Akinola, Abiola (38 years)	Coordinator, Young And Useful, Osun Baptist Conference	Works Department, Bowen University, Iwo	11/08/2010
12.	Rev. Akintola, S. A. (52 years)	Moderator, Bethel Baptist Association	First Baptist Church, Iresi.	15/08/2010

13.	Rev. Dr. Alabi, Moses A. (61 years)	Auditor, Osun Baptist Conference Pastors' Fellowship (2004 – 2010)	First Baptist Church, Oke-Apaso, Ede	12/03/2010
14.	Rev. Alao, D. A. (60 years)	Chairman Osun Baptist Pastors' Fellowship	First Baptist Church, Ila-Orangun	15/08/2010
15.	Rev. Aremu, S. O. (48 years)	Moderator, Ifelaju Baptist Association	Ebenezer Baptist Church, Gbagia Oja	12/06/2010
16.	Deacon Asa, N. A. (62years)	Treasurer, Osun Baptist Conference	Dada Estate Baptist Church, Osogbo	09/04/2010
17.	Rev. Oyerinde, S. I.	Moderator, Hosanna Baptist Association	Ife – Oluwa Baptist Church, Ode- Omu	09/04/2010
18.	Rev. Awotoro, M. A. (59 years)	Moderator, Modakeke Association	First Baptist Church, Modakeke	26/06/2010
19.	Rev Dr. Eytayo, David O. (57 years)	Chairman, Osun Baptist Conference (2006 – 2010)	First Baptist Church, Aipate, Iwo.	11/08/2011
20.	Rev Dr. Kehinde, Olumide (56 years)	First Vice President, Nigerian Baptist Convention	Union Baptist Church, Odi-Olowo, Osogbo	12/10/2010
21.	Deaconess Kolade, M. A. (74y ears)	Retired W.M.U. Director, Osun Baptist Conference	First Baptist Church, Oke-Okanla, Osogbo	27/08/2010
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23.	Rev. Dr. Kolawole, Paul (46 years)	Chairman, Osun Baptist Conference	Beulah Baptist Church, Ejigbo	27/08/2010
24.	Rev. Mamadelo, Adelowo (late 60s)	Former Executive Secretary, Osun Baptist Conference (1993-2000)	Ebenezer Baptist Church, Eleyele, Ile-Ife	12/06/2010
25.	Rev. Ojo, I. A. O. (retired minister – 80 years)	Pioneer Conference Chairman, Osun Baptist Conference	First Baptist Church, Ikirun	17/11/2009

26.	Rev. Olarinre, James (Late 32 years)	Development and Mission Minister, Osun Baptist Conference	Osun Baptist Conference Secretariat, Osogbo	12/05/2010
27.	Rev. Oladele, G. H. (50+ years)	Moderator, Ede Baptist Association	Ore-Ofe Baptist Church, Gada, Ede	15/08/2010
28.	Deaconess Olayemi, V. O. (59 years)	W. M. U. Director, Osun Baptist Conference	First Baptist Church, Oke-Apaso, Ede	27/08/2010
29.	Rev. Olubunmi Obalade (40 years)	Moderator, Ewa Oluwa Baptist Association	Sanders Baptist Church, Iree	21/10/2010
30.	Rev. Oludele, O. A. (45 years)	Moderator, Peniel Baptist Association	First Baptist Church, Oke-Owode, Ikirun	21/10/2010
31.	Rev. Oluwadamilare, Samson O.(68 years)	Education Minister, Osun Baptist Conference	Osun Baptist Conference Secretariat, Osogbo	12/05/2010
32.	Rev. Dr.Oluwoye, S. O. (50 years)	Adviser, Iwo Baptist Association (2006-2010)	Ebenezer Baptist Church, Iwo	28/10/2010
33.	Rev Omogoye, S. O. (50 years)	Moderator, Beulah Baptist Association	Ebenezer Baptist Church, Ilesa	25/10/2010
34.	Rev. Dr. Onifade, T.O.O. (48 years)	Osun Baptist Conference Executive Secretary (2003 till date)	Osun Baptist Conference Secretariat, Osogbo	12/05/2010
35.	Rev. Oyinlola, S. O. (60 years)	Moderator, Zion I Association	First Baptist Church, Oke-Okanla, Osogbo	15/05/2010

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9.	Rev. Dr .Akano, O. O (40 years)	Osun Baptist Conference Music Director	Pastor, Dada Estate Baptist Church, Osogbo	18/07/2010
10.	Eng. Akinola, A. A. (40 years)	Osun Baptist Conference Youth President	Glory Baptist Church, Osogbo.	18/07/2010
11.	Arch.Akinola, Abiola (38 years)	Coordinator, Young And Useful, Osun Baptist Conference	Bowen University, Iwo	11/08/2010
12.	Rev. Akintola, S. A. (52 years)	Moderator, Bethel Baptist Association	Pastor, First Baptist Church, Iresi.	15/08/2010
13.	Rev. Dr. Alabi, Moses A.	Auditor, Osun Baptist Conference Pastors'	Pastor, First Baptist Church, Oke-Apaso,	12/03/2010

	(61 years)	Fellowship (2004 – 2010)	Ede	
14.	Rev. Alao, D. A. (60 years)	Bethel Association And Chairman Baptist Pastors' Fellowship	Pastor, First Baptist Church, Ila-Orangun	15/08/2010
15.	Rev. Aremu, S. O. (48 years)	Moderator, Ifeloju Baptist Association	Pastor, Ebenezer Baptist Church, Gbagia Oja	12/06/2010
16.	Rev. Asatola, E. O. (48 years)	Secretary, Osun Baptist Pastors' Fellowship (2004 – 2010)	Pastor, First Baptist Church, Ori-Apata, Oluponna	12/03/2010
17.	Rev. Awotoro, M. A. (59 years)	Moderator, Modakeke Association	Pastor, First Baptist Church, Modakeke	26/06/2010
18.	Rev Dr. Eytayo, David O. (57 years)	Chairman, Osun Baptist Conference (2006 – 2010)	Pastor, First Baptist Church, Aipate, Iwo.	11/08/2011
19.	Rev Dr. Kehinde, Olumide (56 years)	First Vice President, Nigerian Baptist Convention	Pastor, Union Baptist Church, Odi-Olowo, Osogbo	12/10/2010
20.	Deaconess Kolade, M. A. (74y ears)	W.M.U. Director, Osun Baptist Conference	Deacon, First Baptist Church, Oke-Okanla, Osogbo	27/08/2010
21.	Rev. Kolawole, G. A. (64 years)	Chairman, Osun Baptist Conference Pastors' Fellowship (2004 -2010)	First Baptist Church, Olla	12/03/2010
22.	Rev. Dr. Kolawole, Paul (46 years)	Chairman, Osun Baptist Conference	Beulah Baptist Church, Ejigbo	27/08/2010
23.	Rev. Mamadelo, Adelowo (late 60s)	Former Executive Secretary, Osun Baptist Conference (1993-2000)	Ebenezer Baptist Church, Eleyele, Ile-Ife	12/06/2010
24.	Deacon Asa, N. A. (62 years)	Treasurer, Osun Baptist Conference	Deacon Dada Estate Baptist Church, Osogbo	09/04/2010
25.	Rev. Ojo, I. A. O. (retired minister – 80 years)	Pioneer Conference Chairman, Osun Baptist Conference	First Baptist Church, Ikirun	17/11/2009
26.	Rev. Olarinre, James	Development and	Osun Baptist	12/05/2010

	(Late 32 years)	Mission Minister, Osun Baptist Conference	Conference Secretariat, Osogbo	
27.	Rev. Oladele, G. H. (50+ years)	Moderator, Ede Baptist Association	Pastor, Ore-Ofe Baptist Church, Gada, Ede	15/08/2010
28.	Deaconess Olayemi, V. O. (59 years)	W. M. U. President, Osun Baptist Conference	Deaconess, First Baptist Church, Oke-Apaso, Ede	27/08/2010
29.	Rev. Olubunmi Obalade (40 years)	Moderator, Ewa Oluwa Baptist Association	Pastor, Sanders Baptist Church, Iree	21/10/2010
30.	Rev. Oludele, O. A. (45 years)	Moderator, Peniel Baptist Association	Pastor, First Baptist Church, Oke-Owode, Ikirun	21/10/2010
31.	Rev. Oluwadamilare, Samson O. (68 years)	Education Minister, Osun Baptist Conference	Osun Baptist Conference Secretariat	12/05/2010
32.	Rev. Dr. Oluwoye, S. O. (50 years)	Adviser, Iwo Baptist Association (2006-2010)	Pastor, Ebenezer Baptist Church, Iwo	28/10/2010
33.	Rev Omogoye, S. O. (50 years)	Moderator, Beulah Baptist Association	Pastor, Ebenezer Baptist Church, Ilesa	25/10/2010
34.	Rev. Dr. Onifade, T.O.O. (48 years)	Osun Baptist Conference Executive Secretary (2003 till date)	Osun Baptist Conference Secretariat, Osogbo	12/05/2010
35.	Rev. Oyinlola, S. O. (60 years)	Moderator, Zion I Association	Pastor, First Baptist Church, Oke-Okanla, Osogbo	15/05/2010

ORAL SOURCES

S/N	NAME	ADDRESS	Designation/Organization
36.	Adeitan, S. A. O.	Pastor, Obada Baptist Church, Ede	Adviser, Ede Baptist Association
37.	Adeleke, E. A. (40years)	Pastor, Ajebamidele Baptist Church, Eti-Oni	Moderator, Philadelphia Association
38.	Adeloye, Elijah (late 60s)	Retired Pastor, Oke-Okanla Baptist Church, Osogbo	Former Osun Baptist Conference Executive Secretary (
39.	Ademuyiwa, Bayo (43years)	Pastor, Alma Rohm Baptist Church, Hospital Road, Iwo.	Moderator, Iwo Baptist Association and Osun Executive Committee Member
40.	Adetunji, S. O. (50above)	First Baptist Church, Gbongba	Moderator, Emmanuel Baptist Association and Osun Executive Committee Member
41.	Adiatu, L. A. (late 40s)	Aipate Baptist Church, Iwo	President, Men Missionary Union, Osun Baptist Conference
42.	Adisa A. O. (late 50s)	Eleyele Baptist Church, Ile-Ife	President, W.M.U. Osun Baptist Conference
43.	Afolabi, John Adebisi (74years)	Deacon, First Baptist Church, Aipate, Iwo	Chairman, Osun Baptist Conference Deacons' Fellowship
44.	Akano, O. O. (40years)	Pastor, Dada Estate Baptist Church, Osogbo	Osun Baptist Conference Music Director
45.	Akinola, Abayomi A. (late 30s)	Glory Baptist Church, Osogbo.	Osun Baptist Conference Youth President
46.	Akinola, Abiola (38years)	Bowen University, Iwo	Coordinator, Young And Useful, Osun Baptist Conference
47.	Akintola, S. A. (52years)	Pastor, First Baptist Church, Iresi.	Moderator, Bethel Baptist Association and Osun Executive Committee Member
48.	Alabi, Moses A. (61years) 12/03/2010	Pastor, First Baptist Church, Oke-Asaso, Ede	Auditor, Osun Baptist Pastors' Fellowship (2004 – 2010)
49.	Alao , D. A. (60years)	Pastor, First Baptist Church, Orangun	Bethel Association And Chairman Baptist Pastors' Fellowship
50.	Aremu, S. O. (48years)	Pastor, Ebenezer Baptist Church, Gbagia Oja	Moderator, Ifelaju Baptist Association and Osun Executive Committee Member
51.	Asatola, E. O. (48years) 12/03/2010	Pastor, First Baptist Church, Ori-Apata, Oluponna	Secretary, Osun Baptist Pastors 'Fellowship (2004 – 2010)
52.	Awotoro, M. A. (early	Pastor, First Baptist Church,	Moderator, Modakeke Association and Osun

	50s)	Modakeke	Executive Committee Member
53.	Eyitayo, David O. (57years)	Pastor, First Baptist Church, Aipate, Iwo.	Chairman, Osun Baptist Conference (2006 – 2010)
54.	James Olarinre (late 30s) 12/05/2010	Osun Baptist Conference Secretariat, Osogbo	Development and Mission Minister, Osun Baptist Conference
55.	Kehinde, Olumide (56years) 12/10/2010	Pastor, Union Baptist Church, Odi-Olowo, Osogbo	First Vice President, Nigerian Baptist Convention
56.	Kolade, M. A. (74years) 27/08/2010	Deacon, First Baptist Church, Oke-Okanla, Osogbo	W.M.U. Director, Osun Baptist Conference
57.	Kolawole, G. A. (64years) 12/03/2010	First Baptist Church, Olla	Chairman, Osun Baptist Conference Pastors' Fellowship (2004 -2010)
58.	Kolawole, Paul (46years) 27/08/2010	Beulah Baptist Church, Ejigbo	Chairman, Osun Baptist Conference
59.	Mamadelo, Adelowo (late 60s) 12/06/2010	Ebenezer Baptist Church, Eleyele Ile-Ife	Former Executive Secretary, Osun Baptist Conference
60.	Nathaniel Adebayo Asa (62year) 09/04/2010	Osun Baptist Conference Secretariat and Deacon, Dada Estate Baptist Church, Osogbo	Treasurer, Osun Baptist Conference
61.	Ojo, I. A. O. (retired minister - 80years)	First Baptist Church, Ikirun	Pioneer Conference Chairman, Osun Baptist Conference
62.	Oladele, G. H.	Pastor, Ore-Ofe Baptist Church, Gada, Ede	Moderator, Ede Baptist Association and Osu Executive Committee Member
63.	Olayemi, V. O. (59years) 27/08/2010	Deacon, First Baptist Church, Oke-Apaso, Ede	W. M. U. President, Osun Baptist Conference
64.	Olubunmi Obalade (40years)	Pastor, Sanders Baptist Church, Iree	Moderator, Ewa Oluwa Baptist Association and Secretary To The Sub- Ministerial Committee
65.	Oludele, O. A. (45years)	Pastor, First Baptist Church, Oke-Owode, Ikirun	Moderator, Peniel Baptist Association and Osun Executive Committee Member
66.	Oluwadamilare, Samson Oyebisi (68years) 12/05/2010	Osun Baptist Conference Secretariat	Education Minister, Osun Baptist Conference
67.	Oluwoye, S. O. (50years)	Pastor, Ebenezer Baptist Church, Iwo	
68.	Omogoye, S. O. (50years)	Pastor, Ebenezer Baptist Church, Ilesa	Moderator, Beulah Baptist Association and Osun Executive Committee Member

69.	Onifade, T.O.O. (48years)	Osun Baptist Conference Secretariat, Osogbo	Osun Baptist Conference Executive Secretary (2003 till date)
70.	Oyinlola, S. O. (late 50s)	Pastor, First Baptist Church, Oke-Okanla, Osogbo	Moderator, Zion I Association and Osun Executive Committee Member

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APPENDICES

APPENDIX I

DEPARTMENT OF RELIGIOUS STUDIES UNIVERSITY OF IBADAN

STRUCTURED INTERVIEW

Dear Sir/Ma,

This is a structured interview designed to carry out a research and to obtain information on the Ethical Evaluation of Tithes and Offerings in Osun Baptist Conference. The research is a Doctoral Thesis to be submitted to the Department of Religious Studies, University of Ibadan, Ibadan, Nigeria.

As a result, your cooperation will be highly appreciated as your sincere and honest response to these questions will contribute in an immense way to the advancement of knowledge in this important area of research.

Information given will be treated as confidential.

Thanks for your cooperation in this regard.

Yours faithfully,

Oluwoye, Janet O.

APPENDIX II

UNIVERSITY OF IBADAN

FACULTY OF ARTS

DEPARTMENT OF RELIGIOUS STUDIES

**QUESTIONNAIRE FOR A RESEARCH ON: ETHICAL EVALUATION OF TITHES
AND OFFERINGS IN OSUN BAPTIST CONFERENCE, NIGERIA.**

INTRODUCTION

Please answer the following questions to the best of your knowledge. All information given shall be treated confidentially and your anonymity is guaranteed.

SECTION A: DEMOGRAPHIC INFORMATION

Tick One.

1. Age 18-25 26-40 41-60 60 and above

2. Sex Male Female

3. Marital Status: Single Married Divorced

4a. Name of your church: _____

b. Year of Establishment _____

c. Number of regular worshippers _____

5. Name of your Association in Osun Baptist Conference:

6. Years of Church membership: _____

7. Profession: _____

8. Your responsibility in the church: Church Pastor Church Secretary
 Church Treasurer Church Chief Usher Church Auditor
 Church Financial Secretary Others specify _____

SECTION B

Instruction: Please kindly fill this section by ticking the best answer to your view and opinion.

1. How do you understand tithes? (a) It is a religious obligation which must be performed It is not an obligation
2. How do you understand offering?
 (a) It is a religious obligation (b) It is not an obligation
3. Are tithes and offerings major sources of your church income? Yes No
4. Do you get more money from offerings than from tithes in your church?
 (a) Yes (b) No
5. Do you have a record of each member's tithes? Yes No
6. What method does your church employ in collecting tithes? (a) Use of envelopes and recording the amount against givers' names (b) Members are free to give without using envelopes and without recording against their names
 (c) The tithes are paid only at the end of the month
 (d) The tithes are collected weekly as members wish to give (e) C and D
7. What method does your church employ in collecting offerings?
 (a) Passing the offering plates round the church every Sunday
 (b) Members put their offerings in the offering box(es)
 (c) Members put their offerings in the envelopes and drop it in the tray or offering box(es)
- 8.(a) Who pays tithes in your church? (a) Salary earners only (b) Non salary earners only (c) Every member of the church, whether young or old
 (d) Salary earners or non-salary earners
- (b) Who pays offerings in your church? (a) Salary earners only Non-salary earners only (c) Salary earners or non-salary earners

- 9.(a) How many types of tithes do you practice in your church? (a) one type
 (b) Two types (c) Others, specify
- (b) How many types of offerings do you practice in your church? (a) one type
 (b) Two types (c) Many types
- 10.(a) What is /are the object(s) of tithe in your church? (a) Money Animals
 (c) Farm products (d) Others, specify
- (b) What is/are the objects of offerings in your church? (a) Money Animal s
 (c) Farm products (d) Others, specify
- 11.(a) How is tithe disbursed in your church? (a) Purely on Evangelism (b) To pray
 Workers' salary, evangelism and general needs of the church
- (b) How is offerings disbursed in your church? (a) Purely on Evangelism
 (b) Workers' salary, evangelism and general needs of the church
12. Do you agree that after paying church workers' salary from tithes, the rest income should
 be spent on Evangelism?
 (a) Yes No
13. Do you agree with the proposal that members should be allowed to give whatever they
 have as tithe apart from cash? Yes No
14. (a) In your own assessment, do you think all members are giving the correct percentage
 of the tithe? Yes No
- (b) If No, what percentages of members are faithful? 1 – 10% 11 - 20%
 21 – 30% 31 – 40% 41 – 50% % above
- (c) Are those faithful tithers consistent? Yes No
15. Give reasons for the prevalent action:
 (a) They live from hand to mouth i.e (poverty)
 (b) They are not properly educated about tithing
 (c) They deliberately decided not to be faithful
 (d) Their domestic responsibilities are higher than their income

APPENDIX III
ORAL INTERVIEW GUIDE

1. Which Association in the Conference are you?
2. What has been your position in the conference?
3. What position do you occupy in the Conference presently?
4. Do you agree that tithe is an obligation for a Christian?
5. Should members of the church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?
6. Do you agree that members should be allowed to pay tithes both in cash and kind? e.g. farmers can pay their tithes via farm products etc
7. Do you agree that the tithes in the Bible are spent on the Levites, widows/orphans and strangers (in summary on evangelism)
8. As Baptists in the Conference, we are left with 65% of our tithes, having paid 20% to the convention, 5% to the conference, 5% to association, 3% to Baptist College Theology, Oyo and 2% to Bowen University, Iwo. Are you saying, the tithe should be spent on evangelism alone while offerings be expended on other needs of the church e.g. building of structures, church vehicle etc?
9. If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____
10. What is your opinion to people giving their tithes to charity instead of paying to the church?

APPENDIX IV

Please tick [] or fill each section correctly as applicable

1. Age: (a) 30-50 [] (b) 51-70 [] (c) 51-70 [] (d) 71 and above []
2. Sex: (a) Male [] (b) Female []
3. Occupation: (a) Clergy [] (b) Civil Savant [] (c) Trader [] (d) Artisan [] (e) Retiree [] (f) farmer [] (g) Unemployed [] (h) Private Health practitioners [] (i) Teaching [] (j) Contractors [] (k) Others []
4. Monthly income of Respondents (a) N25,000 -N50,000 [] (b) N51,000 -N75,000 [] (c) N76,0000 -N100,000 [] (d) N101,000 and above []

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APPENDIX V

EXTRACTS OF RESPONSES OF OUR INTERVIEWEES

Rev. Olubunmi Obalade –Moderator, Ewa Oluwa Baptist Association and Secretary to the Sub- ministerial committee

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, I do. In the New Testament, what is demanded of us is beyond the tithe but tithe is the minimum.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: It is not the correct interpretation of the passage.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: If civil servants are paying their tithes in money, farmers can pay in crops as well.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, that is how it was spent.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Yes, that is what should be done. Looking at the New Testament, there are lots of things that are wrong with our system that we need to change. The Old Testament and New Testament will spend whatever is gathered for evangelism and separate donations will be made for special projects.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%(), others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: This is not what the Bible teaches. There is a place where the Bible says one should do that, without neglecting the other. (Matthew 23:23) I think.

REV. S. I. OYERINDE – Moderator, Hosanna Baptist Association

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, they should not be allowed to give any percentage.

Question 3: Do you agreed that just like the Biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Yes.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)

Answer: Yes.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: No, but very high percentage should be spent on evangelism.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%(), others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: No. they have not tithed.

REV. OLARINRE, JAMES OLAWALE – Zion I Association, Mission and Church Development Minister

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, I do.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, not at all.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Yes, people should be allowed to pay both in cash and kind.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)

Answer: Yes, the Bible spent the tithe purely on evangelism.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Yes, our people have mission advert to mean evangelism. For example, churches today think that they are evangelising by buying a bus with the church and its address written on it. This is a wrong way of expending church fund. Evangelism should take priority in our churches.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%(), others specify _____

Answer: Nil

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: According to the denominational tenets, they have not.

REV. E. A. ADELEKE – Moderator, Philadelphia Association

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: I disagree.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Yes, I agree.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)

Answer: Yes.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Not really, but huge money should be given to mission and evangelism.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%(), others specify _____

Answer: Nil

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: Not really. They have not tithed.

DEACON NATHANIEL ADEBAYO ASA – OSUN CONFERENCE TREASURER

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Agreed

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: I disagree.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Yes, I agree.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)

Answer: Yes, I agree.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Not totally, about 30% of the 65% of tithes can be spent on evangelism.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%(), others specify _____

Answer: 30%

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: The tithes should be paid to the church.

ENGR. AKINOLA ABAYOMI A. – OSUN BAPTIST CONFERENCE YOUTH PRESIDENT

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: I agree that tithe is an obligation for a Christian.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Yes, members should be allowed to give any percentage as written in 1 Corinthians 16:1-2.

Question 3: Do you agreed that just like the Biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Yes, I agree that members can pay their tithes both in cash and kind. Farmers can pay with farm products.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, the recipients of tithes in the Bible were the priests and the less privileged.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Yes, that is how it should be.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%()?
Others specify _____

Answer: The whole sixty five percent should be spent.

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: They have not tithed to the Lord.

**DEACONESS A. O. ADISA –IFE BAPTIST ASSOCIATION AND W.M.U.
CONFERENCE PRESIDENT**

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, I agree that tithe is an obligation for any professed Christian.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Yes, members should be allowed to give any percentage they feel like giving. That is what the passage says.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: The member should be given the freedom to pay tithe both in kind and cash.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, the tithes were spent on the ministers and the needy in the Bible.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: We should try to practice the Bible. We should start spending on evangelism using the tithe that remains.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%()?
Others specify _____

Answer: Not disagree.

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: They have not tithed, because Malachi 3:10 says “bring ye all the tithe into the storehouse, that there may be meat in mine house ... (not charity house etc.)

REV. ABEL ABIODUN OWOLABI – EJIGBO BAPTIST ASSOCIATION

MODERATOR

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: I agree that the tithe is an obligation for every Christian.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Members can be allowed to give any percentage they feel like giving. The passage stated it.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: If we would be realistic, members should be allowed to give their tithe both in cash and materials.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, evangelism takes priority in the Bible.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: It may not be all the tithes.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%()?
Others specify _____

Answer: 50% can be spent from the tithe on evangelism.

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: Such people have not tithed.

REV. G. A. KOLAWOLE – CHAIRMAN, OSUN BAPTIST CONFERENCE PASTORS' FELLOWSHIP (2004 – 2010)

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, the tithe is a must for every professed Christian. So it is an obligation for the Baptist and it is even the minimum percentage. I have tried it and it is rewarding.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, I don't agree to member giving any percentage they feel like giving unless it is more than 10% tithe.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Yes, the farmers and people of other profession can tithe in kind just like salary earners tithe money.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, if we look at the Bible, the tithe is for the Levites, priests and the needy. This can be term as evangelism.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: We may not spend all, but we should spend very high percentage of the tithe on evangelism.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%()?
Others specify _____

Answer: At least 65%.

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: They have not tithed, for it is not biblical.

**REV. OLUWADAMILARE, SAMSON OYEBISI – OSUN BAPTIST CONFERENCE
EDUCATION MINISTER**

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, the tithe is a must and an obligation for every Christian, the Baptist inclusive.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, I don't agree with that interpretation. That is not tithe.

Question 3: Do you agree that just like the Biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: I strongly support the idea that farmers and others alike can tithe their produce. It was in practice in those days.

Question 4: Do you agree that the tithes in the bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Very well, the receivers of the tithes were the Levites, priest and the less privileged.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: We may not spend everything on evangelism.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% ()? Others specify _____

Answer: About 65% of the tithe.

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: They have not. It is wrong.

REV. DR. PAUL KOLAWOLE – Ejigbo Baptist Association and Chairman, Osun Baptist Conference

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, the tithe is an obligation that must be fulfilled. It is even the minimum standard to start with.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Yes, members should be allowed to give whatever percentage they purposed, but it is not tithe but offering.

Question 3: Do you agreed that just like the Biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: No, it will not be easy for the church.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, it is basically spent on evangelism in the Bible. The needy are taken care of.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Not really.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30%()? Others specify _____

Answer: About 40% of the tithe can be spent on evangelism

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: There are subtle seemingly sincere ways of opposing the Bible, and the above is one of such.

REV. S. O. OYINLOLA – MODERATOR, ZION I ASSOCIATION

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, for a committed Christian, tithe is an obligation.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: It may be right, but the Bible says, the more you give, the more you receive.

Question 3: Do you agree that just like the Biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Yes, I agreed when Christianity first began, the farmers used to tithe through farm produce. It is from every profession that we tithe.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, just the Levites and the priests. Not even the poor.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Biblically, any project needs to be taking care of outside the tithe and offerings. Today's tithe and offerings are not even enough to maintain the church. The 35% cooperative dues are affecting our entire income in the church. Some churches cannot even maintain their pastors e.g. I have seen an M.Th degree holder receiving #10,000.00 per month.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism 65% (), 50% (), 40% (), 30% ()?
Others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: This is far from the truth. Tithe is different from charity to all people. "Ibukun Idamewa oto; Ibukun oore sise oto" meaning: the blessing of the tithe is different and the blessing of charity is different.

REV. S. O. OMOGOYE – Beulah Baptist Association Moderator

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, it is an obligation for every Christian to give a tenth of his income.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, we should not encourage that.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Yes, I agree. The farmers should be given the freedom to tithe with their farm products and others alike.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, the tithe was spent on the priests, Levities and less privileged in the Bible.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Yes, that is the ideal.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism 65% (), 50% (), 40% (), 30% ()?
Others specify _____

Answer: Everything.

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: They have not tithe according to Malachi 3:9-12.

REV. M. A. AWOTORO – MODAKEKE ASSOCIATION, MODERATOR

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: “Idakuda” ni anything meaning wrong giving is anything. The standard in Malachi 3 is 10%, we should even go beyond it. I have those who do above 10% and they have testimonies.

Question 3: Do you agreed that just like the Biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: This has been in practice in Funtua Malunfasi sometimes members bring their bags of beans and other farm products as tithes. The church in turn sells out these products and the money recorded. It is a great lesson. Let the environment speaks. If this will help the church, let it be.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes.

Question 5: Are you saying, if we would be biblical, after paying church workers’ salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: The spending of the tithes depends on each church. It is good to request for extra donations for special projects but most people are not faithful to tithes. The tithe should be spent on evangelism after paying workers’ salary.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism 65% (), 50% (), 40% (), 30% ()?
Others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: They have not tithed, because all tithes are to be brought into the church in accordance with Malachi 3:10. It is good for people to be involved in charity, but their tithes should not be used for that purpose by themselves.

REV. DR. D. O. EYITAYO – OSUN BAPTIST CONFERENCE CHAIRMAN

(2006 – 2010)

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, the tithe is an obligation for any serious Christian.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, it is not for tithe but for offerings.

Question 3: Do you agree that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Maybe. It depends on the environment. We would love that they sell the goods and bring the money.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, the tithe is basically for the Levites and the needy.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Yes, and no. It is possible, but the time of the Israelites is different from ours. What is possible in one place may not be tenable in another church. Our denomination allows autonomy of each church.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism 65% (), 50% (), 40% (), 30% ()?

Others specify _____

Answer: The church can decide the percentage.

Question 7: What is your opinion on people giving their tithes to charity course instead of paying to the church? Can we say they have tithed or not?

Answer: To me, it is wrong. They suppose to first bring to the house of God and later the church can decide on how to spend it.

REV. G. H. OLADELE – EDE BAPTIST ASSOCIATION MODERATOR

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, tithe is an obligation.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Yes, it depends on the directive of the Holy Spirit. In our church, we don't use tithe card, we don't want to know how much you bring. We have already cancelled the tithe. It may be any percentage and it is favouring us. Last quarter, we realised more than a million from our donations.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: We have not asked for farm products as tithe, but we do set a time apart every year for donations of first fruits and we do realise a lot from it to be distributed to people.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: If we would do like the Bible requested, we would give the whole tithe to the Levites and others in need. But let us leave it as it is now. If we would go for that, there has to be seminars and teachings on it to convince our people.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Yes, but with caution.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism 65% (), 50% (), 40% (), 30% ()?
Others specify _____

Answer: Nil

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: Not at all. The Bible says bring all the tithe into my house.

ARCH. AKINOLA, ABIOLA – COORDINATOR, YOUNG AND USEFUL

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, tithe is an obligation which must be fulfilled.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Yes, for offerings but not for tithe.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: I agreed and it is biblical.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: The tithe were spent on the Levites and the needy in the Bible

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: That will be okay. I agree with that proposal.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism 65% (), 50% (), 40% (), 30% ()?
Others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: No, they have not tithed.

REV. O. A. OLUDELE – PENIEL BAPTIST ASSOCIATION MODERATOR

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, it is an obligation and the minimum to start with.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: That passage should be for offering.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Farm production can be tithed or sold and the money brought to the church. Whatever is convenient (cash or kind) is allowed.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, that was how tithe was expended in the Bible.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: May God have mercy on us. If people cooperate, it is the ideal. We should spend the tithe on evangelism and social work and then ask people to give liberally for other projects in the church.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism 65% (), 50% (), 40% (), 30% ()?

Others specify _____

Answer: All the tithe after pay church workers.

Question 7: What is your opinion on people giving their tithes to charity course instead of paying to the church? Can we say they have tithed or not?

Answer: They have not done the right giving unto the Lord. Itore aanu niyen meaning: that is almsgiving. Though some churches are not emphasising tithing but offerings.

REV. DR. M. A. ALABI – AUDITOR, OSUN BAPTIST PASTORS’ FELLOWSHIP

(2004 – 2010)

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, tithe is just a guide to show we should do more. It is to begin from the minimum.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: The widow should be our model in giving. Let’s give ourselves first.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Yes.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes.

Question 5: Are you saying, if we would be Biblical, after paying church workers’ salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Situational ethics will solve this problem. What each church is facing will speak. In Baptist, the church is autonomous. Certain percentage can be set aside for evangelism.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on

evangelism 65% (), 50% (), 40% (), 30% ()?
Others specify _____

Answer: May be 30%

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: No, they have got it wrong. Charity giving is part of our responsibility. “E maa sore fun gbogbo eniyan, paapaa julo awon ara ile igbagbo” meaning, be kind to all people, especially those of the household.

**DEACON AFOLABI, JOHN ADEBISI – CHAIRMAN OSUN BAPTIST CONFERENCE
DEACONS’ FEELOWSHIP**

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, I agree that the tithe is an obligation for Christian.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, not at all.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: I don’t subscribe to that.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, I do agree that in the Bible, the tithes of the Israelites and others were spent on the Levites and needy.

Question 5: Are you saying, if we would be biblical, after paying church workers’ salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: No, but evangelism should be given priority.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on

evangelism? 65% (), 50% (), 40% (), 30% (),
others specify _____

Answer: 40% of the tithes can be spent on evangelism.

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: Charity is different from tithes.

**MR. L. A. ADIATU – OSUN BAPTIST CONFERENCE MEN MISSIONARY UNION
PRESIDENT**

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, according to the Bible in Old Testament, but should be more than ten percentage if you have the grace.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Not for tithe, but for offering.

Question 3: Do you agreed that just like the Biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Yes, it will help our people. The church should decide how to distribute the farm products.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, that was how the tithe was spent in the Bible.

Question 5: Are you saying, if we would be Biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Where the church is spending their tithe is different. The Levities and Israelites did not have the temple building. However, the tithe should be spent on evangelism after paying workers salary from it.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____

Answer: Nil

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: That sound more like offering and not tithe.

REV. S. O. AREMU – IFELOJU BAPTIST ASSOCIATION MODERATOR

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, the tithe is an obligation.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: We believe that the tithe is a means to be blessed by God. So, I don't subscribe to that interpretation.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: Some churches are doing that whereby people are tithing their farm products. Baba Dr. Fadeji (of blessed memory) once mentioned that some villages use to tithe their farm products and they are doing well.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: This is the best way to spend the tithe. Only few people do spent their personal money on evangelism. If the church now spend the remaining money or resources

on evangelism, having settled the church workers, this will be a good thing and people will be encouraged to give more since they will see that their money is being spent on a good course.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____

Answer: Nil

Question 7: What is your opinion to people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: It depends on how individuals are following Christ. But, I don't think they are doing the right giving.

REV. S. A. AKINTOLA – BETHEL BAPTIST ASSOCIATION MODERATOR

Question 1: Do you agree that tithes is an obligation for a Christian?

Answer: Yes, it is even the minimum.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, this passage is speaking of offering and not tithes.

Question 3: Do you agree that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind? e. g. farmers can pay their tithes via farm products?

Answer: No, let farmers sell their products and bring the money to the church. Who will take responsibility to sell the products?

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithes should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Today, the tithe is supposed to be used on evangelism but for most Baptist churches, it will be difficult to implement. Most people are envious of the pastors today.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: That is (itore aanu) almsgiving, not tithe. Such people have given offering, not the tithe. Some people in other denomination give their tithe directly to the pastors and not the church. But, the Bible says “bring the tithe to the church”.

REV. S. A. O. ADEITAN – EDE BAPTIST ASSOCIATION ADVISER

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: It is offering that the passage is referring to. For business people, they can give their tithe weekly.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Before now, farm products are given as tithe until it became monetised.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: Yes, it is true that tithes should be used for evangelism today. But, this depends on the understanding of the church "eke daye, aasa ti dapomu" meaning deceit has crept into the world and the right thing is exchange for the wrong". Members will tell you they are paying their tithe, so why asking for extra payment. The best way to evangelises would have been this method using both cash and material that are tithed for evangelism.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____

Answer: It depends on how the pastor and the church understand the scripture. Some pastors will even be asking for their personal needs.

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: They have not tithed. This method is social action, "itore aanu niyen meaning that is almsgiving.

REV. S. O. ADETUNJI – EMMANUEL BAPTIST ASSOCIATION MODERATOR

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: No, 10% is the minimum.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Yes, that will be biblical.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, I do.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: It is ideal that all tithes be used for evangelism. By so doing we would be blessed. If we meet the need of others, God will in turn meet our needs. We have been enjoying the grace of God, we cannot account for what we are spending because God has been gracious to us as a denomination. If we are saved, we should submit to biblical injunctions.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: Those paying their tithe to charity cause are not doing the right thing. They should first pay their tithe to the church and then give to charity as well.

REV. D. A. ALAO – BETHEL ASSOCIATION AND CHAIRMAN OSUN BAPTIST PASTORS' FELLOWSHIP

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Yes, God requires every Christian to tithe, but with a freedom to act. Not legalistic.

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: Not really. That should be for offering.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Some years back, farmers did tithe their farm products or sold out the proportion and brought the money to the church. But because of civilisation, it is easy to bring money to church then farm products. However, if that is what is convenient for the famer, it is accepted. Faithfulness is required of everyone.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, I do.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: I support that idea. It will help us reach out to the unbelievers and the needy in a better way. Ore ni oye ki a maa fi se development kii se idamewa. Ile Olorun lo nii.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____

Answer: Nil

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: No, it is not biblical. If we want to follow the Bible, it should be brought to the church and they church will know how to distribute the tithe. Look at Acts 6. The deacons were distributing according to needs of the people. Our deacons here do that every January to meet the needs of the people. Apart from the tithe and offerings given to the church, Christians must not close their eyes to the poor. Do it as you are blessed. Give out your food, clothes etc to the poor.

REV. AKANO O. O. – OSUN BAPTIST CONFERENCE MUSIC DIRECTOR

Question 1: Do you agree that tithe is an obligation for a Christian?

Answer: Tithe is an obligation with a percentage

Question 2: Should members of the Baptist church be allowed to give any percentage they feel like giving as seen in I Corinthians 16:1-2?

Answer: To me, if it is less than 10% or more, it is no longer tithe but offerings. Offerings have no percentages give as you are blessed.

Question 3: Do you agreed that just like the biblical practice of tithes and offerings, members should be allowed to pay tithes both in cash and kind e. g. farmers can pay their tithes via farm products?

Answer: Yes, if it is convenient for them and this should be distributed to the poor.

Question 4: Do you agree that the tithes in the Bible were spent on the Levites, widows/orphans and strangers (summarily on evangelism)?

Answer: Yes, I do.

Question 5: Are you saying, if we would be biblical, after paying church workers' salary, the tithe should be spent on evangelism alone while offerings be for other needs of the church e.g. building of structures, church vehicle etc?

Answer: I don't think that can be totally possible. However, a greater percentage of the tithes should go for evangelism e.g. 60% and others for salary and social ministry.

Question 6: If disagreed, out of the 65% of tithes remaining for every church having paid the cooperative dues, what percentage do you think should be expended on evangelism? 65% (), 50% (), 40% (), 30% (), others specify _____

Answer: It falls back to spending the tithe for evangelism.

Question 7: What is your opinion on people giving their tithes to charity cause instead of paying to the church? Can we say they have tithed or not?

Answer: To me, giving to charity is not the tithe but offering.

APPENDIX VI
PERFORMANCE OF YEAR 2005 REVENUE

PERFORMANCE OF YEAR 2005 REVENUE BUDGET				
S/N	Details of Revenue	Year 2005 Budget N	Actual Collection N	Percentage Achievement %
1.	5% Conference Dues	3,700,000.00	3,397,125.23	90.86
2.	Secretariat Fund	500,000.00	33,750.00	6.75
3.	Contribution towards the College of Theology, Oyo	400,000.00	160,458.00	40.11
4.	Registrationn during Conference-In-Session	700,000.00	779,050.00	111.29
5.	Conference Sunday Offering	100,000.00	52,285.00	52.28
6.	Contribution towards Bowen University	250,000.00	126,615.00	50.64
7.	Conference Development Sunday	500,000.00	193,115.00	38.62
8.	Conference Office Grant by the NBC	10,000.00	10,000.00	100.00
9.	Revenue from Video Projector	30,000.00	41,000.00	136.66
10.	Returns from Seminary	80,000.00	9,400.00	11.75
11.	Proceeds from N/P School	200,000.00	-	-
12.	Miscellaneous	30,000.00	47,650.00	158.83
13.	Offering during Conference session	-	36,070.00	-
14.	Donation / Gifts	-	516,605.00	-
15.	Proceeds from Mass Ordination	-	27,270.00	-
	TOTAL	6,500,000.00	5,420,393.23	83.39

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APPENDIX VII
PERFORMANCE OF YEAR 2005 EXPENDITURE

PERFORMANCE OF YEAR 2005 EXPENDITURE BUDGET

S/N	Details of Expenditure	Year 2005 Budget N	Actual Expenditure N	Percentage Achievement %
1.	Development & Rehabilitation of Conference Secretariat	1,200,000.00	86,750.00	7.23
2.	Grant-in-aid to N/P School	40,000.00	-	-
3.	Contribution towards BACOTFO	300,000.00	-	-
4.	Transport Claims and Feeding at meeting	150,000.00	108,195.00	72.13
5.	International Conference	500,000.00	142,285.00	28.40
6.	Printing of Documents e.g. Programmes, Financial reports book of report etc.	280,000.00	272,100.00	97.17
7.	Responsibility Allowances:-			
a.	Chairman	24,000.00	-	-
b.	Treasurer	36,000.00	-	-
c.	Supervisors N/P	18,000.00	-	-
8.	Honorarium to some Kenji Conference Offices	87,500.00	-	-
9.	Running cost for Conference Secretariat	500,000.00	802,865.00	160.57
10.	Conference Seminars / Workshop etc.	200,000.00	123,140.00	61.57
11.	Aid to Theological Education Students	100,000.00	-	-
12.	Adult Education	10,000.00	-	-
13.	Salary and Allowance of Conference Staff	1,710,000.00	1,250,726.18	73.14
14.	Grant to Youth	50,000.00	-	-
15.	Baptist Students Fellowship	50,000.00	-	-
16.	Sunday School Department	15,000.00	-	-
17.	Church Training Programme	50,000.00	-	-
18.	Young and Useful	50,000.00	50,000.00	100.00
19.	Bowen University	250,000.00	-	-
20.	Expenses during Convention	200,000.00	224,800.00	112.40
21.	Sundry Expenses	714,500.00	1,230,420.00	172.21
	TOTAL	6,500,000.00	4,290,996.18	66.01

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APPENDIX VIII

PERFORMANCE OF YEAR 2006 REVENUE

PERFORMANCE OF YEAR 2006 REVENUE BUDGET				
S/N	DETAILS OF REVENUE	YEAR 2006 BUDGET	ACTUAL COLLECTION	PERCENTAGE ACHIEVEMENT
1.	5% Conference Dues	4,000,000:00	4,479,067:56	111.97%
2.	Mission and Evangelism	100,000:00	10,150:00	10.15%
3.	Contribution toward BACOTHO	200,000:00	233869:36	116.93%
4.	Registration During conference in session	700,000:00	430,000:00	61.42%
5.	Annual Conference Sunday offering	100,000:00	56,410:00	56.41%
6.	Contribution toward Bowen Unversity	250,000:00	91,490:85	36.59%
7.	Conference Development Fund	1,000,000:00	151,355:00	15.13%
8.	Conference Grant by NBC	10,000:00	10,000:00	100.00%
9.	Revenue from Vedio Projector	50,000:00	29250:00	58.50%
10.	Return from Seminar	100,000:00	22,500:00	22.50%
11.	BaptistConference Endowment fund (Baptist day)	1,500,000:00	245,010:00	16.33%
12.	Conference session Offering and sovenir sold	700,000:00	105,355:00	15.05%
13.	Vehicle fund	—	501,540:00	—
14.	Return from N/P School	—	—	—
15.	Miscellaneous/ Donation	50,000:00	100,000:00	200.00%
TOTAL		8,760,000:00	6,465,997:77	73.81%

VEHICLE FUND

Conference Treasurer

Dr. N. A. Asa Jr.

It is gratifying to note that 29 churches made the honour roll this year...

HONOUR ROLL

It is gratifying to note that 29 churches made the honour roll this year...

APPENDIX IX

PERFORMANCE OF YEAR 2006 EXPENDITURE

PERFORMANCE OF YEAR 2006 EXPENDITURE BUDGET				
S/N	DETAILS OF EXPENDITURE	YEAR 2006 BUDGET N	ACTUAL COLLECTION N	PERCENTAGE ACHIEVEMENT %
1.	Development and rehabilitation of Conference Secretariat and Conference sec. Residence.	500,000.00	385,330.00	77.06
2.	Grant in Aid to N/P School	50,000.00	-----	-----
3.	Contribution toward BACOTHO	200,000.00	160,458.80	80.22
4.	Transportation Claims and feeding at meeting	160,000.00	384,190.00	240.11
5.	International Conference	200,000.00	-----	-----
6.	Printing of Document for Conference in Session Expenses	400,000.00	580,000.00	145.00
7.	Responsibilities Allowance			
	a. Chairman	24,000.00	24,000.00	100.00
	b. Treasurer	36,000.00	36,000.00	100.00
	c. Supervisor N/P	18,000.00	-----	-----
8.	Honouraria to some key officers	100,000.00	88,500.00	88.50
9.	Running cost for Conference Secretariats	300,000.00	895,588.00	298.52
10.	Conference Seminar/Workshop	100,000.00	97,000.00	97.00
11.	Aid to Theological Education	100,000.00	70,000.00	70.00
12.	Church Education Ministry Grants	50,000.00	-----	-----
13.	Salary and Allowance of Staff	2,000,000.00	1,897,401.33	94.87
14.	Grants to Youth	75,000.00	75,000.00	100.00
15.	Baptist Students Fellowship	50,000.00	75,000.00	150.00
16.	Baptist Fellowship Pastor	240,000.00	-----	-----
17.	Social and Music Ministry	50,000.00	80,000.00	160.00
18.	Mission and Evangelism Aids	50,000.00	48,000.00	96.00
19.	Purchases of New Car	3,000,000.00	-----	-----
20.	Young and Useful	75,000.00	75,000.00	100.00
21.	Bowen university	250,000.00	126,615.00	50.64
22.	Convention Session Expenses	200,000.00	85,000.00	42.50
23.	Sundry Expenses	150,000.00	314,500.00	209.66
24.	Investment (Scheme)	100,000.00	-----	-----
25.	Honourarium to vocation Pastor	-----	30,000.00	-----
26.	Pension Scheme C. S.	282,000.00	-----	-----
27.	Insurance	-----	42,000.00	-----
28.	Baptist Celebration Programme Expenses	-----	298,990.00	-----
29.	Hospital Ministry	-----	-----	-----
	TOTAL	8,760,000.00	5,868,572.41	66.99

APPENDIX X

PERFORMANCE OF YEAR 2008 REVENUE

PERFORMANCE OF YEAR 2008 REVENUE BUDGET				
S/N	DETAILS OF REVENUE	YEAR 2008 BUDGET N	ACTUAL COLLECTION N	PERCENTAGE %
1.	5% Conference Dues	4,125,000.00	4,658,008.96	112.88
2.	Mission and Evangelism	100,000.00	95,955.00	95.95
3.	Contribution towards BACOTH	200,000.00	112,954.69	56.47
4.	Registration During Conference	800,000.00	943,000.00	117.87
5.	Annual Conf. Sunday Offering	100,000.00	68880.00	68.88
6.	Contribution towards Bowen University	200,000.00	17,745.00	8.87
7.	Conference Development Sunday Offering (2007)	200,000.00	9,405.00	4.70
8.	Office grants from NBC	10,000.00	-	-
9.	Revenue from video projector	50,000.00	10,500.00	21.00
10.	Return from seminar	100,000.00	34,410.00	34.41
11.	Baptist Celebration	600,000.00	714,675.00	199.11
12.	Conference Session Offering & souvenir sold	200,000.00	45,680.00	22.84
13.	Donation from Awardees	300,000.00	77,690.00	25.89
14.	Revenue from mattresses	20,000.00	20,000.00	100.00
15.	Return from N/P school	150,000.00	-	-
16.	Health fund	100,000.00	-	-
17.	Secretariat fund	65,000.00	5,240.00	8.06
18.	Widows offering	-	19,180.00	-
19.	Gift/Donation from OBPRAH & M. Action	300,000.00	350,000.00	116.66
20.	Endowment/Development fund	-	-	-
21.	Miscellaneous /Donation	200,000.00	-	-
TOTAL		7,820,000.00	7,253,903.65	91.83

APPENDIX XI
PERFORMANCE OF YEAR 2008 EXPENDITURE

PERFORMANCE OF YEAR 2008 EXPENDITURE BUDGET

S/N	DETAILS OF EXPENDITURE	YEAR 2008 BUDGET N	ACTUAL EXPENDITURE N	PERCENTAGE %
1.	Development and Rehabilitation of Conference Secretaries and Conf Sec. Res (Newton)	500,000.00	655,940.00	131.18
2.	Contribution towards BACOTHO	200,000.00	-	-
3.	Transport claims and feeding at meeting	300,000.00	239,860.00	79.95
4.	International Conference	300,000.00	-	-
5.	Conference in session expenses	900,000.00	822,800.00	91.42
6.	Responsibilities Allowance			
	(a) Chairman	24,000.00	-	-
	(b) Treasurer	36,000.00	-	-
7.	Honouria to key officers	100,000.00	-	-
8.	Running cost for Conf. Secretariat Seminar/Workshop	900,000.00	847,335.00	91.17
9.	Conference Seminar/workshop	100,000.00	35050.00	35.05
10.	Aid to theological Edu.	100,000.00	-	-
11.	Church Education Ministry	50,000.00	-	-
12.	Salary and Allowance of staff	1,875,000.00	1,722,578.83	91.87
13.	Grants to youth	50,000.00	-	-
14.	Baptist Students Fellowship	25,000.00	-	-
15.	Aids to mission Pastors	120,000.00	289,000.00	240.83
16.	Social and music ministry	100,000.00	-	-
17.	Mission and Evangelism Aids	50,000.00	-	-
18.	Young and useful	50,000.00	50,000.00	100.00
19.	Bowen University	200,000.00	-	-
20.	Convention session expenses	400,000.00	366,700.00	91.67
21.	Gift/Donation	100,000.00	110000.00	110.00
22.	Investment (Shaves)	200,000.00	-	-
23.	Honorarium to vacation Pastor	-	15,000.00	-
24.	Pension Scheme (ministerial)	200,000.00	-	-
25.	Pension Scheme (Non-ministerial)	-	-	-
26.	Insurance	50,000.00	-	-
27.	Baptist Celebration Expenses	500,000.00	563650.00	112.73
28.	Hospital Ministry	100,000.00	-	-
29.	Baptist Response to HIV/AIDS	250,000.00	-	-
30.	Halleluyah land project	-	979,000.00	-
31.	Land at Gbodofon	-	25,000.00	-
32.	Endowment	-	-	-
33.	Development Project	-	-	-
34.	Bank Commission and VAT	40,000.00	52,430.44	131.07
35.	Retirement & Appreciation	-	250,000.00	-
36.	Medical Bill (Driver)	-	75,365.00	-
	TOTAL	7,820,000.00	7,099,709.27	89.54

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APPENDIX XII

PERFORMANCE OF YEAR 2009 REVENUE

PERFORMANCE OF YEAR 2009 REVENUE BUDGET				
S/N	DETAILS OF REVENUE	YEAR 2009 BUDGET N	ACTUAL COLLECTION N	PERCENTAGE
1.	5% conference Dues	4,500,000.00	5,121,653.19	113.81
2.	Mission and Evangelism	100,000.00	47,894.30	47.89
3.	Contribution towards Bacocho	200,000.00	97,819.06	-
4.	Registration during Conference	800,000.00	624,000.00	78.00
5.	Annual Conference Sunday Offering	100,000.00	44,835.00	44.83
6.	Contribution towards Bowen University	100,000.00	17,100.00	17.10
7.	Conference Development Sunday offering	50,000.00	3,150.00	6.30
8.	Office Grants from NBC	10,000.00	10,000.00	100
9.	Revenue from video projects	50,000.00	9,000.00	18.00
10.	Revenue from seminar	50,000.00	53,300.00	106.6
11.	Conference session offering & Souvenir Sold	50,000.00	43,235.00	86.47
12.	Donation from Awardees	200,000.00	-	-
13.	Revenue from Mattresses	20,000.00	5,000.00	25.00
14.	Return from N/P School	100,000.00	-	-
15.	Health Fund	100,000.00	-	-
16.	Secretariat Fund	50,000.00	-	-
17.	Widows offering	100,000.00	6,380.00	6.38
18.	Gift / Donation from OBPAH & M Action	300,000.00	-	-
19.	Endowment / Development	5,000,000.00	3,631,130.00	72.62
20.	Miscellaneous / Donation	100,000.00	-	-
21.	Baptist Celebration	1,000,000.00	-	-
	TOTAL	12,980,000.00	9,714,496.55	74.84

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APPENDIX XIII
PERFORMANCE OF YEAR 2009 EXPENDITURE

PERFORMANCE OF YEAR 2009 EXPENDITURE BUDGET				
S/N	DETAILS OF EXPENDITURE	YEAR 2009 BUDGET N	ACTUAL EXPENDITURE N	YEAR 2010 BUDGET N
1.	Development and Rehabilitation of Conference Secretariat and Conference Sec. Res. (Newton)	400,000.00	-	-
2.	Contribution towards BACOTHO	200,000.00	210,773.70	105.38
3.	Transport Claims and Feeding at Meetings	300,000.00	323,120.00	107.70
4.	International Conference	250,000.00	-	-
5.	Conference in session Expenses	900,000.00	893,500.00	99.27
6.	Responsibilities Allowances:			
a.	Chairman	24,000.00	24,000.00	100.00
b.	Treasurer	36,000.00	36,000.00	100.00
7.	Honorarian to Key Officers	100,000.00	100,000.00	100.00
8.	Running Cost of Conference Secretariat	900,000.00	868,205.00	96.46
9.	Conference Seminar / Workshop	100,000.00	-	-
10.	Aid to Theological Education	75,000.00	25,000.00	33.33
11.	Church Education Ministry	50,000.00	-	-
12.	Salary and Allowances of Staff	2,100,000.00	2,060,156.27	98.10
13.	Grants to Youth	50,000.00	50,000.00	100.00
14.	Baptist Students Fellowship	25,000.00	-	-
15.	Aids to Mission Pastors	100,000.00	-	-
16.	Social and Music Ministry	50,000.00	21,120.00	42.24
17.	Mission and Evangelism Aids	50,000.00	30,000.00	60.00
18.	Young and Useful	50,000.00	50,000.00	100.00
19.	Bowen University	100,000.00	34,845.00	34.84
20.	Convention Expenses	300,000.00	299,800.00	99.93
21.	Gift / Donation	100,000.00	100,000.00	100.00
22.	Investment (Shares)	100,000.00	-	-
23.	Pension Scheme (Ministerial)	200,000.00	-	-
24.	Pension Scheme (Non-Ministerial)	-	-	-
25.	Insurance	50,000.00	-	-
26.	Hospital Ministry	80,000.00	-	-
27.	Baptist Response to HIV / AIDS	250,000.00	-	-
28.	Halleluyah Land project (Surveying)	-	60,000.00	-
29.	Endowment (Conference Expenses)	1,000,000.00	770,050.00	77.00
30.	Development Project	4,000,000.00	1,798,450.00	44.96
31.	Bank Commission and VAT	40,000.00	51,077.06	127.69
32.	Grant to MMU Osun Baptist	-	25,000.00	-
33.	Baptist Celebration	1,000,000.00	-	-
TOTAL		12,980,000.00	7,831,097.03	60.33