

## PROJECT ABSTRACT

Master of Arts in Leadership

Adventist University of Africa

School of Postgraduate Studies

**TITLE: AN INVESTIGATION OF FACTORS CONTRIBUTING TO THE DECREASE OF TITHE AND OFFERINGS IN KASULO SEVENTH-DAY ADVENTIST CHURCH, CONGO**

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Kasulo Seventh-day Adventist Church is one of the organized churches in West Katanga Field of the East Congo Union Mission. It is located in Kolwezi town. Currently, the church is experiencing a critical financial situation in terms of tithe and offerings. A situational analysis of the income for three years indicates a continuous decrease in tithe and offerings.

An investigation was done in order to find out the real factors contributing to this failure in rendering tithe and offerings. The researcher developed questionnaires and administered them to church members. Findings revealed that the contributing factors for the decrease in tithe and offerings were the lack of confidence in God among church members and the result in this area revealed that among seven questions responses were as follow: 451 responses equivalent to 31% were positive 1019.

Responses of 69%, which are negative. This result is sufficient evidence that the majority rejected the spiritual dimension as a cause for not rendering tithe and offerings in Kasulo Church. Nevertheless, the statement of the 31% who have responded that the lack of spirituality is the cause of spirituality should not be underestimated. In other words, 31% have already lost their trust in God and therefore they consider the claim of tithe as a simple tax. Another factor was ignorance of teachings on stewardship and the result announced that in this area of 3 questions 630 responses equivalent to 30% were positives, whereas 438 or 70 % were negative.

Such a result indicates that the majority agreed that they had not enough information on stewardship teachings. Thus, this is one of the basic reasons for not rendering tithe and offerings in the Kasulo SDA Church. Their level of knowledge in term of tithing is very poor. The third factor was based on poor leadership as a factor of failure in tithe and offering and after the investigation, the result explains that regarding the hypothesis stating that the poor leadership in Kasulo is one of the six factors for not giving tithe and offerings.

About this factor which comprised questions, 1260 response equivalent to 33% were positive, while 839 or 67 % were negative. This result shows a significant difference between the two groups of respondents. Therefore it is obvious that the issue of poor leadership is strongly confirmed. Church leaders may be a hindrance to tithing and offerings if they do not visit church members and if they are not a good model in tithing. It may also happen that they don't organize seminars on Christian stewardship.

The last factor is poor income which is considered as another factor and the investigation shows that Out of a total of 405 responses, 244 were positive meaning 60% and the remaining equivalent to 40% was negative. Therefore, poor income as a

factor of failure to render tithe and offerings in Kasulo Seventh-day Adventist Church is confirmed. Nobody can expect to have positive tithing when church members are deprived financially. In general incomes within the church depends to a great extent on the Church members economic conditions.

Church member's responses provided an authentic source of reference which helped the researcher to design a program to improve the financial situation in Kasulo Church. The program consisted of visitations of church member's families for a period of one month. The purpose of visitation was to teach members and gain their confidence in the Lord. The teachings were intended to help them their major role in the preparation of the second coming of the Lord.

Likewise, the program was also concerned with educating pastors and church elders. The Program was evaluated with an appreciation of the entire process to ensure the welcome side effect of the program. Thus, it was recommended that church leaders had to put great importance on visiting members, keeping a good relationship with them and to be good examples in giving tithe and offerings.

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IN KASULO SEVENTH-DAY ADVENTIST  
CHURCH, CONGO

A project  
presented in partial fulfillment  
of the requirements for the degree  
Master of Arts in Leadership

by  
Emile Ilunga Wazenga

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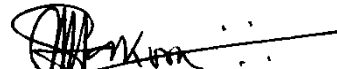
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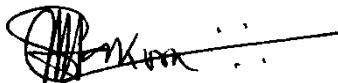
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I dedicate this work to my wife, Josephine Kasulo Mahone, who is my first collaborator in our ministry, and to my children: Jeanine Kaya Kazekene, Fanny Katengo Tshisola, Pascal Ilunga Wazenga, Esther Zwa Lumweno, July Nyingika, Daniel Kasula Songo, Agee Tshonga Lyongela, and my last born Jemmy Ngombe Maganza, who are contributing to the progress of our ministry.

## TABLE OF CONTENTS

LIST OF TABLES .....	vii
ACKNOWLEDGMENTS .....	viii
CHAPTER	
1. INTRODUCTION .....	1
Background of the Study .....	1
Statement of the Problem.....	2
Objective of the Study .....	3
Significance of the Study .....	3
Scope and Limitation of the Study.....	3
Operational Definition of Terms.....	4
Description of the Project Process .....	4
Hypotheses .....	5
2. LITERATURE REVIEW .....	6
Practice of Tithing in the Old Testament .....	6
Abraham's Tithing .....	7
Jacob and the Practice of Tithing.....	8
The Practice of Tithing among the Israelites .....	9
Tithing in the Post Babylonian Exile Period.....	10
Tithing in the Time of Nehemiah.....	10
Tithing in the Time of Malachi .....	11
Tithe and Offerings in the New Testament.....	14
Scribes and Pharisees on Tithing .....	15
The Apostle Paul and the Practice of Tithing .....	16
Others Authors on Tithes and Offerings .....	16
Tithe and Offerings in the Seventh-day Adventist Church.....	21
Opponents to the Practice of Tithe.....	28
3. THE LOCAL SETTING OF KASULO CHURCH .....	31
Geographical Setting.....	31
Socio-Cultural Context .....	31
Socio-Political Setting .....	32
The Economic Context .....	34
Religious Setting.....	37
The Educational Context.....	38



Methodology .....	39
Research Design.....	39
Population and Sampling Procedure .....	41
Data Collection Tool.....	42
Ethical Considerations .....	43
Data Collection Procedure .....	44
Method of Data Analysis .....	44
Program Design .....	45
4. PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA.....	46
Summary .....	61
Program Design .....	62
Program Implementation .....	62
Evaluation of the Program .....	64
5. SUMMARY, CONCLUSION, AND RECOMMENDATIONS .....	66
Summary .....	66
Conclusion .....	66
Recommendations.....	66
APPENDIX.....	72
TITHES AND OFFERINGS SUPERVISION FORM.....	73
REFERENCES .....	74
VITA.....	77

## LIST OF TABLES

1. A Situational Analysis of Kasulo SDA Church Income for Three Years.....	2
2. Lack of Confidence in God among Kasulo SDA Church Members as Factor of the Decrease in Tithe and Offerings .....	46
3. Ignorance of Teachings on Stewardship as Factor of Failure to Rendering Tithes and Offerings .....	52
4. Leadership as Factor of Failure in Tithe and Offerings .....	55
5. Poor Income as a Factor of Failure in Tithe and Offerings .....	60
6. Program Design for Each Month and Quarter .....	62
7. The Result after Implementation Compared with Last 3 Years (2014-2016 Compared with 2017) .....	64

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## CHAPTER 1

### INTRODUCTION

#### **Background of the Study**

The question of stewardship occupies a very important place in the Christian daily life and services. Considering the mission that the church has to fulfill in order to prepare people for the second coming of Christ, we believe that each member in the church has a task to contribute according to his/her possibilities. This contribution includes time, gifts, money and materials to spread the gospel. Human beings are God's stewards on this earth. As stewards, they are responsible for what is entrusted to them. Based on this it derives that tithing is a divine ordinance.

As God's people, human beings should bring tithe and offerings faithfully to the owner. And these should be rendered not by constraint but with a willing and joyful heart. Giving in such a spirit is a blessing for the Christian. Each church member needs to be aware that the great commission can't be fulfilled without considerable financial means. Fortunately, the Bible is so clear on God's plan regarding this. Through tithes, offerings, and other generous donations, believers can contribute to spreading the Gospel. God could use angels to do the work on this earth, but he wants his people to be co-workers with him in his vineyard.

The Church mission is to preach the Gospel to all nations, tribes, languages. For this reason, God has already established the principle of tithe and offering as a means to provide to the needs of his servants in the temple, and as a channel to bless his people. Thus, the Seventh-day Adventist Church believes that tithing was

established by God not only to provide for the service done in the temple but also as an economical solution for human beings. This paper will provide evidence from the Bible and sources of different authors about tithe and offering. Thus tithe and offering is not the plan of a human being but it is a God's plan for the blessing and the salvation of human beings and it is God himself who recommend his children to be faithful.

### **Statement of the Problem**

As said at the beginning of the introduction, the church has a great mission to spread the gospel to the world. This will be fulfilled only when each member in the church understands his/her responsibility of the mission to follow God's principles for the support of the mission.

Unfortunately, it is realized that members in Kasulo Church are not giving tithe and offering according to the Bible recommendations. Therefore, this failure to give tithe and offerings has become a hindrance to the progress of the gospel in this specific area. It has also become a stumbling block to the spiritual growth of church members. The situation is illustrated by the decrease in tithes and offerings on a period of three years (2014, 2015 and 2016) as showed in Table 1.

*Table 1. A Situational Analysis of Kasulo SDA Church Income for Three Years*

Year	Membership	TitheGoal	Tithe Achievement	%	Offerings Goal	Offerings Achievement	%
2014	367	4404 \$	2271.01 \$	51	4404 \$	919.02 \$	20
2015	587	7044 \$	2950.59 \$	41	7044 \$	1300.36 \$	18
2016	673	8076 \$	2883.2 \$	35	8076 \$	1524.3 \$	18

This precarious situation is a great concern because if it is not addressed, the church will remain stagnant and would financially collapse. The researcher finds it

necessary to conduct an investigation in order to find out the contributing factors and to design a program that will address the situation.

### **Objective of the Study**

As said in the statement of the problem, the question was find out the real factors that make Kasulo Church to fail in rendering tithe and offerings; and then provide a solution to this critical situation which will help to improve the situation in the future.

### **Significance of the Study**

God wants his people to be faithful in the stewardship he has entrusted to them. Unfaithfulness in tithing and offering is a sin, so the Kasulo Church members are in danger of losing eternal life. God's plan of tithing and offering was intended to heal God's people from the sin of selfishness. This study is so significant because it will serve as a cure for all the members who are snared by the devil in being unfaithful stewards towards the Lord.

It should also be mentioned that this sin is not exclusive to the Kasulo SDA Church alone. Thus, the study will awaken many who are guilty of this very sin.

This study will also provide some strategies to effect a positive change so to increase the incomes in that area. The insights from this work will be helpful for other area facing the same challenges in tithing.

### **Scope and Limitation of the Study**

Kasulo is located in West Katanga Field. West Katanga Field in Kolwezi Province is composed of five stations: 1) Kolwezi, 2) Kasaji, 3) Musumba, 4) Sandoa, and 5) Dilolo station. The Field has 14 districts and 40 churches with 11 dedicated pastors and 10 evangelists, 13 primary schools and 7 secondary schools

and one clinic. But we have selected intentionally the Kasulo Church for this specific study basing on the years of its existence, its location. The study focused on the financial situation the three last years (2014, 2015 and 2016).

On the other hand, the tithing and offering principle may arise so many questions in Christian life. However, this study is intended to deal with the factors that hinder Kasulo Seventh-day Adventist Church members to render tithe and offerings faithfully and what the church pastor could do to remediate the situation.

### **Operational Definition of Terms**

**Investigation:** In the context of this project, means using methods, counsels, and different experiences which will help to find out different factors that are the obstacles to the increase of tithe and offering in Kasulo Church. It is the act of investing from the different method to discover through books, responses from church members that will help the Researcher to address the situation of the issue.

### **Description of the Project Process**

In this study, chapter one is the introduction dealing mainly with the background of the study, the statement of the problem, Research question, significant of the study, limitation of the study and operational definition of terms. Chapter two will present the project reviews related studies and literature relevant to the research study. This includes biblical insights on Tithing and offerings, the Seventh-day Adventist Church position on Tithing and the current practice of tithing within the Church. We will take a look at several authors on tithe and offerings.

The chapter three will be a concern with the description of local setting and context of the study, the research design, the population and sampling procedure, the instrument for data collection, the ethical considerations, data collection procedure, method of data analysis and program and product design. Chapter four deals with



preliminary result and discussion, the product development or program development, the program implementation and the program evaluation. Chapter five will be the summary, the conclusion, recommendations and suggestions for future research.

### **Hypotheses**

According to Admin (2017), Hypothesis is a proposition tentatively assumed in order to draw out its logical or empirical consequences and test its consistency with facts that are known or may be determined. Basing on the above definition, this study suggested some hypotheses which may be stipulated as follow:

1. The failure in tithing and offerings in Kasulo Seventh-day Adventist Church may be due to the lack of spirituality among church members. This includes losing confidence and trust in the Lord, considering tithing as common taxes, etc.
2. It may also be possible that Kasulo Seventh-day Adventist Church members ignore the biblical bases of Christian stewardship. Thus, lack of stewardship knowledge can lead to unfaithfulness in tithe and offerings.
3. Poor church leadership and lack visitation may be one of the causes of failure in stewardship. Another cause may be the poor incomes of the community. No one would expect a good tithing and offering in an environment where church member's incomes are very poor. To a certain extent, strong church incomes depend on the church member's economic level. Considering the mission of the church and the weakness that Kasulo Seventh-day Adventist Church presents in rendering tithe and offering, this work has a great work of looking for factors that decrease tithe and offerings in Kasulo Church. But before that, the chapter below will demonstrate the importance of tithe and offerings according to the Bible, the arguments of different writers and the own Seventh-day Adventist's position regarding tithe and offerings.

## CHAPTER 2

### LITERATURE REVIEW

Rendering tithe and offerings is one of the biblical teachings and principles required in most Christian denominations including the Seventh-day Adventist Church. Unfortunately, it seems that though this practice has a biblical basis, very few believers render their tithe and offerings faithfully. Some may render it by constraint.

This chapter will present biblical bases of rendering tithe and offerings, both in Old and New Testaments. The study will also look at several authors on tithe and offerings. The Seventh-day Adventist Church's position on tithing and the current practice of tithing within the Church will be discussed.

#### **Practice of Tithing in the Old Testament**

MacArthur (2000) observes that when tithes were not given, priests were in indigence and were constrained to abandon the temple service and go to their land activities. All the spiritual life of the nation was perturbed. Everybody was a victim of this disobedience (Neh 13: 10-11).

The concept related to stewardship entrusted by God to each human being is found in the Old Testament. As steward, a believer recognizes that all things in this world belong to God. Man is only a steward. A steward of an enterprise has restrictions whereas the owner is free to decide what he wants to do with his possession. (Gen 2:15-17). It is required to a steward to be faithful (1 Cor 4:2). The practice of tithing and offerings dates from a long time ago during the patriarch's period. The tenth of incomes and harvest was committed to the Lord among Israelites.

René and Kuen (2001) stated that: “even among gentiles the principle of tithing was respected in their worship of idols. The system of tithing served to facilitate financial means as a support of the priesthood in the Israelite temple. As the Sabbath was put aside for God, the tenth of God’s people means is to be committed to the Lord. The Bible makes it clear that tithing is sacred to the Lord and it serves to remind human being that God is the owner of all their possessions. They are simply stewards of his riches” (Lev 27: 30, 32).

Referring to tithing as having a base since the beginning in creation, Rodriguez (1996, p. 8) says that: “tithing is religious practice found through the Bible, in pre-Israelite narrative ( Gen 14:20; 28:22), in legal materials (Lev 27:30-33; Num 18:25-32), in historical records (Neh 10:38-39; 12:44; 13:5, 12; 2 Chr 31:4-6, 12 ), in prophetic literature ( Amos 4:4; Mal 3:8-10), and in the New Testament ( Matt 22:23; Luke 11:42; Heb 7:2). This is the witnessing points to the high view and importance of the practice in biblical religion and in the eyes of the Lord. Tithing was grounded in the creation because it is mentioned in the biblical historical record and associated with God as a creator of heaven and earth.”

### **Abraham’s Tithing**

The Bible reports that Abraham gave a tithe of all his possessions. It was after gaining the war which took place in the valley of Siddim, covering the Dead Sea (Gen 14: 3) when five kings comprising the one from Sodom, Gomorrah, Adma, Tseboim, and Bela made a decision to fight Kedorlaomer, king of Elam who had bothered them for a long time (Gen 14:8).

Unfortunately, this king was stronger than them to a point that he defeated them. He even went far by looting all their riches and captives including the Lot’s family (Gen 14:11). By that time Abraham got informed of the situation that his

nephew Lot was taken among the captives. Abraham took his troop and went with them to deliver all the captives. The patriarch arrived at their camp during the night time. During this unexpected attack, through the mighty hand of the Lord, the king of Elam was slaughtered with all these troops who tried to flee. Ellen White says that Lot, his family and all the prisoners together with their possessions were delivered from the hands of enemies.

After this victory, an important person came to meet with Abraham bringing bread and wine to refresh Abraham's army. This was Melchizedek, king of Salem, priest of the Most High. He blessed Abraham and praised God who made him victorious. Then Abraham gave him with a joyful heart the tithe of all that he had. The Bible shows clearly that from that time on, all the patriarchs put into practice this principle as God's ordinance.

### **Jacob and the Practice of Tithing**

After offending his brother, his father and his God, Jacob aware of his guiltiness opted to flee at his uncle for he feared that his brother could kill him for the wrong act he had done. Nevertheless, in all this perplexity, he searched God's face and God revealed himself to him. It was in those conditions that he made a vow saying: "If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's house, then the Lord will be my God. This stone that I have set up as a pillar will be God's house and of all that you give me I will give you a tenth" Gen 28:21-22.

Commenting on this vow, White (1972) states that rendering tithe is related to acknowledging God's providence and kindness in the life of the believer. She says that the vow of Jacob was an expression of his sincere acknowledgment and his assurance of God's mercy and goodness. He understood that God had the rights that

he had to respect and that the evidence of God's favor upon him required on his side an appreciation. This feeling of acknowledgment should be manifested by each one benefiting the goodness from the author of all graces. A Christian should often remember his past life and think of the wonderful deliverances the Lord has done for him. He should recall the support offered to him during the time of trial, the sudden openings that were given to him when all seemed obscure and closed and the comfort one got when tending to fall.

### **The Practice of Tithing among the Israelites**

As God's people, the Israelites knew that the tenth part of their incomes belonged to God. The Bible says that the Israelites rendered this regularly (2 Chr 31: 3-6). It is known that just after the exodus, God's people settled in Canaan, the Promised Land. When they got established, God communicated to them once more his law related to tithing as a divine instruction for their economy (Alfred, 1987).

The Lord said that the tithe of harvest and animals should be brought together with offerings to the Lord. Lev 27:30. The tithe served for the service within the temple according to numbers 18: 21. It is important to note that tithe is not given to ministers, but the Lord himself. That is why the Lord said that Levites should not have possession like other tribes. The Lord told Moses to instruct the Levites that after receiving the tithe from the people, they shall also render a tithe of tithe to the Lord (Num 18:24-26).

So the teachings on the tithe show that it has to be paid from all kinds of incomes and that it should be seen as sacred to the Lord. The tithe of the land, the harvest, whether of fruits belongs to the Lord (Lev 27:30). By insisting that the tithe should be given from all, God wanted his people to remember that the earth and all that it possesses belongs to him.

On the other hand, the faithfulness in tithing and offering was crowned with blessings. The Lord said that however there should be no poor among you, in the land the Lord your God is giving you to possess as your inheritance. He will richly bless you, if only you fully obey the Lord your God and are careful to follow all these commands He is giving you today. For your, God will bless you as he has promised, and you will lend to many nations but will borrow from none. You will rule over many nations but none will rule over you (Deut 15:4-6). The Lord will make you the head, not the tail. If you pay attention to the commands of the Lord your God that I give you this day and carefully follow them, you will always be at the top, never at the bottom (Deut 28:13-14). Actually, the practice of tithe among the Israelites had to be seen as God's plan responding to their material needs in case they trust in His promises.

### **Tithing in the Post Babylonian Exile Period**

While reading in Nehemiah 10:33-39; 11:1-2 and Malachi 3:8-10 the Bible gives the idea that After the exile, God's people seemed to release in practicing some divine ordinances. Among these failures is the tithing. It is obvious that all who have served God's people in the post-exilic time have noticed this spiritual fall among God's people. Therefore they got messages related to reproofs and exhortations focusing on revival and reform in faithfulness to tithe. It is in this context that the governor Nehemiah and prophet Malachi rebuked God's people.

### **Tithing in the Time of Nehemiah**

According to Paul (2009), saying that due to Elisha's actions the Levites who were serving at the temple were not receiving the portion due to them. So the Levites went back home and started working in their fields (like they normally did when they

weren't serving in the temple) so they'd have something to eat. After Nehemiah got the Levites to come back, he needed to replenish the food the priests had stolen. That's why we see all Judah brought the tithe to the treasuries of the temple rather than to the Leviticus cities. This was a special exemption to the normal practice because of the circumstances. If Nehemiah had not done this, there would still have been no food for the Levites while they were serving at the temple. Nehemiah 13:4:12 shows two things: 1) the tithe that belonged in the storehouse of the temple was meant to provide food in God's house for those who were serving at the temple. However, this is the tithe of the tithes, not the tithe full tithe that was given to the Levites. This is key to understanding Malachi 3:8-10. 2) The tithe was still only food items and never money, this aspect of tithing never changed in the bible. Modern tithing supporters have changed it to include money.

### **Tithing in the Time of Malachi**

Kuen (1998) Likewise, the issue of tithe affected Malachi's ministry. Most scholars agree that Malachi's ministry may be located around the 5<sup>e</sup> century B.C. Many concepts found in Malachi are seen also in the book of Haggai. For instance, the word « *péhâh* » meaning governor (Mal 1: 8) is also mentioned in Haggai 1:1. One will notice also that Malachi and Nehemiah rebuked the same sins of unfaithfulness in tithing (Mal 3:7-12; Neh 3:10-13). In both cases, you will see that Levites and priests have left their duties (Mal 1: 6; 2: 8; Neh 13:4-9, 29). You will also see reproof on forbidden marriage (Mal 1: 6; 2:8; Neh 13: 4-9, 29). Based on all those evidence, it may be concluded that these two characters had probably lived in the same period. Their main message is to call people to come to true repentance and this should be manifest in their works including tithing and offerings.

It is obvious that by that time, the Israelites fell in apostasy after their return from the exile. They forgot the good habits of the past such as rendering faithfully to the Lord all the tithes of their incomes (Mal 3:7-12). They used both their part and God's part which is the tithe. As result, they were victims of the curse. They were deprived of all material means. Their incomes became so poor and their living conditions became precarious. The soil could not produce abundant harvest and animals did not produce as expected. Their crops were damaged by wildy insects and animals. In brief, the heavenly windows of blessings were closed for them. They thought they were wiser than their creator to a point that they could rob him. God is not a man to be cheated (Mal. 3: 8-10). His eyes can see everywhere all the time. He is able to see even all the secrets and hidden thoughts (Ps. 139). Malachi, the messenger of the Lord called them to repentance and by that way, they could also escape the curses.

In Malachi 3:1-12 the Lord exhorts his people and says: Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, said the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive.

About these blessing promised by God Himself White (1870) emphasizes that those self-sacrificing, consecrated ones who render back to God the things that are His, as He requires of them, will be rewarded to their works. Even though the means thus consecrated be misapplied so that it does not accomplish the object which the donor had in view the glory of God and the salvation of souls –those who made the sacrifice insincerity of the soul, with an eye single to the glory of God, will not lose their reward.



For those who have been dissatisfied and have said, I will no longer pay my tithe so I have no confidence in the way things are managed at the heart of the work, White (1890a) wrote further concerning this wrong practice that you who have been withholding your means from the cause of God, read the book of Malachi, and see what is spoken there in regard to tithe and offerings. Cannot you see that it is not best under any circumstances to withhold your tithes and offerings because you are not in harmony with everything your brethren do? The tithe and offerings are not the property of any man but are being used in doing certain work for God. Unworthy ministers may receive some of the men thus raised; but dare anyone of this, withhold from the treasury and brave the curse of God? I dare not. I pay my tithe gladly and freely.

In the same order of ideas, White (1890b) says that a selfish withholding from God will tend to poverty in our own souls. Act your part, my brethren and sisters. God loves you, and He stands at the helm. If the conference business is not managed according to the order of the Lord, that is the sin of the erring ones. The Lord will not hold you responsible for if you do what you can to correct the evil. But do not commit sin yourselves by withholding from God his own property. Cursed be he that doeth the work of the Lord negligently, or deceitfully. When persons declare that they will not pay their tithes because the means are not used as they think they ought to be, will the elder of the church or the minister sympathize with the sinners? will he aid the enemy in his work/ or will he, as a wise man, endued with knowledge, go to work to correct the vile, and thus do not be unfaithful in your lot. Stand in your place. Do not, by your neglect of duty, increase our financial difficulties.

## **Tithe and Offerings in the New Testament**

Admin (2010) the church still has enormous work to do. Jesus Christ commissioned his people to take the gospel to the whole world, to reach every nation with the wonderful truths he has revealed and to instruct those God calls in his way of life (Matt 24:14; 28:18-20). Through the 20<sup>th</sup> century the information and entertainment media-publications, radio and television have played important roles in this mission of preaching the gospel. So, as before, the church has been faced with the question of how God wants this work to be financed. By carefully and conscientiously examining the Bible as a whole, we see ample evidence that a consistent financial method is addressed in the page of Holy Scripture, and that method is tithing.

The New Testament does not develop much the concept of tithing. However, there are verses showing clearly that the principle remained valid during the ministry of Jesus and the apostolic time. And there is not even a single reference stating that the precept was prohibited. Therefore we believe that it remains valid up to nowadays. As we read the New Testament, many references show that tithing did not cease in the time of Christ. The following Biblical texts deal with tithing in the life of believers: Matthew 23:23; Luke 18:12 and Hebrews 7: 1-10. There may be also other references stressing the same idea of tithing. Since the inspiration has repeated this concept in the New Testament is evidence that the principle remains valid in our time.

God wanted to teach human beings that this principle could be practiced in the time of Christ and later on. In this section, we will consider some biblical texts related to this so to get practical lessons for our current time. This is what the Lord has stated himself about this great duty: “All the authority has been given to me in heaven and earth. Go therefore and make disciples of all the nations, baptizing them in the name of the Father and the son of the Holy Spirit, teaching them to observe all things that I

have recommended you and lo, I am with you always, even to the end of the age”  
(Matt 28:18-20).

### **Scribes and Pharisees on Tithing**

About the tithe, offerings offered by the Pharisees and scribes McClarty (2017) stresses that actually, Jesus did make reference to how the Pharisees were very careful to tithe exactly ten percent of every spice and every seed. They were very legalistic and exceedingly zealous to do everything” by the book.” However, Jesus pointed out that while they were tithing meticulously, they had forgotten the more important matters of law, which He said were mercy and justice. So, even though they were following the mandates of the law by giving tithes, those tithes were of no value setting they had neglected what Jesus called the “weightier matters”(Matthew 23:23-26).

The Pharisees would make a big show of their gifts. They wanted people to see them give their money. But, Jesus told his followers that when they gave (called “doing alms”) that they should give so secretly that even their left hand did not know what their right was doing. That’s pretty private, eh? And, He assured them that God knew what they had, what they gave, and what was in their hearts. When they give privately, for God’s glory, God would reward them openly. But, the Pharisees would get nothing from God in return for their gifts, because they had already received what they desired- the praise and adoration of other men.

In regard to this, Rodriguez (1996, p. 9) explained that when religious acts are used for self-exaltation, they lose all their value and become mere empty forms deprived of sense. The Pharisees mentioned the payment of tithe as a means of being worthy for the divine favor. However, according to the savior that was not at all the purpose of the tithe. God’s mercy is a free gift that needs to be received with faith and

humility. The Lord Jesus-Christ did not dissociate the good acts, meaning justice, faithfulness, goodness from the practice of tithe. All the acts of justice should go together in term of practice without favoring one side for the detriment of another.

Underlining the statement of Christ, Rodriguez (1996, p. 10) states that Christ has never contested the principles of tithing. He only condemned the wrong usage of the divine principle.

### **The Apostle Paul and the Practice of Tithing**

Talking on the subvention to the needs of those who spread the good news to the world, the apostle Paul seems to refer indirectly to the role of tithe as installed and used in the ancient temple service. Addressing the Corinthians, he showed clearly that those who do sacred services in the temple are fed by the temple (1 Cor 9:13). Even though the concept “tithe” is not explicitly stated, the idea referring to the ancient temple service is evidence that the author recalls the principle of tithing.

### **Others Authors on Tithes and Offerings**

In the explaining God’s love, Rodriguez (1996, pp. 101–102) said that: Tithing is preceded by the revelation of God’s loving grace toward us. It presupposes that we have been blessed through the saving grace of God. It was the preserving and redemptive presence of God that moved Jacob to tithe (Gen 28:20-22).

Only those who experienced that redemptive presence is willing to return their tithe to the Lord. Therefore tithing is not an attempt to earn a blessing, but a response to the blessing received. Within this theological context, tithing could be interpreted as an act of worship through which believers acknowledge God as their Redeemer and willingly surrender their lives and all they have to the one through whom all blessings reach them, Jesus Christ.

This particular theological aspect to tithing removes it from the potential perception of a meritorious work of salvation on our part. We do not give in order to receive, but we give because we previously received a blessing from the Lord. To demonstrate some important implications of tithe He continues to enumerate some reason that makes tithe important that Further, about holiness tithe is a unique type of offering (Num 18:24). This uniqueness is grounded in the very nature of that particular portion of our income as defined by God. The holy is that which is removed from the sphere of the common in order to put it at the exclusive service of the Lord. It designates that which is unique, different, and that cannot be handled in the same way the common is handled. To explain the singularity of tithe Rodriguez (1996, pp. 101–102) said that the singularity of the holy is rooted in the fact that it participates in the holiness of the Lord. He is the holy one of Israel. And this understanding of the nature of tithe contains within it some important implications as Rodriguez mentioned below:

1. By declaring tithe holy, God was appropriating it to himself, placing it out of our control and of common use. It is not ours. Since the Lord had already declared it holy, we do not need to make it holy through an act of consecration. We are only expected to recognize its holiness, that is to say, that it belongs to the Lord. In a sense, tithe is holy like the Sabbath.
2. By placing the holy tithe in our hands God allows all of us to deal with or handle the holy. In the OT the holy was primarily placed in the hands of the priests, appointed by God to administer it for him. Through the tithe and the Sabbath God democratized a priestly function granting to every member of covenant community the priestly privilege of administering the holy for him. One of the

main purposes of this democratization is that it challenges us to be holy. Only those who are holy can touch the holy without desecrating it.

3. The fact that tithe is holy transforms it into a test of loyalty for every person. It provides objective evidence for us to evaluate the richness of our faith-commitment to the Lord. It is a test because it reaches us in what appears to be a common way, through our work. It appears to be part of our income and yet the Lord says, "It is holy to the Lord!" The test forces us to answer the question: are we willing to acknowledge the holiness of the tithe and to act accordingly? It is a test because it sets limits to our freedom by calling our attention to our dependence on God.
4. The holiness of the tithe makes its return to the Lord an act of worship through which we- surrender our lives to Him. The tithe is income and at the same time, it is holy. The fact that it reaches us in the form of income means that we cannot retain it, that we have to return it to God. The confluence of these two ideas produces worship, through which we surrender to the Lord the totality of life in a selfless act of love.
5. The holiness of the tithe implies that, because it belongs to the Lord, He is the one who determines how it should be used. In the Old Testament, God decided to give it to the Levites for their service in the tabernacle (Num 18:21). By giving it back to Him, allowing Him to use it according to His will, the tithe is permanently removed from our sphere of control and it becomes irretrievable. In His freedom, God uses tithe as a means to further His salvific intention for the human race.

In regard to tithe some people ask the question to know where the tithe goes and how it is used and fortunately, Merlin (2010) talks about tithe as the "cause of God". Ironically he observes that many Adventists today do not realize that the tithing

plan first emphasized the system support of the movement. There was no thought of diverting money to other causes; but there was the overarching “cause of God;” which was the organizing of the proclamation of the three angels’ Message of Revelation 14, in preparation for the second coming of Jesus. The “cause of God” required consistent and sacrificial giving of both tithes and offerings. God’s call is for believers to give generous offerings beyond the tithe to support many aspects of church ministry.”

Talking about stewardship, MacArthur (2000) stresses Christ’s character of simplicity.” He relied on his father for all his daily needs and he lived in contentment. True stewards trust in God’s providence for all their needs. Since believers know that all things belong to God they believe that they shall not want (Ps 23:1). Once we recognize that the Lord is our provider, we will surely be faithful in rendering tithe and offering because many are unfaithful as they fear what might happen to their life tomorrow.” In addition, MacArthur (2000) said that God will honor someone’s ways of acquiring money if he is diligent and develop an attitude of obedience that trusts in God and in his word. He will be willing to reward him financially to a certain extent.

To show how God rewards his people Pastor Miranda (2010) said: There is no doubt that when we come to the Lord and as we understand his love and care for us and our need to be faithful, our life is transformed, revived, and the blessings of God are poured upon us in a special way.

Referring to tithe and offerings, Reid (2010) further says that the Israelites gave at least one-fourth of their income to God in the form of tithes, thankofferings, supports of the temple, and gifts to the poor. In addition, most of these donations were personally delivered by each family, in kind or in cash equivalents, to the central storehouse; first, to Shiloh then to Jerusalem. This personal delivery system required them to be away from home and work at least one month each year. Yet the 25%

giving and the one month away from home was actually the basis for their prosperity and blessing and they knew it.

Liywalii (n.d.) in his book titled *Stewardship with a difference* discusses the relationship between man and God. He states that every relationship is based on something. The feeling and behavior of people towards each other are based on concrete facts. There can be no friendship unless it is based on something. There is nothing thrilling and reassuring as to be connected with a person who matters in society. Fortunately enough, God's children are connected to a being who is not only powerful, all knowing, all presence but one without whom nothing else Exists. He cares, loves, protects, heals and above all he saves to the uttermost (Heb 1:25). Our connection with Him does not advantage God; it just makes him incur liabilities in which he had a share. God gave us his Son so that we are "made the righteousness of God in him" (2 Cor 5:21). God's love for us is the catalyst for the love we show Him." (1 John 4:19).

In addition, Liywalii, (n.d.) says that no one can love God and at the same time be unfaithful. To love God is to reserve ourselves for God alone. It is impossible to love and to refuse to give. Giving and sharing are rungs on the ladder of a love relationship. God gave us His Son and shared with us His communicable attributes such as love, mercy; because of the relationship that exists between us. One reason people are unfaithful in their body management and in the way they transact business is due to lack of faith in God. They don't believe that he who promised to care for them really meant it (Matt 6:33). Without faith in God, it is impossible to return tithe and offerings because to human appearance what is left after God's portion is taken out cannot sustain the family to the end of the month. Human beings injure themselves when they ignore or fail to believe such verses as Ephesians 3:20.



## **Tithe and Offerings in the Seventh-day Adventist Church**

Referring to the motivation in the ministry support the Seventh-day Adventist Church and Lezau, (2010) said that pastoral support was the earliest reason for developing a system of tithe and offerings. Some of the earliest Seventh-day Adventist leaders had been pastors in other churches. Many lost their positions when they accepted the Millerite message of Jesus' soon coming. There was no salary system within the early Advent movement.

In summer 1849, James White mowed in order to pay for the expenses of printing a paper defending truth. At other times, he would work on the railroad to earn the money needed for him to travel and preach. The church was growing and spreading west. The need for ministers was also growing, yet there was little organization, no treasury. Those who felt called to the ministry were dependent on gifts or their own labor.

Historically at the time of the organization of the Seventh-day Adventist Church, we did not have a full-fledged tithing system, nor did we have any instruction from Ellen White relative to the use of the tithe. White's earliest comments on how tithe funds should be spent were of a very general nature. But late White (1879) wrote that the institutions that are God's instruments to carry forward His work on the earth must be sustained. Churches must be erected, schools established, and publishing houses furnished with facilities for doing great work in the publication of the truth to be sent to all part of the world. These institutions are ordained of God and should be sustained by tithes and offerings. As the work enlarges, means will be needed to carry it forward in all its branches.

To make clear the way that the tithe will be used White (1893), continues to show different purposes for the appropriate use of the tithe.

1. For the Gospel Ministers, that let each examine his income, which is all a blessing from God, and set apart the tithe as a separate fund to be sacredly the Lord's. This funds should not be devoted to any other use; it is to be devoted solely to support the ministry of the gospel.
2. For the Bible Instructors, White (1893) said that the tithe should go to those who labor in word and doctrine, be they men or women.
3. For the Bible Teachers, White (1900) said that the best ministerial talent should be employed to lead and direct in teaching the word of God, explaining the Scripture, educating the students in the things of God, should be supported by the tithe money. This instruction was given long ago, and more recently it has been repeated again.
4. For the Needy Mission Field, Both in America and Overseas White (1908) said that the means that come into the tithe and gifts of our people should be used for the support of the work not only in the America cities but also in foreign fields. Let the means so zealously collected be unselfishly distributed. Those who realize the needs of mission fields will not be tempted to use the tithe for that which is not necessary.
5. For the Publishing department Directors, White (1912) wrote that in many conferences in the past years the question has arisen as to whether it was lawful and expedient to pay the State canvassing agent from tithe. This matter has been discussed in Union and in general Conference councils, and our brethren feels clear in supporting the State agent from the tithe because the books are very effective preachers. Whenever this question has been brought to mother, she has given her approval of the plan generally adopted by our people.

6. For the Medical Missionaries or Minister-Physicians White (1912) continuous to explain that, some who do not see the advantage of educating the youth to be physicians both of the mind and the body, say that the tithe should not be used to support medical missionaries, who devote their time to treating the sick. In response to such statements as these, I am instructed to say that the mind must not become so narrowed down that it cannot take in the truth of the situation. A minister of the gospel, who is also a medical missionary, who can cure physical ailments, is a much more efficient worker than one who cannot do this. His work as a minister of the gospel is much more complete.
7. About the Retirement Benefits for Ministers and their families, White (1904) states that many workers have gone into the grave heartbroken, because they had grown old, and could see that they were looked upon as a burden. But had they been retained in the work, and given an easy place, with a whole or part of their wages, they might have accomplished much good. During their term of labor, these men have done double labor. They felt so heavy a burden for souls that they had no desire to be relieved of overwork. To heavy burdens borne shortened their lives. The widows of these ministers are never to be forgotten, but should, if necessary, be paid from tithe. I was pleased to receive a letter from you, as one who has been appointed to act a part in the distribution of the sustention fund. ... It is right that sure plans be laid for the support of our aged workers, or younger workers who are suffering because of work.

Further, in order to insist on this idea, Puni (2010) says that since its beginning as a mission movement, the Seventh-day Adventist Church recognized the importance of returning tithe, ten percent of one's increase/income, to God through the local congregation. Initially, this faith practice based on scriptures was seen as necessary in

supporting the work of God in the world. As a body of Christian believers, we continue to teach and support this stewardship in the total response of the Christian stewardship to God in all things including finances, tithe, and offerings as part of the financial stewardship (Matt 22:33-40).

In his article, Ortberg (2013) explains that tithe was never intended as a way to pay our debt to God. It has always been a training exercise to cultivate a generous and God-centered heart. Tithing is to our possessions what the Sabbath is to our time a concrete guideline that points beyond itself to the truth that every moment and inch and scrap of our lives is from the hand of God, and will be returned to Him.”

On the other hand, Daniel (2013) clarifies that offering ten percent of income to the local church reflects the generosity of heart, and it may open the windows of heaven. Tithe and offerings have a big role in the church when we consider the need of people in the world, by giving them spiritual and physical food. Jesus himself demonstrated that after giving the spiritual food it was important to give them physical food.

In like manner, among the pertinent subjects treated by White (1948), it is important to mention the one dealing with money management. She talks about vertical and horizontal faithfulness showing our duties towards God and the neighbor. She states that benevolent offerings and tithes constitute the store of the gospel. God claims a portion of his possessions entrusted to human beings. That portion is the tenth part of their income. Nevertheless, He gives to each one the freedom of deciding how much he is willing to give in case he would like to give more. Each one should give according to what he has decided in his hear. Thus, the fundamental principle that should motivate each worshiper is willingness. Whether we offer to God or to our neighbor, the same principle should be recalled.

In regard with generosity towards our brethren, White (1948) says that in each one of our churches there should be an account for deprived people. Each member should make a sacrifice once a week or a month as much as he can. Our offerings will express our gratitude to God for the health, the food and garments that we benefit. We should think of poor persons and renounce to our luxury life, our ease; assist people with a poor meal and miserable garments.

Actually, White (1959). Says clearly that our business can fall simply because of being unfaithful to the owner. She stipulates her statement as follow: “It was shown to me that a great number of our church members rob the Lord in their tithes and offerings, to a point that his work is greatly affected. God’s wrath shall be exercised upon those who receive God’s blessings and close the door of their heart, doing nothing or almost nothing for the advancement of his cause. . . . The desire of appearing as rich as their neighbors, compels them to consecrate their goods to this world and to retain the part they were supposed to render to the Lord. Should we be surprised if their businesses go wrong if God does not bless their harvest . . . can a man rob God?” Unfaithfulness in tithing and offerings will certainly have negative effects on the advancement of God’s work. God’s servants who could survive by that tithe will be discouraged when nothing is available to provide to their needs. In that case, the unfaithful shall have to render an account of the consequences. The selfish Christians will be called to give an account not only of the misuse of the Lord’s money but also for the discouragement and the chagrin that their behavior has caused God’s faithful servants. Those who have been called to minister and have forsaken all when they responded to the call of God and entered his service should receive a sufficient salary to provide to their personal needs and to those of their families

In view of the above statement, there is a great responsibility upon church members to provide generously to the needs of those who left their social positions and committed their lives to the gospel ministry. It is important to mention that the belief stating that being too generous leads to poverty has no bases and cannot stand. Therefore, the contributions required to the Hebrews for religious and generosity sake were valued to a minimum of the fourth of their income. Nowadays one may conclude that such a heavy requirement could make someone become poor. Contrary to that a faithful respect of such liberalities brought a result of prosperity. God's people today are called to understand that generosity does not bring poverty but it is selfishness which is the main way leading to deprivation. In addition to this, it is essential to remind that those who make money their idol will not remain unpunished. There is a punishment reserved for those who have developed cupidity.

White (1974) also said that it is important to underline that man is called to be aware of what can result out of his character of egocentrism. As one keeps developing a spirit of selfishness, his earthly life will be miserable and his eternal life is also in danger. Therefore, Christ will only be a host in our soul and God will recognize us as his workers when we conquer our selfishness, we cease fighting for supremacy and true love dominate our life.

Also warned God's people against the sin of selfishness Mrs. White (1959) says that God does not want Christians whose privileges are far greater than those of Israelites to be less generous. Christ said that to whom it was entrusted much it shall be asked much. The generosity required to Hebrews was limited to a national extend whereas today God's work is extended to the whole world. Christ has entrusted his gospel means in the hands of his disciples. ... Our obligations are certainly greater

than those of Israelites. The obligations required to Christians are more than those of the Israelites in term of both physical and spiritual opportunities.

As mentioned above, today we have a whole world where to spread the good news. If every Christian had the spirit of sacrifice, the good news of salvation could have reached a great part of the world population and Christ would have come. How will this be achieved while most Christians want to dwell eternally on this earth spending selfishly all the means entrusted to him? In view of this trend which has become almost universal, God's servants, the leading body of the church and especially ministers are compelled to awaken church members with pressing calls. Such a solemn responsibility compels the ministers to remind constantly the believers about the needs of God's work and to teach the practice generosity. Christ who said that the worker deserves his salary. As you go don't take money, sac, shoes, etc... For the worker deserves his salary (Luke 10: 47).

It is mentioned that the Seventh-day Adventist Church recognizes the practice of tithing and offerings as stipulated in the twentieth belief of the church. This doctrine is about Christian management of life the church manual which constitutes the norms of behavior for church members confirms the following: We are God's stewards, the Lord has entrusted us time, occasions, aptitudes, possessions, goods of underground and soil. We are responsible before God of the way we use these resources. We acknowledge his rights of the owner by serving him and our neighbors faithfully. We have to bring in his storehouse all the tithes and offerings for the spreading of the gospel, the support of church development (General Conference of the Seventh-day Adventists, 2005).

According to the General Conference of Seventh-day Adventists (1990), love and gratitude towards God should be the basis of all motivation in rendering tithe and

offerings. The Bible says that the fact of not rendering the tithe is a robbery in God's sight (Mal 3:8; Acts 5:1-5). So giving tithe is an act of faithfulness to the Creator. Nevertheless, the non-payment of the tithe is not a reason for applying any discipline but giving some advice.

### **Opponents to the Practice of Tithe**

Russell (2006) opposes the practice of tithe by saying that tithing is not a Christian Doctrine. In God's word "tithe" does not stand alone. Although money existed, the original source of God's "tithe" was never money. It was the "tithe" of food. True biblical tithes were always only food from the farms and herds of only Israelites who only lived inside God's Holy Land, the national boundary of Israel.

The increase was gathered from what God produced and not man's craft or ability. He continues to argue that false teaching is that Abraham freely gave tithes because it was God's will. Abraham's gift was NOT a holy tithe from God 'holy land' guttered by God's people under God's holy Old covenant. Abraham's tithe was only from pagan spoils of war common to many nations. Abraham's tithe to Melchizedek was a one-time recorded event and was not from his own personal property. Since neither Abraham nor Jacob had a Levitical priesthood to support, they had no place to bring tithes and probably left food for poor at their altars.

Another person named Schreiner (2017) advances the following reasons saying why tithe is not required today:

1. For Schreiner (2017) believers are no longer under the Mosaic covenant (Rom 6:14-15; 7:5-6; Gal 3:15, 4:7; 2 Cor 4-18).
2. The examples of Abraham and Jacob are not normative patterns. Abraham's gift to Melchizedek was a one-time event there is no evidence he regularly gave God a tenth also Jacob's giving of tenth signified his gratefulness to God promising to be



with him and to protect him. His gratefulness and generosity still speak to us today, but a historical description of what Jacob gave doesn't support the idea that believers must give God a tenth of their income.

3. Tithes were given to the Levites and priests, but there are no Levites and priests in the new covenant. Levites and priest were tied to the sacrificial system of the old covenant. Now all believers are a priest of Jesus as our Melchizedek High Priest (Heb. 7).
4. The tithe tied to the land Israel received under the old covenant because Israel was supposed to celebrate a tithe every three years in Jerusalem. But that requirement cannot apply to Christian today.
5. If tithe is required today, how much should we give? As noted above, the number was certainly more than 10 percent and closer to 20 percent. Those who advocate tithing should probably settle on 20 percent.
6. When Jesus affirmed the tithe in Matthew 23:23 and Luke 11:42, it was before the dawn to the new covenant. This argument appears strong, but not persuasive because Jesus also mentioned offering sacrifices in the temple (Mat 5:23-24).
7. When a Christian is instructed to give to the poor, they aren't commanded to give the poor tithe. Instead, they are instructed to be generous in helping those in need. (Acts 2:43-47; 4:32-37; 11:27-30; Gal 2:10; 1 Cor 16:1-4; 2 Co 8:1; 9:15).

But Guthrie (2008) argued and said that as a true prophet, Malachi condemned these sins and call people to repent (Mal. 3:7). If they could accept to purify their worship, to obey the law by rendering tithe, the blessings of the Lord could be opened to them.

And in regard with Malachi 3: 10, White (1996) argues that the message of Malachi on tithe has the same value today as before. This message lost nothing of its

force. It is as actual in its value as God's gifts to us are actual and continual. We have no problem at all to understand our duty related to the light in this message entrusted to the holy prophet of God. We are not abandoned to wavering darkness by disobedience. The truth is clearly presented and can be perfectly understood by one who wishes to be honest towards God.

While considering all the arguments given by the scriptures in the Old and New Testament and by different authors, it is clear that tithes and offerings have their source and existence from the Almighty. And each child of God must work according to what our Lord demands us to accomplish for the mission, which consists of the spreading of the message of salvation to all world. To fail to this divine obligation is the perdition of the human race.

## CHAPTER 3

### THE LOCAL SETTING OF KASULO CHURCH

After discovering the essence of tithing and offering in the above chapter, the following is dealing with the description of the local setting in which the geographical setting, socio-cultural context, socio-political setting, economical context, religious context and educational of Kasulo Church will be clarified. But also in the same chapter, the methodology will be explained.

#### **Geographical Setting**

According to Kolwezi Admin (2017b), Kolwezi is the capital city of Lualaba province in the south of the Democratic Republic of the Congo, west of Likasi. It is home to an airport and a railway to Lubumbashi. The population is approximately 453,000. The city was created in 1937 to be the headquarters for western mining group of the Union Minière du Haut Katanga. The Kolwezi airport serves Kolwezi and the surrounding area. The airport is located about 6 km south of Kolwezi. Kasulo is a city located near Kolwezi town. Kolwezi is the Head Quarter of Lualaba province in the Democratic Republic of Congo. Kolwezi is surrounded by 20 townships among them we find also Kasulo the area for this study.

#### **Socio-Cultural Context**

Explaining about Lualaba province and Kolwezi as headquarters, according to Admin (2016) locally, there is tension between those of Katanga origin and immigrant populations (particular from Kasai), and between the “indigenous” Sanga and groups

from the former Lualaba district, the “Tshota’ or “G5” (regrouping the Tshokwe, Rund, Minungu, Ndembo and Luvale communities). A major Sanga frustration is that members of these other communities hold most of the important provincial position and have better employment opportunities in mining companies.

Joined to Kolwezi, Kasulo is a cosmopolite city. It is composed of several people from different tribes. It is important to note that at its beginning its population was composed of Tshokwe, Ndembo, Rund, Luvale, Sanga tribes. However, the very first occupants were Tshokwe and this must be true because the word « Kasulo » which the city bears is a Tshokwe word which means The Source of the river. Kasulo means source. Later on, other tribes came also to dwell there. These are for instance the Luba of Katanga and the Luba of Kasai, the Hemba, etc... The languages spoken which unify all the tribes are Swahili and French. There is also an insignificant number of people who speak English and Lingala. But every tribe has their own language spoken when they have their meetings or when they are in their families.

With such a multicultural context it is difficult to identify the real culture of Kasulo city. Actually, each tribe practices customs of its ancestors but some are confused and they use different culture especially when it is about marriage. As usual, heterogeneity is a source of conflicts which affects the social life of the community. This is a reality in Katanga province.

### **Socio-Political Setting**

According to Admin (2016) which speaks about Kolwezi and Lualaba province, there is considerable support for the current process among elites in the poor of the new Katanga province: Tanganyika, haut-Lomami, and Lualaba, where decoupage is seen as important for development. Despite having voted massively for Kabila in 2011, these areas have long been neglected by the central government.

Especially in Lualaba, which now includes the mineral-rich former Kolwezi district and Tanganyika provinces, many see decoupage as an opportunity to assert right and regain control of their resources...? The same source of Admin (2016) reports also that in 2009, the Kolwezi-based Lwanzo Lwa Mikuba cultural association, representing the Sanga, submitted a petition to parliament with 100,000 signatures, requesting a constitutional amendment allowing the district to become a province.

But going back in 1977 there was a war which lasted 80 days. This war affected different places in the West Katanga about 600 kilometers square. But the war didn't reach Kolwezi. However, its consequences disturbed the economic and social situation of the town. Later in May 1978, another war called "the 6 days war" touched the town of Kolwezi. And Kasulo the nearby city was also touched by this war. Many people were killed and many other lost money, their important properties.

As a result, church members in Kolwezi and Kasulo were left into poverty. Many people changed the location and the church membership was affected. Companies were in serious problems because the economy had fallen down and the situation remained critical for many days. This situation even affected the income of churches in Kolwezi and Kasulo.

Thirteen years later, from 1991 to 1993 another critical situation happened. This was caused by the tribal war between the Katangese and Kasaien peoples. Once again, the church was left in a big confusion, because of the presence in its midst of members belonging to these two tribes. Meanwhile, the economy of the Province was affected as well as the finance moreover, the relationship between church members from the two tribes was negatively affected. The church membership decreased. In general, every aspect of life was also affected. The war, tribal war were the source of

poverty and this affected even the incomes of the churches and the members failed in deep lack of money and other sources, the relationship between members were also disturbed in Kolwezi and Lualaba province.

### **The Economic Context**

Actually, by the same source of Admin (2016), it is said that Kolwezi, the country's richest mining area, is one of only five districts (of 26 before the 2006 constitution) not to have become a province. As a major mining center, its place in the new order is very sensitive. According to several members of the new province's elite, the priority should be the development of infrastructure linking the mining areas in and around Kolwezi more directly to export routes, thus avoiding Lubumbashi. A particular need is to refurbish railways linked to the recently rehabilitated Benguela corridor in Angola. A second would be to repair to Solwezi, Zambia road. Plans have come up against regional rivalries within the former province, however, with business elites in Kolwezi and Lubumbashi backing rival road corridor.

Simmering disputes, reflect the high stakes involved in delimiting new provinces and hurt the business climate, adding further insecurities to the economic challenges. The main minerals that are exploited by many mining companies are Copper and Cobalt. Generally, Kolwezi is mining town where we find many mining companies as: General Carrier and Mines, Kolwezi Copper Company, Tenke Fungurume Mining, Mutanda Mining, Sicomine, Malte Forest, Comus, Chemaf, Africa Mineral, Societe Nationale Chemin de Fer du Congo, Regideso, Congo Equipment, Groupe Number One, Africa Drilling, Best Solution, Muzuri Sana, Ruba Mine, Atlas Congo, etc. The main minerals are Copper and Cobalt.

Another source of Kolwezi Admin (2017b) reports that Kolwezi is an important mining Centre for copper and cobalt. There are also uranium, radium, oxide ores, and

lime deposits. The Busoni mine is a set of open-cut pits near Kolwezi from which copper and other metals have been extracted since 1940. The nearby lake Nzilo was created by damming the Lualaba River to provide a source of hydroelectric power and reservoir of water for the mining activities.

In spite of the big number of different companies, the economic level of church members is still critical because most of them experience hardship. Some among them live by doing several small business activities which are not rentable. Others are cultivators but they don't produce enough. Still, others try to manage their life by doing motorbike taxi, bicycle taxi, selling charcoal, watchmen, etc. The principal activity of the church members and many others in the community is working as simple workers to dig in mining. They face a lot of challenges. The monthly salary is not granted because it depends mainly on the value employers give to the mineral. Most time people are not paid. Another challenge is the risks they face. Many people lose their life by accident due to ground downfall. Some church members are employed as teachers but unfortunately, their salary is very poor. Generally, church members live in hardship. Poverty is visible in most homes. They are really deprived.

Homes are overpopulated. An ordinary home is composed of 5 to 10 peoples. This is a big challenge since parents have to provide for food, school fees, garments, etc... And in reality, they fail to provide for these needs. The daily average living expenses for each member of the family is very low. Actually, a whole family spends at least 10 \$ per day for a simple life. These expenses include a small recipient of cornflower, 1 kg of Thompson fishes, some charcoal, vegetables, oil, etc...just enough to feed about 7 people a day.

Additionally, it is important to note that most people are jobless simply because they don't make themselves simple enough to do ordinary work such as agriculture or other artisanal skill. Most people rely only on mining opportunity to work. Unfortunately, not everybody is hired in Mining societies. For instance, the intellectual class has problems to be hired because workers are hired by the top managers in Kinshasa or in Lubumbashi. On the other hand, many people want to work in an area that they prefer. An opening job may be available in a domain that does not interest them.

Another problem is that digging for mining is periodical so that when it stops a moment all those employees become once more jobless. We have to notice the existence of some other occupations like carpentry, masonry, and shoemaking. Others are workers in the government services but still, the salary is poor and irregular.

Ladies in Kasulo city are more active than men because many ladies are busy to sell vegetables just to have enough for the evening meal. With this situation, many husbands remain idols since at least there is something to eat based on women's activities. The government does not facilitate enough the population to achieve some activities such as providing seeds and fertilizer to the farmers. And in the case of seeds and fertilizer distribution by the Government, not all the agriculture population benefit.

Another challenge in relation to Kasulo economy is that farmers have to travel a long distance of about 17 to 30 km in order to find a productive land. Otherwise, they have to use fertilizer for effective farming. Even if someone gets a wide land, there is no appropriate equipment for industrial agriculture. Therefore people have to use hoes and machetes to affect agriculture. In such conditions, the production remains very poor.



Finally, it is important to mention also that the local Church on its side has failed to create some jobs for its members. In relation to this, it is possible to specify entities such as schools, hospitals and other social activities that could contribute to the development of Church members. If there was an available job for teachers, doctors, agronomist, etc... The financial situation of the church could be enhanced. Economically it is clear that that the population of Kasulo compound is living according to daily activities even though the place is full of mining.

### **Religious Setting**

Boyle (1995) reports in general that Christianity is the majority religion of the Democratic Republic of the Congo and is professed by a majority of the population. The number of Christianity of all denominations in the Congo is estimated at over 63 million by the Research center, a figure representing approximately 95.7 percent of the national population or 2.9 percent of the world's Christians. The largest denomination is Catholicism (20 percent) and Kimbanguist (10 percent) and other sects.

The history of Christianity in the area of the modern-day Congo is closely linked to the history of European colonial expansion. The situation reported about the whole Congo is at least the same in Lualaba province in general and particularly in Kolwezi and this situation is linked to Kasulo which is the location with many religious beliefs. There are Christians and non-Christians like Muslims. There are twenty Seventh-day Adventist Churches in Kolwezi, the Roman Catholic Church, Orthodox Church, the Kimbanguist, the Garengaze, the Jehovah's witnesses, the Methodists, the Tabernacle Church, the Pentecost, Apostles, Nzambe Malamu, Revival Church, etc.

About the existence of the Seventh-day Adventist Church in Kolwezi or Kasulo cities in the West Katanga field, it is reported by church members who are alive until now that the message started from Divuma station to Kolwezi. But in general, the message in Katanga region was introduced by the missionaries called Christopher Robinson and Julbert Wilmore who started with the message first in Rwashu at Lubumbashi region and finally at Songa Mission in the north of Katanga. At the same period when the message penetrated the south Katanga region, the same message penetrated the west Katanga from Angola to reach Divuma station in 1961.

From Divuma the message reached Malonga station in 1962 after in 1963 the message reached also Sambemebe station. In 1966 through the literature evangelist named Mundongo who came from Divuma by selling books, brought the message to Kolwezi in Kasulo. Among the persons who accepted the first message in Kasulo were David Tshiwape and Moses Kazondo who are alive up to now, joined by Sister Karumb Ikos and her husband already from Songa Mission.

In 1967, the group became large and they bought land in Kasulo in the compound named Caroline where they built the first church for their worship. 15 years after the church kept on growing and they bought another land in Kasulo and they moved from the first place to a new one where they built another church in 1990. Around 1968, another church was established in Manika compound by the union officers from Lubumbashi in. But Kasulo keeps the same big land where is the actual church. But now Kolwezi has 12 churches; among them 5 churches belong to Kasulo. This is in brief how the message has penetrated in Kolwezi or in West Katanga Field.

### **The Educational Context**

The first elementary school in Kasulo is the Catholic school named Kizito Primary School. It was created in 1973 and for a long time was the only school to help

the community in that area. Today there are several schools belonging to different denominations: Catholic, Kimbanguist, Methodist and many private schools built later by the World Vision. The Seventh-day Adventist Church owns one primary and one secondary school which were built in cooperation with the World Vision. Thus, we find enough educated people at different levels in Kasulo.

On the other hand, though the area is overpopulated because of mining activities some parents can't afford the cost of school fees. Therefore they do not send their children to school. But for high level studies, people in Kolwezi has the following colleges and universities: Kolwezi University, Pedagogic Institute College, Sepromade College, Medical Technique College, liberal Kolwezi University, etc. To sum up the local settings is that Kasulo is a big compound with different categories or levels of members. Many of People are living daily struggling to cover the month.

### **Methodology**

As mentioned in the introduction, the aim of this study is to find out the factors that contribute to the decrease of tithes and offerings in Kasulo Seventh-day Adventist Church. As an approach to the study, the researcher used the questionnaire and the interview. These are the tools that helped to collect the data for the investigation. Moreover, the documentary approach was used to provide more information on the subject. For analysis and data interpretation, figuring out the percentage the researcher considered the opinions from the survey so to state a conclusion on the real causes.

### **Research Design**

According to Jalil (2013), a research design is the set of methods and procedures used in collecting and analyzing measurements of the variable specified in the research problem. The research design is the framework that has been created to

find answers to research questions. There are many ways to classify research designs, but sometimes the distinction is artificial and other times designs are combined. Nonetheless, the list below offers a number of useful distinctions between possible research designs: 1) Descriptive (case-study, naturalistic observation, survey), 2) Correlational (case-control study, observational study), 3) Semi- experimental (field experiment, quasi-experiment), 4) Experimental (experiment with random assignment), 5) Review (literature review, systematic review) and 6) Meta-analytic (meta-analysis).

Among different Design, experimental design is used in this project. Chow and Neil (2010) explain that experimental research allows the researcher to control the situation. In so doing, it allows researchers to answer the question, " what causes something to occur?" It permits the researcher to identify cause and effectrelationships between variables and to distinguish placebo effects from treatment effects. It also supports the ability to limit alternative explanations and to direct causal relationship in the study and finally it provides the highest level of evidence for single studies. In this project, the experimental design to operationalize the variables with the aim of answering the research question is used. The participant is the church members with 210 as a sample. The variables utilized are YES and NO.

It is better to mention the two different research methodologies according to the source of health Admin ( n.d.) the quantitative research and qualitative research.

The quantitative research is focused primarily on numbers as statics. It is associated with identifying and explaining causal relationships between events.it aspires to try and to explain why something happens and researchers aspire to objectivity. The qualitative research concentrates primarily upon words as speech and writing although other tools as drawings and observation may be used. It is associated

with the search for a reason rather than for causes. It tries to understand the interpretations and the motivations of people. The research is more concerned with subjectivity. In the present project, the quantitative method is used to find the objectivity of the factors that occurs the decrease of the tithe and offering in Kasulo Church.

### **Population and Sampling Procedure**

In the source of Admin (2005) defines a sampling as a process or technique of choosing a sub-group from a population to participate in the study. It is the process of selecting a number of individuals for a study in such a way that the individual selected represent the large group from which they were selected.

Famer, Miller, and Lawrenson (1996) explain that it would normally be impractical to study a whole population when doing a questionnaire survey. Sampling is a method that allows the researchers to infer information about the population. With having to investigate every individual. Reducing the number of individuals in a study reduces the cost and workload, and may make it easier to obtain high quality of information, but this has to be balanced against having a large enough sample size with enough power to detect a true association.

Because this project is concerning with the investigation of factors that decreasing tithe and offering in Kasulo Church, the simple random sampling is used as it explained by the same source that each individual is chosen entirely by chance and each member has an equal chance or probability of being selected. A certain number of 210 of the population of Kasulo Church were selected to represent all the church by distributing them the questionnaire that every member selected responded.

The population under this study is composed of all the church members in Kasulo Seventh-day Adventist Church. Kasulo Church is composed of different

categories of members. In terms of age, there are a) 30-75 years old, b) 15-30 years old and c) 6-15 years old. Some have spent over 30 years in the church. However, for the sake of this project, a sample of 210 adult males and females and young people were considered the survey.

### **Data Collection Tool**

The questionnaire, which is one of the most popular techniques in research, gives the advantage of collecting data from a wide population. It is easy to be made, filled in and analyzed (Beauvois, 2000).

According to Jack (1998), the questionnaire can be a cost-effective research tool for use in data collection. A number of sequential steps should be followed in planning and designing questionnaires. Questionnaires should be sent to a pilot sample to check reliability and validity before going to the research sample. First of all, questionnaire does not cover all the aspects related to the problem concerned. Questions are formulated according to the way the researcher perceives the problem. People involved in responding are not much aware of the problem with which the researcher is dealing.

Karim (2013) explains that accurate and systematic data collection is critical to conducting scientific research. Data collection allows to collect information that the research wants to collect about the study objects. Depending on research type, methods of data collection include: documents review, observation, questionnaire, measuring or combination of different methods.

In the source of Research instrument for data collection (2017) it is explained that the instruments are the tools for data collection. They include a questionnaire, interview, observation, and reading. Essentially the researcher must ensure that the instrument chosen is valid and reliable for any research project depends to a large

extent on the appropriateness of the instruments. Whatever procedure it is likely to give you the expected result. The questionnaire is a systematically prepared form or document with a set of questions deliberately designed to elicit responses from respondents or research informants of the purpose of collecting data or information. The respondents are the population sample of the study. The answers provided by the respondents constitute the data for the report.

Considering the aim of the project, the instrument used in this paper was composed with four categories of questions to be responded by the sample target of the population. 210 questionnaires with Yes and NO as variables were distributed to church members in Sabbath afternoon.

This is a type of questionnaire with closed answers meaning that the individual is free to select Yes or No without expressing what he thinks about the issue. We would like to let it be known that the questionnaire was given to the subjects in May 2015. It was supervised by the researcher himself, the pastor and church elders who could facilitate the operation. So all the church members targeted for responses have really responded individually.

### **Ethical Considerations**

According to Burgess (1989), ethical considerations are the norms or standards for conduct that distinguish between right and wrong. They help to determine the difference between acceptable and unacceptable behaviors. In view of that during the interview of people the researcher had consideration of respondents in the management of the information about the church. Responses were kept secret between the researcher and the respondents.

## **Data Collection Procedure**

To collect data the researcher used the questionnaire and 30 members 18 males and 12 females adults were interviewed to get responses about the factors contributing to the decrease of tithe and offerings in Kasulo Seventh-day Adventist Church. 210 questionnaires were distributed to church members that helped the researcher to get the data. In this specific research, a questionnaire of about 210 items that were submitted to the target population to respond *yes* or *no* was used (See Appendix).

We distributed to the target sample in the church after Sabbath for responding after 4 hours before the sunset. But some members gave the questionnaire after two days. And some were asked directly as said above according to the questionnaire without influencing them and this was distributed by four persons, one pastor, and three elders. After the harvest of the responses from the selected group, the research spent one week to classify the responses according to different categories of factors that decrease tithe and offerings in Kasulo Church as it is demonstrated in the method of data analysis.

## **Method of Data Analysis**

The project is investigating the factors that decrease the tithe and offerings in Kasulo Church. To investigate these factors the research arranged the questionnaire as an instrument that helped to have the response from the respondents. The questionnaire was distributed to 210 members during the after helped by one pastor and 3 elders. The questionnaire had 18 questionnaires and after having all questionnaires the researcher started to put each response according to the categories. He divided the questionnaire into four categories. The first was concerned with lack of confidence in God among members. The second category was concerned with the ignorance of teaching on stewardship. The third was concerned with the church



leadership and the last deals with the poor income. From these categories, each response was directed in the specific category. After analyzing the result is mentioned in the chapter below.

There are multiple methods and techniques to use in research work. The selection of a method depends on the objectives aimed by the researcher. The questionnaire and the interview constitute the main techniques to collect data from the target people and this is the method used by the researcher.

### **Program Design**

The findings from the survey helped the researcher to design which included visiting members in their houses, holding seminars during, regular checking of stewardship books, stimulation of church leaders to be good examples in rendering tithe and offerings.

## CHAPTER 4

### PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

The problem under study in this paper was the investigation of factors which prevented Kasulo Seventh-day Adventist Church members to render tithe and offerings faithfully. Thus, this chapter presents the findings and their interpretations. The tables below present the findings of the factors contributing to the decrease of tithe and offerings in Kasulo Seventh-day Adventist Church. And the researcher has discussed each item mentioned in the table according to what was found as result after interpreting data with the aim of giving the implication of each response.

Table 2 gives what each correspondent have said about lack of confidence in God among Kasulo SDA Church Members as a factor of the decrease in Tithe and Offerings.

*Table 2.* Lack of Confidence in God among Kasulo SDA Church Members as Factor of the Decrease in Tithe and Offerings

	Questions	Yes	%	No	%	Total
1	Tithe and Offerings are mismanaged	56	27	154	73	210
2	When I miss the worship leaders come to visit me.	81	39	129	61	210
3	By experience, I have never experienced the promised blessings.	50	24	160	76	210
4	Living has become difficult that I can't render tithe.	57	27	153	73	210
5	My incomes are poor so that I can't render tithe.	78	37	132	63	210
6	Offerings alone are enough to show faithfulness.	60	29	150	71	210
7	There is no difference between those who give tithe and those who do not give.	69	33	141	67	210
	Total	451	31	1019	69	1470

In this area of confidence in God, among 210 respondents 56 members who represent 27% accepted that the mismanagement of tithe and offerings is the cause that decreases tithes and offerings in Kasulo Church. These members assert that tithe is not reaching the right destination as it should be because church leaders are using tithe and offerings from a local church. But the other part of 154 members which represents 73 % and which the majority, said no tithe and offering is not mismanaged but the problem is about ourselves. Because the mismanage of tithe and offering is not the reason for keeping tithes and offerings, we are appealed to give without considering the way tithe and offerings are used after offering.

But even so, when considering the degree of offering the result shows that people know what they should do but they are not willing to do so. For the first part of members, the implication is that they will be discouraged if it is real that tithe is mismanaged from the local church. And they will lose confidence in their local church leaders and tithe will remain at the same level and if there is no change in the way of managing tithe and offering the decrease will remain and the church will always suffer. For the majority who said no but they do not give, the implication is that there is possibility to teach them and to change their way of giving, but if not they will join the other group and the decrease will be a habit because they know what it should be done but they aren't willing to do so.

Considering the visit when some members miss the worship, 81 members out 210 who represent 39% said that they are visited by church leaders when they miss the worship whereas 129 members who represent 61% responded negatively. This situation has a meaning that only some members are visited who are giving tithe and offerings regularly or it is the category of members who are coming to church every Sabbath and they receive prayers and encouragements from leaders when they miss

church. 129 responds among 210 church members said that they are not visited. This category shows that leaders are not interested to them as it should be or they are members who are every time absent to worship or they do not offer tithe and offerings or some members among them are not known by church leaders. The implication is that this big number of respondents will continue to be discouraged than those who are visited and the consequence is the decrease of tithing and offering even their spirituality area will be weak and their contributions to the church will also be weak. To do not visiting members and encouraging them is one the big factors that decrease spirituality of all categories of members and the tithe and offerings are the first to decrease.

The Bible is so clear about the blessings promised by God through rendering tithe and offerings. But in this area, 50 members among 210 and who represent 24% accepted that they have experienced the promised blessings in their lives, by giving tithe and offering for the advancement of the gospel. But others evaluated at 160 members among 210 and who represent 76% responded negatively that they never experienced those promised blessing even they give.

This first category is a good example because they show their faith to the promises of God and they consider the Bible as the real word from the Lord. The implication is positive because they understand that their lives depend on the word of the Lord and for this reason they will continue to give even the situation is so difficult and they can also encourage those who say they never experience the blessing from the word of God. Another implication which is negative is for those refuse to accept that they are blessed. They lose their faith in the word of God and for this reason, they will not render tithe and offerings as it should be and another implication is that they can even push those who are not strong in faith to stop rendering tithe and offering.

They forget that people do not receive blessings because they are giving but because God has already blessed them and giving is the result of faith to God. The blessings received is to recognize Jesus as their savior and provider. This way of thinking is the cause of the decreasing of tithe and offerings in Kasulo Church. If church leaders neglect this category, the church will continue to live in poverty and the gospel will delay.

The cost of living is another factor that divided the respondents into two groups. 57 respondents or 27% of 210 members said that they do not give tithe and offerings as it should be because life has become difficult so that all they receive is used for responding to their needs every day. These members seem to lose their confidence in scriptures as it is said in Matthew 6:33. The implication is that these members are losing their faith, the confidence in scriptures and they will continue to be weak spiritually until they will drive others in the same situation if there are no strategies to help them. The other group who represents the majority like 153 or 73 % said positively that even if the living has become difficult, it is not the reason to avoid giving their tithe and offerings. This category of member seems to understand the scriptures, it is compared to those who know and accept what is said in the Bible but they do not act as it is said. Because if all these people were faithful in returning tithe, the church would have an abundance of money and the gospel will be preached without many problems. The implication is that they will be hardened in the same arguments if there is no help and the church will continue to suffer because they know what is good to do but they escape to do so.

In the same context of those who said that living has become difficult, another group of members asserted that their incomes are poor so they are not capable to offer as it should be. The first category is represented by 78 members or 37% of 210

respondents. These respondents forget that tithe and offerings are deducted on the incomes as blessings that God provides for his sons every day, weekly or monthly.

They do not understand that people aren't poor because they give tithe and offerings but because they are faithful and not attached to the promises of God. the implication is that this category of members will continue to be selfish even their income raises they will not give as it should be because they are not faithful in small incomes how can they be faithful when their incomes rise. Another implication is that they can even infect their families and other members if church leaders do not find quickly the solution to that argument.

Another group of 132 persons or 63% said that the level of income is not the barrier to God's demands. This category which is also considerable accepts that poor income is not the reason for not rendering tithe, means that they know what it should be done. But also some of them are not giving. The implication of this category is that they will keep saying without realizing what the Bible says. But in the same group, some shows that they are willing to change according to the word of God and to give. If church leaders touch their hearts by teaching them, some will change their ways of giving and the number of those who are faithful will increase.

It is a big danger to members who do not understand how to make the difference between tithe and offerings through the Bible. About this question, one category of 60 respondents or 29% responded that offerings alone are sufficient to demonstrate faith to the Lord. The implication of this thinking is that people are not willing to give. Giving for them is a formality and the offerings are not given as it is said in the Bible. They do not read the Bible correctly for understanding the scripture but for formality. This category must from those who haven't got the fundamentals teachings of the church. Or they are in the group of those who are opponent to tithe.

Another implication is that they can drive many other members to do not being faithful to God. Another implication is that tithe will continue to decrease even to disappear if there are no right spiritual medicaments. Spiritually, they will continue to be weak and to contaminate others who aren't strong in faith.

But 150 or 71% who is the majority responded negatively in saying that offerings are not enough to show faith to their Lord. For them, it is better to make the difference between tithe and offerings as it is said in the Bible. The implication is that even these members aren't giving as it should be but there is a possibility for them to change and to tell to their brothers to abide in the promises mentioned in the scriptures. But if they keep saying what is true but without acting according to the Bible they will be hardened and it will be difficult for them to change.

Among other respondents, 69 or 33% of 210 questions some responded that they do not experience the difference between those who giving tithe and offerings and those who do not give that is why they do not give as it should be. This category of people is very far in thinking than those who said that life is difficult or the income is poor because by making the comparison between their life to others they become unteachable. The implication is that they will continue to remain indifferent to the scriptures and teaching about tithe and offerings. Even if God blesses them they will not give and the advancement of the gospel will be delayed.

A total of 141 or 67 % reacted that the comparison is not the reason because the difference is at the level of faith in God but not in the way each person lives. This is a good way of thinking and the implication is that faith will grow and change will appear in their Christian life and they will be ready to receive all kind of teachings and encouragements about tithe and offerings. But also if they know what is recommended in scriptures but they refuse to do so this category will fall in those who

say but not do. And some people will follow their example and the condition of the church will be bad.

The lack of confidence in God as a factor contributing to failure in rendering tithes and offerings. The conclusion in this area which had 7 questions responses was as follow: 451 responses equivalent to 31% were positive 1019 responses or 69% which are negative. This result is sufficient evidence that the majority rejected the spiritual dimension as a cause for not rendering tithes and offerings in Kasulo Church. Nevertheless, the statement of the 31% who have responded that the lack of spirituality is the cause of spirituality should not be underestimated. In other words, 31% have already lost their trust in God and therefore they consider the claim of tithes as a simple tax.

Table 3 shows the effect of the ignorance of stewardship teachings on the failure to render tithes and offerings.

*Table 3. Ignorance of Teachings on Stewardship as Factor of Failure to Rendering Tithes and Offerings*

Questions	Yes	%	No	%	Total
1 Seminars on Stewardship are held frequently.	56	27	154	73	210
2 We are blamed when we don't reach our financial objective.	58	28	152	72	210
3 In our small groups of prayer, Church leaders speak to us on Faithfulness in Tithing and Offerings.	78	38	132	62	210
Total	192	30	438	70	630

Seminars are very important for equipping church members to understand their role and implication in the mission of the church. After the investigation among members, the result presents 56 responders or 27% accepted that the seminars are held frequently. This means that this category of members is ready to assist in different seminars. Even if they are not the majority but they are present in the church. The



implication is the growth in spirituality and after a certain period, they will even change their way of worship God in term of tithe and offerings and they will help others to change. The majority of 154 or 73% said that seminar is not held and it is the majority. In one hand this means the cure of seminars is not sufficient for the church but in the other hands, this shows that the majority of members are not willing to follow seminars when they are held. They are not interested. And the implication is the decrease in spirituality and rendering tithe and offerings. As the majority say that seminars are not enough it is the consequence of not giving as it should be.

Each church has its financial goal that can stimulate members and church leaders to work hard to achieve the goal and in doing so the church will prosper the gospel and the development will be effective. But after the investigation of factors, the result shows that 58 respondents or 28% of 210 questions accepted positively that there are blamed if they do not reach their financial objective. This means that this category of members are discouraged when they are blamed and in the future, some of them will cease to give tithe and offering. It means also that some give their tithe but it is not enough to accomplish the objective and they are also blamed in general and this can lead members to the discouragement in giving.

Whereas 152 others or 72 % said that they are not blamed. In this case, it is possible to say that blaming is not the reason because the Bible is so clear about tithe and offerings. They accept remarks and counsels and the consequence will be positive because the blame will help them to change and to work for the advancement of the gospel in Kasulo Church. But also if they do not change with the blames this means that they will not change if there is no a big teaching. Because blames will be obvious for them and the will be hardened even if they get counsels. They can even drive others in the same way.

The small groups created in the church are the places where each church member can learn and understand everything and raise their spirituality level because people are free to ask questions and to have answers. In this area, 78 or 38% of members responded positively that they are taught in their small groups by church leaders or other persons and 132 or 62% said that they do not experience that in their small groups. In this area of small groups, it is demonstrated that a small number of members attend the meeting in their small groups and the big number do not. Also, some small groups are not working regularly but the leaders are working or some leaders are always absent in their respective small groups. Or the teachings in tithe and offerings are not enough or taught correctly. The implication is that people will not be mature in faith if they are not having the good teaching in their small groups. They will not understand even tithe and offerings are mentioned in the church and the decrease in tithe and offerings will be experienced.

In conclusion the responses about the ignorance of stewardship teachings as the cause of failure in tithing and offerings. While considering the total of the result it is clear that in this area of 3 questions 630 responses equivalent to 30% were positives, whereas 438 or 70 % were negative. Such a result indicates that the majority agreed that they had not enough information on stewardship teachings. Thus, this is one of the basic reasons for not rendering tithe and offerings in the Kasulo SDA Church. Their level of knowledge in term of tithing is very poor.

In the leadership as a factor of failure in tithe and offering, there are six categories of questions to what 210 members responded positively and others negatively. This is seen in Table 4.

*Table 4. Leadership as Factor of Failure in Tithe and Offerings*

Question	Yes	%	No	%	Total
1 We are blamed when we don't reach our tithe goal.	58	28	152	72	210
2 Church leaders have time to promote tithe.	68	32	142	68	210
3 When I don't attend the church, leaders come to see me for the counsel.	81	39	129	61	210
4 Whenever I give a tithe, church leaders come to visit me home.	63	30	147	70	210
5 Even my church leaders are not faithful in Tithing giving.	66	31	144	69	210
6 The behavior of our leaders motivates members to give a tithe.	85	40	125	60	210
Total	421	33	839	67	1260

As it is noticed above the financial goal is important for measuring the level of the church in giving and to push people to work hard. In the first part, the result of the investigation gives 58 or 28% were positive in accepting that they are blamed by church leaders if they do not reach tithe goal. This shows that people are somehow discouraged because of the blames and has the negative conception of giving tithe and offering. The implication of this category is that the blame can discourage even those who are willing to give even they give faithfully. There is a risk of demotivating those who are ready to give as it should be. This category does not consider tithe goal as motivation but as the source of blames.

Others who represent the majority of 152 or 72% were negative. This category doesn't consider the blame as an obstacle to give tithe and offerings for them the blame constitutes the way of encouraging them in their weakness. The implication is that they can help others to understand the role of a financial goal and to start giving more to achieve their goals. Also, they are ready to receive blames as the counsels with the objective of changing their way of giving. But if they said that they are not blamed and they do not put in application what the Bible says it will be very hard for them to change.

The first task of the church leaders is to promote tithing and offerings for the good advancement of the gospel with the objective of achieving the mission of the church. About this question, the result gives 68 or 32% out of 210 members who responded positively that church leaders promote tithing in the church. This means that this category of the members is present during the promotion. They understand the meaning of their role in the mission of the church. They are interested in what the church leaders are planning for the advancement of the gospel and the implication is that they will remain mature and they will help the church to get solutions in different challenges. Again this category has already understood the necessity of rendering tithing and offerings.

But 142 or 68% said that church leaders have not the time to promote tithing. This category is also following what is planned in the church but the promotion is not enough and regular. It shows also that some church leaders are not able to make promotion or church leaders do not willing to do promotion because themselves are not faithful in rendering tithing and offerings as it should be. The implication is that these members will take a long time to change their manner of tithing and offering because church leaders are not promoting tithing and offerings regularly and the decrease will not get an increasing level.

Another factor of the decrease of tithing and offerings is the absence of a member in the church. 81 or 39% of 210 were positive to argue that church leaders are visiting them when they do not attend the church. This shows that church leaders are not covering all the church about the visit in their home or workplace. Another alternative is that church leaders pay a visit only to those who are regular or those who give tithing and offerings. Or church leaders are very familiar to this group than the other group. The consequence is that this category will be demotivated because they

aren't counseled because church leaders do not know what their problems really are and these absences will drive the church in the lack of money and the church will not respond to its needs as it should be.

But the majority, which is presented by 129 or 61% said that church leader does not visit them when they do not attend the church. This is clear that church leaders are weak in visiting, they talk with members only in Sabbath. The implication is that this category will realize that they are discriminated and they are not counseled and this cannot excite them to render tithe and offerings as it should be. Or church leaders are visiting only those who receive them with Joy in their homes. Or some people are absent when church leaders are visiting members. But because the majority responded negatively this can have a negative influence on the members especially those who are not strong in faith.

As said above visitation is one of spiritual medicaments that can treat effectively members. For those who are faithful's, it can help them to keep their way of working and for those who are weak it enables them the new force and restart the new way of working. In this factor 63 or 30% responded positively that whenever they give tithe church leaders visit them. As it is not the majority this shows that church leaders are willing to visit only those who give tithe and neglect those who are not giving. Or they visit only those who are present in the church and giving frequently.

The implication is that this category will always be strong than others even they will give more than others. But they neglect the majority of 147 or 70% of the 210. This means that church leaders consider only those who give more. Another idea is that church leaders do not want to promote tithe. Or they do not even know exactly the level of each member in giving tithe. Or they do not know the homes of church

members. The implication is that these members will be demotivated and this will have the negative nuance in giving tithe.

This is another big factor in leadership that blocks the advancement of the development in the church or other organization. Leaders must be themselves the good examples in giving tithe and offerings. Because it inspires others to do the same. But when considering the result of the investigation 66 members of 210 or 31% accepted positively that church leader is also faithful. This show that church leaders give rarely tithe. They blame only others without being the first examples. The implication is that church members will not consider the tithe with respect and value. For them to give or not is the same. For the church members, tithe is an only formality and it helps only church leaders and not the gospel. This also doesn't encourage church leaders to make promotions in the church as it should be.

The second category of 144 or 69% responded negatively in saying that church leaders are not faithful. this means that members want to see their church leaders be the first example in faith by rendering tithe and offering so that it will motivate them to give otherwise they will not give and they will not consider promotion and others counsels about tithe and offerings. ... The implication is that many members are demotivated about giving tithe and offerings. It will be difficult to redress them and the church will continue to suffer if there is no change among church leaders. This is a real reason that shows that leaders are willing to promote tithe because they are not examples

The behavior of church leaders is another factor that can motivate or demotivate church members to be faithful or to work with their will. In the research, it is found that 85 or 40% of 210 church members said that their leaders are behaving well. This can give the sign that these members are not interested in everything that

church leaders are saying or doing or they are friends to leaders or they come only in Sabbath to worship without following what. The implication is that these members are not affected by the behavior of their church leaders and they can continue to give tithe or not but not affected by the leader's behavior. 125 or 60% said that they are not behaving well. This shows many members are following everything that church leaders are doing or saying. This has a big influence in the spiritual life of members and many members render tithe according to the way church leaders are behaving if their behavior is not satisfying them they will stop to give tithe and offering or they can lose the habit of coming to church each Sabbath. Because it is a majority, this can lead to a decrease of tithe and offerings.

To conclude with this part of the investigation, the result regarding the hypothesis stating that the poor leadership in Kasulo is one of the factors for not giving tithe and offerings. About this factor which comprised 6 questions, 1260 response equivalent to 33% were positive, while 839 or 67 % were negative. This result shows a significant difference between the two groups of respondents. Therefore it is obvious that the issue of poor leadership is strongly confirmed. Church leaders may be a hindrance to tithing and offerings if they do not visit church members and if they are not a good model in tithing. It may also happen that they don't organize seminars on Christian stewardship.

Table 5 shows the effect of poor income as a factor in the failure to render tithes and offerings.

*Table 5. Poor Income as a Factor of Failure in Tithe and Offerings*

Questions	Yes	%	No	%	Total
Living has become so difficult that it is not easy to render tithe.	117	56	93	44	210
Our current incomes are so poor that it is not wise to withdraw tithe.	132	64	78	36	210
Total	249	59	173	41	420

A total of 117 or 56% of 210 as majority approved that many do not give tithe and offerings as it should be because living has become difficult. The implication of this way of thinking is that people consider only their need even if they get more they cannot give a tithe. They forget that living is always difficult and Christians have to stand in faith. This justifies that sometimes they give tithe which is not correct according which the Bible indicates and tithe remains in low.

And 93 or 44% said that the difficulty of living is not the reason for not rendering tithe and offering as it should be. This category of members shows that they are still remaining in the scriptures. The implication is that they will keep on giving tithe even the difficulties appear if they consider what they say as the truth from the Bible.

What God desires is to be faithful even the situation becomes very hard and the income seems to be very poor. To consider the result of the respondents, 132 or 64% accepted that poor income is the factor that decreases the tithe. The implication is that for this reason, church members come to church in Sabbath without tithe and offerings it is a direct factor of the decrease of tithe and offerings in Kasulo Church. Or they give a small income to show that they give but in reality, they are not willing to give and this lead the tithe and offerings to decrease. This makes also certain church members to remain lazy and to covet others or to discourage those who are giving.



And 78 or 36% said that poor income is not the reason to avoid giving as it should be. These members are ready to change and to remain faithful even to helps those who are weak in giving even if life has become difficult.

In conclusion, this last table reports the results about poor income as the cause of failure to render tithe and offerings. Out of a total of 405 responses, 244 were positive meaning 60% and the remaining equivalent to 40% was negative. Therefore, poor income as a factor of failure to render tithe and offerings in Kasulo Seventh-day Adventist Church is confirmed. Nobody can expect to have positive tithing when church members are deprived financially. In general incomes within the church depends to a great extent on the Church members economic conditions.

### **Summary**

To sum up, this chapter has discussed many factors found as hindrances for rendering tithe and offering in Kasulo Seventh-day Adventist Church. These factors are a) lack of spirituality which shows that some members have already lost their trust in God and therefore they consider the claim of tithe as a simple tax, b) lack of enough information on stewardship teachings, c) poor leadership. Church leaders are also another obstacle because they are not good examples for church members in rendering tithe and offerings and d) poor income because the economic factors show that members have not a strong income that can lift the level of tithe and offerings in the church. These findings led the researcher to develop a program that could help the church to change its situation in raising tithe and offerings. The program is presented in the section below.

## Program Design

Table 6 shows the program design. This is demarcated by month and quarter.

*Table 6. Program Design for Each Month and Quarter*

Leadership responsibilities			For Church members responsibilities.
For Field leaders	For church pastors	For church elders	
<p>-To make a consistent program in Kasulo Church which consist of training pastor and elders first</p> <p>-To make good Cards which show the progress of each member in term of tithe and offerings monthly.</p> <p>-To create a different job which can allow some members to have a salary each month like schools, hospitals, farmers, field, etc.</p> <p>-The report is important for each church to be a subject for their comities.</p> <p>-To avoid conflicts between leaders themselves and church members.</p> <p>Regular are needed in the church to remember the church members about their role in the Mission of the gospel.</p>	<p>-To train pastors to be a good example in rending tithe and offering by field stewardship director.</p> <p>-To make a consistent program of prayer in each family, to educate them about tithe and offerings. To check their cards for the progress in giving tithe and offerings.</p> <p>-To avoid conflicts between church elders and members.</p> <p>-To remember that the role of the pastor is to work very hard <del>to</del> and help all church member without exception to reach the good level of being faithful in rending tithe and offerings.</p>	<p>-To train elder to be also examples in rending tithe and offering.</p> <p>-To make a good follow up of each member after three Sabbaths according to the cards</p> <p>-To create activities among church members that can help those unemployed to have a source of money.</p> <p>-To avoid conflict between elders and church members.</p> <p>To remember that they should have a big influence <del>to</del> and help church members to render tithe and offering while being a good example.</p>	<p>- To help church member during the visit to be first confident in their Lord who is the owner of everything.</p> <p>-To train members to develop other activities that can generate money enough by district leader and church local elders.</p> <p>-Farmers should be encouraged to produce products such as tomatoes, onion, carrots, pepper, beans, oranges, bananas, lemons, gumbo because these products generate enough money than cassava and corn maize Only.</p> <p>-To address the issue of unemployment, joblessness, and <del>but to</del> look for any activity that can help to generate money.</p>

## Program Implementation

The research treats the subject about the investigation of the factors that decrease tithe and offerings in Kasulo Church. For the implementation, this section was concerned with the following activities: 1) The study was concerned with the teaching about tithe and offering. 2) To understand the biblical basis for tithing and

offering. 3) Why is tithing important. 4) When to give, where to give, what to give, how to give. And the objective of the seminar was to help church members to understand and to decide by themselves to make a good choice and to be faithful in rendering tithe and offerings for the support of the Gospel.

During the seminar, members were in seven different groups to discuss these four questionnaires and to put down all different decisions and recommendations by each group. And the district pastor and three church elders were concerned with the activity and 210 as participants were the church members in that afternoon. One Sabbath afternoon and one Sunday morning and afternoon were enough for the seminar. The subject of the seminar was "To Understand the Importance of Rendering Tithe and Offerings according to the Bible."

For each group there were four questions: 1) Why is it so important for each member to render tithe and offering? 2) Do you accept that tithe and offering have biblical establishments? 3) How can you practice this in your Christian life and help others to do the same? 4) How can you start a new life if you think that you didn't give as it should be? During two weeks the researcher visited members in their homes, work, to help members to understand deeply the importance of rendering tithe and offering and the researcher was escorted by the district leader to accomplish the visit.

The majority of the church members visited, received the message and advised with joy and repentance. The table below in the evaluation demonstrates that a big number of church members starts to render tithe and offering when comparing between three years ago and 2017 even if the situation is not so far completely well as it should be based on the economical situational.

*Table 7. The Result after Implementation Compared with Last 3 Years (2014-2016 Compared with 2017)*

Year	Membership	Tithe Goal	Tithe Achievement	%	Offerings Goal	Offerings Achievement	%
2014	367	4404 \$	2271.01 \$	51 %	4404 \$	919.02 \$	20 %
2015	587	7044 \$	2950.59 \$	41 %	7044 \$	1300.36 \$	18 %
2016	673	8076 \$	2883.2 \$	35 %	8076 \$	1524.3 \$	18 %
Total for 3 years	1627	19524 \$	8104,8 \$	41%	19524 \$	3743,68 \$	19 %
Tithe and offerings after the implementation of the program from January 2017 to November 2017							
2017	739	3300 \$	2312.66\$	70 %	3300\$	3013.33 \$	91 %

### **Evaluation of the Program**

After the step of interview, seminar and program implementation, the research spent 6 months to evaluate the result of the research from June to December 2017. To evaluate if the church member has understood the seminar and the counsels which the research gave during the visits

The objective of the evaluation concerned with the checking and to realize if church members have changed their mind and to notice the result after the implementation. The following factors were the basis of evaluation: lack of spirituality, lack of enough information on stewardship teachings, poor leadership and poor income. But after the evaluation it was noted that among 210 members who responded and those attended the seminar, around 75 church members who represent 36 % have received enough information on stewardship and had confidence in God with the object of rending tithe and offering.

But about the poor income, it is so far difficult to change the status because there are many factors that intervene in the economic area and among them, there are the politic and economy of the country. About the leadership part, there is a big change among church leaders because they accepted to change their behavior and to

accept to render tithe and offerings and to be a good example for the flock. About the spiritual category, it is demonstrated that many have understood and changed their behavior but the problem is that their income is still poor it does not help the increasing of tithe and offerings. Among 210 members who responded to the instrument and some who followed the seminar, actually the number of church members who rendering tithe raised from 40 to 75. But so far the result is not as good as visible because of the economics of the country which changes every time in term of dollars.

## CHAPTER 5

### SUMMARY, CONCLUSION, AND RECOMMENDATIONS

#### **Summary**

Considering the decrease in tithe and offering that Kasulo Church is facing the researcher made a choice to look for factors that make the decrease. After the investigation, the result found were the following factors: lack of enough information in stewardship, lack of confidence in God, poor church leadership and poor income. The implementation of the program helped a good number to understand and to take a decision of rendering tithe and offering.

#### **Conclusion**

The objective of the Project is to find the factors that contribute to the decrease of tithe and offerings in Kasulo Church. After the investigation, it was found that the following factors are subjects to this critical situation: lack of confidence in God, ignorance of teaching on stewardship, poor leadership and poor incomes. These are some of the major reasons why the church is incapable to achieve its annual objective. The next task will be based on the deep finding of solutions to these factors.

#### **Recommendations**

This project is interested in the investigation of factors that decreasing tithe and offering in the Kasulo Church. The objective was not to give the solution but to find the factors that can help the future research to find the medicament to those factors. That is why the researchers did not enter in deep looking for solutions. The research hopes that future research will be struggling with the solutions than factors.

But with that investigation, the researchers have found some main factors that are a hindrance to the development of Kasulo Church in rendering tithe and offerings for the mission of God. And the research has proposed the following recommendations that can help the next research to stand on.

Tithe and offering are the basics income for the preaching of the gospel that is why it is important for all servant of God to take this issue with a big value in contrary it will be very difficult for the church to accomplish its mission. This work is based on the investigation of factors that decrease tithe and offering and so far the result is not very good and the researchers suggest the following recommendations that can help others to develop other strategies.

These recommendations will be based on the outcome of the investigation as it is indicated below:

Mismanagement of the tithe: the research recommends that after the collection of tithe and offerings all money must be counted by the treasurer, deacons who collected money in the presence of one elder. Church pastor must be informed that money will be transferred in the bank. Church Pastor or elders must avoid using tithe or offering from the local church especially when it is about things. The receipt must be given to every member who renders tithe or offerings. Each Sabbath financial report must be given because in doing so members will keep a confidence. It is also good to show to each member after one month his tithe and offering that he has returned to church. The committee has to seat when it is about using the church money and to inform the church.

When church members miss the worship it is recommended to church leaders to make a good program of visiting those members and not on the Sabbath day but during the week. The objective is to know why they missed the worship, to pray and

to encourage them. They have to avoid to visit only those who come regularly to church but to visit each member who is not present to the church. Each month the stewardship committee must seat and check if the stewardship director, pastor, and elders have visited those who missed the worship.

For those who say that they never experience the blessings promised in the Bible about tithe and offerings, church pastor and elders must work very hard to convince them from their homes that it is better to be faithful and to be attached to the God's promises. Their first blessing is to know God, the life that God gives each day and they must know that tithe is a test of faith for each member. People do not give for having blessings today, but because our Lord has already blessed his sons.

For those who say that living becomes difficult, the research recommends to the church leaders to make a clear list according to different categories of church members. The objective is to know what each member is doing in his life and what level of his income. To help church members to understand that giving tithe and offerings doesn't depend on the living but on the income even if it is not consistent. First is to be confident to what the scriptures indicate than to respond to day life.

For those who assert that offerings are enough to demonstrate faith, the researcher recommends to the church leaders to make the list that can make difference between members. The list must have three colons the first for those who gave the only tithe, the second is for those who gave only offerings and the last will concern those who give both tithe and offerings. The objective is to discover each member and to help those who use only tithe or only offerings with the aim of helping them from the Bible to discover how the scriptures make the difference between tithe and offerings.



For who explains that there is no difference between those who render tithe and those who do not, the researcher give the recommendation of doing a list of those who say that than making a good program of prayer in their home and teaching them about the promises of God. To show them that the big difference is about the confidence that each member has in God, the faith in what the Bible says. The difference is not about what each person has but the way each person consider the word from the Bible.

Besides the seminar held in the church, the research recommends the teaching about tithe and offerings in each home and in each small groups and after to make the program of the following each month by church leaders. The objective is to check if the teaching is practiced by church members.

Do not blame church members if they do not reach tithe and offerings goals. Blaming discourages and demotivates members. But the research insists on the prayer, visits, teachings, clear report, the following of each member to see how he behaviors about tithe and offerings. To know the spiritual health of each member separately.

Promotion must be done in the church and homes. A good promotion is to have first the church leaders who are themselves a good example in giving tithe and offerings.

Whenever someone gives tithe it is better to send elders for praying and encouragements in doing so church member can be attracted to give more.

The church committee must make each month a following to check if church leaders and the members of the committee are good examples in rendering tithe and offerings. And a pastor who is the first elder must also show a good example to elders and all the committee this can give him the possibility to give counsels to others.

The research recommends to the field leaders to make a following of district pastor if they are themselves good examples in giving tithe and offerings.

Church leaders must demonstrate a good behavior that can attract church member to have confidence in church leaders and in what the Bible promises.

The research recommends individual prayer for each home, powerful witness in the small groups about what God has done for those who are faithful and return tithe and offering.

Among the factors that decrease tithe and offerings there is poor leadership and for this reason the researcher suggests that the field must make always a good choice of the stewardship Director who is well trained and has a strong experience to help church leaders, district leaders, to be a good example in rendering tithe and offerings with a good supervision.

Another factor is the lack of knowledge in tithe and offerings and for this reason the researcher proposes the practice of deep teaching in tithe and offerings by field director to help Pastors and elders by giving the instruments for their knowledge on stewardship reading Bible, books or using other techniques that can help them to teach effectively the church members. To make a good choice of good church elder or church stewardship director who has strong experience. In each home and family and once by month, there must have a strong program of stewardship to help members to have enough notions on stewardship.

Poor income in different homes is another factor for the decrease of tithe and offering in Kasulo Church, and the next exigencies are to help each member who has not enough income, to start an activity that gives money. Those who cultivate the field must choose those products that generate enough money such as pimento, tomato, cabbages, onions, potatoes etc. rather than maize and cassava. To help certain church

members who are jobless, to create any activities for the good of their life and the church. The following document should be introduced to help the church leaders make the follow-up for the supervision of tithe and offerings.

## APPENDIX



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## VITA

### **Personal identification**

Name: Ilunga Wazenga Emile

Date of birth: September 5, 1963

Place of birth: Mutshatsha, Lualaba province, DR Congo

Married status: Married 1986

Spouse: Kasula Mahone Josephine

Children: Kaya Jeanine, Katengo Fanny, Wazenga Pascal, Zwa Esther, Nyingika Julie, Kasula Daniel, Tshonga Agee, Manganza Jemmi.

### **Education:**

Primary school at Kizito 1976

Secondary school at Kolwezi school: 1985

Bachelor in education, 2006

High college, Lubumbashi DR Congo

Master of Art in Leadership Candidate 2019

University of Africa, Nairobi, Kenya

### **Work experience**

West Katanga Field District Leader: 2015-2019 present

West Katanga Field President: 2011-2015

North Katanga Field Executive Secretary: 2010-2011

South Katanga Field Stewardship Director: 2006-2010

Front Line at GC session: 2006-2010

South Katanga Field District Leader: 1995-2005

Evangelist in South Katanga Field: 1994-1995