

## PROJECT ABSTRACT

Master of Arts in Pastoral Theology

Adventist University of Africa

Theological Seminary

Title: EXPLORATION OF TITHING CHALLENGES: A CASE OF WAMAZA DISTRICT OF MANIEMA MISSION, DEMOCRATIC REPUBLIC OF THE CONGO

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Date completed: June 2017

The goal of this study was to discover the reasons that affect tithing. This study was done in two ways; first the interview to the members to know the reasons that affect tithing, and, then, the implementation of strategies to stop the causes and to increase tithes. Before this study, the situation was lamentable which formed the problem this study addressed. After the study, the situation has changed according to the results, which are found in chapter four.

If the members practice all the strategies learned during the seminars, and follow all the advice that has been given, we have reason to believe that the situation prevailing in this district will not remain as is, necessarily there will be a change.

So, if the Congolese government is thinking of locating the province of Maniema with other provinces, it will allow the population to wander well in their

activities because after carrying out an evaluation of the program implemented, the number of donors has increased markedly as well as the rate of fidelity. If the program application extends to other Adventist Churches in other districts, we believe there will be encouraging results.

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EXPLORATION OF TITHING CHALLENGES: A CASE OF WAMAZA  
DISTRICT OF MANIEMA MISSION, DEMOCRATIC  
REPUBLIC OF THE CONGO

A project

presented in partial fulfillment

of the requirements for the degree

Master of Arts in Pastoral Theology

by

Tarquin Kilunda Itengo

June 2017

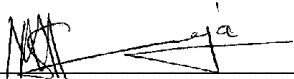


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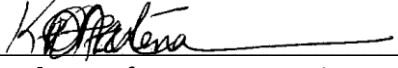
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This project is dedicated to my lovely wife, Maganga K. Catherine,  
to my children Isaac, Ismael, Heber, and Dina,  
to my adopted children, Gonde Ndumba and Itengo,  
and to the spiritual leaders of Maniema Mission.

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## LIST OF ABBREVIATIONS

|       |                                           |
|-------|-------------------------------------------|
| AUA   | Adventist University of Africa            |
| BB    | Bangu Bangu                               |
| BC    | Before Christ                             |
| DRC   | Democratic Republic of the Congo          |
| ECD   | East Central Division                     |
| ECUM  | East Congo Union Mission                  |
| MIMA  | Mission of Maniema                        |
| SDA   | Seventh-day Adventist                     |
| UNDP  | United Nations Development Program        |
| UNOPS | United Nations Office for Project Service |

## ACKNOWLEDGEMENTS

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## CHAPTER 1

### INTRODUCTION

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

Before proceeding with the subject of tithing, it is important to study the history of this practice. Tithing was not an exclusively Israelite practice. According to Jacob Milgrom, concerning the city of Ugarit around the 14<sup>th</sup> century BC, its residents paid tithe to the temple, a kind of tax, and the King also received a royal tax (a tithe) from the people.<sup>1</sup> Even Neo Babylonian documents from the 6<sup>th</sup> century BC reveal that; tithing was a common practice in Babylon. The tithe was given to the temple and the King himself was expected to tithe. Tithe was collected from all goods including barley, dates, sesame, flax, oil, garlic, wool, clothes, cattle, sheep, birds, wood, and products of silver and gold.<sup>2</sup>

MacCulloh comments that tithing was also known and practiced among Persians, Greeks, and Romans.<sup>3</sup> Angel Rodriguez observes that the origin of this widespread practice is unknown to historians. The Bible does not discuss the origin of tithing, and when tithing is mentioned for the first time, it seems to have been an

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<sup>1</sup> Jacob Milgrom, *Numbers: The J P S Torah Commentary* (New York: Jewish Publishing Society, 1990), 432.

<sup>2</sup>Jacob Milgrom, *Cult and Conscience* (Leiden: E. J. Brill, 1976), 58.

<sup>3</sup> J A. MacCulloh, "Tithe" *Encyclopaedia of Religion and Ethics*, edited by James Hasting, Vol 12 (Edinburgh: T & T Clark, n.d.), 347.

already a common practice.<sup>4</sup> History reveals that tithing existed in Babylon in ancient times, as well as in Persia, Egypt, and China. Presumably, Abraham knew of it when he migrated from Ur (Gen 14: 17-20).<sup>5</sup> Consequently, these references above show that the practice of tithing has existed from time immemorial.

In the 1870s, the tithing system was instituted in the Seventh-day Adventist Church. This idea of tithing system was brought to General Conference session in November 1876 by Dudley M. Can right.<sup>6</sup> According to James Allen Francis, the report tithe received in 2001 to 2011 by the world church grew from just over one billion to over two billion U.S. dollars. While North America's percent of the total tithe is the largest of any of the thirteen divisions, its percentage of the total has decreased from 61% to 44% as world membership and giving has increased.<sup>7</sup>

This difference that is noticed in the world church is also noticed in our division, because the same report reveals that in 2010 the tithe per capita for ECD was US \$ 9.52 per member whereas, for the North American Division the per capita is \$ 814, 50 per member.<sup>8</sup> The ECUM, Secretary's report reveals that in five years \$1,800,000 was returned at the Union level, divided by 74,190 church members, each

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<sup>4</sup> Angel Rodriquez, *Stewardship Roots: Toward a Theology of Stewardship Tithe Offerings* (Silver Spring, Maryland: A Department Church Ministries Publication, 1994), 4.

<sup>5</sup>Merril C. Tenney, *Pictorial Bible Dictionary* ed. Steven Barabas (Grand Rapids: Zondervan, 1963), 857.

<sup>6</sup> George W Reid, *Handbook of Seventh-day Adventist Theology* (Hagerstown, MD: Review and Herald, 2000) 1, 9.

<sup>7</sup> James Allen Francis, Report: "Tithing and Offering Matters," *Dynamic Steward*, October-December, 2012, 5.

<sup>8</sup>Ibid., 15.

member returning \$24.26 in the five years, and \$ 4.85 each year by member.<sup>9</sup> Person managing church resources at ECD says: “all are responsible towards God for returning tithe, and the ministry is responsible towards God for how His tithe is being used.”<sup>10</sup> At the level of Maniema Mission, a tithe of \$ 40, 868. 53 was returned over 5 years by 6004 church members. So the per capita tithe returned by each member is \$ 6.80 for the 5 years and \$1.36 per year for each member.<sup>11</sup>

Wamaza District where this research was carried out is one of the eleven districts comprising the Maniema Mission of the East Congo Union Mission Territory. Wamaza District has been in existence since 1960, and it now has six organized churches with 1,057 church members. Maniema Mission was organized in 2006 but it has experienced little progress in changing from Mission status to field status due to the meager financial support its able to generate. Wamaza District church members are less supportive towards the development of Maniema Mission in terms of returning tithe and giving an offering to God. This has brought many challenges to the enhancement of God’s work in this area.

According to the Stewardship Director’s report, Wamaza District returned tithe of \$ 7,151.22 over five years. Divided by 1,057 church members each member returned \$6.76 in five years. Each member, therefore, returned \$1.35 per year. At present, the proportion of church members returning tithe is only 15.22 percent.<sup>12</sup> The

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<sup>9</sup> This report was obtained from the end year Secretary Report for the year 2011- 2015 of East Congo Union Mission.

<sup>10</sup> *Managing Personal and Church Resources* – ECD (Nairobi: East Central Africa Division, 2009), 13.

<sup>11</sup> This report was obtained from the end year Stewardship Report for the year 2011- 2015 of Maniema Mission.

<sup>12</sup> Ibid.

members have forgotten the role of tithe, namely, to support the advancement of God's work and to pay pastors' wages. Returning tithe is a sign of love and gratitude to the creator of heaven and earth. It is also an act of gratitude to the Lord. Tithing is an act of worship. Tithe belongs to God, and it is an indicator of the spiritual growth of the church members.

God's plan for the support of His work on this earth is through the tithe and the freewill offerings of His people. The tithe is the main source of funding for the total proclamation of the gospel to the entire world by the Seventh-day Adventist Church. This includes a balanced and comprehensive evangelistic outreach to the public and the spiritual nurturing of church members. Because the tithe is reserved for a special purpose, freewill offerings must provide the funding for many other functions of the gospel work.<sup>13</sup>

Eric Korff states that tithing is an act of worship, the tithe belongs to God. The tithe is to be held sacred for the work of the ministry and Bible teaching. This includes the Conference, Mission, and Field administration in the care of churches.<sup>14</sup> What is the cause of the problem that is proving to be an obstacle for the development of this District, and how can it be addressed? If no suitable solution is found, the District will continue experiencing serious difficulties in its development.

### **Statement of the Problem**

According to the information obtained from the Stewardship department of Maniema Mission, 15.22% of the church members return their tithe. This picture is a

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<sup>13</sup> "Tithe," accessed 3/17/2016, <https://www.adventist.org/en/information/official-statements/guidelines/article/go/-/use-of-tithe/>.

<sup>14</sup> Eric Korff, "Tithe and the Storehouse," *Dynamic Steward*, October-December 2013, 15.

manifestation of not only weak stewardship spirit but also an undesirable spiritual condition. The failure to return tithe is a cause for concern because it is an indicator of a deeper spiritual problem that needs to be examined in order to come up with a prescription that will be applied to members of Wamaza district.

### **Purpose of the Study**

The purpose of this study was to identify the reasons for the inconsistency in tithe returning in Wamaza District and to develop a good strategy that will help to increase the percentage of tithe returners. This will go a long way in increasing tithes, means needed for evangelism and the work improvement in Wamaza District.

### **Research Objectives**

After an analysis of the system to return the tithe applied in the District of Wamaza, a suitable model will be proposed to allow this field to become a productive District. This research will help the leaders at all levels to develop a program to return the most efficient tithes and churches can then growing all aspects of their activities. The main object of this paper is:

- To examine the level of tithing.
- To explain spiritual challenges related tithing.
- To investigate socio-economic challenges related to tithing.
- To assess educational awareness of members in relation to tithing.
- To propose a way forward for enhancing tithing.

### **Research Questions**

- What is the level of tithing?
- What are the spiritual challenges related tithing?
- What are the socio-economic challenges related to tithing?

- What is the level of knowledge awareness of members in relation to tithing?
- What is the way forward for enhancing tithing?

### **Significance of the Study**

This research will help the District to discern reasons for low tithe returning rate and propose strategies to increase the tithe. This project will be useful to the Wamaza District for the enhancement of church growth, increasing the spiritual growth of members and building a foundation for financial self-reliance in that District.

This research should help members become faithful and to desire to receive more blessings from God. Its results will encourage pastors, administrators, and other church leaders to develop practical teaching programs to promote member engagement in the gift of the tithe.

The success of this work contributes to that the Mission Maniema recruits on the qualitative and quantitative level of staff to meet the challenges of the modern world for the spread of the gospel in uncharted territories.

Finally, this research is significant again in the following ways:

- Members of Wamaza benefited by way of increased knowledge of the theological basis of tithing.
- Another group which stands to benefit are Pastors who may wish to use the materials presented in this research.

### **Methodology of the Study**

In this project, the researcher will explore Biblical principles of tithe returning, the history and the practice of tithing in the Seventh-day Adventist Church will be taken into consideration. There will be a closer look into Ellen G. White's writings

and other authors' perspectives on this issue accordingly. The researcher will seek the field office's authorization to meet local church leaders and church members for interviews and workshops. Economic status of church members will be investigated and their activities. Church leaders (Pastors, Elders, and Treasurers) will be interviewed as the researcher looks for their views concerning the poor tithe returning in this District. An interview will also be conducted with church members to find out if all collected tithe is forwarded to the District and finally tithe receipts will be analyzed in cooperation with church Treasurers.

The researcher also will investigate members' habits and methods of tithe returning as practiced by believers all over the District. The study further will investigate whether all tithes received is receipted and investigate if training methods and materials developed by the Station and the District do reach the local churches. The researcher will meet with all Pastors under study to develop the strategic plan for five years (2011-2015). The strategic plan will provide a training program for church elders and other church leaders and members. Finally, the program will be implemented and then evaluated to ascertain the effectiveness of the project.

### **Delimitation**

According to the report of the Stewardship Director, not to return the tithe was noticed as a general problem in Maniema Mission. However, this research will focus only on the Wamaza district which is located in the BB Wamaza sector. The topic will specifically address the causes which make almost 84.78% of members have difficulty in returning the tithe.

As the subject treats on tithing and goes together with statistics, and statistical documents in this district are not in order, we will work with the statistics sent to us by the Executive Secretary of the Mission. Then, to find reliable data, this research

will interest all categories of Christians who are members of this district. Also, all the pastors of the Wamaza station will be interviewed on this subject in order to discover their experience. Finally, our research will be based on the reasons that affect the rent of tithes in relation to statistics.

### **Definition of Terms**

This section allows you to define the terms to facilitate the understanding of readers.

**Stewardship:** Is the lifestyle of the one who accepts Christ's lordship and walks in partnership with God, acting as His agent in managing His affairs on earth.<sup>15</sup>

**Tithe:** the tenth part of agricultural produce or personal income set apart as an offering to God or for works of mercy, or the same amount regarded as an obligation or tax for the support of the church, priesthood, or the like.<sup>16</sup>

It is also definite as a contribution equal to one-tenth of your income, usually to a church or religious institution. Devout church-goers usually tithe, even in years when their finances are very tight. Tithe comes from the Old English word *Teo Gotha*, which means "tenth." To tithe is to relinquish one-tenth of your personal income, either as a mandatory contribution, a voluntary donation or as a levy. In ancient times, farmers were required to tithe a portion of their crops. You may suspect that some of the wealthiest members of your church don't really tithe as expected.<sup>17</sup>

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<sup>15</sup> The General conference of Seventh-day Adventists, *Working Policy of General Conference of Seventh-day Adventist, 2011-2012* ed. (Hagerstown, MD: Review and Herald, 2012), 337.

<sup>16</sup>"Tithe "accessed 3/24/2016, [dictionary.reference.com/browse/tithe](http://dictionary.reference.com/browse/tithe)

<sup>17</sup>"Tithe "accessed 3/25/2016, <https://www.vocabulary.com/dictionary/tithe>.

**Discipleship:** The life of a follower of Jesus and is synonymous with stewardship, as a life of personal surrender and commitment to the rule of God in Christ.<sup>18</sup>

**Small group Ministry:** This issue of rapid growth and reduced apostasy is not new for the Christian church. The New Testament church faced it. The acts model clearly reveals the care they gave to believers. They were integrated into small groups, prayed for and with, reinstructed into the truths of the Bible, and sent out to witness.<sup>19</sup>

**Stewardship Discipline:** It is the surrendering of the entire life (leadership, relationship, possession, language etc.) to the ruler ship of God in the world which includes returning of tithe, and giving of the free will offering (financial stewardship) in the context of Christian worship.<sup>20</sup>

**Seventh-day Adventist Church:** is the worldwide body of believers who observe Saturday as the as Sabbath and expect Jesus' second coming soon.<sup>21</sup>

**Local church:** is a group of Seventh-day Adventist members in a defined location that has been organized in harmony with the Seventh-day Adventist Church Manual.

**Local Conference/Mission/Field:** is a group of local churches, within a defined geographic area, that has been organized in harmony with General Conference and division working policy and granted, by action of a division executive committee at

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<sup>18</sup>Erika F. Puni, "Discipleship Challenge," *Dynamic Stewardship*, April- June 2007: 4.

<sup>19</sup>Mark Finley, *Fishers of Men* (Fallbrook, CA: Hart Books, 2009), 3.

<sup>20</sup>Erika F. Puni, "Stewardship and the Local Church," *Dynamic Stewardship*, July-September, 2010), 6.

<sup>21</sup> George W Reid, *Handbook of Seventh-day Adventist Theology* (Hagerstown, MD: Review and Herald, 2000) 1.

midyear, yearend, or division council meeting, official status as a Seventh-day Adventist local conference/mission/field.

**Union conference/mission:** is a group of local conference/mission/fields, within a defined geographic area, that has been organized in harmony with General Conference policy and granted, by an action of the General Conference Executive Committee, official status as a Seventh-day Adventist union conference/mission.<sup>22</sup> The distinction of a “union mission” indicates that the union receives appropriations for operation from the parent division, unlike a “union conference,” which is self-supporting.

**The General Conference and its Divisions:** The General Conference represents the worldwide expression of the Church. Its constituent membership is defined in its Constitution. To facilitate its worldwide activity, the General Conference has established regional offices, known as divisions of the General Conference Executive Committee at Annual Councils, general administrative oversight for designated groups of unions and other Church units within specific geographical areas.<sup>23</sup>

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<sup>22</sup>*Working Policy* (2012), 55.

<sup>23</sup>General Conference of Seventh-day Adventists, *Seventh-day Adventist Church Manual*. Revised 2010, 18<sup>th</sup> Edition (Hagerstown, MD: Review and Herald, 2010), 29, 31.

## CHAPTER 2

### THEORETICAL FOUNDATION OF TITHE GIVING

The consecration to God of a tithe of the revenue, whether of the orchard, of the harvest, or of the herds, or of the product of the labor of the hands or of the mind, obliges us to remember that all that exists belongs to God. This chapter studies the theme of tithing in the Bible, first in the Old Testament and later in the New Testament. Then see what the Seventh-day Adventist Church says, Ellen G. White and other authors.

#### **The Biblical Foundation of Tithe**

The Bible gives us clear teaching about tithes and offerings. We find teachings on this subject in both the Old and New Testaments. “A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord (Lev 27: 30). The tithe belongs to the Lord. It is the sacred part of the income of an individual because he to whom it belongs is holy. Just as God lays a portion of time for him (Exod 20: 8-11), he reserved the tithe as a sacred portion of the income of everyone and no one can with impunity alienate the benefit of its interests personal.

#### **Tithe in the Old Testament**

In the Old Testament tithe is mentioned in two ways. First, tithe is mentioned as a practice and the Bible contains various incidents whereby different individuals are depicted practicing tithing. Secondly, tithe is mentioned as a command to the

people of God, especially in the Law of Moses. Abraham and Jacob are the prominent figures among the patriarchs who are mentioned tithing in the Old Testament. Though the Book of Genesis covers a long span of History, a tithe is among the details that are pointed out. Thus, it shows the importance of this practice.

### **Abraham's Tithe to Melchizedek**

In the book of Genesis tithe payment appeared as an already known practice, which was regarded as God's one tenth.<sup>1</sup> The statement that Abram paid to Melchizedek, King of Salem, "tithes of all" (Gen 14: 20), has raised, some questions in the minds of some individuals. Some of these questions are: Did Abram pays tithe of all his spoils only? Were the tithes given voluntarily? And was the tithe, given especially, on this occasion?<sup>2</sup>

To answer the questions, two sources were consulted: The Hebrew of Genesis and the Greek Epistle to the Hebrew. And none of these books limited the word "all" to the spoil. The writers of the Greek Epistles to the Hebrews added in unison that a person of low personality is blessed by a person of high personality.<sup>3</sup> This aligns with what the author of the book, Epistles to the Hebrew says, "Now beyond all contradiction the lesser is blessed by the better" (Heb 7:7). Hence, one can conclude that Abram paid tithes and not merely offerings, which he was at liberty to keep back as he pleased.

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<sup>1</sup>Charles E. Bradford, "Stewardship," in *the Handbook of Seventh-day Adventist Theology* (Hagerstown: Review and Herald, 2000), 655.

<sup>2</sup>Lansdell Henry, *The Tithe in Scripture* (Grand-Rapids, MI: Baker Book House, 1963), 16.

<sup>3</sup>Ibid.

Also, Abram might have claims over the property he captured from Chedorlaomer king of Elam, and the Kings that were with him. The king of Sodom knew this, and invited him to take the property. Although Abraham declined the offer, he knew he had no jurisdiction over the position of God to the priestly king Melchizedek (Gen 14:20-24).

Moreover, Abram was not the only person who paid tithes to Melchizedek. What Abram did, others seemed to have done the same. The blessings pronounced to Abram, was pronounced on others who paid tithes to the Priestly act which Melchizedek performed for Abram was simply such as this priestly-king would from time to time perform for any Canaanites Chief returning from a victorious expedition, as also perhaps when his people paid their tithes on ordinary occasions. And since Abram was dwelling within a day's journey to Jerusalem, we need not conclude that this was either the first or the last occasion on which Abram paid a tithe of his increase to Melchizedek.<sup>4</sup>

God's covenant promise was "I will make you a great nation, and I will bless you and make your name great so that the father of the faithful stands out as an example of the total commitment of Yahweh in covenant relationship. Of him God could say, "I have chosen him, that he may charge his children and his house-hold after him to keep the way of the Lord by doing righteousness and justice" Genesis 18:19). Stewardship presupposes a trust relationship. Fidelity to God, Commitment to his will, and Obedience to His commands are the hallmark of the true steward. In His

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<sup>4</sup>Lansdell Henry, *The Tithe in Scripture*, 16.

appearances to Abraham Yahweh made it clear that He wanted to make him trustee of the knowledge.<sup>5</sup>

### **Jacob and the Tithe**

The second reference to tithing in the Bible is found in Genesis 28: 22, where we read that Jacob left home and headed toward Haran to preserve his life. Between Beersheba and Haran he had an experience with the Lord that sustained him throughout the remainder of his life.

The Lord appeared to Jacob in a dream, revealing Himself as a loving and caring God willing to bless, guide, and protect the patriarch. In response to this divine revelation, Jacob made a vow promising to return a tithe on everything God gave him.

Just before Jacob promised to tithe, he said, “then the Lord will be my God” (Gen 28: 21) during the dream, the Lord promised to give Jacob a number of things because of His gracious love. The Lord revealed Himself as the God of Abraham and Isaac, but His real intent was to become Jacob’s God also (13). But that was Jacob’s decision to make and he decided in favor of God.

Commitment to the Lord in a relationship of love precedes tithing because tithe is inseparably connected to the Lord; it belongs to Him. Tithe is based on a recognition of God’s providential intervention in the life of a person. Without that prior experience and commitment, tithing lacks purpose and becomes irrelevant or meaningless.

In the dream, God described Himself as the one who would provide for Jacob’s needs. The specific promises revealed in a particular way what the Lord was going to give the patriarch.

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<sup>5</sup> Charles E. Bradford, 657.

A vow was a very solemn act by which one determined to take God seriously, committing oneself to His word. It was a way of expressing faith in the Lord. In his vow, Jacob did not negotiate with God or attempt to bribe Him. The Lord had already promised him prosperity, and this vow was the outflow of a heart filled with gratitude for the assurance of God's love and mercy.<sup>6</sup>

Through the vow, Jacob appropriated God's promises. In fact, his "vow matches the promises."<sup>7</sup> Everything the patriarch mentions in his vow-God's protective care, food and clothes, his return safely, to the land-God already promised him. We are right in concluding that, through the vow, Jacob was taking God seriously, and accepting His gracious offer.

Jacob's vow presented profound spiritual lessons for Christian stewards. It made clear some questions about tithing that were shrouded in a mystery concerning Abraham's tithe payment. Jacob's vow was a demonstration, and acknowledgement of a truth, that God is the source of every blessing to His creatures, and that man's gratitude should go to Him for His good gifts and providence (Gen 28: 20-22). Some points were clear in Jacob's a tithe payment which could not be inferred in the tithe Abraham paid. For instance, "Jacob's vow seemed man if, to be continued throughout his life time, and was not framed for the occasion of the journey only. Jacob's tithe differed from that of his grandfather, in that no part of Jacob's tithe seemed to be paid to a priest and to be used by a priest. We read no more of Melchizedek or his successors. But all the same, God's claim was not abated. Jacob' tithe payment was

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<sup>6</sup> Ellen G. White, *Patriarchs and Prophets* (Seoul: Everlasting Gospel, 2001), 187.

<sup>7</sup> Walter Brueggemann, *Genesis* (Atlanta: John Knox, 1982), 243.

presented to us as an act of homage to God.”<sup>8</sup> To return tithe is also an opportunity for human being to be a channel for His blessings. When we think about channel it is the way of flow of something through it. When God makes us His channel of blessing, it is because of the benefits of us. That is a good way to kill our selfishness and to reveal His noble character upon us.<sup>9</sup>

Return tithe to God does not depend on wealth or position, but rather on the disposition of the heart of everyone. Abraham had only a single child when God asked him to offer him and he obeyed regardless of the number of children. However, all Christians without distinction are requested to follow the example of our fathers Abraham and Jacob by giving the tithe whatever the level of possibility. Stanley shows that this principle is not confined to the Israelite priesthood only.<sup>10</sup>

### **The Mosaic law of Tithing**

The Lord incorporated tithing into the Israelite covenant law, making it part of the peoples’ religious experience as a nation. Several laws in the Pentateuch address tithing practices. The intent of those regulations is to define what should be tithed, to explain the process to be followed when tithing, to define the use of tithe, and to state the theological and social function of tithe. We proceed to examine that legislation.

Leviticus 27:30-33. Leviticus 27 deals with dedicatory gifts that is, gifts promised to the Lord through a vow or by consecrating them to Him. These gifts

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<sup>8</sup>Lansdell Henry, 16.

<sup>9</sup>Tadesse Erassa Shibibo, “Bringing Gradual and Radical Change in Tithe Income in Salfe Seventh-day Adventist Church” (Nairobi: Adventist University of Africa, 2014), 20.

<sup>10</sup> Stanley Machuma Nyandiaeka, “A Strategy for Increasing the Numbers of Members Returning Tithe in Kariobangi Seventh-Day Adventist Church, Central Kenya Conference” (Nairobi: Adventist University of Africa, 2015), 16.

include votive offerings of the person in fixed amounts of silver; pledges of animals; consecration of property or land; and ban laws. The chapter also includes laws regulating the redemption of firstborn and tithe.<sup>11</sup> The basic purpose of the chapter is to define the main sources of income for the sanctuary services and the priests. Funding the sanctuary was an extremely important part of the Israelite system of worship because through it the people showed their joy and gratitude for having God dwelling among them.

Although tithing was not a voluntary offering, it was included among the dedicatory offerings because it was also a source of income for the clergy. Besides, dedicatory offerings were redeemable and, to a certain extent, so was the tithe. This specific legislation of tithing states some significant facts.

- a) Tithing is based on a Theological conviction. Tithe belongs to the Lord and therefore is holy. It does not become holy through a vow or a consecration act. It is simply holy by its very nature; it belongs to the Lord. No one except God has a right to it. No one can consecrate it to the Lord because tithe is never part of a person's property.
- b) Tithe is based on the increase of goods. The legislation requires tithing all the produce of the earth: grains and fruit. It also applies to the increase of herds and flocks. This increase in produce and livestock is the result of God's blessings on His people. Tithing is recognition on the part of Israel that everything they have comes from and belongs to the Lord. This

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<sup>11</sup> G J Wenham, *the Book of Leviticus* (Grand Rapids, M I: W B Eerdmans, 1979), 336-337.

recognition lies at the very heart of the covenant. Tithing becomes a constant witness to the covenant and to the people's loyalty to it.<sup>12</sup>

- c) Redemption of a tithe. Tithe from the yield of the field can be redeemed by substituting it with an equivalent (probably in silver) plus a surcharge of twenty percent. Tithe from herds and a flocks were not redeemable.
- d) Tithe is not to be manipulated. The person is commanded to bring the tithe to the Lord. Any attempt to manipulate the system in an effort to obtain some personal gain is rejected by this legislation.<sup>13</sup>

Numbers 18: 21-32. Numbers 18 describe the responsibility of priests and Levites as guardians of the sanctuary. Guarding the sanctuary and ministering to the needs of the people was a full-time job. The tribe of Levi had no inheritance among the rest of Israel; the Lord was their inheritance. God was the One who provided for their needs. The main purpose of Numbers 18 is to address the means by which the clerical orders are to be maintained.<sup>14</sup>

The Lord assigned the gifts the people brought to Him to Aaron. These included a position of the holiest and holy offerings. He also benefited from the tithe.<sup>15</sup> The income of the Levites was the tithe returned by the Israelites to the Lord. Tithe is discussed here in the context of the sanctuary and is directly related to the work of priests and Levites.

Deuteronomy 12: 6, 11, 17; 14: 22-29; 26 12-15. Deuteronomy 12 deals with the importance of worshiping God at one central sanctuary a place chosen by the

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<sup>12</sup> G J Wenham, *the Book of Leviticus*, 336-337.

<sup>13</sup> Angel, *Stewardship Roots*, 8.

<sup>14</sup> Philip J Budd, *Numbers* (Waco, T X: Word Books, 1984), 201.

<sup>15</sup> Milgrom, *Numbers*, 148.

Lord. To this place, the Israelites were expected to bring their sacrifices, offerings, and tithe. In Deuteronomy 12: 17 we find instructions related to the use of tithe that we do not find in other legislation. The Israelites were commanded not to eat the tithe in their own towns, but to take it to the central sanctuary. They ate it in the presence of the Lord. The whole household was allowed to eat.

The legislation recorded in 14: 22-27 further developed those ideas. Deuteronomy 14 deals with that which may or may not be eaten.<sup>16</sup> The tithe of grain, new wine, and oil is mentioned among the foods that could be eaten. The Israelites were required to take this tithe to the sanctuary and eat it in the presence of the Lord.

Deuteronomy 14: 28, 29 and 26: 12-15 mention a tithe which was to be given in the third year. This tithe was from the produce of the earth and was supposed to be kept in the towns. Its purpose was that the Levites and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied.

In this a third tithe? Some have interpreted it as a third tithe, but others have argued that this legislation describes a different use of the second tithe every three years. This last interpretation is probably right. For two years the second tithe every year was brought to the sanctuary and eaten there by the Israelites but every third year this second tithe was to be used at home, in entertaining the Levites and the poor.<sup>17</sup>

This second tithe was also based on the conviction that it was God who blessed Israel. However, its purpose was to teach reverence to the Lord and to provide for the needy. This tithe seems to have been a charity tithe within the Israelite theocracy.

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<sup>16</sup> Peter C Craigie, *Deuteronomy* (Grand Rapids, MI: W B Eerdmans, 1976), 229.

<sup>17</sup> E G White, *Patriarchs and Prophets*, 530.

### **Nehemiah 10: 38, 39**

Nehemiah 10: 37-39 forms part of a covenant renewal ceremony. The small community of Jews who returned to Jerusalem met together with the leaders to read the Law of Moses (Nehemiah 8), to confess their sins (Nehemiah 9), and to renew the covenant with the Lord (Nehemiah 10). Tithing is mentioned among the covenant stipulations. During the ceremony, the Jews committed themselves to bring their tithe to the Lord. The Levites accompanied by priests went to the towns to collect the tithe from the people and take at least some of it to the temple's storerooms.<sup>18</sup>

This legislation closely follows the instruction found in Numbers. The tithe was for the Levites, but they gave a tenth of it to the priests (10:38). It is specifically stated that a tithe was collected from the crops (verse 39), but that did not necessarily exclude a tithe from the increase of herds and flocks, since the people wanted to do what was required by the law (12: 44).

Later, Nehemiah appointed a group of Levites to be in charge of the storerooms in the temple. They collected the tithe from the towns (Nehemiah. 12:44). The system set up by Nehemiah was functional and gained the support of the Jews. In the book of Nehemiah, it is pointed out that tithing imposes a responsibility not only on the giver but also on the receiver. God expects those who administer the tithe to manage it properly. Although improper behavior on the part of those chosen by God to lead His people may discourage the laity, that in no way justifies not returning the tithe to the Lord. For Kenya, it is important to pastors, elders and other leaders to use all the strategies like those of Nehemiah as for the advancement of the

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<sup>18</sup> Angel Rodriguez, *Stewardship Roots: Toward a Theology of Stewardship Tithe offerings* (Silver Spring, Maryland: A Department Church Ministries Publication, 1994), 12, 13.

work, the church needs people like Nehemiah. Mobilize, awareness, visit members so they know that the increase in tithe in the church depends on their contributions. According to Stanley, when Nehemiah using the above strategies, the goal was achieved. He achieved his goal because all the people of Judah began returning the tithe of God to the store house. When the Bible says that all Judah brought their tithe, it means the work was 100% successful.<sup>19</sup>

### **Malachi 3: 8-10**

In this well-known passage, the refusal to tithe is interpreted as misappropriation of God's property-a robbery. Those in Israel who did not pay tithe or who gave a partial tithe (the phrase bring the whole tithe verse 10 can be interpreted in both ways), deprived God of what was His.

This accusation was a serious one. Misappropriating what belonged to the Lord was a serious crime in Israel and throughout the ancient Near East. This passage establishes beyond any reasonable doubt that tithe is not part of a person's income. True, it does reach us in the form of income, but it is never ours. To consider it simply as personal income, in order to use it as we wish, is to rob God.

We have seen already that tithe was used by God to provide food for priests and Levites. It is also emphasized here in verse 10. If the people misused tithe, the priests and Levites suffered, but the peoples' sinful act was committed against the Lord. It was God, not the Levites, who was deprived of what was exclusively His.

At a deeper level, the problem became even more serious. By not bringing their tithes to the Lord, the people made an important religious statement. They denied God's providential and loving care for them. They deprived God of the honor and

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<sup>19</sup>Stanley Machuma, 35.

glory He deserves as the One who preserves them. In Kenya too, there are people who have meant but are an insensible divine need. God wants his Ministers, widows and orphans, not to mention foreigners are well supervised. And this frame depends on financial means, how these will they assisted while the church has nothing? Therefore, all members are obliged to bring the tithes to the house of the Lord. To bring to the Lord without evil intent is better and praise to God. Religion that God our Father accepts as pure and faultless is this: to look after orphans and widows in their distress and to keep oneself from being polluted by the world (Jams 1:27). Members must be aware while showing them that there is happiness in giving has received. Stanley says, all strategies used in the Bible are important to increase the number of members returning tithe in the SDA Church.<sup>20</sup>

### **Tithe in the New Testament**

The tithing principle was known in the patriarchal period before the covenant between God and Israel as a nation. This practice is a fruit of someone's recognition of God as the Owner and human being as a steward. At this point, the issue is to search if the tithing system is also supported by the New Testament, in another word, "is there a New Testament basis for the tithing practice in the Christian Church?" For some Christians, the answer is no and they say that the tithing principle is a part of the ceremonial law which cannot be practiced in the new covenant. It is thus important to assess if tithing is grounded and supported by the New Testament. We are not going to cover the whole New Testament, but we have chosen to look at Jesus' teachings relating to the tithe, and the Apostle Paul's understanding and teaching on the topic.

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<sup>20</sup>Stanley, 36.

The New Testament has very little to say about tithing, but what it says is significant for the Christian. There is no explicit command to tithe in New Testament, but neither is there a rejection of the system.

The longest discussion of tithing in the New Testament is recorded in Hebrews 7: 1-10. The author is analyzing the encounter between Abraham and Melchizedek and making certain significant theological points in his argument. The fact that Abraham returned his tithe to Melchizedek is taken as clear evidence of the superiority of the priesthood of Melchizedek over the Aaronic one. The passage presupposes that tithing is a divinely ordained practice. There is no rejection of tithing, rather an implicit recognition of its value and significance.

After receiving information and clear instructions on tithing in the Old Testament, when we make a comparison with the New Testament, it is found that he speaks little of the tithe as directly as the Old Testament. However, a number of biblical texts in the New Testament allude; note for example that the text speaks in these words: "But woe unto you, Pharisees! For ye pay tithe of mint and rue and every herb, and neglect justice and the love of God: that is what he should have done without neglecting the others " (Luke 11: 42). In this text we, clearly longer include these comments:

That is, the less weighty things often consisted primarily of outward forms. Jesus here approves of tithing. Neither He nor any NT writer in the least relaxes the obligation. Jesus makes it clear that He was not against tithing as such, but against the hypocritical spirit of scribe and Pharisee, whose religion consisted in the scrupulous observance of the forms of the law.<sup>21</sup>

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<sup>21</sup> Commentary on Mathieu 23: 23, *The Seventh-Day Adventist Bible Commentary*, ed. Francis D. Nichol, 7 vols. (Hagerstown, Maryland: Review and Herald, 1980), 5: 490.

Another text that confirms the practice of tithing in the New Testament is that of Luke 18: 12 and discussed the attitudes of the publican and the Pharisee in the temple, the second speaking the words, I double-weekly, I give tithes of all my income.

From these two texts mentioned above, it is found that the New Testament is fully in line with the Old Testament regarding the tithe. So there is no contradiction between the Old Testament and the New Testament regarding the tithe, both of them confirmed and encouraged.

According to Tadesse, there are two reasons for tithing: 1) to show God's ownership; 2) To proclaim God's mercy and just for the world through the gospel. Tithing is a commandment of God.<sup>22</sup> Yabesh Isoe also says, in the New Testament the returning of the tithe is assumed. This is because the habit of returning tithe was so much imbedded in the minds of the Jews. There was no need to repeat it, just as the Sabbath command is not repeated in the New Testament.<sup>23</sup>

### **Tithe among Jews in the Period of Jesus**

When Jesus Christ during his earthly stay made mention of tithing, Jews had displayed a similar attitude to that of the time of Prophet Amos. So they brought their tithes and offerings as a legal requirement as that of Amos: Go to Bethel, and transgress; Go to Gilgal and sin more! Bring your sacrifices every morning and your tithes every three days! (Amos 4: 4). These tithes and offerings had no meaning or did not make sense because their actions were considered as a corruption to buy the silence of God for their sins. The Jews paid mint, dill, and cumin (Matthew 23: 23),

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<sup>22</sup>Tadesse Erassa, 23.

<sup>23</sup>Yabesh Isoe Osindi, "A Strategy for Increasing the Number of Members Returning Tithe in Sirate Seventh-Day Adventist Church, Kenya" (Nairobi: Adventist University of Africa, 2014), 10.

even this was not prescribed in the Old Testament, following laws that went beyond the Bible.

### **Jesus and Tithing**

Jesus Christ is the foundation of the Christian Church. The Christian faith is built on his teachings and example. Our concern here is to consider the following questions: did Jesus pay the tithe? Did He recommend this practice to His followers? Does the Christian Church accept the tithing principle as a supporting means to the gospel ministry? We will analyze this tithing issue relating to Jesus.

Jesus was born in a Jewish society where people were recommended to return tithes. The Gospel according to Luke presents Him as law keeper from His childhood: “Now when the days of her purification according to the Law of Moses were accomplished, they brought Him (Jesus) to Jerusalem to present Him to the Lord (as it is written in the law of the Lord. Every male who opens the womb shall be called holy to the Lord), and offer a sacrifice according to the law of the Lord, A pair of turtledoves or two young pigeons,” (Luke 2: 22-24).

In John 15: 10, Jesus Himself declared to His disciples that, “I have kept my Father’s commandments and abide in His love.” The tithe returning is one of the Father’s commandments kept by the Son. By this, we agree with Randy Alcorn when he says that: Jesus was a tithe because He was raised in a devout Jewish home, meaning that His parents tithed and instructed him to tithe. The Old Testament, the only Bible Jesus knew, also taught Him to tithe. During his ministry although Jesus was carefully scrutinized by His enemies and accused of every possible offense, never

once did they accuse him of violating the law of tithe. The Talmud forbade a strict keeper of the law from sitting down to dine with anyone who did not tithe.<sup>24</sup>

In Jesus' teachings, the tithing account appears twice. First, in Matthew, Jesus said: Woe to you Scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin and have neglected the weightier matters of the law: justice, and mercy, and faith. These you ought to have done, without leaving others undone (Matthew 23:23). Jesus did not condemn the tithe paying but the fact of neglecting other requirements of the law. In the last part of the warning of the Master, He recommended to practicing justice, to have mercy and faith, without leaving the tithe paying undone in other words. The Second reference to the tithe is in Luke 11:42, relates to the same idea.

Rodriguez comments that in these two illustrations, the saying of Jesus is a clear endorsement of the tithe. If Jesus was faithful to the word of God known at the time, it is considered that He was a tithing.<sup>25</sup> Considering the meaning and the purposes of the tithe as explained previously, Christians have to tithe because their Master endorsed the tithing principle. Henry states that The Christian is enjoined to tithe not simply because it was an Old Testament law. The 10 percent is not fixed to the follower of Christ just because Abraham gave Melchizedek this proportion. The practice of Christian tithing grows out of the Hebrew tradition and it is there that we discover its rich meanings. Tithing is ground within the total context of Jewish law, a

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<sup>24</sup> Randy Alcorn, *Money, Possessions, and Eternity* (Chicago, IL: Tyndale House Publishers, 2002), 184.

<sup>25</sup> Angel Manuel Rodriguez, "*Tithing in the Writing of Ellen G. White*," accessed Mars-28-2016. [www.adventistStewardship.com](http://www.adventistStewardship.com). Him # electronic

law that Jesus came not to destroy but to fulfill. Thus, tithing has its roots in Hebrew faith, but is also watered and nurtured in the word of New Testament.<sup>26</sup>

The investigation has shown that Jesus rose up in a society where the law requested to tithe; He did not destroy that law. He recommended practicing the justice without leaving tithing undone. Jesus supported the tithing principle, and He recommended it to His followers. We come to analyze the founder of the Christian church's position on the tithe; what are the Apostle Paul's views on the matter?

### **Paul and Tithing**

It is difficult to build a doctrine on the ground of the New Testament without considering Paul's writings. The reason is that his writings cover about a half of the New Testament. Most of New Testament Commentators have been influenced by Paul's scripts.

In his first letter to the Christians at Corinth, the Apostle referred to the principle given by God in the Old Testament for the support of the Priests chosen to minister in the Temple. He says that "those who minister the holy things of the Temple, and those who serve at the altar partake of the offerings of the altar. And he adds that the Lord has commanded that those who preach the gospel should live of the gospel" (1Corinthians 9: 13-14). The idea of food in the Temple expressed by Paul here is drawn from Malachi 3:10. The tithe was a provision for those who ministered there.

Paul affirms that the ministers of the gospel should be fed in the same way as those of the Old Testament's Temple by the things of the Temple: tithe and offerings.

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<sup>26</sup> Henry J. Cadbury, *Jesus: What Manner of Man* (New York: The Macmillan Company, 1947), 18.

It was the Lord's plan to support those who ministered for spiritual blessings of their brothers. Paul says that the same principle used in the Old Testament is valid for those who are preaching the gospel. According to Rodriguez, Paul goes on to draw a parallel between priests and Levites and those who were proclaiming the gospel. He seems to be arguing that those involved in the gospel ministry should be provided with their living at least in the same way as was done in the priestly system of the Old Testament. In other words, he is using the Old Testament law of tithing as a model for Christian giving.<sup>27</sup>

If it is true that the epistle to Hebrews was written by the same Apostle, in Hebrew. 7: 5-6, Paul addresses the tithe that had been received by Levites with that received by Melchizedek from Abraham as a requirement of the law. Rodriguez states that "It is interesting to observe that since Melchizedek was a type of Jesus, one could suggest that, in a symbolic way, Abraham was giving his tithe to Jesus,"<sup>28</sup> Jesus, the priest of the new covenant priesthood receives the tithe from believers because the tithe belongs to Him. So Paul recognized the tithing principle. Those who are ministering to the account of the Gospel have the right to receive the tithe. Edward Reid, comments that "The New Testament does not reenact the law of the tithe, as it does not that of the Sabbath; for the validity of both is assumed, and their deep spiritual importance explained."<sup>29</sup>

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<sup>27</sup>Rodriguez, "*Tithing in the New Testament and the Christian Church*," electronic source (April-27-2015).

<sup>28</sup> Ibid.

<sup>29</sup> G. Edward Reid, *It's Your Money! Isn't It?* (Hagerstown, Maryland: Review and Herald, 1993), 40.

## **Tithes into the Adventist Church**

In 1859 Adventists adopted a plan called Systematic Benevolence that encourages regular giving, proportional in some way to one's income or property. Early in 1863 the *Review and Herald* suggested one-tenth of one's income as a minimum contribution.<sup>30</sup>

The children of Israel were required to give a tithe, or tenth, of their increase ... And it cannot be supposed that the Lord required less of His people when time is emphatically short, and a great work is to be accomplished in the use their means in giving the last merciful message to the world.<sup>31</sup>

In 1876, the General Conference unanimously adopted a resolution stating: We believe it to be the duty of all our brethren and sisters, whether connected with churches or living alone, under ordinary circumstances, to devote a tenth of all their income from whatever source, to the cause of God.<sup>32</sup>

Throughout the world, church members and their children compute the tithe as one-tenth of their income. Those who have their own businesses are encouraged to return the tithe on their earnings. In recognition of the Bible plan and the solemn privilege and responsibility that rest upon the church members as children and members of His body, the church, all are encouraged to return a faithful tithe (one tenth of their increase or personal income) into the denomination's treasury.<sup>33</sup>

The Seventh-day Adventist Church knows that the Great commission of salvation needs the entire commitment of Christians as recommended by the Lord

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<sup>30</sup> Charles E. Bradford, 664.

<sup>31</sup> *Ibid.*, 666.

<sup>32</sup> E. G. White, *Review and Herald*, January 6<sup>th</sup>, 1863.

<sup>33</sup> *Seventh-day Adventist Church Manual* (Ghana: Advent Press, 2000), 153.

Himself: “You shall love the Lord your God with all your heart, with all your soul, and with your entire mind” (Matthew 22: 37). The Seventh-day Adventist Church has organized a department called “Stewardship department” represented in each of the four constituent levels of its organization: 1. The local church (a body of individual believers), 2. The local conference or field/mission (a unity of churches in a state, province, or territory), 3. The union conference or union mission (a unity of conferences, fields, or missions within a large territory), 4. The General Conference (the unity of all unions around the world).

For Seventh-day Adventists, stewardship means responsibility for, and use of, everything entrusted to him by God: life, physical being, time, talents and ability, material possessions, opportunities to be of service to others, and his knowledge of the truth. It is a privilege given us by God for nature in love and the victory over selfishness and covetousness.<sup>34</sup> According to the deep meaning of stewardship, the church chose that a special ministry must be established to educate members on this important matter. That ministry is managed by the stewardship department as we said above. Charles Bradford tells the story and the origin of this department as follows:

In 1966, the General Conference of Seventh-day Adventists organized what became known the next year as the department of Stewardship and Development to assist conferences and world divisions in promoting stewardship awareness. This department was asked to prepare literature, training programs, and seminars for pastors and churches. In addition to practical, hands-on teaching, the department was to keep on the cutting edge of the theological issues pertaining to stewardship. Walter M. Starks was chosen as the first director of the new department.<sup>35</sup>

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<sup>34</sup>*Seventh-day Adventists Believe* (Silver Spring, MD: Pacific Press, 2005), 301, 302.

<sup>35</sup> Charles E. Bradford, “Stewardship,” in *Handbook of Seventh-day Adventist Theology*, edited by George W. Reid and Associates (Hagerstown, MD: Review and Herald, 2000), 667.

After several years, some changes were made. For example, in 1971, Bradford says, Secretaries were established in the local churches to promote stewardship of temple, treasure, talents, and time among members. He continues to say that in 1960 stewardship was connected with the Ministerial Association. At the creation of the Church ministries department in 1985, the official fostering of stewardship through published materials and various workshops and seminars, became a part of that new entity. In 1995, when some of these functions were divided, Stewardship became a separate department,<sup>36</sup> concludes the author.

Wellman says that returning tithe and giving offerings is essential to the Seventh-day Adventist theology of Stewardship.<sup>37</sup> This statement shows that while the Stewardship department is promoting the wise utilization of other God-given gifts, it has a focus on material and especially fund gathering for the support of the mission of the Church. Bob Lemon, the General Conference Treasurer says that Transparency is an absolute must in our church.<sup>38</sup> For this purpose, a service called “The Gifts of Heaven initiative” encourages and empowers the church at every level to be transparent and proactive in communicating its use of God’s financial resources in support of mission.

### **Ellen G. White and Tithing**

Ellen G. White’s writings have an important place in the Seventh-day Adventist faith. The summary of one of their twenty-eight fundamental beliefs states

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<sup>36</sup> Ibid.

<sup>37</sup>S. A. Wellman, *Your Stewardship and Mine* (Washington, DC: Review and Herald, 1950), 15.

<sup>38</sup> Accessed April-4-2016, <http://www.giftsofheaven.org/tithes.htm>.

that: One of the gifts of the Holy Spirit is the prophecy. This gift is an identifying mark of the remnant church and was manifested in the ministry of Ellen G. White. As the Lord's messenger, her writings are a continuing and authoritative source of truth which provides for the church comfort, guidance, instruction, and correction.<sup>39</sup>

In the previous part of this study, the researcher quoted Ellen G. White several times. In this section, the study will not collect all the comments of Ellen G. White on tithing, but will examine her views on the tithing system in the Christian church, and her recommendations on the use of the tithe.

In one of her *Testimonies for the Church*, she wrote that: Every church member should be taught to be faithful in paying an honest tithe.<sup>40</sup> In another testimony, she says that: This is not a request of man; it is one of God's ordinances, whereby His work may be sustained and carried on in the world. ... No one can excuse himself from paying his tithes and offerings to the Lord.<sup>41</sup> These two statements show that Ellen G. White approved the tithing system as one of God's commandments. It is a matter of honesty and faithfulness to God. It concerns each church member without consideration between the poor and rich because the messenger says that no one can excuse himself.

Ellen G. White writings, as the source of truth and guidance, recommend to every church member to return the tithe to the Lord. The volume four of *Testimonies for the Church* reports that:

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<sup>39</sup> General Conference of Seventh-day Adventists, *Church Manual* (Hagerstown, MD: Review and Herald, 2010), 15.

<sup>40</sup> Ellen G. White, *Testimonies for the Church* (Hagerstown, MD: Pacific Press, 1948), 9:251.

<sup>41</sup> Ellen G. White, *Testimonies to Ministers* (Washington, DC: Pacific Press, 1948), 307.

Institutions that are God's instruments to carry forward His work on the earth must be sustained. Churches must be created, schools be established, and publishing houses furnished with facilities for doing a great work in a publication of the truth to be sent to all parts of the world. These institutions are ordained of God and should be sustained by tithes and liberal offerings. As the work enlarges, means will be needed to carry it forward in all its branches. Those who are been converted to the truth and been made partakers of his grace may become co-workers with Christ by making voluntary sacrifices and free will offerings to Him. And when the member of the church with in their hearts that there will be no more calls for the means, they virtually say that they are content that the cause of God shall not progress.<sup>42</sup>

### **Tithe as Proof of Loyalty**

Ellen G. White describes the situation of our first parents in Eden. They were entitled to the entire garden, but they could not eat the fruit of one tree. "Here was proof of their gratitude and loyalty to God." Then she continues:

Likewise also the Lord has granted us the greatest treasure of heaven in the person of Jesus. With it, he gave us all the things we can fully enjoy. Earth products, abundant harvests, gold and silver treasures entrusted to us by him. He put at the disposal of men, houses, and land, food and clothing. He asks us to recognize him as the owner of all things, and for this reason he said: In everything you own, I reserve myself the tenth part, in addition to donations and offerings, which have to be made in the house.<sup>43</sup>

### **Other Christian Authors and Tithing**

Jehovah Witness is known as a Millerite Movement. The researcher intends just to know how they deal with the tithing matter. The group has about 6,957,854 believers around the world and 144,145 in D.R.C.<sup>44</sup> They believe that the death of Jesus brought an end to sacrifice and offering (tithe included) according to Daniel

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<sup>42</sup> White, *Testimonies for the Church*, 1:464.

<sup>43</sup> Ellen G. White, *Conseil à l'Économe* (Mountain View, CA: Edition le Monde Français), 69.

<sup>44</sup> *Annuaire des Témoins de Jehovah 2008* (New York: Watch Tower Bible and Tract Society, 2008), 31.

5:27, one of their favorite Bible study books states that: “Christians do not pay tithe. There were no recommendations of tithing to the Christians of the first century. The first purpose of the tithe was the sustenance of the Temple and the Israelite priesthood according to the law. So the tithing obligation ended when the mosaic covenant ceased through its fulfillment when Jesus died on the tree.”<sup>45</sup>

For this idea, we do not agree with their point of view because even Jesus used a large part of the parables to talk about money or goods material, it is quite important for disciples to study, understand, speak and practice in the quotidian life. In the same vein, Jesus said: then give to the emperor the things that are the emperor’s, and to God the things that are God’s (Luke 20: 25). Therefore, we can conclude that this subject is ancient. Also, we can say that the biblical teaching on tithing is not only specific to the SDA Church, but a biblical teaching recognized by several authors of different denominations. With this assurance of biblical veracity of the tithe, so we can now study the District of Wamaza to discover its potential and its weaknesses.

Stanley comments that there is ultimately only one reason why every Christian should be a tithe giver because it is biblical. All other reasons, whatever their advantages may be, would not have any weight behind them at all if what we are talking about is not utterly biblical.<sup>46</sup> Roderick C. Meredith declares that: In the New Testament, did Jesus Christ abolish this practice? No! He followed it, as did His Apostles! Although some of the New Testament books were written even after the

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<sup>45</sup>*Étude Perspicace des Écritures* (New York: Watch Tower Bible and Tract Society, 1997), 649.

<sup>46</sup>Stanley Machuma, 36.

Temple was destroyed in 70AD, we find no scriptural command to stop tithing and no indication that the Apostles and the Apostolic Church ceased to tithe.<sup>47</sup>

However, they believe that the ministry should be supported by Christians through cheerful giving. They say that: “The Disciples of Christ were encouraged to sustain the Christian ministry by their personal participation and by material contributions. Instead of giving precise and fixed sums to cover the congregation’s expenses, the principle was the willing mind giving according to what one has, not grudgingly, for God loves a cheerful giver (2Corinthians 8: 12; 9: 7).<sup>48</sup>

This chapter, as the theoretical basis of the study, has given an understanding of the tithing system. This system has its root in the truth of God’s ownership of everything as the creator and the humankind as the steward. All those who recognized this truth throughout the ages were faithful to the owner. Jesus, the word of God, recommended exercising justice, mercy, and faith and not to leave the other tithing undone (Matthew 23:23). Seventh-day Adventist pioneers discovered the principle and made it into practice, it has been a permanent source of blessing and growth to the church. The tithing issue is the concern of the next chapter.

### **Research Already Done on the Topic**

This research on tithe had already been done by some everywhere else; however, in our union and in particular in our mission, we are the first to conduct this research. Being human, we cannot do everything we pretend, but hope that those

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<sup>47</sup> Roderick C. Meredith, *God’s People Tithe* (San Diego, California: The Living Church of God, 2002), 9, 10.

<sup>48</sup> *Étude Perspicace des Écritures*, 649.

who want and have the courage to conduct research on the same subject will add what we could not touch.

Out of the Union of Eastern Congo, several people have already spoken on the tithe, for example: Etienne Kamga, Malu Malu Luendu, Tadesse Erassa Shibibo and Satéguelé Satéguelé. According to Kamga, mismanagement of funds in the local church, the lack of accounting records, the absence of pastoral visits in homes are factors of discouragement for many.<sup>49</sup>

The lack of organization and supervision of non-members would be the reason for a small number of members who return the tithe.<sup>50</sup> A lack of consistency and faithfulness in returning tithe and its ensuing consequences.<sup>51</sup> According to Satéguelé, members were hardly aware of the sacredness of tithing. Members lived in a small subsistence farming or petty trading which did not allow them to make a tithe and consistent at the same time lead a decent life. In addition, heads of families mostly languishing under enormous family expenses that drove sometimes do not make tithe.<sup>52</sup>

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<sup>49</sup>Etienne Kamga, “Les Dimes et les Offrandes dans l’Association des Eglises Adventistes de l’Ouest-Cameroun: Cas du District de Douala Centre” (Nairobi: Adventist University of Africa, 2009), 58, 59.

<sup>50</sup>Luendu MaluMalu, “La Crise dans la Rente Systematique de la Dime dans l’Association du Kasi Centre Republique Democratique du Congo” (Nairobi: Adventist University of Africa, 2009), 62.

<sup>51</sup>Tadesse Erassa Shibibo, “Bringing Gradual and Radical Change in Tithe Income in Salfe Seventh-Day Adventist Church” (Nairobi: Adventist University of Africa, 2014), 69.

<sup>52</sup>Satéguelé Satéguelé, “ Les Dimes Et les Offrandes au District Gadji, de Cameroun” (Nairobi: Adventist University of Africa, 2013), 49, 50.

The new aspect that will bring is to start by itself change the same before others are affected. Also, bring innovation to appoint the task of stewardship in each small group will be created.

### **Conclusion**

In the Old Testament, God gave clear instruction about tithe that belongs to God. The owner of Universe demands tithe from all our incomes. It is for our benefits. For the salvation of human being, to enjoy together with God in the salvation of others, to bless us abundantly in what we have. Both the Old Testament and the New Testament teach about tithing. The Spirit of prophecy emphasizes and clarifies more. Tithing is hundred percent acceptable and active in Seventh-day Adventist Church. Tithing is not about human beings' feelings. It is God's blessed instruction.

Christian stewardship involves the totality of the believer's life his time, his money, his talents, his energy, his family, his business, his home... When a believer begins accountability unto God. Negligence in tithing is not simply a money problem; it is a people problem- people professing Jesus Christ as Lord, but not recognizing the Lordship of Christ in their lives.

With this in mind, therefore, God has designed that His work is to be supported through tithe. Those who labor looking for the perishing souls are to be supported by the tithe. The Bible, Ellen G. White, and other Christian authors testify that true believers have to give tithe as recognition of God's Lordship. There is no acceptable reason to withhold the portion that belongs to God.

## CHAPTER 3

### DESCRIPTION OF THE LOCAL SETTING

After showing the biblical foundation, the statements of Ellen G. White, the others say the authors, and the use of the tithe, now to the Wamaza District description and detail of the tithe, to see what the real problem in the district of Wamaza is. But before describing the district of Wamaza, it is imperative to know its surroundings, namely the country and the province in which the district is located, Maniema.

#### **Country and Region Profile**

##### **Profile of Democratic Republic of Congo**

The territory now called the Democratic Republic of Congo, according to Isidore, was populated about at least 200,000 years ago BC. He had the great centralized states in this territory like Kongo, Song, Kuba, Garengaze, Lunda, and Luba the Empire. Europeans recognize the region in 1482-1483 with the discovery of the mouth of the Congo River by marine Diego Cao. From 1879, the explorer Henry Morton Stanley explores the interior of the future country on behalf of the King of the Belgians, Léopold II.

During the conference of Berlin (1884-1885), the latter manages to recognize other European powers its possession of the Congo. This is the beginning of colonization. The sector is controlled independent state name of Congo although it is actually the personal property of Léopold II. In 1908, the Belgian parliament resumes, by bequest of King Léopold II, guardianship of territory newly called Belgian Congo.

However, since the Berlin Conference in 1885 to the present, the country has not kept the same name. From 1885-1908, the private property of King Léopold II under the name of the independent state of Congo. From 1908-1960, the country is known as the Belgian Congo. From 1960-1965, the country became the first republic known as the Republic of Congo. From 1965-1997, the second Republic known as the Republic of Zaire. From 1997 until today, the third Republic known as the Democratic Republic of Congo.<sup>1</sup>

Almost landlocked according to Godding, the Democratic Republic of the Congo - with 2,345,410 square kilometers is the second largest country in Africa, after Algeria. It is about 33 times larger than the Benelux and four times that of France, eighty times larger than Belgium and a little less than a quarter of that of the United States. It is largely occupied by the Congo Basin and its tributaries. Sharing its borders with 9 African countries, it is bounded to the north by the Central African Republic and South Sudan, to the east by Uganda, Rwanda, Burundi and Tanzania, to the south by Zambia and Angola and to the west, the Angolan enclave of Cabinda, the People's Republic of the Congo and about forty kilometers of Atlantic coast the limit.<sup>2</sup>

Isidore adds the Democratic Republic of the Congo has deposits containing about 50 minerals, but only a dozen of these are mined: copper, cobalt, silver, uranium, lead, zinc, cadmium, diamond, Gold, tin, tungsten, manganese and some rare metals such as coltan. The Democratic Republic of the Congo also extracts

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<sup>1</sup> Isidore Ndaywel Nziem, Theophile Obenga, Pierre Salmon, *Histoire Générale du Congo: De l'Héritage Ancien à la République Démocratique*, 571, 572, 573.

<sup>2</sup> Godding, R., *Géographie Physique, Politique et Économique du Congo*, 26.

diamonds from its basement. Reserves are very important, so the country has the second largest copper reserve in the world, accounting for 10% of the world's total and especially the largest cobalt reserves (nearly 50%). Also, the Democratic Republic of Congo is the fourth largest producer of diamonds.<sup>3</sup>

But according to Filip, after a period the economy suffered a severe depression between the middle of the 1980 and middle of 2000, linked to the civil wars that ravaged the country. The Democratic Republic of the Congo was subsequently one of the countries most affected by the 2008-2009 crises. However, agriculture remains the main sector of the economy, accounting for 57.9% in 1997 and 66% of the active population.<sup>4</sup> The economy of the Democratic Republic of the Congo suffers from several problems, including corruption.

Frank also adds for 2006, it ranked 6th the most corrupt of the planet and 3rd of Africa. The beginning of the Second Congo War in August 1998 was the cause of the decline of the economy which continued until the middle 2000. The territory was divided into government area and rebel zones, ending the trade between these areas. As a whole, trade relations between the various regions of the country are still weak today. The resources of the east of the country were now exploited by rebel forces or foreign occupiers.<sup>5</sup> Due to several problems facing the country, the tithe will be affected to the point that the work became very difficult.

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<sup>3</sup>Isidore, 563.

<sup>4</sup>Filip Reyntjens, *the Great African War: Congo and Regional Geopolitics 1996-2006* (Cambridge: University Press, 2009), 31.

<sup>5</sup> Frank R. Willafana, *Cold War in the Congo: The Confrontation of Cuban Military Forces, 1960-1967*, (Transaction Publishers, 2012), 24.

## **Profile of Maniema Province**

This province is located almost in the center of the DRC, According to PNUD/UNOPS Maniema province covers an area of 132,250 km<sup>2</sup> or 5.6% of the total area of the country. It is between 0 'and 5' south latitude and between 24 ° 55 'and 28 ° 8' of the East longitude. Maniema Province is bordered to the north by the Eastern Province, south of Katanga, in the East by the South Kivu and North Kivu and West by Kasai Oriental.

Maniema province as a whole is located in the area known lowland. Its Northwest Territories portion including Lubutu and Punia is entirely within the Central Basin whose average altitude is 500 m. Further south in the Territory Kabambare altitude gradually rises up to 800 m. Maniema is characterized by a warm and humid climate. It evolves the equatorial north type Sudanese south, passing through a transition zone at the Center. Southern Territories including Kasongo Kibombo Kabambare and undergo a dry season of 3 to 4 months, from 15 May to 15 September. Territories Pangi and Kailo (Kindu) at the Center have only two to three months of the dry season per year. Territories Lubutu Punia and close to the equator and therefore north of the Province know no very marked dry season. Annual rainfall varies from 1,300 mm to 2,300 mm in the south to the north.<sup>6</sup>

According to anthropologist and historian Abemba, the Province of Maniema is populated only by Bantu people, composed of three ethnic groups. The first group consists of a mosaic of lineages comprising Binja- South, Buyu, Songye, Hemba, Mikebwe and subgroups such as Nonda, Mamba Kasenga, and Kwange. These groups

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<sup>6</sup> PNUD/UNOPS, Monographie de la Province du Maniema (Kinshasa DRC : PNSAR, 1998), 14

would be the migrated fractions of the large Luba complex because of their cultural affinities with the Luba of Katanga.

The second group belonging to the Ana- Mongo group includes the Kusu, Ombo, Langa, Ngengele, Bindja- Kuna (Wazimba), Samba. The third group came from the former kingdom of Bunyoro and encompasses the groups Kumu, Rega, Mituku, Lengola and Bindja- North.<sup>7</sup> The Maniema, although being an agricultural and cosmopolitan province, according to a Governorate of a province, the inhabitants suffer from all the evils of which today even the tithe are affected, the geographical isolation is unanimously invoked at the top of the preoccupations. Isolated from the other provinces by the disastrous state of the road network, the region is also compartmentalized. Each locality is isolated from its neighbors, the average time of travel between a village and its chief town of a territory is two days.<sup>8</sup> For-wheeled vehicles are now virtually unknown across the province and a motorcycle in a village is an event.

### **History of SDA Church in Maniema Province**

Seventh-day Adventist work in the Republic of Zaire today Congo began in 1920 when Christopher Robinson and Gilbert Willmore arrived to begin work. Willmore soon left and Christopher Robinson and his wife laid the firm foundation at Songa Mission. In 1930 the message arrived at Bigobo Mission, all in the same Katanga Province.<sup>9</sup> For Maniema Province, the Seventh-day Adventist Church started

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<sup>7</sup> J. Abemba, *Histoire du Maniema* (Kindu, DRC, 1995), 16.

<sup>8</sup> Gouvernorat de Province, *Rapport Annuel des Territoires du Maniema* (Kindu, DRC, 2004), 6.

<sup>9</sup> *Seventh-day Adventist Encyclopedia*, 2 ed., v. 11 (Hagerstown, MD: Review and Herald, 1996), 936.

in 1942 at Kibangula Mikebwe, Lubambula Matu, and Mulozi. Afterward, the Adventist message spread to Kipaka and Kindu headquarter of our Mission in 1964.

According to the history of the SDA Church in this area, the missionary work was not easy. They were killed by a lion along the way from Mulozi to Mulekelwa. The chairman of the kinship Mwanamuesa who was a Muslim killed another pastor. But some years later, this viler was burned by the Mulele rebellions.<sup>10</sup> The population of Maniema Province is mainly Muslim compared to other provinces in the country. It is reported that Maniema Province has about ... percent Muslims, and according to the experience, it is not easy to reach Muslims with the gospel message. Therefore, it was not so easy to establish the SDA Church.

Generally, the community of Maniema province practices polygamy. But this practice does not match with the SDA beliefs. In fact, polygamy is part of their culture. This practice is against the Seventh-day Adventist Church beliefs, and it has been a hindrance to the growth of membership in Maniema province.

Concerning the history of the tithe Mufaume Bizima said, the missionaries who had brought the gospel were not interested in tithe but rather in evangelization and for all their time the notion of tithe was not taken into consideration. For their wages did not depend on the tithe, on the contrary, it was they who distributed gifts to the members, from which they created in the heads of the members a spirit of wait-and-see that continues to this day.<sup>11</sup> Following this, the members only remember the

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<sup>10</sup>Mulele rebellion is a political group began from 1965 to 1966 after independence and led by Pierre Mulele who wanted to conquer the Democratic Republic of Congo.

<sup>11</sup>Mufaume Bizima Augustin, Station Director of Wamaza, interviewed by Kilunda Itengo Tarquin at Wamaza. 13/11/2016.

time of missionaries, defectives, even give examples of certain churches such that the word that forbids its members that giving the tithe is for the benefit of the pastor.

### **Research Design**

For this study research design, according to White the qualitative approach as on that helps the researcher to discover the problem that exists within the phenomenon in depth and in detail.<sup>12</sup> The research design fitted the purpose of this study because the researcher was able to generate information from experienced participants. This research is used to find the deeper meaning of social actions based on how these realities are interpreted, understood and appreciated by individuals. Also, Vyhmeister said, “in social science research involves intensive study of the background, current status, and environment interaction of a given social unity.”<sup>13</sup> The research design fitted the purpose of this study because the research was able to generate information from experienced participants on curriculum implementation in natural settings.

### **Action Research**

This topic was chosen to discover what caused the members not to give tithe. And if it is necessary to give, it is the same people who come back every month when almost all members have the same living conditions. Also, find out why other members managed to achieve a whole year without being able to give to their Creator. Also, allow the researcher to help this district well out in this situation.

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<sup>12</sup>C. J. White, *An Introduction to Research Methodology* (Pretoria, SA: Ithuthuko Investment, 2004), 7.

<sup>13</sup>Nancy J. Vyhmeister, *Quality Research Papers*, 2<sup>nd</sup> ed. (Grands Rapids, MI: Zondervan, 2008), 171.

## **Sampling Procedure**

Concerning sampling, population is a group of people that represent a population under study. Kritsonis defines” sampling is the process of selecting a number of individuals for a study in such a way that the individuals represent the larger group from which they were selected.<sup>14</sup> The sample group contains people with the similar characteristics as it is in the entire population of study. There are various sampling representative sample and cluster sampling.

This project employs purposive sampling. Purposive sampling selection is because of a predefined trait that is relevant to the research problem. Therefore, the purposive sampling was preferred because in convenient in collecting in- depth and focused information and it engaging the informants who will enrich the understanding of the researcher. Moreover adds that purposive sampling is convenient because of the accessibility to the targeted sample group.”<sup>15</sup> For this reason, the researcher preferred to select a sample of representative individuals due to their relevance to the study.

## **Data Collection Instruments**

For the data collection, the researcher interviewed 48 people including, 13 women, 15 men, 12 Wamaza District Church Elders and 8 Wamaza District pastors all Baptized Members of the Wamaza District, Adventist Church. This activity took a period of 4 months from Jun to September 2016, due to one month per group. This data collection used 2 techniques including, interview by personal contact and contact

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<sup>14</sup> William A. Kristsonis, “Researcher Design and Methodology,” accessed 26 September 2015, <http://www.slideshare.net/guestee1ebaf/research-design-and-methodology>.

<sup>15</sup>N. L. Leech, “Sampling Design in Qualitative Research: Making the Sampling Process More Public,” accessed 17 July 2015, <http://nsuworks.nova.edu/tqr/vol12/iss2/7>.

by telephone for those who were at a distance. This interview was based on the five (5) questions that are in the first chapter and opinions were considered on the basis of their common responses after counting.

### **Women's Opinion**

These members recognize and are aware that the level of the tithe of the Wamaza district is low compared to the statistics. The lack of will, selfishness, misunderstanding, theft, misappropriation, spiritual immaturity of the members could be a spiritual challenge linked to the tithe. Poverty and lack of employment would also be a socio-economic challenge. As far as knowledge about tithe is concerned, this group shows that knowledge is superficial—so far many have not yet understood why they give the tithe. To solve this tithing situation in this district, the women suggested that it would be important to vary and intensify specific seminars on tithing while initially beginning with the elders of the churches. Because, if they do not understand why tithing is so necessary, the results will always be mediocre. The full participation of elders in the awareness of tithing is fundamental.

### **Men's Opinion**

This group also, accepts that the tithe is low in relation to statistics and also depends on the period, because the main activity of the members is agriculture. Lack of love and will, theft, misappropriation, selfishness, spiritual immaturity, seeing the individual and not the Lord would be the spiritual reasons related to the tithe. For the socio-economic challenge: the lack of employment, not wanting to do the manual work especially the young people who are a majority in the church have negative effects on the tithe. In relation to the knowledge on the tithe, this group affirms that the knowledge of the members on the tithe is still superficial. According to this group,

a seminar in the sense of initiating the members to create work would be important. Also, teach each family to make a family worship and that the notion of the tithe is insisted by the parents, then in the baptismal class.

### **Church Elders**

The level of the tithe depends on the periods although it is low compared to the statistics. Theft, misappropriation, misunderstanding on the tithe, spiritual immaturity, lack of love and will are a spiritual challenge related to the tithe. Also, for the socio-economic challenge, there is a lack of employment; the isolation of the environment is at the base of lower prices of agricultural products. According to this group, the knowledge on the tithe members has. And they would like a seminar to wake up the minds of the members be held for each member to have a job.

### **Pastors**

The observation of the pastors is that it is true the level of a tithe is too low compared to the statistics and that does not reflect honesty. Infidelity, theft, misappropriation, lack of will and love, spiritual immaturity, lack of motivation of the elders are a spiritual challenge related to the tithe. For the socio-economic challenge, the lack of employment for the majority youth and the isolation of the environment affect the price of all items. For knowledge about the tithe, members have and the ways to increase tithe would intensify the seminars and involve members in the work.

## **Analysis of the Data**

According to Muneja quoted by Biha, data analysis is a crucial stage in making sense out of raw data.<sup>16</sup> Lacey described data as “mass of words generated by interviews, or observational data that needs to be described and summarized.”<sup>17</sup> Yin defined data analysis as “that consists of examining, categorizing, tabulating, or otherwise recombining the evidence, to address the initial propositions of a study.”<sup>18</sup> By analyzing and comparing the data, it is noticed that almost all groups are together at some points and other point’s opinions are shared. But this work will be based just on the common data.

## **Data Presentation and Analysis**

After analysis and comparison of the data, the viruses that affect the tithe were discovered at 3 levels:

1. Spiritual level: theft, misappropriation, misunderstanding of members, lack of will and love, infidelity and spiritual immaturity.
2. Socio-economic level: lack of employment and the isolation of the environment.
3. The Level of knowledge on tithe: the majority of members do not have sufficient knowledge about tithe.

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<sup>16</sup> Benjamin Ngalama Biha, “Towards a Sustainable Evangelistic Approach in Reaching the Nyamwezi People of Tabora, Tanzania: A Biblical Cultural Case Study” (Nairobi Kenya: Adventist University of Africa, 2016), 37.

<sup>17</sup> Anne Lacey and Donna Luff, “Qualitative Data Analysis,” accessed 14 January 2016, [http://www. Rds-eastmidlands.Nihr. Ac. Uk](http://www.Rds-eastmidlands.Nihr.Ac.Uk).

<sup>18</sup> Robert K. yin, *Case Study Research: Design and Methods* (Newbury Park, CA: SAGE, 1989), 105.

## CHAPTER 4

### PROGRAM DEVELOPMENT, IMPLEMENTATION, AND EVALUATION

After all these analyzes done, infidelity in tithing is a cause that affects the District of Wamaza in general. In view of this, the urgency would be to define the strategies to be adopted in order to develop the spirit of generosity and fidelity of the members of the said district.

#### **Program Design**

As already outlined in Chapter Three, the causes that affect tithing in the district of Wamaza. The outlines of the problem are both spiritual and economic. The precariousness the difficult socio-economic situation that the country is going through is one aspect of this low rate tithing. Despite this precarious plan to increase tithing and to stop the causes that affect can be considered for all members the within district. In order to determine the causes that affect, we have developed a plan of strategies according to different objectives to be reached. These objectives take into account the options of the surveys carried out in the district of Wamaza.

#### **Implementations of the Program**

Prior to the implementation of the program, the letter requesting permission to conduct the church-wide investigations at the Wamaza Station Director was sent (see Appendix A). Following the agreement (see Appendix A), a series of programs was organized in the six (6) churches that make up the district. The seminars were held

from Wednesday to Saturday and from 4:30 to 6:30 in the evening to maximize the participation of the members because the majority does the rural work. The seminar held at Wamaza Church was facilitated by the Wamaza District Chief who is the researcher of this work. The ultimate goal is to get all the members of the church to faithfully render the tithe and to stop the causes that affect the rent of tithing. We show here the objectives with strategies in place.

Objective 1: Bring members to faithfully pay to tithe

To achieve this goal; we have put in place three plans. The first plan is to set up a commissary commission in the church. The second plan is to provide the Commissary Committee with the necessary equipment for its operation. The third plan aims to re-launch the system of individual tithing registers. The goal of the fourth plan is to manage the church's finances in transparency with all members. We show in the table format (1-4) the different aspects of the plans to accomplish the goal.

*Table 1. Plan 1 Establish a Commissary Committee*

| Activities                                                                                              | How                                       | Who                                | When                                     | Where                                                 |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------|------------------------------------------|-------------------------------------------------------|
| Sensitize church members on the importance of the Christian commissary, its composition and functioning | Organize seminars with church members.    | Pastor                             | In the months of September-November 2016 | Wamaza, Lu mamba, KawaYa, Kitoy, Kivu ka, et KanGombe |
| Establish committees of the commissary in churches                                                      | Organize board members' votes by members. | Idem                               | Idem                                     | Idem                                                  |
| Train members on committees of the commissary on the management of resources within churches            | Organize a practical training workshop.   | The Local Pastor, Station Director | Idem                                     | Idem                                                  |

*Table 2. Plan 2: To Provide the Commission of the Christian Commissary with the Necessary Equipment for Its Operation*

| Activities                                                                                         | How                       | Who                                | When                                | Where       |
|----------------------------------------------------------------------------------------------------|---------------------------|------------------------------------|-------------------------------------|-------------|
| Order printing of receipt books, registers, envelopes, recipe booklets, individual tithes in kind. | Soliciting<br>Print funds | The<br>Treasurer of<br>the Mission | As soon<br>as the<br>need<br>arises | The mission |

*Table 3. Plan 3: Restart the Individual Tithes Registry System*

| Activities                                                                                                                         | How                       | Who                                                                                          | When                                         | Where                            |
|------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------|
| Distribute:<br>- the<br>individual<br>envelopes of<br>the tithes to<br>the members,<br>- a tithing<br>sheet for the<br>whole year. | Soliciting<br>Print funds | The local<br>Pastor<br>-The Treasurer<br>of the Mission<br>-The<br>Commissary<br>Commission. | Upon the<br>submission of<br>the application | Any Wamaza<br>District<br>Church |

*Table 4. Plan 4: Manage Church Finances Transparently*

| Activities                                        | How                                                          | Who                                                | When                                       | Where            |
|---------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------|--------------------------------------------|------------------|
| Inform the members about the movement of finances | Giving<br>Finance<br>Reports                                 | Commission<br>of the<br>Commissary<br>Local pastor | At the end<br>of each<br>Sabbath<br>day    | At the<br>church |
| Developing the budget forecast                    | Convening<br>and<br>consulting<br>the<br>members'<br>meeting | Idem                                               | At the<br>beginning<br>of each new<br>year | Idem             |

## Objective 2: Contribute to the organization of income-generating activities

Seeing the very low level of income, it is necessary to implement a plan so that church members can work and be paid for their work. In order for tithes to increase and stop the causes that affect them, a strategy must be implemented with the objective of creating business cooperatives. The steps of this work are in the following table:

*Table 5. Steps in the Application of Business Co-operatives*

| Activities                                                         | How                                                            | Who                                          | When                           | Where         |
|--------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------|--------------------------------|---------------|
| Identify members by type of activity                               | Giving financial reports                                       | Commission of the Commissary<br>Local pastor | At the end of each Sabbath day | At the church |
| Raise members' awareness of how to organize them as a cooperative. | Convene a meeting of members engaged in commercial activities. | Idem                                         | Idem                           | Idem          |

## Objective 3: Bring members to place God in front of all their activities.

To achieve the spiritual goal of placing God before all other activities, we have organized two strategies: first, to organize spiritual revivals; Second is to revive the program of biblical studies in local churches. The steps to achieve these objectives are presented in the following tables:

*Table 6. Strategy 1: Organizing Spiritual Awakenings*

| Activities                                                      | How                                    | Who                                                  | When       | Where        |
|-----------------------------------------------------------------|----------------------------------------|------------------------------------------------------|------------|--------------|
| Interact with members on appropriate sermons related to tithing | Program the weeks of vigil and prayer. | Local pastor<br>Formed Church Elders<br>Experimented | Quarterly. | All churches |

*Table 7. Strategy 2: Reviving the Bible Study Program in Churches*

| Activities                                    | How                                      | Who                                   | When             | Where           |
|-----------------------------------------------|------------------------------------------|---------------------------------------|------------------|-----------------|
| Creating Bible Action Cells in Local Churches | Designate cell leaders in local churches | Pastor<br>Committee of Lay Activities | In the year 2016 | In the churches |

### **Execution of Strategic Plan**

In the execution of our strategies, we have targeted all six churches that make up the Wamaza district. These churches are Wamaza, Lu mamba, KawaYa, Kivu ka, Kitoy and KanGombe. First, we had to educate the members about the Christian economy, its importance, and its functioning. Then it was necessary to train the committees and teach them their work. We had the necessary materials printed and taught how to use them. Church members were encouraged to form cooperatives. The form of managing the finances of the church was explained clearly. Finally, we formed small groups for Bible study. To complete this work and visit, it took 6 months.

Sermons and sharing of experiences related to tithing were conceived and formed the basis of spiritual awakenings and biblical studies with church members. The two sermons dealt with the questions: What is the commissary? Are we in good standing with God?

For the sharing of experience, they were carried out in the form of testimonies on tithing for certain members on the occasion of spiritual revivals. These sermons and the sharing of experiences are recorded in the appendix D of this work.

*Table 8. Timeline of Implementation of Strategic Plan Activities in Local Churches*

| Church | Month     | Dates | Days               | Activities                                                                                                                   |
|--------|-----------|-------|--------------------|------------------------------------------------------------------------------------------------------------------------------|
| Wamaza | September | 7-8   | Wednesday-Thursday | Objective 1: Bring members to faithfully pay to tithe                                                                        |
|        |           | 9     | Friday             | Objective 2: Contribute to the organization of income-generating activities                                                  |
|        |           | 10    | Saturday           | Morning: Sermon on how is your relationship with God?<br>Goal 3: Bring members to place God in front of all their activities |

The same program was passed on to other churches on schedule:

Church of KawaYa: 27/9 / -1 / 10/2016.

Church of Lu Mamba: 26-29/10/2016.

Church of Kitoy: 9-12 / 11/2016.

Church of KanGombe: 30/ 11/-3/12/2016.

Church of Kivu ka: 21-24 / 12/2016.

From 12 January-18 February 2017 were dedicated for visiting churches due to three days per church for verification of the existence of small groups recommended to church elders. However, in 5 churches this was done except, that of Kan Gombe where it was done to our presence.

### **Materials Used**

In connection with our strategies, we have provided templates for various documents that must be prepared in the churches themselves. The models can be found in the appendix C which is:

- An individual tithing sheet;
- A list of members by occupation;

- A receipt book;
- An envelope of tithes and offerings;

Each church also received two training brochures on Christian scholarship, and a booklet related to biblical studies. We have shown in the appendix D the contents or the identification of the elements constituting this material.

### **Program Evaluation**

For the evaluation of our strategy to increase tithing income while stopping the causes that affected them in the Wamaza district, we considered the indicators at three levels: the level of objectives to be achieved, the strategies to be implemented Place and activities to be carried out.

What we were able to achieve with the assistance of Wamaza station director, and the department director of the mission in charge of the commissary was:

- Ordering receipt books
- Command and distribute membership cards
- Command and distribute membership census records by occupation
- Command and distribute models of individual tithe registers
- Present appropriate sermons

In addition, the elders of the churches set up the small group committees in their local churches, organized weekly biblical study and study teams, and set up the quarterly calendars of the spiritual awakening meetings.

For participation, there was a good number 4 church, but the other 2 participation was not appreciable. Almost all the elders of each church had enhanced their presence and some of them had brought the visitors. At the end of these sessions, the researcher together with the elders and some secretaries elected in the churches of

the various churches in the district of Wamaza came to note these results, which appear in the tables below:

*Table 9. 2011-2015 Wamaza District Member Statistical Report and Tithing*

| Years | Members | Tithing target (\$) | Donors | %    | Realization (\$) | %     | Per Capita |
|-------|---------|---------------------|--------|------|------------------|-------|------------|
| 2011  | 557     | \$6684              | 168    | 30,1 | \$1.513.13       | 22.6  | \$2.71     |
| 2012  | 637     | \$7644              | 318    | 49,9 | \$1.493.24       | 19.5  | \$2.34     |
| 2013  | 750     | \$9000              | 293    | 39   | \$ 998           | 11.0  | \$1.33     |
| 2014  | 914     | \$10968             | 372    | 40,7 | \$1.689          | 15.3  | \$1.84     |
| 2015  | 1057    | \$21684             | 610    | 57,7 | \$1.457.84       | 11.4  | \$1.37     |
| Total | 1057    | \$46980             | 1761   | 3,7  | \$7.157.22       | 15.22 | \$6.76     |

Table 9 is table shows the five-year results for 2011-2015<sup>1</sup>. As for the currency of the DRC, it is called Congolese Franc (CF), but for the sake of understanding, we convert Congolese francs into dollars because DRC dollars are in circulation. During the five-year period, the Maniema Mission had set a goal of \$ 1 per month per member to say that twelve dollars a year (\$ 12) and \$ 60 for five years. And during those five years, a dollar returned to 920 francs (\$ 1 = 920).

*Table 10. 2016 Wamaza District Members Statistical Report and Tithing*

| Year | Members | Tithing target(\$) | Donors | %    | Realization (\$) | %    | Per Capita |
|------|---------|--------------------|--------|------|------------------|------|------------|
| 2016 | 1140    | 13680              | 708    | 62.1 | \$1846.12        | 13.4 | \$1.61     |

<sup>1</sup> This report was obtained from the end five years Stewardship Report for the year 2011-2015 of Maniema Mission.

This table shows the work of 2016 in which the percentage of donors goes up and the amount that tries to go up though affected by the member statistics.<sup>2</sup>

*Table 11. Quarterly Tithing Report in Wamaza District 2017<sup>3</sup>*

| Month    | Members | Tithe target (\$) | Donors | %    | Realization (\$) | %    | Per Capita |
|----------|---------|-------------------|--------|------|------------------|------|------------|
| January  | 1140    | 1140              | 756    | 66.3 | \$169.23         | 14.8 | 0.14       |
| February | 1140    | 1140              | 812    | 71.2 | \$166.15         | 14.5 | 0.14       |
| March    | 1152    | 1152              | 800    | 69.4 | \$167.69         | 14.5 | 0.14       |
| Total    | 1152    | 3432              | 2368   | 68.9 | \$503.07         | 14.6 | 0.14       |

Table 11 shows the results obtained after the work of the seminars held for six months and the implementation of a plan of the strategies conceived in chapter four. This table shows that the commissary commissions of each church made follow-ups on the books of the receipts, on the individual tithing registers, on the professional cards and each young person had a job to provide a little for the needs of the household and from the church.

After six months, the evaluation took place in March 2017, and the table above is the result of three months. A slight improvement was noted on the increase in donors compared to the years 2011-2016 and on the increase in tithing, there is also a positive change, as from 2011-2016 no year made \$ 150 per month whereas in 2017, almost every month already evaluated have just posted these results. Let us also point out that in 2017 dollars are not stable as in past years; from January to March 1 \$

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<sup>2</sup> This report was obtained from the end year Stewardship Report for the year 2016 of Maniema Mission.

<sup>3</sup> This report is given by the stewardship secretary for all churches of this District.

returns to 1300fc while for the other years 1 \$ always returned to 920fc. If at least the dollars were fixed as lived from 2011-2016 the results of those three months would be more than those displayed in the table.

The goal of conscientization among the members is accomplished because the increase in tithing for three months proves that there is hope to be compared with the previous years. So almost all the churches tried to improve their tithes according to the result of the table.

### **Other Indicators**

These indicators are perhaps the most important because they show what has been done in this district. We show it according to the three levels of this plan.

1. At the level of the objectives to be achieved:
  - Number of members who make their tithe from one month to the next
  - A Number of income-generating activities supervised
  - Number of members lectured on the importance of tithing and offering.
2. At the level of the strategies to be put in place:
  - Commission of Christian Commissary set up in local churches
  - Commission of the Functional Christian Commissary in Local Churches
  - The presence of the envelopes and registers of individual tithes in the local churches
  - Finances in churches managed transparently
  - Members practicing income-generating activities organized into cooperatives
  - Spiritual awakenings organized
  - The program of biblical studies launched in local churches.
3. At the level of activities to be carried out

- Membership awareness seminars on the importance of the Christian Bursar organized
- Elections of the heads of the committees of the organized Christian commissaries
- The training workshops of members of Christian
- The various documents on the management of tithes and offerings given to the churches in the local churches
- The individual envelopes of the tithes distributed to the members of the local churches
- Financial reports communicated to members of local churches
- The presence in the local churches of the forecasts approved by the members
- Members practicing income-generating activities identified in local churches and educated to form a cooperative,
- The weeks of vigils and prayers on the tithes and the offerings organized in the local churches
- The biblical action cells created in the local churches.

The evaluation of the indicators indicated that all the activities to be carried out and all the different strategies to be implemented have been respected in all the churches. However, the achievement of this great work was made possible thanks to the competition also of director of station of Wamaza and the director of department in charge of the Christian stewardship of the Mission of Maniema. This fulfillment has made it possible to achieve to a large extent the objectives set in relation to the cessation of causes and the increase of tithes in the local churches.

### **Outcome of the Program**

After assessing this, the result shows that the situation has not remained stagnant, but there has been a positive change. By making the comparison of 5 years compared to the result of three months that is to say: from January to March 2017, this shows that there is hope. If the situation continues as it is or is further improved, the difficulties of working in this district would be solved.

## CHAPTER 5

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

Here we arrive at the end of our research work the realities of the District of Wamaza relating to its tithing weaknesses, this chapter summarizes the work. As a conclusion, we make attempts at solutions, in order to bring members to sincere fidelity to the Lord. These solutions will be followed by a few recommendations.

#### **Summary**

Tithing is a practice that has appeared in the Bible since the history of creation. It is a way of giving back to God what belongs to him as a sign of gratitude and conviction that God is the creator and owner of all things in the universe, the one who blesses and preserves life.

Tithing is based on the income of all its production and for the benefit of the divine work. It is a response to divine blessings, a rejection of egoism, recognition of God's providential intervention in his life and an element in the act of worship.

Tithing is incorporated into the covenant of God with his people by legislation which defines what is to be made tithes when given tithing, its use, and its theological and social function. This legislation requires the tithe of all the produce of the land, of the large and small livestock, or of their equivalent in silver. As a practice demanded by the Lord, it is not voluntary; on the contrary, it becomes a constant testimony of the covenant and the loyalty of the people to their God.

Tithing is given for various uses: the substance and the support of priests, the celebration of religious festivals, in short, the maintenance of the house of God and

his work. The denial of tithing is considered a theft, the consequence of which is the curse instead of the abundant blessing promised by God.

The Seventh-day Adventist Church has adopted a plan for the systematic rendering of tithes, which encourages regular donations proportional to income or its means of production. For this plan considered simple, all adult or young members can contribute to support the work of Lord by their tithe. It is the primary source of funding to address the needs and challenges of proclaiming the gospel to the world.

Given the importance of tithing in the church, pastors and elders have the duty to organize teachings to bring members to give back to God what is due to him. Failure to fulfill this sacred duty can cause a curse for the church contrary to the promised blessings.

It is this pastoral duty that justifies this study carried out within the district of Wamaza in order to appreciate why the members do not faithfully render their tithe. We have noticed that the growth rate has gone from \$ 125.04 per month the average of six years 2011-2016 to \$ 167.69 the average of three months January to March 2017 with a difference of \$ 45.21. The% of donors increased from 34.2% average per month of 2011-2016 to 68.9% average per month from January to March 2017.

This tithing study in the district of Wamaza revealed that the per capita rent is very low. Although the members have understood the importance of tithing, however, the loyalty of the tithe may be possible only if a certain organization and guidance of the members are contemplated at all times.

In connection with this observation we have drawn up a plan for three main purposes: first, to bring all the members of the church to faithfully render their tithe; the second, contribute to the organization of income-generating activities of the members of the church, and the third, to bring members to place God in front of all

their activities. The implementation of this strategy in some local churches targeted by this study led to a slight increase in the per capita rent.

### **Conclusion**

So that the members of the church do not have great means to give back to God, when they understand the importance of tithing, they can increase their tithes. That way they will be blessed and the Seventh-day Adventist Church will have the financial means to do its job. This project came at the right time since it allowed regaining consciousness of God's divine demands in relation to tithing, a requirement that has not changed in spite of the passage of time but rather reaffirmed. Hence the necessity for pastors to be involved in them, while being themselves role models for the church elders, so that members can do the same. Being faithful in tithes and offerings is not an option, no Christian can claim to be faithful or not, it is a divine requirement that must not suffer from any dispute at any level. Hence the need to continue with this promising program that has so well started, if necessary, why not extend it to the churches of the entire Maniema Mission and surely we can reach another status.

### **Recommendations**

This research was not motivated to eradicate by a blow of a magic wand the infidelity of the members in the tithe. We are aware that much remains to be done in this area. Nevertheless, we believe we have taken a step, and therefore recommend the following:

1. We recommend that leaders in the churches apply the strategies designed to the members' intentions to increase tithes and stop the causes affecting them:

to set up Christian committees in the church and equip them with the necessary equipment to their operation.

2. Return the system of individual tithing registers in churches. Manage the finances of the church in transparency with all members. Encourage members to organize themselves into a cooperative. Revive the programs of biblical studies and spiritual awakenings based on tithing.
3. Communicate the reports of tithes each month, those who returned the encouraged with prayer in the church and in their house. For those who have not returned to commission the team of the commissary to know their problems and pray for them.
4. We also recommend that the central and provincial governments of the Democratic Republic of the Congo should consider opening up the province of Maniema in the other provinces. This would make it easier for the public to wander about their jobs.

## APPENDIXES

## APPENDIX A

### LETTERS

Eglise Adventiste du 7<sup>ème</sup> Jour

Mission du Maniema

Station de Wamaza

District de Wamaza

Wamaza le 13/ Juillet/2016

No EASJ/BCD/DW/KIT/04/2016

Objet : Demande d'autorisation

Au

Pasteur Mufaume Bizima Augustin

Directeur de station de Wamaza

Cher Directeur,

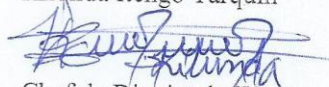
L'honneur me choit de venir auprès de vous introduire ma demande en rapport avec ce qui est bien repris à l'index marginal et vous en remercie.

Il s'agit de vous demander l'autorisation pour me permettre de faire des recherches en rapport avec l'étude que je suis en train de mener dans le district de Wamaza.

Comptant beaucoup sur vous, j'ose croire que ma demande ne souffrira d'aucune faille.

Puisse le Seigneur bénir vos activités

Kilunda Itengo Tarquin

  
Chef de District de Wamaza

EGLISE ADVENTISTE DU 7<sup>ème</sup> JOUR  
MISSION DU MANIEMA  
STATION DE WAMAZA

Wamaza le 31/07/2016

N° EASI/BDS/SW/MBA/012/7/2016

Objet : Accusé de réception

Au  
Pasteur Kilunda Itengo Tarquin  
Chef de district de Wamaza

Pasteur,

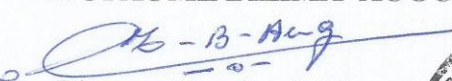
Nous avons l'honneur de vous déposer ce dont l'objet est bien identifié en  
exergue marginal et vous en remercions.

En effet, nous tenons à vous informer  
qu'après analyse de votre demande nous adressée le 13/juillet de cette même  
année, nous vous autorisons de faire des recherches dans votre district pour tout  
le temps que vous avez envisagé selon votre demande.

Au reste, nous espérons et vous  
promettons d'avancer notre entière collaboration.

Puisse le seigneur bénir vos efforts.

MUFAUME BIZIMA AUGUSTIN

  
P.S. Directeur de station de Wamaza



SEVENTH-DAY ADVENTIST  
MANIEMA MISSION  
STATION OF WAMAZA  
DISTRICT OF WAMAZA

Wamaza 13/Juillet/2016

No EASJ/BCD/ DW/ KIT/04/2016

Subject: Application for authorization    Pastor Mufaume Bizima Augustin

Wamaza Station Director

Dear director,

The honor urges me to come to you to introduce my request in connection with what is well taken back to the marginal index and thank you.

You are asking for permission to do research in relation to the study I am conducting in the Wamaza district.

Counting a lot on you, I dare believe that my request will suffer no flaw.

May the Lord bless your activity

Tarquin Kilunda Itengo

District Chief of Wamaza

SEVENTH-DAY ADVENTIST  
MANIEMA MISSION  
STATION OF WAMAZA

Wamaza 31/July/2016

No EASJ/BDS/SW/MBA/012/7/2016

Subject: Acknowledgment of receipt

Pastor Kilunda Itengo

District Chief of Wamaza

Dear Pastor,

We have the honor to present to you what the object is identified in marginal highlight and thank you.

Indeed, we would like to inform you that after analyzing your letter addressed to us on the 13th of July of the same year, we authorize you to do your research in your district for all the time you have envisaged according to your request.

Moreover, we hope and promise to work together.

May the Lord bless your efforts.

AUGUSTIN MUFAUME BIZIMA

Director of Wamaza Station.

APPENDIX B

MEMBERS INTERVIEW QUESTIONNAIRE

- 1 What is the level of tithing?
- 2 What are the spiritual challenges related tithing?
- 3 What are the socio-economic challenges related to tithing?
- 4 What is the level of knowledge awareness of members in relation to tithing?
- 6 What is the way forward for enhancing tithing?

## APPENDIX C

### MATERIALS

- 1 Individual tithe form.
- 2 Model of registration of members by occupation.
- 3 Model of receipt books.
- 4 Some brochures dealing with the commissary.
  - A. The tithe of the Lord a tax that enriches.
  - B. The church a training center.
  - C. Guide for the economical secretary.
5. The format of the envelopes of the tithes.
6. The format of membership cards.
7. Training materials on Christian Bursar.

Document 1: God is a donor.

Document 2: Why make the tithe?

Document 3: Your Treasure is the measure of your commitment to God

APPENDIX D

TRAINING DOCUMENTS ON THE  
CHRISTIAN ECONOMY

SERMON 1

GOD IS A DONOR

**I .The law of life**

1 Giving, the law of life was first violated by Lucifer.

a.The one who stopped giving first was the author of selfishness and all the forms of selfishness that followed.

b. His desire was to place the self above all else.

c. He sought to achieve this by gaining control over other angels, and later by the world.

d. He presented the power of God and his plan of life under a false light.

2 This controversy still exists.

3 The fact that God gave Himself is his answer to the accusation of Lucifer.

4 The manner in which we give determines which side we are.

**II. The Economy- Its Genesis**

1 Where did it begin?

a. Let us go back as far as we can.

b. Let us go back well before the creation of things and beings.

c. Let us go back to God.

2 God is above all things in him Colossians 1:17.

- a. God is above all things.
- b. Nothing or anyone has preceded him.
- c. Everything or person that exists is the fruit of the power that creates and supports.
- d. Isaiah 43:10.

3 When did giving started? It began with God who existed before all things.

4 How did it start?

- a. Whoever existed before all things created things from nothing by his creative power.

- b. Hebrews 11: 3

5 To our inquisitorial minds, the following questions arise: who is, what is, why?

6 God is a donor

### **III .God gives**

1 God is the greatest giver of the universe.

- A. He does not restrict to himself what he possesses.
- B. He gives.
- C. All that one is, has, or uses in the universe is a gift from God.
- D. He who created and is the owner of all things, also shares all things.

2 He manifests in his own life and conduct the very attributes which he seeks to develop in you and in me, his modern economists.

3 God has great pleasure in receiving.

- A. What can you give to the one who possesses all things?
- B. your will? What else?

4 By his example, God illustrates that the commissary is more than money and material possessions.

A. It is a relationship with God.

B. A partnership with the creator of life.

5 This relationship is what God has always sought to share created beings.

A. Quite often, man limits sharing to property and loses sight of the relationship with God.

B. God shared and continues to share his person with the created beings; he shares what he is and what he has while he gives his life to the universe.

### **A. Giving the Law of Life**

1. Introduction John 3:16 illustrates a principle or law of life. Love always gives.

A. Man sees the law as something strenuous.

B. The divine laws reveal the truth of God.

C. His laws are safe principles that can be used as a focus to visualize and understand God's teachings for life.

D. These are foundations upon which to build a solid foundation for life.

### **B. Giving, a fundamental law of life**

1. One of the most fundamental laws of God is giving

2. Love and gift are inseparable

3. It will be seen in the light of Calvary that the law of love which renounces itself is the law of life for the earth and for heaven; that love which does not seek its interest at its source in the heart of God James 10: 1.

4 It is the nature of God as well as the love of giving.

A. Giving is not just a way to achieve a goal. It is a way of life.

B. One can give without loving, but one cannot love without giving.

5 Above all, one of the great reasons to receive is to give.

A. God continually receives and gives continually.

B. Luke 6:38

6 your ability to receive increased by the gift

A. God receives to give.

B. With it, accumulation does not reach the level where selfishness develops.

C. It is at this level that Lucifer has failed.

D. Isaiah 32: 8.

7 Sharing God's conception of life increases your ability to receive more from your way of life.

A. Giving increases your ability to receive the vast potential kept in reserve for you.

B. The more we give and the more we receive.

## SERMON 2

### WHY MAKE THE TITHE?

We give tithing to the Lord as:

- 1 A personal acknowledgment of God as owner and possessor of all things.
- 2 A personal recognition of God as the dispenser of all things.
- 3 Proof of gratitude.
- 4 An act of love towards God.
- 5 An acknowledgment that all our goods are a gift entrusted to us.
- 6 An act of worship.
- 7 An honest answer of faith and obedience.
- 8 An income from heaven for the proclamation of the gospel.
- 9 Make a personal partnership with God
- 10 A guide to spending

## SERMON 3

### YOUR TREASURE IS THE MEASURE OF YOUR COMMITMENT TO GOD

“ Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through: For where your treasure is, there will your heart be also” (Matthew 6 : 19-21).

## APPENDIX E

### MODEL OF REGISTER INDIVIDUAL OF TITHE AND FORM OF CENSUS OF MEMBERS

Seventh Day Adventist Church

Mission of Maniema

Station of Wamaza , District of Wamaza, Church of :..... Year 20....

#### Register Individual of Tithe

| No | January  |   |   |   |   | T | February |   |   |   |   | T | March     |   |   |   |   | T | Observation |
|----|----------|---|---|---|---|---|----------|---|---|---|---|---|-----------|---|---|---|---|---|-------------|
|    | Sabbaths |   |   |   |   |   | Sabbaths |   |   |   |   |   | Sabbaths  |   |   |   |   |   |             |
|    | 1        | 2 | 3 | 4 | 5 |   | 1        | 2 | 3 | 4 | 5 |   | 1         | 2 | 3 | 4 | 5 |   |             |
|    |          |   |   |   |   |   |          |   |   |   |   |   |           |   |   |   |   |   |             |
| No | April    |   |   |   |   | T | May      |   |   |   |   | T | June      |   |   |   |   | T | Observation |
|    | Sabbaths |   |   |   |   |   | Sabbaths |   |   |   |   |   | Sabbaths  |   |   |   |   |   |             |
|    | 1        | 2 | 3 | 4 | 5 |   | 1        | 2 | 3 | 4 | 5 |   | 1         | 2 | 3 | 4 | 5 |   |             |
|    |          |   |   |   |   |   |          |   |   |   |   |   |           |   |   |   |   |   |             |
| No | July     |   |   |   |   | T | August   |   |   |   |   | T | September |   |   |   |   | T | Observation |
|    | Sabbaths |   |   |   |   |   | Sabbaths |   |   |   |   |   | Sabbaths  |   |   |   |   |   |             |
|    | 1        | 2 | 3 | 4 | 5 |   | 1        | 2 | 3 | 4 | 5 |   | 1         | 2 | 3 | 4 | 5 |   |             |
|    |          |   |   |   |   |   |          |   |   |   |   |   |           |   |   |   |   |   |             |
| No | October  |   |   |   |   | T | November |   |   |   |   | T | December  |   |   |   |   | T | Observation |
|    | Sabbaths |   |   |   |   |   | Sabbaths |   |   |   |   |   | Sabbaths  |   |   |   |   |   |             |
|    | 1        | 2 | 3 | 4 | 5 |   | 1        | 2 | 3 | 4 | 5 |   | 1         | 2 | 3 | 4 | 5 |   |             |
|    |          |   |   |   |   |   |          |   |   |   |   |   |           |   |   |   |   |   |             |
|    |          |   |   |   |   |   |          |   |   |   |   |   |           |   |   |   |   |   |             |
|    |          |   |   |   |   |   |          |   |   |   |   |   |           |   |   |   |   |   |             |

Signature of Pastor

Elder of the Church

Signature of director of Stewardship

Seventh Day Adventist Church

## Mission of Maniema

Department of Stewardship

## Form of Census the Members

Profession:.....

Church of:.....

[illegible]

Signature of Elder

Signature of Pastor

Signature Director of Stewardship

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