

PROJECT ABSTRACT

Master of Arts in Leadership

Adventist University of Africa

School of Postgraduate Studies

TITLE: A STRATEGY OF IMPROVING TITHE GIVING: THE CASE OF SEVENTH-DAY ADVENTIST CHURCHES IN TALLA STATION, DEMOCRATIC REPUBLIC OF THE CONGO

Name: John Katchuraki Duandro

Primary Adviser: Kakule Kisunzu, DMin, PhD

Date completed: November 2017

The church members of Talla Station are not returning the tithe as expected because only 25% of members seem to render faithfully their tithe. The purpose of this study was to find a strategy for improving tithe giving in Talla station. The study has analyzed the question of tithe giving based on the Bible, according to the literature review, the Seventh-day Adventist church and Ellen G. White.

The work is divided as follows: It starts with an Introduction to the work. The first chapter consisted of Review of Literature, the Second is a Description of the local setting, the third chapter is a development and an implementation of a design program and finally, the work ends with the Summary, the Conclusion and the Recommendation.

A survey of other denominations views on tithing was done. A survey was submitted to church members by using a questionnaire. The results were analyzed to

check how church members would appreciate returning tithe in kind. The results obtained were used to develop a strategy of improving tithe returning.

The strategy was presented to church members through a seminar on tithing in kind. There was a seminar followed by a workshop that was organized for all church members of Talla Station. The implemented program of tithing in kind has contributed to an increase in the tithe. Then it was recommended that tithe in kind should be stressed in all the Talla station and in other stations of Kibali Ituri Mission

Adventist University of Africa
School of Postgraduate Studies

A STRATEGY OF IMPROVING TITHE GIVING: THE CASE
OF SEVENTH-DAY ADVENTIST CHURCHES
IN TALLA STATION, DEMOCRATIC
REPUBLIC OF THE CONGO

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

by
John Katchuraki Duandro

April 2018

A STRATEGY OF IMPROVING TITHE GIVING: THE CASE
OF SEVENTH-DAY ADVENTIST CHURCHES
IN TALLA STATION, DEMOCRATIC
REPUBLIC OF THE CONGO

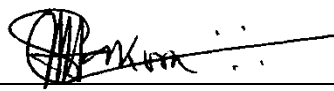
A project
presented in partial fulfillment
of the requirements for the degree
Master of Arts in Leadership

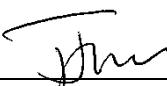
by

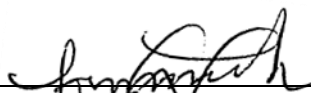
John Katchuraki Duandro

APPROVAL BY THE COMMITTEE:

for 
Primary Adviser:
Kakule Kisunzu, DMin, PhD


Programme Director, MA in Leadership
Musa Nyakora, PhD


Secondary Adviser:
Josephine Ganu, PhD


Dean, School of Postgraduate Studies
Daniel Ganu, DrPH

AUA Main Campus

Date: April 2018

Dedicated to my wife, Kaziy Duandro, for all the support she has contributed toward the achievement of my studies; and my children: Justine Siyangu Kawa, Deogratias Baraka Amira, Esther Avomine Sarah, and Merveille Salama Muzunguy for their spiritual support and perseverance for my absence from home.

TABLE OF CONTENTS

LIST OF TABLES	viii
ACKNOWLEDGMENTS	x
CHAPTER	
1. INTRODUCTION	1
Background of the Study	1
Statement of the Problem.....	2
Research Questions	3
The Theological Framework of Tithe in Kind	4
Purpose of the Study	5
Significance of the Study	5
Delimitation of the Study.....	5
Overview of the Study	6
2. REVIEW OF LITERATURE	7
Meaning and Purpose of Tithing.....	7
Definition of Tithing	8
The Meaning of the Tithe	8
Purpose of the Tithe	9
Biblical Basis of Tithing	12
Tithing in the Old Testament	14
Stewardship in the period of Adam.	14
Tithing in the period of Abraham.	16
Tithing in the period of Jacob.	17
Tithing law in the period of Israel.....	18
Tithing in the period of the Prophets.	19
Tithing in the Period of the New Testament.....	20
Tithing in the period of Jesus.....	20
Tithing in the period of Paul.	22
The Seventh-day Adventist Church and Ellen G. White on Tithing	24
Tithe Using and Blessing	27
Tithing in Other Denominations	29
Conclusion	30
3. A DESCRIPTION OF THE LOCAL SETTING AND PROJECT METHODOLOGY	32
Description of Local Setting and Description of Talla Station.....	32

Geographical Setting of Talla Station.....	32
Economy of Talla Station	33
Demographic Settings of Talla Station	33
Education in Talla Station.....	33
Seventh-day Adventist Church in Talla Station.....	34
Tithing at Talla Station	34
Cause of Poor Tithing at Talla Station.....	35
Tithing Failing in Talla Station.....	36
Research Design.....	36
Population and Sampling Procedure	36
Population	36
Sampling Procedure	36
Instrument for Data Collection	37
Data Collection Procedure	37
Ethical Considerations	37
Method of Data Analysis	37
 4. RESULTS AND DISCUSSION	 39
Preliminary Results and Discussion.....	39
Research Question 1	39
Research Question 2	41
Research Question 4	47
Development, Implementation and Evaluation of a Designed Program.....	47
Suggested Action Plan	47
General introduction to the action plan.....	47
Main purpose.	48
Main objective.	48
Trainers.	48
Trainees.....	48
Venue.	48
Duration.	48
Different Sessions of Training.....	48
Evaluation of the Program	50
Evaluation Delimitation	51
Evaluation Tool.....	51
Evaluation Focus.....	51
Evaluating Church Members Awareness of the Value of Tithing in Kind.....	52
Objectives	52
Evaluating Members' Involvement in Tithe in Kind.....	53
Objectives	53
Partial Implementation of Tithing in Kind.....	54
Preparation for the Seminar	54
First Sabbath Presentation.....	56
Second Sabbath Presentation	56
Third Sabbath Presentation	57
Fourth Sabbath Afternoon.....	58
Seminar Evaluation	59
Call for a New Commitment.....	59
Testimonies	60

Result of the Seminar.....	60
One Year Plan to Improving Tithing Giving.....	61
5. SUMMARY, CONCLUSION, AND RECOMMENDATIONS.....	63
Summary.....	63
Conclusion.....	66
Recommendations.....	66
APPENDICES.....	69
A. CORRESPONDENCE.....	70
B. DATA COLLECTION TOOLS.....	74
REFERENCES.....	75
VITA.....	77

LIST OF TABLES

1. Report of the East Central Africa Division.....	1
2. Report of North East Congo Union Mission.....	1
3. Tithe Returning from 2013 to 2016	2
4. Four-year Membership Statistics	34
5. Tithe Returning Report 2013-2016.....	35
6. Age Distribution of Respondents.....	39
7. Gender.....	40
8. Church Position.....	40
9. Occupation	40
10. Faithfulness in Tithing	41
11. Dependency of Tithing on Faithfulness, Money and Kind.....	41
12. Tithes in Kind as Sources of Income	42
13. Effectiveness of Periodical Tithing.....	42
14. Selling of Tithe	43
15. Tithe in Kind and Heavy Work for Effective Fulfillment	43
16. Tithe in Kind instead of Cash for God's Work.....	43
17. The Role of Elders and Deacon's in Caring for Tithe in Kind	44
18. Church Officers able to Assess Well the Cost of in Kind Tithe	44
19. Receipt Book Keeping for Tithe in Kind.....	45
20. Cost of Tithe in Kind in Rural Area.....	45
21. Tithing and the Wealthy of Church Members	45
22. Tithe in Kind Taken as Debt.....	46
23. Training and Seminars on Tithing in Kind	46

24. Usefulness of Tithe in Kind for Effective Income for the Church	47
25. First Day Session: First Sabbath Afternoon Understanding Biblical and Ellen White’s View on Tithing	49
26. Second Session on Second Sabbath. Biblical Example on Tithing in Kind	49
27. Practical Insights on Tithing in Kind	50
28. Budget for the Training on Tithing in Kind.....	50
29. Awareness Evaluation.....	53
30. Involvement Evaluation	53
31. Program Daily Schedule	55
32. Seminar Daily Schedule.....	56
33. Tithing Situation before the Seminar	61
34. Yearly Tithing Strategic Plan.....	61

ACKNOWLEDGEMENTS

Praise be to the Mighty God because nobody can achieve something without his intervention. I am grateful to God for all kinds of support I got from several people who contributed in a way or another for the completion of this study.

I would like to address my sincere thankfulness to my wife Kaziy Duandro for her prayers and moral support. I thank my children who have understood that even parents can still pursue their studies despite their age. I acknowledge the financial support of the North-East Congo Union Mission and the Kibali-Ituri Mission for their willingness to sponsor my studies until the end.

I cannot forget my colleagues, especially Mutimanwa Tsaka, Wazenga, Mulugu, and Kilunda who joined me in prayers during the period of these studies. I cannot forget the Executive Secretary of North-East Congo Union Mission for his moral support. To my Advisor Dr Kakule Kisunzu, I am very thankful for his encouragement and the time he spent to read and correct this work until being accepted.

CHAPTER 1

INTRODUCTION

Background of the Study

It is stated in the Holy Scriptures that God's purpose is to see his people prospering in all aspects. Thus, it is written that God has a wonderful plan for us (Jer. 29:11). In order to fulfil this, the Lord has given principles of stewardship that if put into practice will contribute to the welfare of his people in term of the economy:

Bring into the house of treasure all the tithes so that there is food in my house. In that way put me to the test, says the Lord of hosts. And you will see if I will not open for you the windows of heaven and bless you abundantly (Malachi 3:10).

The East Central Africa Division report on tithe as per Table 1 below indicates that the tithe giving is very low as considering the giving per capita annually.

Table 1. Report of the East Central Africa Division

NAME	YEAR	MEMBERSHIP	TITHE	TITHE Per Capita
ECD	2013	-	36145,491\$	13,37\$
	2014	3046313	40008,679\$	14,11\$

The report of North East Congo Union Mission as per the Table 2 below on tithe indicated in 2014 that out the tithe was very low as shown per the capita.

Table 2. Report of North East Congo Union Mission

Year	Membership	Tithe	Tithe per capita
2014	160606	1791,348\$	11,86\$

As far as the tithe is concerned in the North Kivu Field it was revealed by Kisunzu (2002) that tithe rate is relatively low in all the stations within the field based on the fact that more than a half of members did not return tithe to God. Concerning Kibali Ituri Mission, the report of July 2017 showed that tithe returning is low and it is not understood why so in the four subsequent years though with a slight rise in 2016.

Moreover, for Kibali Ituri Mission the report from North East Congo Union Mission (NECUM) revealed that the objective was to get 32.05% of tithe in 2016 but then realized only 23.57% which is still low. Interestingly, the report about Talla station report from 2013 to 2016 as indicated in Table 3 below, the tithe returning is very low. Only 25%, 25%, 24% and 23.57% of members returning tithe respectively in subsequent years.

Table 3. Tithe Returning from 2013 to 2016

Year	Members	Goal	Tithe return	% tithe goal	% Members in tithing
2013	686	10800\$	6435,59\$	59,58	25
2014	712	14214,92\$	5413,01\$	38,07	25
2015	830	32364\$	2749,87\$	8,49	24
2016	867	32364	6293,59\$	19,44	23.57

Statement of the Problem

In the light of the above background, returning tithe is one of the fundamental beliefs of the Seventh-day-Adventist church. Though the practice of tithe is always taught at the pulpit, it is obvious that in most areas, only a few members are faithful in tithing. However, our study regarding this issue is limited to the Kibali-Ituri Mission specifically in Talla Station. This station is composed of 867 members, but it was observed that only 25 % members brought tithe worth 23, 57% yet the target was of

collecting 32.05 per cent of the tithe. This halts the advancement of God's work in this territory and also deprives church members of the blessings that God has promised to those who return their tithe faithfully.

As we look at the matter, it is clear that the common concept is that tithe should be given exclusively from money as liquidity and most of seminars sensitization on tithing seem to confirm this way of concept. This wrong thinking of tithe giving limited mainly to money has much affected tithe incomes in Talla station where very few church members about 5 % are involved in business activities. Actually, the majority (95%) of members are mainly involved in farming activities, few are occupied in breeding animals, and only a few minorities run some small enterprises.

The reality is that income in cash can be earned only by businessmen. In fact, it may be admitted that even church members doing business activities may avoid the temptation of unfaithfulness in tithe if they develop a custom of giving tithe in kinds from their articles. Therefore, the concept of restricting tithe giving to money in cash is a great hindrance to improving tithing in the area of Talla Station. Hence, the main aim of the study was to establish a strategy for improving tithe giving in Talla Station.

Research Questions

1. What are the social demographic characteristics of the respondents of Talla Station in terms of age, gender, church position and occupation?
2. What are the opinions of respondents regarding tithing in kind in Talla Station?
3. What is the relevance of tithing in kind as established by various mission report?
4. What can be done to improve the tithe in kind returning among church member of Talla station?

The Theological Framework of Tithe in Kind

When we read the Holy Scriptures in relation to tithe, it is clear that most of the biblical texts dealing with tithing refer more to tithe in kind than money in cash. This is seen both in the Old and the New Testament.

It is reported that in the time of Abraham Kedorlaomer and the kings allied with him looted plenty of good from Sodom and Gomorrah during the war. They took also Lot and all his possession. So Abraham with this troop went to rescue these captives and their goods from the hands of their enemies. After fighting those kings, he came back and he gave the tenth of his wealth to King Melchizedek who was a priest (Gen. 14:20). Here one can see tithe in kind. When Jesus talked about tithing in New Testament, he enumerated items related to tithe in kind. It is reported that believers used to give a tithe of spices, mint and cumin (Matt 23:23).

Inspired by the Holy Ghost, Moses wrote that tithe should be taken from everything people had in the land, whether grain or fruit from the trees. He said that tithe for the Lord should be even taken from animals of the herd and flock (Lev. 27:30-34). All these statements show clearly that tithe in kind is based on the Holy Scriptures.

Therefore, in this study, we would like to underline tithe in kind. Of course, the commandment dealing with tithe should be applied according to the context of people activities. Talking of grains, fruits trees in a land and animals in herd and flocks show clearly what God's people used to do as activities. Tithe in kind may be well appropriate for Talla Station because most of the church members are farmers whereas members living in cities by the business may render a tithe in money. The study is not intended to minimize the value of giving a tithe of money, however, while

tithe of money in cash is not excluded, tithing principle should be taught and applied according to church members context.

Purpose of the Study

This study was intended to help church pastors and members of Talla station understand that if tithe has not been increased since the mission was established in 1947, it may be due to the fact that tithe is wrongly understood as money giving only. Church leaders should find strategies for changing people's mentality in terms of tithing. In a context like Talla, church members should give tithe in kind rather than expecting only money in cash.

Significance of the Study

This research will help Talla Station to discover the real causes of poor tithing for many years. The study is worthy of being done because it will result in a positive change for the advancement of the station itself and the whole Mission of Kibali-Ituri. Actually, this issue is not limited to this Talla Station. Many other places in the world are facing the same problem by expecting tithe only in money and not in kind. So the insights from this study will be useful even for other places facing the same problem.

Delimitation of the Study

The issue of tithing is a challenge experienced in the entire Mission; however, our study will deal with Talla Station. This Station is still very wide too. The study will not be able to cover every corner of several districts composing the Station. It needs to be mentioned that our study will be limited to a representative sample of 10 churches which are accessible to us. Thus we have selected about 10 Churches throughout the whole Station. The research will focus much on biblical aspect of rendering tithe mainly in kind due to the context of the Station.

Overview of the Study

This investigation consists of five chapters. It begins with an Introduction in chapter one. The second chapter gives a review of the literature on tithing. The third gives a description of Talla Station and the survey's result on several views of Church members concerning giving tithe in kind. The fourth chapter presents strategies developed in order to help Talla Station to return a faithful tithe and the last chapter provides the summary, conclusion and recommendation drawn from the investigation.

CHAPTER 2

REVIEW OF LITERATURE

Many books and articles have been published on this important topic of tithing. Tithing is one of the biblical topics debated by many biblical scholars. This chapter will begin with a short introduction, meaning and purpose of tithing. It will provide a definition of tithing, and will also show the theological approach of Tithing in the Bible and in the writings of Ellen G. White. Insights on tithing according to other denominations will be given too.

Meaning and Purpose of Tithing

Tithing system has its foundation in the Bible and its purpose is to support the cause of God. In the beginning, God established the system of His stewardship by entrusting to our first parents the responsibility of taking care of the garden. So according to Rees (1995), the tree was to be a constant reminder that God is the Owner, and every man is simply a steward. The observance of this restriction would have protected man from sinning and guaranteed him an endless life with every need supplied. God's goal was not limited only limited to spiritual aspect but obedience implied also many other blessings.

Rees (1995), states that this tree was not simply for a mere forbiddance but faithfulness in stewardship was a condition of the blessings. It guaranteed him the freedom of choice. If there had not been any restriction, there would not have been anything for him to choose. Without the free choice, God would be considered as God of love but simply a dictator, forcing His subjects to do His will.

If a man was ready to remain under God's restriction he would be blessed as God promised him. Unfortunately, as result of sin, the man became confused because he disobeyed God. Unfaithfulness in stewardship changed the entire wonderful plan that God had initially for the human race.

So the tithing principle could be understood through the stewardship entrusted to our first parents. For that reason, Rees (1995) adds saying that when a man violated God's order in the Eden, this caused an alienation from God. The same is happening today. Like the forbidden tree in the Eden, tithing serves as a test of whether we will follow our own will or depend on God.

Even though human beings have developed his mind to a higher level, his dependence upon God will continue until the end. The freewill given to men allows them to also give freely since God gave without receiving. God's will remain a priority in our life because human will is always subject to mistakes. Depending on God is the only way of remaining on the right way.

Definition of Tithing

A simple definition that can be given for tithe is that it the tenth part of all our incomes which is consecrated to the Creator. According to Rodríguez (1994), tithe is the part we dedicate to the Lord after an investment of our time and energy. As we look at this definition, one can understand that our faculties and capacities are a gift from God our creator. So each one should know that all things and all our lives belong to God's ownership.

The Meaning of the Tithe

According to Pollak (1996), the word "tithe" in Hebrew "maser" was expressed in Latin and English as one-tenth or 'tenth part'. This concept was perpetuated even into Greek translation and appeared first in the ninth century.

Stewart (1903) adds stating that the word ‘Tithe’ is believed to be an Anglo-Saxon word taking as the ‘tenth’. Technically speaking, it represented the tenth part of a produce, property and other items dedicated to sacred use.

Zell (2005) makes it clear that in English, Greek, and Hebrew, the word “tithe” comes from a derivative of the number “ten,” and means the setting aside of a tenth of one’s income for a specific, often religious purpose.

Purpose of the Tithe

The stewardship was instituted in the beginning by God Himself to show His ownership of entire world as creator and the stewardship of man. This shows that man has to depend upon God for an effective management. Eyring (2011) argues that God’s purpose in giving us commandments is to bless us. This means that even the commandment of giving tithe is intended by God for our good. God’s purpose for his people is to live with them in his kingdom and the law of his kingdom is based on altruism. There is no selfishness in heaven. Thus, it needs to be understood that this commandment of rendering tithes serves to prepare us to develop the heavenly character.

Since obeying God’s commandment is a sign of submission, Rodríguez (1994) says that in the same way faithfulness in tithing shows a willing and grateful spirit of submission to God. Through tithing system, God was revealing Himself to his people as their Lord. Our whole life depends entirely upon Him so the requirement of tithing is a way of testing our submission to God for our surviving. Actually, it needs to be known that God does not depend on a human being to fulfil his plan.

Through tithing, believers recognize God as the owner of the entire world, as a provider, sustainer of all his creatures. By rendering the tithe we acknowledge God’s position as owner of all whereas human beings are stewards. Ignoring one’s true

position by trying to usurp God's sovereignty is known in biblical history to have contributed to the curse as result of the great controversy. Lucifer did not recognize his place in relation to God's authority. Adam and Eve have done the same mistake by not respecting the limits shown by God to them in the Eden. Whatever a man can do in his life depend totally on God, not on one's own strength (White, 1909).

Tithing system is very crucial in God's plan. The Lord knows that human beings depend on Him. There are similarities between this restriction in the Eden and the tithing. The restriction remains as remembrance all the time that our life depends on God alone.

Rees (1995) states that this tree was not intended only to show limits in stewardship, but it was also intended for man's blessings. The forbidden tree was an evidence of God's character of love and free will. If there were no any single restriction, then God would be seen as a dictator forcing his subjects to do this will (p.28).

With God all things are possible. God lacks nothing because the entire universe belongs to Him. He does not depend on people's money or possession in order to fulfil his mission on this earth. But whatever he asks us to do is for our good. As God gave restriction in the Eden for the welfare of our first parents, tithing principle is intended for the good of God's people (Rees, 1995). "Tithing was not designed to raise much money but it serves as a protection for each individual to keep him from forgetting God's Ownership" (p.29). This has always been a critical area for people tend to consider themselves as owners of the things they possess. This is a dangerous assumption for man can never be an owner.

Everybody who is aware of being created in God's image should acknowledge his dependence upon Him in everything because whatever we undertake will succeed

not by our own strength but by the by God's mercy. Because of their ingratitude, human beings may decide to oppose God and forget that He is the provider of our breath. So Tithing is an expression of our loyalty to our God who provides all things for his children. Referring to that Maxson and Lezeau (2006) say that Tithe is a test of loyalty by which we recognize that all our life is in God's hands. Rodríguez (1994) adds saying that God's Ownership should remind us constantly of our limits of function in this world. It is this aspect which defines better than other, the nature of a steward. He or she is never the owner, but the administrator (S-4).

God called the Levites to be priests among his people. So they did not receive any portion when the land was divided among all the tribes of Israel. Instead of providing them with a portion of land, the Lord made it clear that He gives them his part which is the tenth of all the incomes of his people. God did this because of the service the Levites were doing in the temple. Like tithing in the ancient time, White (1940) says that "Tithe is to be used to provide financial support for those who are involved in the ministry" (p.102). General Conference of Seventh-day Adventists (2010) states that in recognition of the Bible plan and solemn privilege and responsibility that rests upon the Church members as children of God and members of His body, the Church, all are encouraged to return a faithful tithe (one tenth of their increase or income) into the denomination's treasury.

So tithing is not a human invention but God's plan to support His ministry and to facilitate the propagation of His word until the extremities of the earth. Actually, God has no shortage of means to fulfil his work, but his requirement on tithing is for the good of his people. He wants his people to become partners with Him in his vineyard by supporting his cause and be blessed. Thus his church may know growth through tithing.

Regarding all that, White (1948) in Testimonies to the church declares that the spreading of the gospel requires greater provisions to sustain the warfare after the death of Christ, and this made this law a more urgent necessity than the time of the Hebrew government. Now God requires not less but greater gifts than at any other period of the world. The principle laid by Christ is that gifts and offerings should be in proportion to the light and blessings enjoyed. He said for unto whomsoever much is given, of him shall be much required (p.529).

According to Rodriguez (2007), the tithing principle is also a way of restoring human dignity before God. Through tithing, God wanted humans to be aware of the responsibility entrusted to them. God has a good plan for us because when He requires us to do something, it is always for our good. We constantly abuse our life ourselves when we doubt God plans for us.

Biblical Basis of Tithing

The Bible teaching on tithing is clear in the Old and the New Testament. So tithing constitutes one of the main points in Christianity because it is intended to support God's cause.

The Bible in Leviticus 27:30-34 says that all the tithe of the land, whether of the seed of the land or of the tree, is the LORD'S. It is holy to the LORD. If a man wants to redeem any of his tithes, he shall add one-fifth of it. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth shall be holy to the LORD. He shall not inquire whether it is good or bad, nor shall he exchange it; it shall not be redeemed. These are the commandments which the LORD commanded Moses for the children of Israel on Sinai Mount.

As we analyze God's word on tithing, we realize that He was so clear about the Tithing concept which troubles most people nowadays. God declares that the

entire Tithe is His. If we really recognize that we are his creatures we have to obey him as our creator. Pellandini (2006) said that the tithe belongs to God, and it must be returned to Him personally as an act of submission and worship.

In order to show the greatness of the tithe, God instructed that whenever someone will wish to redeem it, he shall have to add **one-fifth of it**. Here God wants to show that tithe is not something we can use the way we want. It is considered holy to the Lord. No one has the prerogative of use it the way he wants. The Bible makes it clear in Haggai 2:8 that silver and gold are his. Thereby, Koranteng-Pipim and Kasperbauer (2006) warn believers that if God owns everything in the world, it means that all our business also belongs to Him. We are simply stewards. Consequently, if one does not give the first priority to God in his finances, it simply means that God does not occupy the first place in his life. This is why the Bible says, “The purpose of tithing is to teach us to put God in the first place in our life.” (Deuteronomy 14:23; Living Bible).

Malachi 3:10 says: “**Bring all the tithes** into the storehouse, that there may be food in my house, and try Me now in this, says the LORD of hosts, if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it”. Stressing the same idea, Harrison (1980) says the Lord had commanded that tithe should be brought in the storehouse where it will be shared accordingly to the priests and the Levites. So the tithe should be brought to God’s house. In a situation where someone wants to take the tithe, he should redeem it by paying 20% premium to the priests (p.238).

Here God uses the imperative form showing that it is an order. If a president or a commander gives an order, he will be obeyed without delay. Nobody will dare to question his word. Very often in this world, such obedience may be motivated by fear

but the order given by our God is intended for our blessings and should be obeyed with love.

Zell (2005) emphasizes the same truth by stating that tithing develops and tests our faith. By sacrificing for the Lord what we could use for our needs, we show that we rely upon Him. It is interesting to see that God allowed even us to test him in relation to tithing. He asks us to do so and see if He won't open blessings for us. It may happen that we are reticent to render tithe but Stewart (1903) confirms it, tithe is not optional, it is God's law for the entire human race. According to this, it does not differ from the law of the Sabbath, or any other of God's commandments. Korff (2013) says that returning tithe is an imperative. Tithing is not a lateral or horizontal transaction; it is demonstrably, evidence of a relationship with our Creator.

Tithing in the Old Testament

This section of the study begins with Adam, the very first steward on the earth. It will talk also about the stewardship of Abraham who is known as the father of all believers. The section will deal also with Jacob, the father of God's chosen nation. The section will present the Law of tithing in the Period of Israel, and in the Period of the Prophets.

Stewardship in the period of Adam. Stewardship principle can be seen in the period of Adam when God entrusted him the privilege of dominion on His entire creature and when he installed him in the Eden as keeper of it. The words God addressed to Adam make a clear distinction between the owner and the keeper. God gave restrictions to our parents. They could enjoy all the fruits trees in the garden except the forbidden tree of knowing good and evil. If these restrictions were not given, one could think that Adam was the real owner of the garden. Prior to that, it is said in Genesis 1:26 that man was made in God's image in his likeness. God gave him

dominion over every fish of the sea, birds of the air, and over all creatures on the entire earth.

When someone gives you restriction on something to keep, it is obvious that what you keep does not belong to you. You are accountable to him and you have to follow his instruction for a credible management. Rees (1995) says that dominion means authority, power, supremacy, control, jurisdiction, responsibility, or management. Whatever term is used, it is the use or management of those things belonging to someone else. The person having this responsibility is a steward. He acts in the place of the owner, treating whatever is under his control as if he were the owner.

Though Adam had the privilege of dominating all the creatures, he acted in the garden as a steward because there were restrictions. He depended on the orders given by the owner. That restriction was a reminder that he is limited somewhere in his free will of acting. God as loving father didn't hide anything from him. He failed because he did not want to bend his will before God's will.

Rees (1995) says that the tree was to be a constant reminder that God is the Owner, and every man is a steward. A respect of this restriction would protect man and guaranteed him an eternal life.

The ownership is not claimed by God but it is His right as the Creator of the universe. The owner has automatically the privilege upon his possession even if he gives the responsibility to someone else to keep it. Rodríguez (1994) says that the fact that God is Creator means that He owns the Universe and everything in it. He is Lord over it and assigns specific tasks to each element of creation (e.g. Genesis 1: 14, 26, 29; 2: 15, 16). God's Ownership of the world is based on His creative activity (s-3). And Seventh-day Adventist Yearbook adds that we are God's stewards, entrusted by

Him with time and opportunities, abilities and possessions, and the blessings of the earth and its resources. We are responsible to Him for their proper use. We acknowledge God's ownership by faithful service to Him and our fellowmen, and by returning tithes and giving offerings for the proclamation of His gospel and the support and growth of His church. Stewardship is a privileged given to us by God for nurture in love and the victory over self-blessings that come to others as a result of his faithfulness. (Gen. 1:26-28; 2:15; 1 Chron. 29:14; Hag. 1:3-11; Mal. 3:8-12; 1Cor.9:9-14; Matt. 23:23; 2 Cor. 8:1-15; Rom. 15: 26,27) p.7.

Tithing in the period of Abraham. Many individuals and congregations believe that the tithe started with Israel and was a practice exclusive to them. But the research done shows that tithing was not exclusively to the Israelites (Anderson, 1987; Milgrom, 1990). Records, for instance, from the city of Ugarit (14th century BC) indicate that its residents paid tithe to the temple, a kind of tax and that the king also received a royal tax (a tithe) from the people.

The life of Abraham is full of lessons for today's' people He learned to obey to his creator whatever order was given. It is not easy to accept sacrificing his only son but Abraham learned to obey God's voice without hesitating. Abraham was ready to render tithe of all his possession. In Genesis 14:20 it is written that Abraham praised God for having delivered people from their enemies. Then he gave a tithe of all (Gen. 14:20). A deep study of the life of Abraham shows that it was not an occasional rather it was his habit to do this because he knew that he is God's steward.

Someone who does not have the habit of doing something cannot learn it in one day and be ready to do it. So the Seventh-day Adventist commentary, Nichol (1978) says that this act of Abraham to pay tithe was not a later, temporary practice. It was a divinely instituted practice from the earliest time. Giving a tenth of the booty

taken from the enemy was an acknowledgement of the divine priesthood of Melchizedek, and proves that Abraham was well acquainted with the institution of the tithe paying (Nichol, 1978).

Tithe is a commandment instituted by God Himself. Abraham lived when the writings of Moses law were not there. Abraham lived many years ago before Moses writings. So the Bible shows that he obeyed God's voice and kept his commandments (Gen. 26:5). Thus, keeping all things that God asked him may include also the practice of tithing principle. So Rodríguez (1994) says that Abraham tithed because he had rejected selfishness in his life. At a deeper level, Abraham's tithing practice was based on the solid conviction that God is the Creator of everything in the universe. He is the One who blesses and preserves life. Abraham's experience makes clear that the Lord has chosen specific individuals to use the tithe given to him by true worshipers. A priest or any other instrument appointed by God were the only ones allowed to use tithe (p.248).

Tithing in the period of Jacob. Jacob is known as patriarch like Abraham and he had followed the path of his grandfather Abraham in tithing principle. So in Genesis 28:20-22, the Bible tells us that Jacob made a vow, saying, 'If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father's house in peace, then the LORD shall be my God. And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to you.'

Tithing principle was not new for Jacob because he was born in a family where this principle was known before and it was normal for him to say he will give to his God the tenth of all his incomes. They recognized God's ownership over their lives, so as stewards they were ready to give Him the tenth. A habit learned from

childhood will remain influential all the life. Jacob's vow is an expression of his firm confidence and trust in God. For Rodríguez (1994) a commitment to the Lord in a loving relationship precedes tithing because Tithe is 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 T-5.

Through tithing, we are not seeking the favour of God but we are showing our dependence on Him as Owner on his side and acting as stewards on our side. In the period of Jacob, there was no Church ministry to be supported but his tithing was more attached to his worship. His vow had a goal because he knew in his life that the tenth of all possessions and blessings belongs to God and for him, it was thanksgiving in this vow. So White (2001) says Jacob was not here seeking to make terms with God. The Lord had already promised him prosperity, and his vow was the outflow of a heart filled with gratitude for assurance of God's love and mercy (p.250).

Tithing law in the period of Israel. Israel as a nation comes from Jacob who knew tithing system and it is clear that his descendants have inherited this tithing principle because they grow where it was practised. And God wished to make Israel a channel of His truth, grace, and blessing to the world. Thereupon He says in Exodus 19:5,6 Now, therefore, if you will indeed obey My voice and keep My covenant, then you shall be a special treasure to Me above all people; for all the earth is Mine. And you shall be to Me a kingdom of priests and a holy nation. These are the words which you shall speak to the children of Israel.

Tithing principle was in the law of Israel as God's chosen nation (2 Chronicles 31) because after reforming all things the law asked them to bring the offerings and among it, they brought tithes too (v5,6). The Herman argues and says tithing is recognition on the part of Israel that everything they have; comes from and belongs to

the Lord. This 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 (p 60). Amos 4:4 refers to tithing even if he talks on in a bad sense of religious formalism doing by Israel. Therefore, Amos cited by Rodríguez (1994) said that tithe becomes meaningless if it is not accompanied by a religious experience that has a major impact on the person's social behaviour and concern for others. A formal or legalistic religious life robs tithing of its intrinsic meaning (T-12).

Tithing in the period of the Prophets. There is no period in the Bible where God did not claim his people to bring tithe. Even after the exile, God reminded tithing through inspired instruments. In the period of Nehemiah, many God's followers had forsaken the importance of tithing. God used his servant Nehemiah for a revival in relation to this practice. The functions of the temple had suffered during that period because the Levites had left their responsibilities because of lacking tithes. So when he called people to revival people brought tithes once more and the temple service was functioning once more (Nehemiah 12, 13).

From that moment on, post-exile prophets such as Malachi, Haggai, and so on warned God's people regarding their unfaithfulness in tithing. Through the writings of Malachi, God rebuked his people of robbing him by not returning tithes and offerings. (Malachi 3:8-12).

Hales (2002) says that tithing is a matter of faith. Tithing is one of the basic ways in which we demonstrate our full trust in the Lord. Tithing is not only intended to test our faith, but it is also God's means of purifying us from the sin of selfishness.

However, tithing without true spirituality is vain. The prophet Amos makes it clear in Amos 4:4. He talks about the time Israelites had failed spiritually. All their faith profession was a mere formalism and therefore their religion was meaningless.

In relation to this, Rodríguez (1994) states that religion without ethics, morality, and justice is an act of rebellion against the Lord. The substitution of cultic offerings for justice toward the oppressed is a sinful act. Religious zeal is not necessarily a manifestation of true piety (T-12).

Tithing in the Period of the New Testament

As mentioned above, it is obvious that most of the people in the Old Testament were so acquainted with tithing. So tithing practice was in their mind and it was practised and reminded frequently. Many people wonder whether tithing is still required in the New Testament. Nowadays this topic of tithing is one of the most debated among Biblical scholars. There are people who believe that tithing was exclusive to the Old Testament people and thus it should not be taught anymore nowadays. It needs to be known that according to Holy Scriptures Jesus did not abrogate the tithing practice.

Though there is no much detail on tithing system in the New Testament, however many insights show it clear that the practice was still valuable even though the Leviticus service ended in the period of Jesus. It was the time Jesus addressed Pharisees and rebuked them on their hypocrisies in some practices. He corrected them on the way they lived some truths without necessarily forbidding them. So in this section, we are going to see tithing system in the period of Jesus and Paul. We will see how Ellen G. White, Seventh-day Adventist Church, and other denominations understand the concept of tithing.

Tithing in the period of Jesus. Jesus, the founder of the Christianity, did not come with teachings contrary to the previous revelation in the Old Testament. He was born in a Jewish context and Christian Church took root in that context of teachings. Of course, one may ask whether Jesus paid tithe too. The answer should be

affirmative because. He grew up in a Jewish context where people had the habit of paying tithes. If we read in the Gospel of Matthew 5:17-19, Jesus said: “Do not think that I came to destroy the law or the prophets. I did not come to destroy them but to fulfil them. For assuredly, I say to you, till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled. Whoever therefore breaks one of the least of these commandments, and teaches men so, shall be called least in the kingdom of heaven; but whoever does and teaches them, he shall be called great in the kingdom of the heaven.” To see these verses, it shows that Jesus was law keeper. In his childhood, He was presented to the Lord so to accomplish the Law of Moses.

When He was with His disciples He told them that He had kept his Father’s commandments and abide in His love (John 15:10). God’s Commandments include tithes too. So returning it was surely in Jesus’s character because He couldn’t say that He kept his father’s Commandments whereas He neglected the tithe. Alcorn (2002) states that Jesus was a tither because He was raised in a devout Jewish home, meaning that His parents tithed and instructed Him to tithe. The Old Testament which was the only Bible biblical manual Jesus knew certainly taught Him to tithe. Although Jesus was carefully scrutinized by His enemies and accused of every possible offence during His ministry, never once did they accuse Him of violating the Law of tithe. The Talmud forbade a strict keeper of the Law from setting down to dine with anyone who did not tithe (p 184).

Jesus talked about tithes in his teaching (Matthew 23:23) when He said: “Woe to you Scribes and Pharisees, hypocrites! For you pay tithes 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 the others undone”. Jesus shows clearly that it is good to give the tithe without forgetting other things which have the

same importance as tithing. All sincere Christians must tithe not because the Old Testament requested it but because Jesus Himself our example paid it. Based on this Cadbury (1947) argues that Christians should not render the tithe simply because it was recommended in the Old Testament but because of its importance in God's work today.

Tithing principle is one of Jesus's recommendations to His followers and remains a practice for all Christians to support the Gospel around the world. Tithing cannot be omitted in Christian Church because it is a divine institution intended for the development of God's work on this earth. White (1909) who says that tithing is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the Gospel labourers in their work. And Rodríguez (1994) states that the Old Testament provides a theological foundation for tithing which makes this practice an enriching one in the life of the believer. The first element in this foundation is the perception and understanding of God as Creator of heaven and earth. In the context of tithing, the purpose of this statement is not to emphasize God's majestic power but His ownership of the entire universe. The cosmos belongs to one Person, the One who brought it into existence. Any creature who claims ownership in any way is usurping God's right (T-16).

Tithing in the period of Paul. In this study, we will pay a peculiar attention to Paul's writings. Actually many people believe in Paul's writings. Unfortunately, the way they explain its meaning seems to be wrong. Honestly speaking, the writings of Paul have influenced the New Testament so we have to refer to him and know if tithing was one of the main principles in the period of the Apostles.

Though the apostle Paul did not use openly the concept "tithing", however in his inspiration, one can notice that he gave instruction related to tithing. Addressing the

Corinthians in 1 Corinthians 9:13, 14 Paul did not hesitate to teach believers a truth referring to the old principle of tithing. He declares that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar.

Paul adds saying that even so, the Lord has commanded that those who preach the gospel should live from the gospel. It is true that Paul in this writings did not mention the tithe his words are referring to specific services which were done in the sanctuary by the priests and the Levites. He knew that this is the class that benefited the tithe. So the principle of tithing was in his mind even if the tithe is not clearly mentioned in his writings and he was referring clearly to Old Testament. The idea of food comes from Malachi 3: 10 where the Lord commanded the people to bring the entire tithe in the storehouse so that there may be food in his house. Providing to the gospel preachers shows that he was a tithe giver because he knew it was very important in supporting the gospel propagation and growth today as it was done in the Old Testament time.

Wilson (1967) said that tithing is not a matter of Old Testament; it is still relevant even in this time. Today's Christians should understand that tithing is the evidence of genuine stewardship. In fact "this practice of Christian tithing grew out of the Hebrew tradition and it is there where we discover its true meanings (p. 357). In his comments on tithing Rodríguez (1994) adds saying that the purpose and the significance of tithing in the New Testament is in conformity with the Old Testament. The New Testament does not condemn tithing as practice but the way it was practised by Pharisees for self-righteousness. Thus Jesus warned them to don't cease practising but to do it with a spirit of justice, mercy, and love, also. The basic purpose remains the same: the Lord uses it to provide for those who dedicate their lives to the

proclamation of the gospel. The theological significance of tithing in the Old Testament lies at the very foundation of Christian tithing (T-16).

Paul as Hebrew knew the tithing principle so it was not necessary to mention it clearly in his writings because it was in all Hebrew custom to tithe as stewards of God. In the same idea, Jesus had not emphasized on it because He knew that returning tithe was the common character of the Jewish. It was not something which needed a teaching from Jesus and Paul because it was automatically adopted by the Jewish family. If the epistle of Hebrew was written by Paul, the reference did in Heb.7:6, is an example which demonstrates that tithing was also a practice followed by Jewish in the new covenant period.

The Seventh-day Adventist Church and Ellen G. White on Tithing

Seventh-day Adventist Church is one which emphasizes the principle of tithing in his program because it is a great way used to run the Church of God in the world. If today the Church is growing, is because tithing constitutes the main organ which allows that business in Seventh-day Adventist Church. God's Mandatory according to the Matthew 28:19, 20, Seventh-day Adventist Church adopted the principle of tithing to see the great challenge of going here and there to proclaim the gospel. So, no one could be able to do this work alone and without aid but it needed to have the workers even if all of us are calling to go with the gospel anywhere but among us we have the Missionaries who need the help when they decide or accept to go far for proclaiming the kingdom of the heaven.

The benevolence system was adopted before but when Canright (1876) presented tithing principle as a mean that can support God's cause the idea has been agreed by all and became a mean adopted by General Conference of Seventh-day

Adventist Church. So, tithing is not news in this Church but it is all believers' character that has accepted Jesus as his saviour and redeemer. Then, for Seventh-day Adventist according to Seventh-day Adventist Believers (General Conference of Seventh-day Adventists, 2005) Stewardship means responsibility for, and use of, everything entrusted to him by God: life, physical being, time, talents, and abilities, material possessions, opportunities to be of service to others, and his knowledge of the truth. It is a privilege given us by God for nurture in love and the victory over selfishness and covetousness (p 270).

Ellen G. White has given so many instructions about tithing to Seventh-day Adventist Church but so many have the doubt in returning tithes to their Lord. For that White (2003) states those who plead that they cannot understand this plain and decisive statement which, if they are obedient, means so much to them in blessings which will be received, when even the windows of heaven will be opened and blessings poured out to overflowing_ are not honest before God. Their excuse that they did not know the will of God will be of no avail for them in the great Day of Judgment (p 306).

Seventh-day Adventist Church is placed in the world as a blessing for our fellows and this character will qualify us for eternity but if we developed selfishness character in the possession given us by God, the heavenly place will be lacked by us. So, White (1992) adds to say we are placed on trial in this world, to determine our fitness for the future life. None can enter heaven whose characters are defiled by the foul blot of selfishness. Therefore, God tests us here, by committing to us temporal possessions that our use of these may show whether we can be entrusted with eternal riches (pp. 78-79).

Ellen G. White in all her writings supports tithing teachings. As prophetess of the Seventh-day Adventist Church, her writings are one of the Church beliefs. So concerning tithing system, she said in Testimonies to Ministers and Gospel Workers (White, 2003) there is no excuse for one who neglects to pay tithes. The Lord requires this means as a plan for carrying forward His work in the world. He has never changed it. God claims the tenth of all that He has entrusted to man to be consecrated to his work. (p. 306).

Through tithing system, she believed that the spreading of the gospel will go forward when it is supported by each one's tithing. White (2010) recognizes that every good thing of earth was placed here by the bountiful hand of God as an expression of His love to man. Poor and rich people are His and The Gospel ministry they are called to fulfil is his. Gold and silver are the Lord's. He has power upon everything on this earth and in heaven. It is written that He brings sun and rain to every creature. In one word He is the owner and the Sustainer. Despite all this, He has entrusted to man the stewardship of all things on this earth. Ellen White makes it clear that God made man the instrument through which He distributes His blessings on earth. This plan helps the sinful man to become like his creator benevolent and unselfish in character, and finally be a partaker with Christ of the eternal and glorious reward.

So in God's plan, tithing was not only limited to a mere target of supporting God's work but it was also God had a wider plan for tithing than what we think. It is not only a means to support God's cause but it is also and the ministry of His Church through this world. For that White (2010) states 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. God help us to repent. "Return unto Me," He says, "and I will return unto you." Men

who have a desire to do their duty have it laid down in clear lines in this chapter. No one can excuse himself from paying his tithes and offerings to the Lord.

God desired to see all Church members be faithful in returning the tithe. Therefore Ellen G. White has provided so many insights as recommendations related to tithing. In her book *Gospel Workers* (White, 1915) she says that what has been put aside as belonging to God or his Gospel is no longer ours. It has been set apart according to the Scriptures as belonging to the Lord so it constitutes the revenue of the gospel, and it is no longer ours. It is no better than sacrilege for a man to take from God's treasury in order to serve himself or to serve others in their secular in diverting from the altar of God that which has been especially dedicated to Him. All should regard this matter in the right light. Let no one, when brought into a strait place, take money consecrated to religious purposes, and use it for his own advantage, soothing his conscience by saying that he will repay it at some future time. Far better cut down the expenses to correspond with the income, to restrict the wants and live within the means, than to use the Lord's money for secular purposes (p 224).

This declaration shows that we must put God or consider His part as sacred and give it directly where He has designed us to return it. The curse is on so many sons and daughters of God today because they are neglecting God's claims in their life. Then they are not blessed as He had promised.

Tithe Using and Blessing

Tithe had and has until today his proper goal from the beginning of his acceptance in the church as a biblical concept and must be used only for that purpose. It is sacred and is God's part in the blessings given to us. For that, the Ministerial Association of the General Conference of Seventh-day Adventists argues tithes are sacred and are to be used for sacred purposes only. The Lord commanded,

‘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...The entire tithe of the herd and flock...will be holy to the Lord’ (Lev. 27:30-32, NIV). ‘Bring all the tithes into the storehouse,’ He said, ‘that there may be food in My house’ (Mal 3:10).

In Israel, the tithe was the part reserved to the Levites since they did not receive any portion of the land. All their time was mainly consecrated to worship service, ministering at the sanctuary, and instructing the people in the law of the Lord (Num. 18:21, 24).

Although the Levites and the priest’s service ended with the crucifixion of Jesus, tithing principle did not cease because the ministry of the gospel is still going on. Up to now, there is a need of means to help to spread the Good news. Matthew 28:19, 20. The SDA Church Manual (General Conference of Seventh-day Adventists, 2010) instructs that tithe helps to support gospel ministry. Tithe should not be spent for another church purpose such as building churches, clinics, schools or paying other debts related to these. Tithe must be used according to General Conference *Working Policy* (see Notes, #1, p. 177).

White (1909) warns God’s people that tithe should not be used for another purpose than the one intended for even though an activity seem being relevant. Those who make this use of the tithe are departing from the Lord’s arrangement. God will judge them for these things (p.248).

Several authors like Zell (2005) have confirmed what the Bible says stating that when we fail to use our finances properly as recommended by the Scriptures we are robbing God. Nobody likes to be called robber before God but people still robbing Him by not returning tithe and offerings.

Hales (2002) comments that when we choose to direct our funds towards God’s work rather than to our own selfish wants, we commit our hearts to be obedient

to the commandments of the Lord. This strengthens our relationship God and we contribute to building His Kingdom in people's heart than more the earthly things. To those who faithfully and honestly practice tithing, the Lord promises abundant blessings.

Tithing in Other Denominations

Tithing is practised by so many denominations even though they may understand it in different ways. Some believers pay their tithe annually whereas others pay it monthly. Commenting on tithing, one author named Hales (2002) from the Church of Jesus Christ of Latter-day Saints says that tithing prepares us to live the higher law of consecration such as dedicating our time, talents, and resources to the work of the Lord. Until the day when we are required to live this higher law, we are commanded to live the law of the tithe, which is to freely give one-tenth of our income annually.

Tough some believers have an annual system tithing; they still recognize that it is God's Commandment with full blessings. Hales adds saying that people should pay tithe, as it unlocks the windows of heaven. Donors will be abundantly blessed for their obedience and faithfulness to the Lord's laws and commandments. Tithing has been understood in these latter days as an essential law for members of the Lord's restored Church. It is one of the basic ways we witness our faith in Him and our obedience to His laws and commandments. This author considers tithing as a teaching helping people to avoid worldly desires and passions and consider God's values as unique blessings in this world. Payment of tithing encourages us to be honest in our dealings with our fellowmen. We learn to trust that God is able to render us back more and respond to our needs when we are faithful to him.

Zell (2005) from Antiochian Orthodox Christian says in the perspective of the Mosaic Covenant rather than looking at the tithe as a debt, this was seen as a privilege, an act of worship, a reasonable sacrifice, a giving back to God of a portion of that which He has given to His people. Hales (2002) adds that the law of tithing has been established by the Lord as the law of revenue for His Church. Without it, the purposes of the Lord's Kingdom on earth could not be carried forward. Tithing is also a law by which we show our loyalty to the Lord and prove ourselves worthy of privileges, ordinances, and blessings (Tingey, 2002).

Conclusion

Tithing is a heavenly principle and as disciples claiming to go in heaven tithing principle came from, we should reflect our redeemer's character of unselfishness. As stewards, we cannot pretend to be God's children without faithful stewardship. In fact, tithing is the expression of our full trust in God as creator, sustainer, protector, provider, etc. Through tithing, we agree that God is the Creator of earth and heaven and everything belongs to Him. Thus tithing teaches us how to put God in the first place in whatever we undertake in this life.

Tithing serves to teach us to fear God and to avoid selfishness. When we look at many things the Lord has done for us, we decide to commit Him the best we can as thankfulness (Ex. 22:29, 30 and Prov. 3:9, 10). According to the Bible, tithing is a heavenly plan that God has installed for humans blessings and it should be obeyed without questions. Tithing should not be understood as a means of earning righteousness. Tithe should be understood as intended for our good because whatever God requires for his children is for their blessings. We may conclude this part by agreeing with Rodríguez (1994) that tithing is a witnessing of our trustful and loving

relationship between us and our Savior. If some people fail to render the tithe faithfully, it is because something is wrong in their trust relationship with God.

CHAPTER 3

A DESCRIPTION OF THE LOCAL SETTING AND PROJECT METHODOLOGY

Description of Local Setting and Description of Talla Station

Talla Station began in 1947 when the western Missionaries living in Rwanda came to visit that area and saw that there was a pressing need of having a new Mission. This was true because Rwese Field was very far from Talla Station. Unfortunately due to the war outbreak in Ituri in 1964 the Missionaries from the West went back. Talla lost its opportunity of becoming a mission by that time. Rwese Field maintained Talla as a Station from that time on up to now. However, instead, a new mission was created at Bunia, a city located in the same area.

Geographical Setting of Talla Station

Talla Station is located in the North-Eastern part of Congo DR. It constitutes the widest territory in the Oriental province because it covers the entire area along Ugandan border on the East side. Its North part goes up to Aru, the North and the West goes up to Djugu. The Talla station covers two wide territories: Formed by two territories: Mahagi and Djugu. The Mahagi region is hot whereas Djugu is cold. The majority of the population are farmers. Very few people are involved in business activities. Since Talla station is close to the lake, fishing is one of the main activities done in the area.

Economy of Talla Station

The main economic activities in Talla station are business and farming. These give opportunities and potentialities to develop the community. There is a time Talla is so cold to a point that crops take a long time to grow and this affect somehow people economy. Some activities do not succeed because of the weather. Usually, living conditions are better during the harvest times. Briefly, it may be said that the economy changes from time to time depending on the climate. The main products grown in the area include coffee, tobacco, cassava, corn, and vegetables. In addition to farming, fishing is also the main source of people' livelihood particularly along the shores of the big Lake Albert.

Demographic Settings of Talla Station

Talla is a populated area. Young people get married too early and move to urban areas right after the wedding. So our churches have more members in cities than in rural areas. This station of Talla is composed of some ethnical groups such "Lendu" "Alur", "Gegere", and "Hema" tribes. Sometimes these are mixed by marriage but this does not mean they are socially united. There are always divisions and serious civilian wars between them. In fact, it is one of the causes of the hindrance of membership increase in the area. Therefore it is a big challenge to unify these tribes in the church.

Education in Talla Station

Talla station has some opportunities to enhance youth education. Currently, there is one Non-Adventist University and many other secondary schools in the area. When church members want to send youth in Adventist University they send them to UNILUK in North-Kivu. Unfortunately, this Adventist University is far away. Still, some students make an effort to go there for studies. However, the few students from

our station who get their degrees there, are not always willing to come back to serve the Church except theologians. Nevertheless, in Kibali-Ituri Mission, Mahagi territory alone has about 36 Adventist schools and constitutes a strong potential which could assist the SDA churches in Talla Station in term of education. However, the problem the church faces is that the majorities of teachers in these schools are non-Adventists.

Seventh-day Adventist Church in Talla Station

As mentioned above, The Talla station covers the territories of Mahagi and Djugu. Djugu itself has a population of about 1200000 and Mahagi has about 3484170 populations. The number of SDA Church membership is growing but it is still low compared with the population in the area.

Table 4. Four-year Membership Statistics

Year	2013	2014	2015	2016
Membership	686	712	830	867

The Talla membership seems increasing due to some public evangelism efforts, door to door evangelism, and small groups’ activities. Generally, each district and Church should organize the effort in order to gain souls to the Lord. Departments such as youth, women ministry, and lay activity departments, need to be involved in evangelism activities.

Tithing at Talla Station

As we do the study on tithing in Talla station, it was our wish to analyze its evolution for at least five years. However, we were not able to get the data from all those years but we got the ones of four years. Talla Station is one of the stations in Kibali-Ituri which had a privilege of growing in numbers compared with others.

Unfortunately, it did not grow in tithing as wished. Born in 1947, with so many potentialities to support Kibali Ituri Mission, it seems not improving in tithing even though seminars are improved.

Actually, there is a serious problem in detecting why only a few people render tithe in Talla station whereas everybody is supposed to render tithing. The General Conference Working Policy (General Conference of Seventh-day Adventists, 2012) requires all church members to render tithe into the local Church where a member is attending (p.687). Table 5 shows a tithing report in Talla station.

Table 5. Tithe Returning Report 2013-2016

Year	Members	Goal	Tithe return	% tithe goal	% Members in tithing
2013	686	10800\$	6435,59\$	59,58	25
2014	712	14214,92\$	5413,01\$	38,07	25
2015	830	32364\$	2749,87\$	8,49	24
2016	867	32364	6293,59\$	19,44	26

This picture or table shows that tithing is a problem in Talla Station because there is no correlation between the tithe returned and the number of Church members. So, the researcher has prepared the questionnaire which was administered in August 2016 to the Church members who had to respond in order to find out the real problem of not tithing effectively in Talla Station.

Cause of Poor Tithing at Talla Station

The questionnaire has helped to know exactly what may be the reason for not increasing tithing in Talla for many years. But, first of all, when we look at the situation, many Church members ignore the truth on tithing. Some render any amount as tithe without calculating the exact percentage of true tithe and others give nothing pretending that they are poor.

Tithing Failing in Talla Station

Our survey shows why tithing is poor in Talla station. Failing in tithing affects negatively many other aspects of spiritual life. It is true that very often unfaithful people in tithing a lot of excuses for their weaknesses. But White (1940) says in her book *Counsels on Stewardship* that neglecting this duty will provoke the divine displeasure.

Research Design

The study used mixed-method of research design that combines both the qualitative and the quantitative approaches. In fact, this allowed the researcher to get information through interviews and questionnaires. Church workers and members comprising a sample of about 120 people selected from 10 churches responded to the questionnaire and were interviewed.

Population and Sampling Procedure

Population

Talla station is made up of three districts constituting total number a number of 15 churches in Njugu, five churches Jukote, and eight churches in Panyera with a total population of 867. However, the researcher chosepurposively10 churches because of their status as organized churches among others.

Sampling Procedure

In addition, he purposively selected a sample of 120 people on the basis that these were mature and vibrant full members who have taken a long time in the church with the assumptions that they have the understanding of returning tithe God through the church.

Instrument for Data Collection

Three instruments were used to collect data for the study. A self-designed questionnaire was used to collect data from respondents. In addition, document analysis was done based on the tithe reports and other literature from the various spirit of prophecy and bible. The study also used the interview to gather additional data from the field.

Data Collection Procedure

Upon approval of the proposal, the researcher proceeded to collect data from Kibali-Ituri Mission as per the appendix B. When the letter was granted the research started collecting data as purposively namely: deacons, elders, and other mature regular members.

Ethical Considerations

After approval of the research proposal, permission was sought from Talla Station and thereafter appointment was made with the churches and the respondents. The respondents were assured of the full confidentiality of the responses and were informed that they were not under any obligation to participate in the study and were free to decline or withdraw if they wished to.

Also, data analysis was based on the information that was gathered from the respondents to draw conclusions. The insights of the responses from the survey were to be used to develop a strategy to improve tithing in Talla Station by applying tithes in kind.

Method of Data Analysis

The study was analyzed using descriptive (frequencies and percentages). Research questions 1-3 were analyzed using frequency and percentages, whereas

research question four was addressed using document analysis based on the mission report.

CHAPTER 4

RESULTS AND DISCUSSION

Preliminary Results and Discussion

First of all, we have considered how many people were able to respond to our questionnaire. According to our sample, all the 120 members contacted in ten churches were available to answer properly to our questionnaire after adequate instructions. The results are presented according to the research questions.

Research Question 1

What are the social demographic characteristics of respondents of Talla Station in terms of age, gender, church position and occupation?

Table 6. Age Distribution of Respondents

Age	Number	Percentage	Valid Percentages	Cumulative Percentage
12 to 20	18	15.0	15.0	15.0
20 to 35	64	53.3	53.3	68.3
35 to 45	25	20.8	20.8	89.2
45 and above	13	10.8	10.8	100.0
Total	120	100,0	100.0	

This table shows that Talla Station is more composed of young people. Their percentage of 53.3% shows that youth is the majority in the church and this constitutes strength.

Table 7. Gender

	Number	Percentage	Valid Percentage	Cumulative Percentage
Male	77	64.2	64.2	64.2
Female	43	35.8	35.8	100
Total	120	100.0	100.0	

This table shows that the number of men was higher than the one of women when the sample was organized. So we have received 64.2 % of the men on 35.8% of the women.

Table 8. Church Position

Church Position	Number	Percentage	Valid percentages	Cumulative Percentage
Church workers	21	17.5	17.5	17.5
Elder	10	8.3	8.3	25.8
Deacon (deaconess)	28	23.3	23.3	49.2
Member	61	50.8	50.8	100.0
Total	120	100.0	100,0	

According to this table, everybody regardless of his position in the church is concerned about rendering tithe.

Table 9. Occupation

Daily Occupation	Number	Percentage	Valid Percentages	Cumulative Percentage
Church pastors	2	1.7	1.7	1.7
Other workers in Church	52	43.3	43.3	45.0
Farmers	45	37.5	37.5	82.5
Other occupations	21	17.5	17.5	100.0
Total	120	100.0	100.0	

The table shows that only 2 pastors had participated in this survey which gives 1.7% and other workers in the church were a total of 52 which gives 43.3%, farmers

were 45 equivalent 37.5%, and people of other occupations were 21 which gives about 17.5%. All of the categories of people in church participated according to the sample.

Research Question 2

What are the opinions of respondents regarding tithing in kind in Talla Station?

Table 10. Faithfulness in Tithing

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	90	75.0	75.0	75.0
No	28	23.3	23.3	98.3
Neutral	2	1.7	1.7	100.0
Total	120	100.0	100.0	

Table 10 reveals that rendering tithe in kind will increase faithfulness because out of 120 members 90(75%) said so, while only 28 (23.3%) did not say so and only 2 (1.7%) were neutral about the statement. They believe that the tithe in kind can be helpful for the church. This may imply that establishing a storehouse, demand and supply to that in need would work out well by church offices such as deacons and church elders.

Table 11. Dependency of Tithing on Faithfulness, Money and Kind

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	57	47.5	47.5	47.5
No	60	50.0	50.0	97.5
Neutral	3	2.5	2.5	100.0
Total	120	100.0	100.0	

Table 11 shows the average of 57 (47.5%) believe that faithfulness has nothing to do with giving in money or in kind, 60(50%) agree, and only 3 people

(2.5%) are neutral. Therefore, it believed by the majority of the members that faithfulness depends on tithing through kind and money.

Table 12. Tithes in Kind as Sources of Income

Answers	Number	Percentages	Valid Percentages	Cumulative Percentage
Yes	108	90.0	90.0	90.0
No	12	10.0	10.0	100.0
Total	120	100.0	100.0	

Table 12 shows that the tithe in kind once used properly in the church, it may increase the income. Regarding this assumption, 108 (90%) agreed whereas only 12 (10%) disagreed. This means that majority believe that tithe creates an income for the church growth.

Table 13. Effectiveness of Periodical Tithing

Answers	Numbers	Percentage	Valid Percentages	Cumulative Percentage
Yes	75	62.5	62.5	62.5
No	40	33.3	33.3	95.8
Neutral	5	4.2	4.2	100.0
Total	120	100.0	100.0	

Table 13 reveals that since tithe in kind is periodical it can be worthwhile once applied. But as we look at to the average of the number of people who disagree and the neutral ones, it seems that even if 75 (62.5%) believe it won't be effective, this means that majority believe that agricultural products are available periodically. This further implies the church would be periodically poor.

Table 14. Selling of Tithe

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	27	22.5	22.5	22.5
No	90	75.0	75.0	97.5
Neutral	3	2.5	2.5	100.0
Total	120	100.0	100.0	

Table 14 shows that selling tithe in kind may not be a problem. So 90 (75%) disagreed with the assumption, 27 (22.5%) agreed, and 3 (2.5%) are neutral. This denotes that majority of the respondents believes that they cannot have a problem with selling tithe of the kind.

Table 15. Tithe in Kind and Heavy Work for Effective Fulfillment

Answers	Number	Percentage	Valid Percentage	Cumulative Percentage
Yes	59	49.2	49.2	49.2
No	58	48.3	48.3	97.5
Neutral	3	2.5	2.5	100.0
Total	120	100.0	100.0	

Table 15 shows that the opinion varied in three options. The first shows that 59 (49.2%) agree, the second 58 (48.3%) disagree, and the last 3 (2.5%) were neutral. This means that the responses for both yes and no were below 50% employing that they were not very sure of the accuracy of the statement because, whether much or low tithing should be depending on one's income and faithfulness to his God.

Table 16. Tithe in Kind instead of Cash for God's Work

Answers	Number	Percentage	Valid Percentage	Cumulative Percentage
Yes	55	45.8	45.8	45.8
No	62	51.7	51.7	97.5
Neutral	3	2.5	2.5	100.0
Total	120	100.0	100.0	

Table 16 reveals that God’s work cannot suffer if tithe is in kind instead of cash. So 62 (51.7%) disagreed while 55 (45.8%) confirmed so. This implies that majority prefer that tithe should be given in cash rather than in kind. Moreover, this implies that elders and deacons should not be bothered to look church members to give tithe in kind e.g.: perishable agricultural produce.

Table 17. The Role of Elders and Deacon’s in Caring for Tithe in Kind

Answers	Number	Percentage	Valid Percentage	Cumulative Percentage
Yes	54	45.0	45.0	45.0
No	64	53.3	53.3	98.3
Neutral	2	1.7	1.7	100.0
Total	120	100.0	100.0	

Table 17 shows that tithe in kind can be taken care of by Church elders and deacons because they are aware that they were chosen to keep church’s patrimony. This is proven by the 64 (53.3%) who confirmed that deacons have time to take care of tithe in kind. Meaning that they can easily turn it into cash.

Table 18. Church Officers able to Assess Well the Cost of in Kind Tithe

Answers	Number	Percentage	Valid Percentage	Cumulative Percentage
Yes	41	34.2	34.2	34.2
No	73	60.8	60.8	95.0
Neutral	6	5.0	5.0	100.0
Total	120	100.0	100.0	

Table 18 reveals that 73 (60.8%) disagreed with the assumption. However, 41 (34.2%) agreed and 6 (5%) were neutral. Meaning that majority indicated that church officers would be in the capacity to assess well the cost of the tithe returned in kind.

Table 19. Receipt Book Keeping for Tithe in Kind

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	52	43.3	43.3	43.3
No	63	52.5	52.5	95.8
Neutral	5	4.2	4.2	100.0
Total	120	100.0	100.0	

Table 19 reveals that 63 (52.2%) of people disagreed with the assumption above whereas 52 (43.3%) agreed and 5 (4.2%) are neutral. This means that more than the averages believe that it not difficult to keep receipt bookkeeping for tithe given in kind.

Table 20. Cost of Tithe in Kind in Rural Area

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	43	35.8	35.8	35.8
No	73	60.8	60.8	96.7
Neutral	4	3.3	3.3	100.0
Total	120	100.0	100.0	

Table 20 shows that 73 (60.8%) disagreed with the statement whereas 43 (35.8%) agree and 4 (3.3%) neutral. Meaning that majority is certain that the cost will still be well established even though in a rural area.

Table 21. Tithing and the Wealthy of Church Members

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	29	24.2	24.2	24.2
No	89	74.2	74.2	98.3
Neutral	2	1.7	1.7	100.0
Total	120	100.0	100.0	

Table 21 shows that 89 (74.2%) of the people disagree. So this reveals that tithe in kind may work for all categories of persons. 29 (24.2%) have a different position and 2 (1.7%) is neutral. It may infer that good tithing does not depend on much wealth owned by a member.

Table 22. Tithe in Kind Taken as Debt

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	52	43.3	43.3	43.3
No	64	53.3	53.3	96.7
Neutral	4	3.3	3.3	100.0
Total	120	100.0	100.0	

This table revealed that 64 (53.3%) disagreed that people will be tempted to take articles in debt, 52 (43.3%) agreed and 4 (3.3%) neutral. This reveals that respondents do not agree on debt from tithe given in kind.

Table 23. Training and Seminars on Tithing in Kind

Answers	Number	Percentage	Valid Percentages	Cumulative Percentages
Yes	104	86.7	86.7	86.7
No	14	11.7	11.7	98.3
Neutral	2	1.7	1.7	100.0
Total	120	100.0	100.0	

Table 23 revealed that 104 (86.7%) of the people agreed that if well-explained tithe in kind may be well applied, 14 (11.7%) disagreed and 2 (1.7%) neutral. The results denote that tithe education needs more emphasis from the church officers.

Table 24. Usefulness of Tithe in Kind for Effective Income for the Church

Answers	Number	Percentage	Valid Percentages	Cumulative Percentage
Yes	108	90.0	90.0	90.0
No	9	7.5	7.5	97.5
Neutral	3	2.5	2.5	100.0
Total	120	100.0	100.0	

The following table reveals that 108 (90%) agrees that if the principle of tithe in kind is well applied it will be a great resource of the revenues, 9 (7.5%) disagreed and 3 (2.5%) neutral. The results suggest that the effectiveness of tithing in kind automatically develops the church holistically.

Research Question 4

What can be done to improve the tithe in kind returning among church member of Talla station?

Development, Implementation and Evaluation of a Designed Program

This specific section of the work is intended to present an Action plan on rendering tithe in kind in Talla station. This section will show how to implement it, its result and its evaluation. It will mainly focus on training church workers and members to understand the effectiveness of giving tithe in kind.

Suggested Action Plan

General introduction to the action plan. This part presents the main purpose of the plan, its objective, the trainers, the trainees, the venue and the duration of the program.

Main purpose. To help the Talla Station church workers and members be informed of the application and the effectiveness of rendering tithe not only in cash but also in kind.

Main objective. At the end of these training, participants should make a commitment of rendering tithe not only in cash but also in kind so to improve the financial incomes of the Church in the Station of Talla.

Trainers. SDA pastors could be sufficient for such training but I church members should be involved also. Some pastors and dynamic people may be selected within the church for this promotion. Actually qualified elders may motivated to equip God's people effectively.

Trainees. To begin with, trainees will be essentially church members of Talla Station. If our trainees can reach 350 the instruction will be able to reach others easily. Once they are trained, they shall be also trainers for church members.

Venue. The place for training is not such an issue. In Talla Station, there are several good churches which can serve for training. We may even divide church members into several sites so to reach as many as possible.

Duration. A four-day program will be enough to cover the subjects intended for training. Trainees may come gathered on Sabbath afternoon and on Sunday the whole day.

Different Sessions of Training

A Program plan of four session training is Schedule in this part of the research. The main title subject to develop is presented and then the time appointed to several topics related to it. The methodology and the material needed for each presentation is important.

Table 25. First Day Session: First Sabbath Afternoon Understanding Biblical and Ellen White's View on Tithing

TIME	TOPIC	METHODOLOGY	MATERIAL
2:00 -2:30	Meditation	Sermon	Bible
2:30-3:30	Definition of Tithe and Biblical basis	Lecture	Bible, and books of the spirit of prophecy
3:30-4:30	History of Tithing Practice	Dividing people into small groups for brainstorming	Blank papers and pencils
4:30-5:00	Presentation of several groups reports	Calling each group secretary for a report	Tables, blackboard
5:00-5:30	Summary		

Table 26. Second Session on Second Sabbath. Biblical Example on Tithing in Kind

TIME	TOPIC	METHODOLOGY	MATERIAL
8:00-8:30	Meditation	Sermon	Bible
8:30-9:15	The Rational of Tithing	Lecture	Bible
9:15-10:00	Why are members unfaithful in tithing	Lecture and Projection	Bible and DVD
10:00-10:15	Break	Break	Break
10:15-11:00	Biblical Examples of tithing in kind.	Lecture	Bible
11:00-12:00	How to implement tithe in kind nowadays	Lecture	Bible
12:00-14:00	Break	Break	Break
14:00-14:45	Advantages of tithing in kind	Panel	Bible
14:45-15:30	Hindrances to Tithing in kind in our area	Panel	Bible
15:30-16:15	Break	Break	Break
16:15-17:00	Reports of several groups	Lecture	Bible
17:00-17:15	Summary		

Table 27. Practical Insights on Tithing in Kind

TIME	TOPIC	METHODOLOGY	MATERIAL
14:30-15:00	Brainstorming on tithing in kind	Debate	Cultural Books
15:00-16:00	Evaluation of tithing in kind	Groups discussion	Note Books and pencils
16:00-16:45	Summary ,Conclusion, and Recommendations	Moderator	
16:45-17:00	Closing song and Prayer	Moderator	

Table 28. Budget for the Training on Tithing in Kind

NEEDS IDENTIFICATION	AMOUNT	FUNDING SOURCE
Printed materials	150 \$	Church members contribution, Field contribution, Church workers contribution
Feeding the Delegates	780 \$	
Transportation	620 \$	
Emergency for Medical Care	500 \$	
Miscellaneous	135\$	
TOTAL AMOUNT	2185 \$	

Evaluation of the Program

We talk of evaluation when one has a targeted goal and want to know whether he has achieved it successfully. It is Armand Lauffer who stated that evaluation seeks to identify weaknesses and strengths, and opportunities and threats of a specific program. The purpose of this is to help the work to improve (Lauffer, 1984).

Let it be said that the suggested program organized intended for the Talla Station church members is to help them be aware of the good of a tithe in kind and the danger of thinking that tithing is exclusively in cash. The program aims to convince those who think that tithe should be rendered only in cash. Also, the program will serve to change the mentality of those who think that implementing tithing in kind will let the church administration suffer by lacking cash or customers to buy things.

Our evaluation should be extended to a long period process because it should deal with how many people agree since the training to put into application the principle of tithing in kind. It should deal with the tithing in kind to check whether they are ready to apply into their life and of course it needs to evaluate how the feasibility shall appear in this Talla station during the next five years.

Evaluation Delimitation

This evaluation will be limited to the Talla Station church members. In 2016 the Station is composed of about 867 church members. We know that it is not always easy to effect a change. Therefore once the district leaders and some influential people are convinced of the relevance of tithing in kind, the rest of church members will follow. So our evaluation will be limited first to attendees who will express the willingness of experiencing tithing in kind.

Evaluation Tool

There are models of goal attainment scale that have been published by the centre outcome research in Chapel Hill, NC. For this evaluation, we have opted for the goal attainment scale as a particular tool to evaluate the effectiveness of the program suggested. Here are the three-goal scales that have been chosen: The first is labelled as “somewhat acceptable”, the second is designed as “acceptable” and the last is identified as “better than expected” (fda.gov, 2017).

Evaluation Focus

Actually, a genuine evaluation has to deal with measurable things. For instance, one may measure how well a school is appreciated in a community based on students enrollment in it. The impact of a program may be evaluated on basis of the number of people involved in it. Its effectiveness can be evaluated based on people

implied in its implementation after training. Such an evaluation is called quantitative (Feuerstein, 1990).

Evaluation is not limited to facts seen quantitatively. A program can be evaluated based on success or failure. These include people's behaviour, abilities, qualities, attitudes, etc. An evaluation dealing with such things is qualitative. (Feuerstein, 1990). In this evaluation, we will attempt to evaluate both the quantity and the quality. In order to effect this evaluation, our objectives will include both the number of people expected to accept the principle of tithing in kind.

Evaluating Church Members Awareness of the Value of Tithing in Kind

The research has noticed that some church members may not agree with the practice of tithing in kind for several reasons. This may be due to the fact that they did not have enough information regarding the relevance of tithing in kind or the fear of ineffectiveness of such an approach. It is assumed that after training, many may change their minds so as to have a positive opinion towards tithing in kind. At the end of the training, trainees should express a positive image regarding tithing in kind. This will be an indication that change has been affected.

Objectives

The following expectations should serve as indicators that those who support the exclusive tithing in cash have changed their mind.

1. 99 % of the attendees should stand up to the appeal of accepting rendering tithe in kind as a positive means to enhance the financial conditions of Talla Station,
2. 97 % of the trainees should make a written commitment to accept the truth about rendering tithe in kind.
3. The number of attendees expected to express a positive opinion on tithing in kind after the seminar is 320 out of 350.

Table 29. Awareness Evaluation

SCALE	MEMBERS
Better than expected	350 out of 350
Acceptable	290 out of 350
Somewhat acceptable	240 out of 350

Evaluating Members' Involvement in Tithe in Kind

As indicated in the study, it is obvious that there are many Church members in the Talla Station based who seem defending the position of exclusive tithe in cash. The training program intends to churches in Talla station into practising tithe in kind. To begin with, we may do our experience of 350 trainees during a certain period and see how to extend it to others.

Objectives

At the end of the seminar, our aim is to see the trainees make the decision to combine bot tithe in cash and in kind. The following are our objectives:

1. The pastors and members attending our seminar should accept to quit with one way of rendering tithe and apply also tithe in kind.
2. The attendees should make a step of rendering tithe in kind in the following month. After the seminar, we expect that 320 church members out of 350 accepted to render tithe in kind as a second means of tithing. An evaluation should be done at the end of the month to check out how many of them have opted for the approach.

Table 30. Involvement Evaluation

SCALE	WORKERS
Bette than expected	315 out of 350
Acceptable	210 out of 350
Somewhat acceptable	190 out of 350

This chapter was intended to develop, to implement and to evaluate a designed plan as the researcher contribution to help the Talla Station understand the relevance of tithe in kind as one of the best means to enhance tithing in our area. We assumed that most of the times people behaviour by lacking information on an issue. Hopefully, this program once implemented will be a blessing not only for the Talla Station community but also for any other community facing the same problem.

Partial Implementation of Tithing in Kind

This section is a presentation of a short report on the partial implementation of tithing in kind after the seminar. As we compare the previous tithing situation with the result after holding the seminar, one can notice that tithing in kind can succeed if well promoted and implemented.

This table shows the Stewardship strategic planning in Talla Station according to the membership from real statistic consideration. This planning was implemented this year 2017 in relation to tithing in kind and cash in the church.

Preparation for the Seminar

The research asked the Kibali-Ituri Mission a permission of conducting a research on tithe in kind in Talla Station was requested to the Kibali-Ituri Mission in May 2016 and approved by November 2016.

At the same time, a pastoral talk and a seminar were prepared, organized and authorized by Talla Station Leader so to identify the real causes of poor tithing and how to increase it. The main theme of this program was entitled « Understanding the Cause of Poor Tithing in Talla Station and its Solution”

The subjects developed in that talk and seminar included subjects such as (1) Biblical view on stewardship, (2) The tithe through the ages, (3) The tithe in Seventh-day Adventist church, (4) Blessings and values of tithing.

Written invitations were printed and distributed to each church member through Talla Station. At the same time, a verbal advertisement was broadcasted and district Pastors were requested to communicate it to their church members two weeks before the seminar began.

Each district pastor and Church elder was called to sensitize his Church members for an active participation in this seminar. Different choirs from different districts were invited to sing during the seminar. The material used in the seminar for a good presentation comprised a blackboard, chalks, and papers for the different discussion groups.

Every Sabbath morning, the usual program of worship was held. Then, some presentations were organized and conducted in the afternoons starting two o'clock up to five. In collaboration with the appointed team, the program was set as follows:

Table 31. Program Daily Schedule

1.	Church songs and choruses: 10 minutes
2.	Song of each choir prepared in each district: 15 minutes
3.	Theme song: No 96 in Kiswahili
4.	Opening Prayer
5.	Series of studies on subjects
6.	Theme Song
7.	Final Prayer

The following table shows how the seminar was scheduled

Table 32. Seminar Daily Schedule

Date	Time	Subjects	Development
5-11	2:00PM-5:00PM	The biblical view of stewardship	-Definition of stewardship -Creation as the basis for stewardship -Mankind as God's deputy
12-11	2:00PM-5:00PM	The tithe	-Definition of the tithe -The tithe through the ages -The tithe test of recognition
19-11	2:00PM-5:00PM	The tithe in Seventh-day Adventist church	-How the tithe is given -Purposes for which tithe may be used -Purposes for which tithe shall not be used
26-11	2:00PM-5:00PM	Blessings and values if tithing	-We are not poor -The blessings of tithe returning -The malediction of not tithe returning -Testimonies
27-11		Evaluation	-Discussion groups

First Sabbath Presentation

The first subject to be presented on Sabbath afternoon was about the Biblical View of the difference between the rights of a steward and the owner. The goal was to show that we should not usurp God's place in our management. The owner has no limits but the stewards have limits because he must follow rules from the owner of possessions.

Second Sabbath Presentation

The subject dealt with a historical view of tithing. We aimed to show how this was practised by Patriarchs and Israelites through history. We had to show also that heathen recognized this practice in their life in relation to their lords. The tithe was an ancient and general practice among other religions and cultures besides the Semitic. The example of Egyptians providing to Pharaoh one part of their products. In the period of the monarchy, it became a royal prerogative to give a part of crops,

vineyards, and flocks to the king Samuel warned Israel that they would have to give a tenth to the king in 1 Sam 8:15, 17. In the exilic and post-exilic Ezekiel and Nehemiah spoke of the support of public worship. The priests were to have for their support the first fruits and offerings.

Third Sabbath Presentation

The subject dealt with the history and the purpose of tithing in the seventh day Adventist Church. In January 1859, the Seventh-day Adventist leaders agreed that the tithing system was still valid for the development of God's work today. In the early days of implementation, this plan did not separate tithes from offerings and all were devoted to supporting the ministry. In 1876, seventeen years after, the General Conference unanimously adopted a resolution that all brethren's and sisters should devote one-tenth of all their income from whatever source, to the cause of God. Adventist pioneers saw tithing as rooted in the Scripture. The presentation made it clear how tithe is used at several levels of Church organization.

The Levites were appointed to work in the sanctuary and were not given land like other children of Israel; hence the issue of how they would live and care for their families came up. Their supporting came from people's tithes. As anciently the tithe was devoted to supporting the priesthood and sanctuary so today, among Seventh-day Adventist's it is devoted to the support of the ministers in their work of propagating the gospel. The tithes are utilized to sustain the ministers whom the Lord has appointed to do his work. They are used to support those who speak the words of life to the people and to support the retired gospel workers.

All tithes are returned to God first and it is God who then gives it to the ministers for the services in the temple as cited in Num. 18:24. Peoples should never

feel that they are paying the ministers otherwise they lose the meaning of devotion to God.

The tithes are not to be spent on other work such as paying church or institutional debts or building construction, they are not to be spent on paying salaries to those who are not doing the work of ministry. The tithes are not to be used to help the poor who are in the church.

Fourth Sabbath Afternoon

The subject of the day was Blessings out coming from tithing. Tithing is a system given by God to benefit mankind. This system of tithing was a blessing to the Jews. It is also a blessing to those who carry it out. The Old Testament shows clearly how the people of Israel prospered when they were faithful in support of God's work by their tithes. They prospered individually and collectively. The fruits of their fields, their vineyards, and their groves, were greatly increased. Their flocks and their herds were multiplied. Israel was prospered, blessed of the Lord, and stood high in their national life and influence among the surrounding nations.

Through Malachi, God gave an invitation and a promise to the children of Israel. He says in Mal 3: 10-12 to bring the full amount of tithes to the Temple so that there will be plenty of food there. Put me to the test He says, and you will see that I will open the windows of heaven and pour out on you in abundance all kinds of good things. I will not let insects destroy your crops He continues, and your grapevines will be loaded with grapes. Then the people of all nations will call you happy because your land will be a good place to live in.

As it was at the time of the children of Israel, the promise of God remains valid today for his people who are current Israel. God's special blessing rests upon

those who recognize his claims, and to them, He gives abundantly if they are faithful in all things.

If every Christian were to pay a faithful tithe on his entire income as God has prospered them, there would be ample means for the support of the gospel, and the work of the commission would be quickly carried out. There would be not lacking in the home churches, no loss of income or inability to obtain the necessities of life. The Christians who pay a faithful tithe on his income will be prospered.

Seminar Evaluation

The last meeting was held on Sunday, November 27, 2016, and was devoted to the evaluation of the seminar program. That evaluation consisted of organizing discussion groups for evaluation and inviting people for a renewal of commitment to faithful returning of the tithe, especially tithe in kind. The third consisted of testimonies from the membership. The discussion groups examined the results from the four conferences held to the intention of the members of Talla Station. Twenty-five groups of ten persons of different age and sex were formed through the procedure below to discuss their opinion on tithe in kind and share their ideas with others.

Call for a New Commitment

Time was set for a call for a new commitment to return tithe faithfully. This was a call to the consecration and to renewal to an engagement to pay faithfully the tithe. Eighty- five per cent of Talla Station members who participated in all meetings stood up and recognized that, as the children of God and members of His body, they were bound to return faithfully one-tenth of all their increase into the denomination's treasury. Cards of commitment prepared to this end were distributed to all members of Talla Station who participated in the seminar (see the model in Appendix C) to confirm their engagement by writing.

Testimonies

The last activity of that Sunday was an occasion offered to the participants who would have testimonies to share with others. Many public testimonies in connection with the unfaithfulness in payment of the tithe were given by twelve people. Three testimonies held the attention of the public. The first was a testimony of an old man, a church member in Talla Station, who acknowledged that he stole his God for a period of fifteen years. During that period, he did not return a faithful tithe but he rests part of his increase after accomplishing all his needs. If the needs requested all of the money he had in the pocket he was ready to use it without thinking that the part of God is in it. From now, he said, I want to be faithful to my God in returning the tithe.

The third testimony, the last was a headmaster of the secondary school, a son of a retired pastor but who died many years ago. He said that when he was young he received the teaching stating that the tenth part of our income belongs to God but he heard one pastor saying that this tithe belongs to the pastors so he stooped returning the tithe based on that declaration. Then he said that, from this time on, as he learned that tithe belongs to God he decides to return it faithfully.

Result of the Seminar

At the end of the seminar, we have shown the precarious situation of our tithe giving. All the attendees were convinced that the situation is not good because of poor incomes.

Table 33. Tithing Situation before the Seminar

Year	Members	Goal	Tithe return	% tithe goal	%Members in tithing
2013	686	10800\$	6435,59\$	59,58	25
2014	712	14214,92\$	5413,01\$	38,07	25
2015	830	32364\$	2749,87\$	8,49	24
2016	867	32364\$	6293,59\$	19,44	26

One Year Plan to Improving Tithing Giving

After the seminar, the attendees have made a one year plan to improve tithing in Talla Station. One of the strategies suggested reaching this was rendering tithe in kind. The following table shows what could be achieved if this implemented in at least one year. Compared to the previous situation, it is clear that there could be a great change.

Table 34. Yearly Tithing Strategic Plan

N0	District	Members	Weekly tithing Per capita	Monthly tithing per capita	Monthly Objective	Quarterly Objective	Annual Objective
01	Djukot	352	0.75\$	3\$	1056\$	3168\$	12672\$
02	Pangira	435	0.75\$	3\$	1305\$	3915\$	15660\$
03	Djugu	78	0.75\$	3\$	234\$	702\$	2808\$
	Total	865	0.75\$	3\$	2595\$	7785\$	31140\$

This chapter was intended to develop, to implement and to evaluate a designed plan as the researcher contribution to help the Talla Station understand the relevance of tithe in general especially tithe in kind as a new strategy to increase financial incomes in the Church. We assumed that most of the times people behaviour by lacking information on an issue. Hopefully, this program once implemented will be a

blessing not only for the Talla Station community but also for any other community facing the same challenge.

CHAPTER 5

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

This chapter gives the summary of the study done on tithes returning in Talla Station in Kibali-Ituri Mission D R Congo. It gives the recommendations and the strategies that can be used to help the church members to improve tithes giving. Then this chapter draws the conclusion of this study.

Summary

Returning tithes is one of the fundamental beliefs of the Seventh-day-Adventist church. Though the practice of tithes is always taught at the pulpit, it is obvious that in most areas, only a few members are faithful in tithing. In Kibali-Ituri Mission specifically in Talla Station, only 25 % members give. The common concept is that tithes should be given exclusively from money as liquidity and most of seminars sensitization on tithing seem to only emphasise this approach. The concept of restricting tithes giving to money in cash is a great hindrance to improving tithing in the area of Talla Station.

Therefore, this study aimed to establish a strategy for improving tithes giving in Talla Station. To achieve the aim, the following research questions were addressed: What are the social demographic characteristics of the respondents of Talla Station in terms of age, gender, church position and occupation? What are the opinions of respondents regarding tithing in kind in Talla Station? What is the relevance of tithing in kind as established by various mission reports? What can be done to improve the tithes in kind returning among church members of Talla station?

The study used mixed-method of research design that combines both the qualitative and the quantitative approaches. In fact, this allowed the researcher to get information through interviews and questionnaires. Church workers and members comprising a sample of about 120 people selected from 10 churches responded to the questionnaire and were interviewed.

Social demographic characteristics of respondents revealed that 53, 3% were youth who are the majority in the church. In which the number of men was higher than the one of women since they were 64.2 % as compared to 35.8% of the women. Furthermore, 2 pastors had participated in the survey which gives 1.7% and other workers in the church were a total of 52 which gives 43.3%, farmers were 45 equivalent 37.5%, and people of other occupations were 21 which give about 17.5%.

According to the statistical report of Talla Station from 2013 to 2016 in tithing, the average of the church members who pay the tithe balanced to 25% which per cent was under normal average.

Chapter Four has shown that tithe in kind was appreciated by the majority of church members in Talla Station. If they were taught clearly on how to render it, tithe in-kind might be an effective Church financial income. Since members have received a seminar on tithing, its implementation is going on throughout the whole Station.

The second point in this study on tithe in kind was the assumption that its implementation may be difficult because of inappropriate conditions of conserving tithe in kind. It seems that this won't be a big issue because if leaders could succeed in mobilizing elders, deacons, and deaconess to conserve and to sale that tithe there shouldn't be a problem.

The third opinion assumed that Church workers may consider tithe in cash more useful than tithe in kind but according to this study, tithe in cash should not be

neglected. Our aim in this research is to encourage church members to consider also tithe in kind as one of effective means. It is obvious that tithe in kind was somehow forsaken and not understood to a point that tithe in cash was considered as the priority in the church. The cash was given only by people doing business but farmers and other people even if they had tithe in kind were not sensitized to give it that way. It is clear that teachings on tithing in kind were forgotten completely in the church so a seminar in this area was very useful to all members so to understand the importance of tithing in kind. Seminar and teachings conducted by the researcher helped people to understand that tithe cannot be only based on cash but can also be given in-kind. Actually ways, cash and kind should be encouraged.

In ascertaining the opinions of respondents regarding tithing in kind in Talla Station, it was revealed that 90(75%) agreed that rendering tithe in kind can increase faithfulness. Also, 60(50%) agreed that faithfulness depends on tithing through kind and money. More so, 108 (90%) believed that tithe creates an income for the church growth. Furthermore, 90 (75%) noted that there are no problems selling tithe of the kind. As well, 64 (53.3%) confirmed that deacons have time to take care of tithe in kind. Besides 73 (60.8%) noted that church officers would be in the capacity to assess well the cost of the tithe returned in kind. Therefore, tithe in kind was appreciated by the majority of church members in Talla Station. If they were taught clearly on how to render it, tithe in kind might be an effective Church financial income. Since members have received a seminar on tithing, its implementation is going on throughout the whole Station.

In order to improve the tithe in kind returning among church member of Talla station, a strategy was developed. As twenty- five per cent only return tithe, in chapter four the researcher implemented the strategy to be applied to help the members of

Talla Station to increase the number of its member to return the tithe accurately. So that the seminar was organized and pastoral talks were conducted for all church members of Talla Station.

Conclusion

At the end of this study on the strategy of improving tithe giving in Seventh-day Adventist Church in Talla Station, we arrived at the following conclusion. The church mission giving by Christ Himself is to save the perishing sinners and to make them know God's love and to win them to Christ by teaching according to the order given by Christ in Matt 28:19. That objective may be reached only when the means is there so that the Seventh-day Adventist adopted the tithing system which is one of the possibilities according to the Bible to support the ministry.

In the plan of the gospel, the Seventh-day Adventist church has followed the principle of tithing in order to support the work of God in preaching the everlasting gospel to all people. Therefore, the tithe is sacred reserved by God for Himself and it is to be brought into His treasury faithfully and in honesty. Because of the Biblical plan and solemn obligation that rests upon church members, all children of God are encouraged to bring a faithful tithe into the treasury in recognition of that plan which is to proclaim the everlasting gospel. And the results indicated that church members believe tithe is an obligation whether is cash or in kind it is still Tithe.

Recommendations

In the end of this study certain recommendations could be given to the church Leaders of Talla Station, to the District Pastors in Talla Station, to the Mission Stewardship, to the youth Department Directors, to the Administration of Kibali-Ituri Mission, and to the further researchers to make more effective and more complete this study on tithe returning issue in Talla Station.

To the church leaders:

1. To have a permanent and regular program and a group of prayer for the spiritual growth of Talla Station members and for the total commitment to God as his steward.
2. To organize to program for the new converted in which tithe principle is teaching and remind the ancient members that principle of tithing.
3. To set up the system of giving the tithe in kind by “measuring the fields” to pay the tithe and to train the church members to be faithful in doing it themselves.
4. To train the deacons how to hold the tithe in kind and be faithful when it is time to sell it.

To the District Pastors:

1. To regularly visit the church members in their homes in order to know their problems, difficulty and pray with them
2. To have regular meeting with the church leaders and all church workers to be involved in teaching the principle of tithing
3. To invite the Mission Stewardship Director to help in teaching the Christian stewardship principle
4. To organize the small group of ten people each with a book of control through all churches in which the tithe will remind all the time
5. To train all the church members to be faithful in rendering the tithe in kind especially for who do not have the possibility of the money in cash.

To the Mission Stewardship Director and Mission Youth Director

1. To assist the District Pastors and church leaders to train parents, to train their children to manage money according to the tithing principle and insist on tithing in kind
2. To assist the District pastors and church leaders to train young people who constitute today and tomorrow church to be productive and establish the manual or other activities which can help them to gain the money
3. To have regular youth meeting in order to help them to do things according to the potential which they have and struggle against the passivity in Talla Station
4. To the Mission Administration:
5. To frequently visit Talla Station in order to assist the station and District Pastors to emphasise the teaching of the tithing principle
6. To provide the meeting for all church workers in order to be advised

7. To review the strategic plan according to the daily life of the people in Talla Station in order to encourage them to work hard for accomplishing their duty
8. To the further researchers:
9. To conduct similar research or study in other church, district, station and Mission or Field.

APPENDICES

APPENDIX A
CORRESPONDENCE

EGLISE ADVENTISTE DU SEPTIEME JOUR
MISSION KIB ALI ITURI
STATION TALLA
BP 320 BUNIA

Talla, le 22 Mai 2016

Transmis Copie pour Information à :

- Monsieur le Président de Kibali Ituri
Mission B.P 320 Bunia
- Monsieur le Trésorier de Kibali Ituri
Mission B.P 320 Bunia

OBJECT: Lettre de demande d'effectuer
une recherche dans la Station Talla

Monsieur le Secrétaire Exécutif de Kibali Ituri
Mission BP320 Bunia


Monsieur le Secrétaire,

Nous avons l'honneur de venir auprès de
votre personnalité vous présenter le point ci-haut en marge et vous souhaitons bonne réception.

En effet Monsieur le secrétaire, nous voulons
procéder à une recherche dans la Station Talla dans le cadre de notre étude que nous poursuivons à
l'Université Adventiste de l'Afrique au Kenya. Ainsi sollicitons votre autorisation pour amorcer ce
travail.

Daigne agréer Monsieur le Secrétaire
l'expression de nos sentiments de franche collaboration dans le Seigneur.

Etudiant


Duandro Katchuraki Jean

Seventh-day Adventist Church Talla, May 22nd, 2016

Kibali Ituri Mission

Po Box 320 Bunia Information copies transmission to:

-Kibali Ituri Mission President

Po Box 320 Bunia

-Kibali Ituri Mission Treasurer

Po Box 320 Bunia

Kibali Ituri Mission Executive Secretary

Po Box 320 Bunia

RE: Request to Conduct Research in Talla Station

Dear Sir,

Greetings.

I wish to conduct a research in Talla Station in order to accomplish my postgraduate studies at the Adventist University of Africa in Kenya. Thus, I seek your authorization for beginning this work.

Thank you in advance in the name of our Lord.

Student

Duandro John Katchuraki



EGLISE ADVENTISTE DU 7^e JOUR
UNION DU CONGO NORD EST
MISSION KIBALI ITURI
BP. 320 BUNIA



BUNIA, le 19/01/2017

Réf :03/EASJ/KIM/SG/2017

Transmis Copies pour information

- Pasteur président de Kibali Ituri Mission à Bunia
- Monsieur le trésorier de Kibali Ituri Mission à Bunia
- Pasteur Directeur de Station.

Objet : Lettre de Recommandation pour effectuer la recherche à Talla

Au Monsieur Pasteur DuandroKatsuraki

Par la présente, nous voulons porter à votre connaissance que nous avons l'avis favorable à votre demande d'effectuer la recherche dans la station Talla

Que le seigneur vous aide et qu'il soit

votre guide à jamais



Pour la Mission Kibali Ituri


Pr. Yikile Huruma Israel
Secrétaire Exécutif

NORTH EAST CONGO UNION
KIBALI ITURI MISSION
PO BOX 320 BUNIA

Bunia, January 19th 2017
Ref: 03/SDA/KIM/GS/2017

Information Copies transmission to:

- Kibali Ituri President
 - Kibali Ituri Mission Treasurer
 - Director Pastor of Talla Station
-

RE: Recommendation letter of Pastor Duandro Katchuraki Conducting research in Talla Station

At present, we wish to bring in your knowledge that we have favourable opinion to your demand of conducting research in Talla Station.

May the Lord help you and be your guide forever.

For Kibali Ituri Mission
Pastor Yikile Huruma Israel
Executive Secretary

APPENDIX B

DATA COLLECTION TOOLS

Questionnaire Instrument

Identity

- a) Age: From 12 to 20 (), from 20 to 35 (), from 35 to 45 (), from 45 and above.
- b) Gender:.....Male..... Female.
- c) Church position:..... Church worker,Elder,Deacon,.....Member.
- d) Occupation: 1) Church pastor (), 2) Other worker in church (), 3) Farmer (), 4) Other occupation ().

Notice

Dear brother and sister in Christ, kindly fill in this questionnaire of the survey to facilitate a study intended to the good of the church. Just answer yes or no according to your opinion.

NO	QUESTIONNAIRE	Yes	No	Neutral
01	Rendering Tithing in kind will allow to be more faithful			
02	Faithfulness does not depend on tithe in money or kind			
03	Tithe in kind will allow having many sources of incomes			
04	Tithe in kind may not be efficient because it is periodical			
05	I don't encourage tithe of kind because it may not be sold			
06	Tithe in kind requires a heavy work for effective fulfillment			
07	God's work may suffer because tithe in kind is not cash			
08	Elders and deacons won't have time to care for tithe in kind			
09	Church leaders may not be fair in measuring tithe.in kind			
10	It will be difficult to keep a book receipt for tithe in kind			
11	The rural area is not appropriate because the cost will be low.			
12	Tithe in kind may work for members who have facilities			
13	People will be tempted to take articles in debt			
14	If well- explained tithe in kind may be well applied.			
15	If well applied the tithe in kind may increase the resources of incomes in the church			

REFERENCES

- Alcorn, R. (2002). *Money, possessions, and eternity*. Chicago, IL: Tyndale House.
- Anderson, G. A. (1987). *Sacrifices and offerings in ancient Israel: Studies in their social and political importance*. Atlanta, GA: Scholars Press.
- Cadbury, H. J. (1947). *Jesus: What manner of man*. New York, NY: Macmillan.
- Canright, D. M. (1876). *The two laws as set forth in the scriptures of the Old and New Testaments*. Battle Creek, MI: Steam Press.
- Eyring, H. B. (2011, June). The blessings of tithing - liahona. Retrieved from <https://www.lds.org/liahona/2011/06/the-blessings-of-tithing?lang=eng>
- General Conference of Seventh-day Adventists. (2005). *Seventh-day Adventists believe: A biblical exposition of fundamental doctrines*. Silver Spring, MD: General Conference of Seventh-day Adventists.
- General Conference of Seventh-day Adventists. (2010). *Seventh-day Adventist church manual*. Silver Spring, MD: General Conference of Seventh-day Adventists.
- General Conference of Seventh-day Adventists. (2012). *General conference of Seventh-day Adventists, working policy* (2012th–2013th ed.). Washington, DC: Hagerstown, MA: Review and Herald.
- Hales, R. D. (2002, November). Tithing: A test of faith with eternal blessings. Retrieved from <https://www.lds.org/general-conference/2002/10/tithing-a-test-of-faith-with-eternal-blessings?lang=eng>
- Kisunzu, K., I. (2002). *Towards a strategy of restructuring tithe promotion in the North Kivu mission in biblical and Seventh-day Adventist Church perspectives* (Unpublished Dissertation Paper).
- Koranteng-Pipim, S., & Kasperbauer, S. (2006). *God is faithful: Stewardship, a journey of faith & test of commitment*. Ann Arbor, MI: Berean Books.
- Korff, E. (2013). Stewards of God's temple. *Dynamic Steward Journal*, 17(4).
- Lauffer, A. (1984). *Understanding your social agency*. Thousand Oaks, CA: SAGE.
- Maxson, B., & Lezeau, J.-L. (2006). *Strategic church finances: A biblical approach*. Silver Spring, MD: General Conference Stewardship Department.
- Milgrom, J. (1990). *Numbers* (Vol. 4). Philadelphia, PA: Jewish Publication Society of America.

- Nichol, F. D. (1978). Tithe. *Seventh-day Adventist Bible commentary (SDABC)* (Vol. 1). Washington, DC: Review and Herald.
- Pellandini, P. (2006). How holy is the sacred tithe? *ADVENTISTS AFFIRM*, 20(2).
- Pollak, O. B. (1996). *Be just before you're generous: Tithing and charitable contributions in bankruptcy* (Vol. 29). Omaha, NE: Creighton Law Review.
- Rees, M. E. (1995). *Biblical principles for giving and living*. Hagerstown, MD: Ministerial Association, General Conference of Seventh-day Adventists.
- Rodríguez, A. (1994). *Stewardship roots: Toward a theology of stewardship, tithe and offerings*. Silver Spring, MD: Stewardship Ministries, Department of Church Ministries, General Conference of Seventh-day Adventists.
- Stewart, E. B. (1903). *The tithe...* Chicago, IL: Winoma.
- Tingey, E. C. (2002, May). The law of tithing. *Ensign*, 10.
- White, E. G. (1909). *Testimonies for the church* (Vol. 9). Washington, DC: Pacific Press.
- White, E. G. (1915). *Gospel workers*. Washington, DC: Review and Herald.
- White, E. G. (1940). *Counsels on stewardship*. Washington, DC: Review and Herald.
- White, E. G. (1948). *Testimonies for the church* (Vol. 3). Washington, DC: Pacific Press.
- White, E. G. (1992). *Last day events: Facing earth's final crisis*. Nampa, ID: Review and Herald.
- White, E. G. (2001). *Patriarchs and prophets*. Seoul, Korea: Everlasting Gospel.
- White, E. G. (2003). *Testimonies to ministries and gospel workers*. Nampa, ID: Pacific Press.
- White, E. G. (2010). *Testimonies for the church* (Vol. 6). Washington, DC: Pacific Press.
- Wilson, L. (1967). The Old Testament and tithe. *Backer's Dictionary of Practical Theology*. Grand Rapids, MI: Baker Book House.
- Zell, T. (2005, Fall). The trail of the tithe.

VITA

PERSONAL DETAILS

Name: Duandro John Katchuraki

Date of Birth: September 08, 1963

Marital Status: Married

Email address: duka2014@gmail.com or duandroj@aua.ac.ke

Gender: Male

Nationality: Congolese

EDUCATION

2017 Master of Arts in Leadership Candidate, Adventist University of Africa

2004 Bachelor of Theology (BTH) at Adventist University of Lukanga (UNILUK)

1984 Secondary School at General Pedagogy Institute Nyankunde, D.R Congo

1978 Primary School at Andjikye 1 Primary School Gety

WORK EXPERIENCE

2016 Station Director at Talla Station KibaliIturi Mission (KIM), D.R Congo

2013-2015 District Leaders at Djugu District KibaliIturi Mission (KIM), D.R Congo

2010-2012 Station Director at Isiro Station KibaliIturi Mission (KIM), D.R Congo

2006-2009 District Leaders and Global Mission at Aru District KibaliIturi Mission (KIM), D.R Congo

2004-2006 Head Master and chaplain at Kima Secondary school Nord Kivu Field (NKF), D.R Congo