

UNLOCKING THE DOOR OF GOD'S BLESSINGS: THE SECRETS

© **EGBEYON F. ILENBODIAYE**

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FOREWORD

The pleasure is honestly mine to have been approached by the author of this Veda mecum entitled “**Unlocking the Door of God’s Blessings: The Secrets**” to write the foreword. It has often been part of life’s enduring philosophies that for as many that desire to be distinct, they must cultivate the useful virtue of commitment to worthwhile enterprises. In this work, the author has made considerable effort, modest as it is, to select areas in which Christians need to demonstrate their level of commitment to God. In his words, it is a proof of stewardship.

It is made of six chapters, which are not only chronologically arranged but also ably spiced with appropriate scriptural verses adequate as reference points. The thrust of the book is simple: that for everything that life has to offer, there is always inevitable price attached. Hence, before crown, there is a cross. It is the quality of a man’s deeds that matter the most and not the nomenclatures/titles such may bear.

The author sounded a note of caution that motives must be checked and that this would help to de-emphasize the fraudulent activities of those who feel that the success of an individual consists in the abundance of material resources one possesses. Acceptance is not approval. It is a must read for all who truly desire to be outstanding. So, get understanding. I sincerely congratulate Rev. Egbeyon F. Ilenbodiaye for this venture and pray it is sustained. It is a recommended text for both clergy and laity.

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ACKNOWLEDGEMENTS

What I am today in the ministry is basically the sum total of what I have learned in one-way or the other from my entire spiritual and academic mentors. These well-rounded individuals, whose names cannot be enumerated in this piece, have greatly enhanced my ministerial acumen by the merit of their impeccable integrity, hard work and transparent honesty.

However, the pleasure is mine to thank certain individuals like: Rev. Ehis L. Onaburekhan, who nurtured me in my formative years in the faith; Rev. Dr. M. A. Otobo (Former Esan District Superintendent), a capacity builder, for his thought provoking sermons that have been an inestimable source of inspiration to me and Rev. R. B. Akhaituamen, Esan District Superintendent.

May I also thank Rev. Prof. R. I. Ebuade, President NAST, ADS Esan District, for proofreading the manuscript. Dr. M. A. Izibili for proofreading the manuscript, writing the foreword among other things, Rev. Ehis Isaiah who was my pastor until I answered the call to full time ministry, and my bosom friend, a brother and colleague, Rev. M. M. Ogbidi for taking pains to edit the work.

For the development and production of the Book itself, I feel a deep sense of gratitude to the numerous authors from whose quarry of facts I have hewn some of the pieces of information relating to this topic. I also wish to acknowledge the NAST Journalism Students of 2008 session for their encouragement and support, not forgetting my secretary for her expertise in typesetting this work.

Finally, may I pay a tribute to you, my amiable and ex-gratia wife who, with my children, bore the emotional stress that emanated from my absence from home in an effort to make the publication of this book a reality.

DEDICATION

This book is dedicated first and foremost to the Almighty God who poured his immensurable grace upon my life and inspired me to put down in writing form what He has impressed upon my heart, and my amiable wife for her encouragement and support.

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INTRODUCTION

This Book has grown out of a series of messages delivered at conferences and seminars in different denominations across Edo State and beyond. Everywhere I have gone, my esteemed listeners have always suggested that these messages be amplified and shared with a wider public. Having considered their persuasions, I have acceded to their request promising to do the best I can in accordance with both the resources at my disposal as at the time of writing and the grace of God upon my life.

This Book, “**Unlocking the Door of God’s Blessings: The Secrets,**” deals with the principles that God’s blessings are hinged on. We have to bear in mind that the world in which we live is a world of principles. God has imposed certain laws on nature (natural, scientific and divine laws) by which the universe is governed. As someone has rightly said, *“No one can cause anything to happen whether in the world of the mind or of matter unless he obeys the laws by which that thing is governed.”*

It is a truism that God takes delight in blessing His children. In fact, He has committed Himself to blessing His children spiritually, intellectually, socio-economically and otherwise. Be that as it may, let us understand that any or all of these blessings as a direct **Effect** must have a **Cause**. That is, it must be preceded by a given course of action which could be undertaken in the physical or spiritual realm, secular or sacred sphere of life depending on the nature of the work, the purpose of it, the prosecuting means and the like.

In this text, however, our intention is not to state the various laws that do come to bear on the entire process of getting or acquiring God-approved wealth, but to simply note that being committed to God’s service and being diligent in all that one does, are factors to reckon with if we are to become prosperous in life as Christians.

The term ‘Commitment’ is polymorphous. In other words, it has different shades of meaning. Different people at different times and on different occasions have used this term in its literal and connotative senses depending entirely on the context within which the user is writing or speaking. Merriam- Webster’s Ninth Collegiate Dictionary defines commitment as *“The state or an instance of being obligated...”* The verb ‘to commit’ is a derivation of the Greek term ‘Poieo’ which denotes *“to do, to labour, to work, to minister....”* In this context, it has a particular reference to duty.

At one time or the other in life, each of us gets committed to someone or something in our pursuance of a noble objective. This stems from the fact that the essence of life is service. *“It takes work just to exist. No work, no life.”* Though life may not have silver and gold for everyone, it tries to provide some grounds for gold and silver for all of us. Bible scholars have noted that in the law of work, which is the most binding law in creation, it is stated that nothing of life comes from nothing. ‘There is no such person as the God of a loafer.’ It is work that pays a man whatever he earns.

Customarily, for everything that life has to offer, there is a price that is invariably attached to it. Judging from the significance of work, therefore, it should be remarked that work belongs essentially to the very nature of human beings. So long the God of the Bible is a worker, it should be emphasized that work has human dignity, not just economic value as some men suppose. It will also be remembered that in the

account of creation, in which work figured very prominently, Adam was placed in the Garden of Eden to till as well as keep it.

Speaking on the necessity of work, the wise king, Solomon, remarked, *“Go to the ant, you sluggard! Consider her ways and be wise, which, having no captain, overseer or ruler, provides her supplies in the summer and gathers her food in the harvest (Pro. 6: 6-8).* In the light of the foregoing, it will be a grave error of judgment for someone to underestimate ‘Work’ in the scheme of things.

Martin Luther King Snr., the theologian and reformer reputable for his ‘95 Theses’ remarked, *“Human work is God’s mask behind which he rules everything magnificently in the world.”* Work can be done in the physical or spiritual realm, secular or sacred sphere of life. It can be good or bad, noble or ignoble depending on the type, means, purpose for it, and the like. Notwithstanding, our attempt in this piece is to point out some areas of activities that have to do with our relationship with God.

God has given to each of us talents, strength, tangible and intangible resources, and every one of us has committed gifts to some selected ends either thoughtfully or thoughtlessly. However, the success of a man is not measured in isolation by what he has but also by what he does with what he has. Lending support to this assertion, Samuel Brengle remarked,

“The final estimate of men shows that history cares not an iota for the rank or title a man has borne, or the office he has held, but only the quality of his deeds...”

To this end, attempt is being made to x-ray those hidden areas where one can wisely and confidently invest his resources (mental, material, financial or spiritual) for optimum results and benefits. Christians should bear in mind that a journey without a clear-cut destination and purpose is a waste of time, energy and scarce resources. The hallmark of our services in Christ is to get that warm reception and commendation by God, *“Well done, good and faithful servant” (Matt. 25:23).*

Bearing all these in mind, the material is presented in a form that is calculated to be of help to all sincere Christian labourers, clergymen and laymen alike, in whose hearts the Holy Spirit is working to create a holy ambition to place all their God-given talents/resources both tangible and intangible at the disposal of their Master- Jesus Christ. My earnest expectation is that this book will rekindle aspirations as well as crystallize a fervent and fresh purpose in the hearts of those along the road of Christian service. If in the end this happens, then the aim of writing this book will be realized.

However, I do not claim exhaustive treatment of the various topics covered in this spectrum of work. Since this February 2009 edition is the very first edition of this book, possibility of typographical errors cannot be completely ruled out. Hence, the author would wholeheartedly welcome useful suggestions and constructive criticisms that would help to improve future editions.

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January 2010

CHAPTER ONE

WHAT COMMITMENT ENTAILS

Having then gifts differing according to the grace that is given to us, let us use them: if prophecy, let us prophesy in proportion to our faith; or ministry, let us use it in our ministering; he who teaches, in teaching; he who exhorts, in exhortation; he who gives, with liberality; he who leads, with diligence; he who shows mercy, with cheerfulness (Rom. 12: 6-8).

From the foregoing premises, one can precisely draw the indubitable conclusion that commitment calls for unflinching devotion to one's calling notwithstanding the magnitude of the particular ministerial talent being exercised. A ministerial talent is to God what a figure is to the mathematician. By virtue of this implication, believers need to be sensitive to the leading of the Holy Spirit to the specific areas where they can minister to the Lord.

God has endowed each of us with gifts, talents and abilities with which we can serve the church and minister to those around us. Our talents and labour are well bestowed if we can be instrumental in advancing the kingdom of Christ in this world.

I. THE OBJECT AND EXAMPLE OF COMMITMENT

Christ is our supreme object and the practical example of commitment. He became so committed to the business of the 'Father' that brought Him to the earth so much so that He sacrificed His life for it. Consequently, He claims the commitment of our hearts and lives unequivocally regardless of our individual different status and personality. In addition to this, if one asks 'what does total commitment to Christ mean?' An example is indeed worth more than a thousand words. Perhaps we can answer that question best by looking at the words of David Livingstone, a famous missionary to Pretoria in South Africa, a man whose life was indeed, synonymous with total commitment. He said,

Send me anywhere, Lay any burden upon me ... I will not swerve a hair's breadth from my work while life is spared. Sever any tie but the tie that binds me to thy service and ... nothing earthly will make me give up my work or cause me to despair.

It is believed by most people that before David Livingstone died, he wrote a note persuading and imploring his wife to take up the work where the grip of death took hold on him. The woman left her only child, came to Africa and laboured tirelessly as a missionary until her death too. The lives of these missionaries were commensurate with that of Epaphroditus who, in his servitude and total commitment to Paul, became the bridge that spanned the gulf between Paul and the church at Philippi.

What is more, John Dewey - an American leading exponent of pragmatism, commenting on the relationship between acquired skill and its usefulness, asserted that any experience that cannot be demonstrated practically should not be taken for knowledge. This, therefore, implies that the value of any experience or knowledge, be

it scientific or otherwise, is determined in terms of its practical consequences or usefulness. In the same vein, the extent to which a Christian is close or committed to Christ is to be determined by its reflection in his practical day-to-day activities. Otherwise, he will be exercising a high degree of hypocrisy for professing affinity to Christ while he has virtually no indicator or evidence giving credence to his claim.

According to Ugwuanyi, *“Each of us lives for some end and it is what we live for and how we live for what we live for that says everything about us.”* Our society is deteriorating today because it is made up of people who advocate for their fundamental human rights to the detriment of their corresponding civic responsibilities. They have failed to realize that the constitution that entrenches some rights for the citizens to be protected by the state also imposes certain obligations on the citizens. We have to bear in mind that every privilege entails a corresponding responsibility. The two are inseparable.

The church, as a sector of the society, is made up of people whose minds are pre-occupied with thoughts of what they can get from God with little or no thought of what they can do for Him. Consequent upon their sheer ignorance of the significance of work, any religious activity that calls for sacrifice or that is not likely to give immediate gain; pleasure or satisfaction is often sniffed at. This attitude of indifference presupposes a high degree of apostasy in the church.

II. THE NEED FOR DIVISION OF LABOUR

One reason that accounts for the proliferation as well as commercialization of churches in recent times is that most clergymen and laypersons have a misconception of the overall purpose that the church has been established to serve on earth. In addition to this, they do not know what their individual as well as collective roles are in God’s scheme of work. This has given rise to a number of factors inhibiting the growth and development of the church and the spread of the gospel to all the nooks and crannies of the human society.

As a result of this great misconception or misunderstanding rather, running a church has become one-man affair. The Laypersons, for one reason or the other, leave the ministry of preaching, teaching, evangelism and visitation to the Clergymen. This has never been God’s order. In fact, God wishes *‘All Hands to Be on Deck’*.

History reports that consequent upon the rapid growth of the church in Jerusalem (Acts 6: 1-7), problems arose over caring for the widows within the church family. Coincidentally, the early church at that time comprised of two factions of Jews: The Greek speaking Jews (The Hellenists) and the Hebrew speaking Jews. This tended to bring favoritism towards the Hebrews who were native of Palestine. By reason of this different background, a sensitive problem that demanded immediate attention emanated. This caught them between two opinions.

- If the Apostles leave the word of God to serve tables, the church will die spiritually.
- If they ignore or slight the matter and continue with preaching the word of God alone, segregation, racial discrimination and nepotism will set in.

One can hereby deduce precisely that something had to be done immediately to avoid this great catastrophe. As a result of the dilemma, the issue of divided responsibility came to bear on the ministry of the early Apostles. A crucial meeting was called out and in the course of their deliberations; they selected seven men full of the Spirit and integrity, who were proved to be wise and devoted to serve tables. The apostles then gave themselves to preaching the word of God with an undivided attention.

Each time I reflect on this incident, the question that comes to my mind is always why could the twelve apostles not single-handedly administer the church that they needed the assistance of members to handle just one problem in a single congregation? This is a food for thought.

The fact remains that no single individual has it all. Nobody is self-sufficient. Experience has proved that what Dick has sufficiently may be what Harry essentially lacks. This is to distinguish him from Harry. What a man lacks that a woman has is what makes him to seek for completeness in the woman. It is this distinction that gives beauty to life. Sociologists say that man, as a social animal cannot lead a meaningful and fulfilled life independently. Yes, no one is an island.

Arguing further on the foregoing, a geneticist pointed out that no two individuals are exactly alike in every respect even if they are of a monozygotic origin. This is owing to the fact that an individual is the product of the interaction between heredity and environment. Identical twins usually have a close resemblance in their physiological make-up but chances are that in the course of development, individual disposition and environmental factors will cause the differences in them to be pronounced or to come to light.

The church as a corporate entity is made up of different parts, each having its role to play, based on its endowment, for the common good. From the passage of the Book of Romans quoted above, it can be inferred that as the physical body is one yet made up of different parts and each having its respective place or function and work assigned it; so in the mystical body, whereas some are called to one sort of work, others are called to another sort of work. Each member has its place and office for the good of the whole.

The various gifts bestowed on the church as a body are from the same source, yet distributed individually according to grace that appoints the office, qualifies and inclines the person on the basis of the proportion of his faith. This shows that though the immediate discern of these gifts is different, yet the ultimate tendency of all is the same (edification of the body of Christ).

The seven particular gifts specified here that seemingly mean so many distinct offices have two broad categories: the office of the 'Clergy' and that of the 'Laity.' The clergy principally handles prophecy, teaching and exhortation. When we speak of prophecy here, we do not mean the extraordinary gifts of foretelling future events, but the ordinary office of preaching the word and warning the people concerning the devastating and enduring effects of sin, and the danger of neglecting one's duty. Through teaching and exhortation, they persuade the people by applying gospel truths and rules more closely to them as well as by encouraging or rather enforcing them in their practical day-to-day activities. Both the clergy and some laity who take active

part in administering the church and by assisting pastors in exercising church discipline share the gift of leadership proportionately.

Mainly the laity handles ministry, giving and showing mercy. Ministry in this context refers to the office of a deacon or deaconess whose work includes all those offices which concern the outward business of the house of God. As those who serve tables, they are to attend to it with faithfulness and diligence. Giving as a ministry is the office of those church officers who, as stewards, help in dispensing church's alms and other amenities. They do this with all sincerity and impeccable integrity. The ministry of showing mercy is, in a particular sense, the work of those church officers whose duty it is to take proper care of the sick, strangers, widows, and orphans, among others. Their acts of mercy are expected to bring a great relief and comfort to the miserable and the down trodden.

III. THE THREE-FOLD LEVELS OF COMMITMENT

A critical analysis and appraisal of happenings in our present day churches reveals that the overwhelming majority of those who claim to be working for the Lord are doing so for selfish gains hence no commitment to God. Where there is a sincere commitment and an unflinching loyalty to God, His work will be done in His own name, at His own time, according to His own pattern, in view of eternity, and to His own glory. Unfortunately, this is rather imagined than seen. There are, basically, three levels of commitment. They are discussed as follows:

A. Whole Hearted Commitment: King David, having served the Lord wholeheartedly and meritoriously, enjoined his son Solomon to take after him. In his admonition, he said,

As for you, my son Solomon, know the God of your father, and serve Him with a loyal heart and with a willing mind; for the LORD searches all hearts and understands all the intent of the thoughts. If you seek Him, He will be found by you; but if you forsake Him, He will cast you off forever (1 Chron. 28: 9).

David was so desirous to build a house (Temple) for the Lord that when he was denied of the opportunity, he resolved to gather the materials for his successor. This joy and commitment were also expressed when he said to Araunah, *"No, but I will surely buy it from you for a price; nor will I offer burnt offerings to the LORD my God with that which costs me nothing" (2 Sam. 24: 24).*

B. Half-Hearted Commitment: The word of God tells us that king Amaziah worked for the Lord but not with a perfect heart. *"And he did what was right in the sight of the LORD, but not with a loyal heart" (2 Chron. 25: 2).* In other words, the motive behind all that he did was wrong. Simply put, he worked for the Lord but never walked with Him. He only laboured in the name of the Lord to earn himself praise, honour and popularity.

Ministers and members alike who are not wholeheartedly committed to the work of God shall soon discover that sincerity pays. The standard of the 'Bema Judgment' has been set. God will and can never compromise it for any reason.

C. Outright Rebellion: King Ahab was raised to be a king over God's own inheritance serving under God who appointed him king. Rather than being committed to God in his service to the nation of Israel, he chose to be in outright rebellion against God. *"Now Ahab the son of Omri did evil in the sight of the LORD, more than all who were before him" (1 Kings 16: 30).*

A child who bites the finger that is feeding him should not expect to go scourge free. It is on record that Ahab died a miserable and shameful death. When God is patient, people laugh but when he acts everyone trembles. Dear reader, don't take God's patience for granted because it is not as elastic as you think.

Having considered the foregoing, the question that naturally follows is this, what is your level of commitment to God?

IV. WHAT DOES COMMITMENT CALL FOR?

The fact that all hands are not equal needs no mention. But suffice it to say that God does not measure one's work by its quantity and quality only but also by one's motive and attitude of the heart. When a man is determined to serve the Lord and he is diligent in service, any service he renders becomes important to God no matter the magnitude. Commitment to the work of God, therefore, calls for the following:

A. Absolute surrender: God wants us (Pastors and members alike) to surrender absolutely to His will and purpose for our lives. The account of the creation of man reveals that God created man to replenish the earth and vested him with power and authority to have dominion over all other creatures.

However, the ultimate purpose for his life is to secure and sustain a cordial and continuous fellowship with Him. Yes! *"The purpose of life is to have a life of purpose."* Purposelessness implies vainness. As a pilgrim on the earth planet, God wants man to live for Him in the face of all odds. This means submitting our desires, plans and pleasures at His feet.

The bravest of the martyrs- Blandina, a slave girl who was under torture confessed, *"I am a Christian and we have done nothing vile."* History reports that she was gored to death by a wild bull. I pray that God will give us the grace to understand His will as we walk with and work for Him in Jesus' name.

B. Total Acceptance: God deserves first place in our lives. He expects us to be submissive and humble enough to allow Him to govern our will power and senses, control our behavior as well as direct our lives. It is a known fact that pleasing God, staying true to Him, or accepting His will is highly demanding.

Under some circumstances, doing the will of God is the most excruciatingly painful thing that the flesh would hardly submit to. Yet, God wants us to accept it totally without seeking for alternatives. Record has it that when it became practically impossible for Polycarp the bishop of Smyrna to escape death by martyrdom, he declared, *"He who gives me power to endure the fire will also give me the power to withstand the flames."*

C. Complete Involvement: Jesus warned that no one should answer the call to discipleship without counting the cost. A willing soldier of Christ must destroy the bridge between his commitment to Christ and his past life. Consequently, anything that stands in opposition to our faith and responsibility to Christ must be dealt with. Tradition and customs of the land, parental and family inhibitions, professional engagements and the like are factors that could place an embargo on a Christian's ministry to God and service to humanity.

We may summarize by saying that a Christian that is truly committed to God will find that at one time he may have to give his time. At another time, he may expend his money; offer his material or mental resources. Yet, at another time, it may cost him his very life. God help us!

CHAPTER TWO

COMMITTED TO GOD IN HIS SERVICE

For the kingdom of heaven is like a man traveling to a far country, who called his own servants and delivered his goods to them. And to one he gave five talents, to another two, and to another one, to each according to his own ability; immediately he went on a journey. After a long time the lord of those servants came and settled accounts with them (Matt. 25: 14- 15, 19).

Jesus used this parable as an object lesson to teach that being committed to God's service calls for investing our natural and acquired skills and resources into God's work as well as utilizing every available opportunity with a view to maximizing them for optimal benefits. Speaking on the results of commitment in one of His soul stirring and thought provoking sermons, Jesus argued that our works here on earth would determine our place in God's kingdom (Matt. 20:26). Science and nature (the god of retribution) lend their support to it.

Sequel to this, one must set all his machineries in motion toward achieving a noble objective in life generally and in the service of God as a Christian. Winston Churchill says, *"The art of writing comes from act not chance as those move easiest who have learnt to dance."* In like manner, the art of serving God comes from acts of righteousness not mere observation, as it is the habit of people to sit aloof and watch others.

Commitment to God's own course leaves no room for an exception so long as the individual is a full-fledged member of the community of believers. It cuts across the age and sex demarcations, socio-religious stratifications and whatever life attainments that could have ordinarily separated one person from the other.

It should be remembered that if Pastors are not committed to God themselves, they might never see the necessity of encouraging members, let alone have the courage to persuade them to get committed to God. From their commitment to God comes the awareness of a responsibility towards those who are committed to God under them. They should see to the soul well-being of committed members under them as they expect the material contributions of these members to necessarily follow.

To recapitulate, God's covenant blessings are basically tied to commitment to Him as portrayed by several passages of the Holy Scriptures. It was in view of this that the Patriarch Abraham willingly sacrificed Isaac, his only son, to God (in principle) notwithstanding the fact that he knew so well that God's generational promises of blessings were hinged upon him. What a high degree of commitment and a practical demonstration of an unflinching loyalty to God! This is worth emulating. May God give us His immeasurable grace!

I. SERVING GOD WITH OUR RESOURCES

God, having blessed us with unlimited resources (spiritual giftedness, natural and professional skills, knowledge, power, time, money, and other material possessions), expects us to use them according to the proportion of our faith and His

grace upon us. Nobody can boldly say he could not serve God well for lack of money. Your gifts can and should be used to serve.

A. Serving God With Immaterial Resources

Immaterial resources are those intangible resources that are compacted in or endowed on us by God. Some are innate (given by God) while others are acquired through formal/informal education or apprenticeship. Examples of such resources are, our: Talents (spiritual or non-spiritual), time, strength (power), influence and the like. Some of them are discussed as follows:

1) Use Your Time To Serve God

We are expected to use our God-given time judiciously because we shall one day give an account of it to Him. The way we spend our time determines our successes or failures in life. Time is precious but very limited. According to Henry Wadsworth Longfellow, *“The heights that great men reached and kept were not attained by sudden flight; but they, while their companion slept were toiling upward in the night.”*

Time is never static. It is not like other revolving capital that one can invest and reinvest at will. It is rather such that once it passes, it is gone for good. One cannot retrieve it once it has been expended. Little wonder people say that time and tide wait for no man. In the light of this, don't use for alternative business the period of time meant to be invested into God's work. Otherwise one will become guilty of misappropriation. This assertion lends support to the saying that time is the stuff out of which life is made.

- ◆ **Spend Some Time to Pray:** The experiences of people in the past have proved it beyond every atom of doubt that no Christian wins spiritual victories by natural ability nor by mechanical strength and techniques; but by the power of the Holy Spirit (1 Tim. 2: 1-4 Zech 4: 6-10). In order for the body of Christ to function effectively, we must be willing to play our part. Man as a social being cannot live independent of others. As iron sharpens iron, so a man sharpens the faith of his brother (Prov. 27: 17).

In view of the fact that there are enemies of the gospel (opposing forces), a formidable and decisive spiritual warfare should be launched against Satan and his agents if there is going to be success in any spiritual activity we may wish to undertake. In the words of Ron Don,

Prayer is like a missile that can be fired toward any spot on earth, travels undetected at the speed of thought and hits its target every time. Satan has no defense against this weapon; he does not have anti-prayer missile.

- ◆ **Spend Some Time to Evangelize:** Each believer has been given the responsibility and privilege of reaching out to those who are destitute of the gospel of salvation. Stephen was never an Apostle yet he was instrumental in leading many to Christ even in an aura of trials. In fact, a church without a missionary outreach is unknown in the New Testament, and cannot be

considered a church in the true sense of the word. The same applies to individual Christian.

The church has three main responsibilities in the world: Evangelism, Fellowship and Service to mankind, but Evangelism was the one Christ stressed as he was leaving. The account of the fall of man in Genesis teaches that God cares for the whole man. God used the blood of the animal He killed to cover the sin of Adam and Eve, and clothed their nakedness with the animal skin. This goes on to show that evangelism ranks the first of priority in God's scheme of work.

- ◆ ***Spend Some Time to Do Follow-up:*** One thing is to give birth to a child and another thing is to nurture the child through parental care. It is a grave error, if not a sin, to bring a group of converts into existence and then leave them without proper care. Just as newborn babies require special care, so do new converts require special help, attention and instruction.

Every church should have a special program for her new converts. There should be a class where they are taught the fundamental Christian doctrines to prepare them for water baptism. Some evangelists feel that their task is limited to preaching and winning the multitudes. Sometimes they have success in winning scores and perhaps hundreds of new converts, but when the campaign is over, they feel they have discharged their duties and move into other places without having made provision for the new converts they are leaving behind.

As soon as people give their lives to Jesus, "Spiritual counselors" should be assigned to them. These counselors will establish contact with them by getting to know their houses, accompany them to fellowship if possible and by praying with them and encouraging them to start new converts' class. If these spiritual counselors notice any difficulty these new converts may be having in their spiritual lives, they should get their pastor informed.

It is a grave mistake to suppose that a new convert must only sit and listen to others. He/she should be encouraged to begin his/her Christian life as early as possible by getting himself/herself involved actively in all Church activities such as, evangelism, fasting and prayer, joint fellowship among other activities.

2). *Use Your Talents to Serve God*

A talent, within the context of our discussion, represents natural and divine endowments which include: acquired and inborn skills, mental and material resources, gifts, capabilities, opportunities and the like, which God has given us to serve Him and minister to those around us.

To this end, whether or not we are serviceable to God depends on our individual ability to see and evaluate ourselves in the light of God's word. As it has been said, it takes what you know to introduce you to what you need. Ignorance is not only a mark of emptiness or gross deficiency; it causes one to make irrevocable mistakes. A Christian who allows his talents to remain in abeyance, has not only cheated himself, but has also disappointed his generation thus leaving a vacuum on posterity.

All ministry gifts are indispensable in establishing/ planting, building and running a church. Though some are more noticeable than others, they are of equal value to God and are useful to His work. What Mr. A may contribute to the development of the church at a given time, may not be what Mr. B has to offer. The emphasis is not necessarily on who is offering the service but on what kind of service is being offered.

- ◆ ***As a Talented Singer:*** It has been said that music is the food of the soul; that it is far-reaching when it is done from the heart rather than from the head. Songs ministrations over the centuries have had far-reaching effects on people's lives both within the church and outside. When a talented song service leader mounts the pulpit to lead the church in a spirit-empowered song service, the result is usually quite astonishing and inexplicable. Miriam, the prophetess, was said to be one of those Bible characters known to have exercised this powerful ministry.

The Melodies of Praise, Hymns of Glorious Praise, Sacred Songs and Solo, The Redemption Songs among other hymnbooks contain a collection of hundreds of songs composed by people through divine inspiration. These hymns and choruses have served the church a great deal in worship and praise sections. Apart from the fact that they extol the name of God, they serve as great weapons in spiritual warfare (Exo. 15: 20-21; 2 Chr. 20: 22-25). If God has gifted you in this area, do not cheat yourself, the church and your generation.

- ◆ ***As a Talented Instrumentalist:*** In all sections of worship and praise, good music is needed to properly garnish the songs to give a rhythmic succession of organized tones and make the service more inspiring. David, the psalmist and Asaph, were notable musicians. David invented and used all kinds of instruments to worship God. The Book of Psalms attests to this fact.

Today, worship in our churches should be accompanied by all kinds of music. If God has gifted you in this all-important area, don't make yourself useless and irrelevant to the fellowship. One may possess the ability to play musical instrument or to sing, yet he may be lacking in the area of teaching or leadership. This explains why we need to complement each other. The church should be known as a gathering of believers where everybody is somebody.

3). ***Use Your Professional Skills To Serve God***

Evidence abounds in the Holy Scriptures where people used their professional skills to serve God and their own generation. The Bible says that during the construction of the Temple in Jerusalem, craftsmen (copper and metal smith) and masons (stone workers) among other professionals submitted their skills at the feet of Moses for the service of God (2 Chr. 2: 7-14).

You should bear in mind that your being a professional in your own right is none of your own making. Remember that there were brilliant and highly promising students who started with you in the same department but could not

live to finish their own careers. God has been faithful and merciful to you in keeping His covenant.

◆ ***Those in the Medical Profession:*** There is no denying the fact that the church was not your sponsor in your school days. Besides, that you are not under obligation to serve the church is a fact that is not subject to dispute. Nevertheless, I want you to bear in mind that your being in the church is never a coincidence. God, in His foreknowledge, has drawn you to Himself so that He could use you to salvage the needs of the church. In the light of this, you should be magnanimous enough to give professional assistance when and where necessary.

◆ ***Those in the Legal Profession:*** History reports that in the second century when the forces of darkness collaborated with the Roman authorities, as it were, to extinguish the church in its cradle, Tertullian of Carthage used his legal powers to fight in defense of the Christian faith. As a professional lawyer, *“He demanded that Christians should be given fair trial that all other accused persons enjoyed in the Roman Empire.”*

The present day Christian lawyers are the consolation of the church. Consequently, they are expected to render professional services to the church especially in the acquisition, securing and proper documentation of valuable property. You cannot be serviceable to God enough.

• ***Those in the Teaching Profession:*** From time immemorial, teachers have been known for humanitarian services. If there has ever been a time that adherents of the church needed to be grounded in the Christian faith, it is now that proliferation of churches and other related factors have made some matters of doctrine ‘one man’s meat another man’s poison.’ This explains why we, the teachers, should lay our professional skills at the feet of Christ so that He can use us to make Christians, who would otherwise be gullible, gain their foothold in the faith through correct information and proper orientation.

• ***Those in the Secretariat/Accounting Profession:*** It has been noted that to ensure a smooth running of the church, a business establishment, an organization or even the state, accurate record keeping is a must. Where there are no accurate records of past activities, the future becomes an undefined nightmare.

Besides, it will become almost impossible for an administrator to ascertain the level of progress made as well as the degree of retrogression conceded in the establishment over a given period of time. Consequently, professionals in this area should advice and also help the church to build a powerful data bank that will become a quarry of facts to future generations.

My learned gentlemen and ladies, God sees and rewards sacrificial services. Join the church's work force, the pace setters and the prime movers of our generation so that your own name will be written on papyrus and parchments. Your labour of love both within and outside the church will never be forgotten in your lifetime and hereafter. I decree a release of God's grace upon you today to set you apart for honour and recognition in Jesus' name.

B. Serving God with Material Resources

The best place to invest the great resources of our lives is in God's business. It is only by so doing that we can get the dividends of our labours and ultimately enjoy life in its fullest measure- eternal life. Christian generosity has always been a mark of the believers. Our services to God must be in the power of the Holy Spirit and done in the light of eternity. But only when we give ourselves to God can we really be faithful givers as Dorcas was (Acts 9: 36-43). The act of being friendly and kind to guests is a wonderful service ministry, which every believer should perform particularly to those in full-time ministry. This will help to lighten heavy loads, thus enabling them to carry out their God-given tasks effectively.

It is not impossible, however, for most clergymen to excuse themselves from this wonderful and all-important service ministry on the basis of the foregoing assertion. That hospitality should be shown particularly to those on full-time pastoral ministries to make them more efficient in discharging their God-given duties does not in any way imply that the members do not need or deserve it.

Ideally, to be hospitable is not a thing that ought to be one-sided or selective. God expects that the laity do it to the clergy and vice versa. With due regard to the excellence of their (our) personalities but out of a deep sense of obligation and empathy, may I say that clergymen should for Christ sake, stop presenting themselves as those living on charity. What a disgusting and unimaginable thing! It depicts lack of trust in God's providential care, believe it or not.

1). Use Your Resources for God's Work

Many are likely to excuse themselves from the work of religion, though at the same time they may make a show of it. It should be noted however that supporting the ministry of the church materially is a good example of mutual burden bearing. People should stop being deceived about this God-giving responsibility.

From what Apostle Paul said in Gal. 6: 7-10, it can be deduced that our present time is seedtime. In the world to come, there will definitely be a great harvest. We shall reap as we sow now. Therefore, let us not give up. He further stressed that the God with whom we have to do will certainly deal with us hereafter, not according to our statuses, professions but our practices, works, impact on people's lives, and the like.

Those shall share in the rewards that bear their part of the burden. Yes, there can be no effect without a cause. No one wears a crown without having first borne his cross. No grief, no glory. No event, no history. Whenever God

gives us the opportunity of being useful to Him and others, He expects us to utilize it according to our ability and resources. Unfortunately, many have a narrow perspective of life, which can be summarized in their romance with the immediate. Life to them is nothing more than getting riches/ wealth anyhow and using/handling them anyhow. May the 'Immediate' not blindfold us that we lose sight of the 'Ultimate.'

- **Give out Money to Serve God:** Without money the gospel will not be preached in all nations of the earth according to the divine mandate. Though it may not be possible for every member of the church to be in missions' field winning souls for Christ but with our generous donations to support missionaries, we will be actively involved in the work. When these souls are won to the Christian faith, money will be needed to build a place of worship. There is really no denying the fact that God needs our money as much as we need His blessings. Many are in abject poverty today probably because they have not been faithful to God in the use of their money.
- **Give out Food and Water to Serve God:** There are a good number of people in the church today who are poor and are in a very despicable condition (want of food, clothing, shelter among other basic human needs). God needs well-spirited individuals to put a smile on their faces. In addition to this, God has ordained that those who preach the gospel should live by it. (1 Cor. 9: 13-14).

No act of giving is insignificant if we are motivated by love. Even a cup of cold-water given in the name of Jesus, will be rewarded immensely (Matt. 10: 42).

a). Not until Abraham fed God's visiting angels amongst whom was Christ Himself (Christophany), his yoke of barrenness was not broken (Gen. 18: 7-10). Which area are you barren today? This method serves as an object lesson to you.

b). The widow at Zarephath would have died of hunger in the midst of famine if not that she utilized her opportunity to feed Elijah who thereafter blessed her in the name of the Lord (I Kgs. 17: 8-16). Her food was multiplied in the sharing just as the widow's oil increased by pouring it out.

c). The Shunamite woman was blessed with a male child for being hospitable to Elisha (2 Kgs. 4: 8-16).

- **Give out Other Things to Serve God:** There are many other things, such as: Cars and other automobiles, electronic gadgets, furniture, clothes, shoes, wristwatches, mobile phones, and even domestic animals that can be used to serve God where and when the need arises. All or any of these things can be sent to the mission fields or converted to money to build the church, train church workers, take care of the needy within the church depending on what the church sees to be her most pressing needs.

2). **Use Your Body To Serve God:** In Paul's exhortation to the Christians in Rome, he made a pathetic appeal to them to present their bodies as living sacrifices to God

as part of the overall service they must render. This voluntary act implies that Christians should not only avoid the sins that are committed with or against the body, but should also use their bodies as servants of the soul in the service of God. Serving God with our bodies denotes yielding its members as instruments of righteousness so that the service so rendered might be acceptable. It should be emphasized here that this presentation or yieldingness is the bedrock of Christian service.

II. SERVING GOD AS A FAITHFUL STEWARD

By definition, *“A steward is a house agent, managing the house and servants, assigning tasks, and being responsible for the goods and services of his master.”* We are respectively called to be stewards of those wonderful gifts and talents God has endowed us with as mentioned above.

Stewardship is the pathway to greatness (Acts 13: 36). Good stewards don't look at people. They are busy serving with what they have. David served his father. He also served King Saul even when Saul hated him. After David was anointed king, he went back to his duty post in the bush. Great people don't fight for position, as Fidelis Esegbe puts it, but they are disposed to it by service.

Some people use their positions to oppress the less privileged in the society. Others use it to acquire wealth by foul means. But good stewards use their position to serve their own generation and leave a good legacy behind for posterity. Your faithfulness in one area disposes you to a greater responsibility and greatness.

A couple of years ago, Fidelis Esegbe, in one of his thought provoking and soul-reviving sermons argued that, *“...good stewards do not possess but distribute. When they are encountered, add value to people's lives.”* Some people use their position to shut others out of their houses, he further remarked. When a man shuts his door against outsiders, he places himself in prison. This is because the door you shut against people shuts you into prison from people.

Stewardship has been a mark of believers. Eleazer was said to be Abraham's steward (Gen. 15: 2). Joseph served as a steward in Egypt (Gen. 43: 19). Arza also served as a steward in the Palace at Tirzah in Israel (I Kgs. 16: 9). King David had stewards (I Chron. 28: 1). Epaphroditus served Apostle Paul (Phil. 2: 25-30). If we must gain God's blessings and approval, we have to be fruitful and faithful. This is the only trigger that shoots God's blessings to believers.

III. SERVICE AND GREATNESS

Several passages of the New Testament Scriptures (Matt. 23: 11- 12; Mk. 10: 42-45; Lk. 22: 25- 27) teach that selfless service is one of the parameters of true greatness. This explains why Jesus, during the discourse recorded in the Gospel of John (Jn. 13: 1- 15), demonstrated that greatness is all about servant leadership. It is therefore incumbent on me to say that a leader's humble, selfless and exemplary service is more profitable and persuasive than the influence of an oratory speech devoid of work.

Speaking during devotion at Assemblies of God Esan District Board of Presbytery in session, R. I. Ebuade remarked, *“Leadership is not in how many people we control but how many people we have influenced lovingly, selflessly, and sacrificially as*

servant leaders. Leadership is basically influencing people towards achieving the purpose of God."

What's more, the parable of the talents warns and asserts that our place and rewards in heaven will depend largely on the faithfulness of our lives and services here on earth. According to William Shakespeare, *"Some are born great, some achieve greatness, and some have greatness thrust upon them."*

A man's work here on earth will determine his reward in the kingdom of God. It is said, *"If a student goes through a college empty headed, his compositions will reflect his ignorance and emptiness."* The same is true of our fellowship in the church. One cannot remain indifferent to church activities and expect rewards in heaven. It does not follow. As we are distinct in personalities, so has the Holy Spirit given us distinct talents to use at different times and in different areas of activities. Remember that a wise man is one who knows his abilities and sticks to them.

We live in an era of unparalleled scientific research and discoveries. The twenty first century is notably an era of advanced information technology. The facilities of both satellites and screens have turned the world into a cyber-colony. Television, computer, radio, and mobile phone, in collaboration with media houses and cyber cafes, have given human life on earth a different meaning.

The inventors of these things were men and women who sacrificed their time, exerted their energies, and painstakingly developed their talents to profit the masses. If they were lazy, illiterate and shortsighted, the world would not have become what it is today. Besides, they would have been a disappointment to their families, nations, generation and ultimately, the God who created them for that purpose.

There is a popular saying that *"Every disappointment is a blessing."* While this may be true when brought to bear on most of life's experiences, it does not, in any sense, apply when we talk about God's investments in people. Speaking economically, when a man invests huge sums of money in something he considers worthwhile, he expects to get returns at the end of the day. In the event that the returns for his investments are not forthcoming, the investor begins to feel that his hope is dashed. He develops the feelings that he has made the greatest mistake of his life. He sees himself as one engaged in a foolish escapade.

If it can be taken for granted that the church is an establishment; that our individual different talents are the shares and securities in it, and that every member of the church is a stockbroker, it follows necessarily that the three persons in the Godhead who are the shareholders or investors must expect dividends at the end of each trading season. In the light of the foregoing, it will be a misjudgment should any Christian conclude that God, being benevolent and gracious, can be at home with a situation whereby the developers fail to optimize their resources and talents whether tangible and intangible.

Change is an unchangeable law of progress. The dynamism of the world implies that many discoveries are yet to be made. The raw materials for these discoveries are our individual different talents. The bedrock of these discoveries is our commitment and dedication. The propelling force is our vision; the underlying factor is our determination; the possibility for the realization of our dreams is our education; and the guarantee for success is our relationship with God.

We cannot afford to leave the scene without giving the next generation a sense of direction by setting the pace for them to follow. Let us lead a purpose-driven life so that we can impact positively on the succeeding generations. Let us not die like Joshua who left the scene without an outstanding successor. The Book of Judges tells the story of the enormity of this apparent failure and disappointment.

It should be remarked that if the present generation of Christians fail to lead a power-packed practical Christianity today, the future generations of Christians will not only feel disappointed but will also wish that such generation never existed. Let us bequeath our Pentecostal heritage to our children. Let us impact on them by our commitment to the development of whatever talent God has given to us. This world is waiting for us to manifest our God-given anointing according to the proportion of His grace upon us.

Remember that God's work is best done when each believer shares conscientiously in the task. Be committed to God's work today as a steward. Don't shift your responsibility to someone else or excuse yourself. Be actively involved knowing that it is easier to forgive a novice than deliberate sinners (Heb. 10: 26).

In the words of Lady Mac Beth, "*There is joy in madness not known to anyone else except the mad themselves.*" The same is true in relation to doing God's work. Those who do God's work have the joy and satisfaction that others cannot have until they become involved in doing God's work also.

CHAPTER THREE

COMMITTED TO GOD IN TITHING (I)

Bring all the tithes into the storehouse, That there may be food in My house, And prove 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. And I will rebuke the devourer for your sakes, So that he will not destroy the fruit of ground, Nor shall the vine fail to bear fruit for you in the field, Says the LORD of hosts; And all nations will call you blessed, for you will be a delightful land, Says the LORD of hosts (Mal. 3: 10- 12).

Over the years, the payment of tithes has been an issue of great controversy among Christians. This controversy stems from the fact that Christians have different opinions about payment of tithes. However, the subject matter is not itself controversial. In this book, the author has made considerable efforts to x-tray the various views held by people about this all-important matter so as to ascertain whether or not they are at variance with the Holy Scriptures. It is only in so doing that we will be furnished with the requisite knowledge needed and a clear understanding of the passage of the Scriptures quoted above and then live happily by it.

As earlier remarked, it takes what a man knows to introduce him to what he needs. Lending support to this assertion Ugwuanyi writes, *“Life presents itself more clearly to man when he achieves rationality.”* Yes, the best from the scriptures comes from knowing who God is and how He does His works. This, in fact, is the first step a Christian should take in the ladder of success.

I feel a deep sense of responsibility, therefore, to bring to the fore these controversies so they can be examined critically and put where they belong. Chances are that this attempt may invite oppositions or criticisms rather from the proponents of the various controversial views. Nevertheless, I have to dissect them considering the assertion of Martin Luther King Jr. *“The ultimate measure of a man is not when he finds himself in a moment of comfort and convenience, but when he stands at a time of challenges and controversy.”*

I. CONTROVERSIES OVER TITHING

There are various controversial views held by Christians on the issue of tithing. We have made a little but sincere efforts to discuss the ones that we feel are very outstanding. Our utmost aim is to establish how they disagree with the Bible, God's infallible word.

A. Defaulting in Tithing is Never an Offense: In the view of some people especially those caught in the web of Satan's delusion, tithes defaulters are not sinners worthy of hell penalty. This is self-deceit. If I may ask, what constitutes an offense? Pastor J. Abba, a Barrister at Law, in his book entitled 'Law For the Layman' has this to say. *“Under Section 2 of the Criminal Code (CC), an offense is defined as “an act or omission that renders the person doing the act or making the omission liable to punishment...”*

From the foregoing, it can be deduced with ease and precision that any Christian who does what is considered wrong or fails to do what is lawfully right has contravened God's laws and therefore liable to punishment. If it can be sufficiently affirmed that anyone who commits an offense either by commission or omission is a lawbreaker (sinner) and that defaulting in tithes payment is an offense, it follows necessarily that anyone who fails to pay his or her tithes duly and accurately, has acted contrary to God's word by not complying with His covenant principle for blessings (Mal. 3: 6-10; Deut. 28: 1-13). In the words of Azuka Obi, *"Tithing is God's way of asking us to give to Him the raw material with which to pour into our laps material blessings."*

B. Tithing is Legalism: Those who are not versed in their knowledge of the scriptures argue that since tithing belongs to the old tradition of the Jewish law, it no longer binds us who live in the dispensation of grace. They emphasize that tithing is legalism. By description, legalism carried to its logical conclusion is trying to satisfy God's righteous demands through personal efforts by meticulously and consistently meeting the demands of the law. Legalism featured prominently in such areas as: male circumcision, ceremonial cleansing, dietary and quarantine laws.

In Judaism, the practice of the Mosaic Law was prescribed as the complete code of righteousness. The Pharisees later redefined it to include other miscellaneous subjects such as tithing, regular fasting and prayer, alms giving, among others, and advocated for their strict compliance with a view to earning God's righteousness by keeping the law.

It should be made clear that neither Jesus nor Paul taught that the Mosaic Law was evil in itself; they simply pointed out that it lacks the efficacy to justify sinners before God. *"Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill"* (Matt. 5: 17).

They both affirmed the value of the Law. Paul did not attack its righteous content, but the lethal manner in which it operates. But for Jesus, righteousness does not necessarily depend upon following mechanically a prescribed pattern of action. It is noteworthy to say that if Jesus Himself had considered tithing to be legalism, He would have condemned and dismissed it out-rightly here.

C. Insufficient New Testament References to Tithing: Christians who belong to this school of thought argue that the payment of tithes should not be emphasized in churches today since the New Testament provides no explicit teaching on and sufficient references to tithing, as it were. They do not know that one of the reasons why the New Testament writers did not painstakingly emphasize tithing is because it had become a part of the Jews lifestyle as at the time the New Testament was written. Out of a sense of fulfillment having obeyed God implicitly, a Pharisee said, *"... God, I thank You that I am not like other men- extortioners, unjust, adulterers or even as this tax collector. I fast twice a week; I give tithes of all that I possess"* (Lk. 18: 11- 12).

It is important to note that the New Testament does not also explicitly teach the necessity and modality of some other religious practices compared to how they are being practiced today in our churches and denominations. Yet the church has not dismissed any of them as a sinful act.

Consider the following:

- Procedures for 'White Wedding'
- Methods of Harvest thanksgiving
- Ranking of ministers and members
- Divers forms of offerings and seed-faith
- Prayers other than "Our Lord's Prayer"
- Homiletical order of sermon
- Forms of burial rites. Just to mention but a few.

If neither Jesus nor the Apostles explicitly teach the aforementioned, yet they are joyfully practiced in all the denominations, why will tithes payment be made a subject of great controversy? This is a food for thought.

Nevertheless, in His response to the attitude of the Scribes and Pharisees, Jesus noted that while regular and accurate payment of tithes is necessary, it should not be a substitute for other weighty matters of the law: Justice, Mercy and Faith.

Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone (Mat. 23: 23). See also Lk. 11: 42).

D. Tithes Should Not Constitute Church Record: The proponents of this controversy play down on the importance of record keeping. They contend that tithes should not constitute a church record. Rather, it should be dropped into the offering plates as one is moved.

However, it should be remarked that when God created man, He made it an instinctive behaviour in man to always look back after walking for a while. Even people with glaring optical problems are not left out. Today, it has become an educational principle to look back after having done some academic activities. This is what is referred to as evaluation.

If there is no record of past activities, with what then will an institution of learning do her curriculum assessment? What will a class teacher use to measure the cognitive development of his students? What will a business manager use to determine the profits and losses made over time? What will a church pastor use to measure the financial growth of the church? If there is no census, how will a nation determine and regulate her population?

As accurate record keeping of daily transactions is a necessity for business management, so it is to the smooth running of the church as an organization. It is illogical to think that the God who says that He measures the waters of the ocean

with His palm (Job 28: 25) and numbers the very hairs of a man's head, has no need of records (Lk. 12: 7).

Apostle John made mention of 'Book' and 'Books' that will be opened when men will appear before God to be judged according to their works (Rev. 20: 12). If records of man's activities on earth are being kept in heaven, it follows necessarily that the church keeps a comprehensive record of all her spiritual and religious activities.

E. No Scriptural Rules About Tithing: It should be remarked that everywhere tithes are mentioned in the Bible, there is no mistake as to how much should be paid out of a given income. It is spelt out in black and white 'ten percent' (10%) of one's income, possessions etc. In spite of this, many Christians who agree that tithing is scriptural and relevant today are divided in their opinions on how and what should be paid out of a given income.

These controversies and arguments form the bedrock of the numerous crises tearing the churches and her members apart like ravening wolves. Worst still, it has adversely affected teachings on this all-important issue.

Unfortunately, many pastors, knowing that the moment they start teaching about tithes and offerings they begin to fall out of favour with their church members, so to speak, have resolved to 'Play it Cool' with teaching of tithes/offerings in order to be safe. These pastors want to be seen and treated as gentlemen. They do not want their church members to misunderstand, label, persecute, or, in the least, see them as beggars. There is, however, no denying the fact that some pastors might be holding their personal opinions about tithing, Ajah remarked.

To this end, it has become increasingly necessary to educate the church members on the issue of tithing. As it has been said, those that are going down the wrong way need no motivation to speed them up. What the need is education to turn them around.

The easiest and most profitable way to synthesize or harmonize varying opinions or conflicting claims is to find out the underlying controversial factor. The outstanding problem of people regarding the payment of tithes is their inability to understand how the Old Testament Laws relate to their Christian faith and practice today. They are basically aware that Christ has come to fulfill the law and that faith is the basic requirement for salvation, but have inadvertently failed to take cognizance of the fact that the grace of God that brings salvation does not free one from God's holy standards, instead, it works to bring one's heart into conformity with God's word.

In the Old Testament, a unique Law Code (an orderly system of rules and regulations) was established by direct revelation from God to direct His people in their worship, in their vertical relationship with Him, and in their horizontal and inter-personal relationship with one another. The Old Testament Law consists of various collections, which are divided into three major parts: The Book of the Covenant (Commandments- Exo. 20: 1-23, 33), the Deuteronomic Code-Statutes/Judgments (Deut. 12- 26), and the Holiness Code- Ordinances (Lev. 17-

27). This functional law of Israel developed over several hundreds of years as God gave each generation the instruction it needed for its way of life.

In order to get a true picture of how the various components unfolded through the centuries, they have to be grouped by topics in the order of their similarities.

Division One: The Commandment (Exo. 20): This is divided into two segments.

- ***The Prescriptive Laws, “Thou Shall.”*** This aspect defines acceptable behaviour in a given circumstance and bothers solely on our vertical relationship with God- our Creator (Exo. 20: 1-11).
- ***The Proscriptive Laws, “Thou Shall Not.”*** This unit spells out forbidden behaviour regarded as taboos. They concern the inter-personal relationships between two persons or a group of persons notwithstanding the differences in age, status, colour, race, nationality or beliefs (Exo. 20: 12-17). They include laws against polytheism, idolatry, profanity, desecration of Sabbath, parental disrespect, murder, fornication and adultery, theft, false witness and covetousness.

Division Two: The Judgments (Exo. 21: 1-24): This segment covers Civil Laws; Criminal Laws divided into several categories; Personal and Family Rights having to do with issues in marriage, treatment of children, male and female bond slaves, strangers as well as penalties for the following: murder, parental disrespect, assault and battery, carelessness, loss of borrowed property, rape, witch craftiness and the like.

Division Three: The Ordinances (Lev. 17- 27; Exo. 24: 12-31: 18): This segment is also known as *“Remedial Laws or Levitical Order.”* These are the various observable religious rules and regulations given to the people of Israel. They are: the dietary laws; quarantine law bordering on rules about death, illness, childbirth, and a woman’s menstrual period; the laws of religious symbolism having to do with wears such as priestly garments and phylacteries worn to show their dedication to God and consecration to His service; laws of dedication which deal with God’s exclusive ownership of every first born of man and animal; the law of first fruit and tithes; the law of benevolence which deal with methods of harvest, etc.

They also serve various functions spelt out as follows:

- The conditions on how to live in the Promised Land as to be ‘a peculiar treasure to God’ above all people;
- The required sacrifices that were to be made in case a person committed any of the sins listed above;
- The social ethics that were meant to curb as well as regulate human evil tendencies; and,
- The rules governing feasts and festivals, ethics and etiquette, ceremonial purifications, sacrifices and offerings, and a lot more (Lev. Chapter 1 through 23). Jesus came to fulfill, perfect and redefine the ceremonial aspect of the laws and not to set the whole Mosaic Institution aside (Mat. 5: 17). Cleanliness, which

was a core of the Levitical order, remains the hallmark of Christian living and the next thing to godliness.

Adjudicating in the conflict of opinions held by various scholars regarding the relevance of tithing in this church age, I hereby state as follows: that

- Whereas tithes payment was seen as an equitable or customary behaviour before the establishment of the Mosaic institution or before the Bible, as a legal document, was written;
- And whereas it was seen as a necessity to the complete administration of justice as it affected religious duties in the Mosaic Law;
- And whereas it was neither condemned by Jesus nor His disciples as a practice that had outlived its usefulness and consequently, not relevant to this Church Age;
- And whereas there is no passage of the New Testament scriptures that condemns tithing out-rightly,
- Let it be known that the assertion 'Tithes payment is relevant to present day Christianity' is a statement of fact established by the evidence of the scriptures and supported by the principles of total prosperity.

In the light of the foregoing, let it be remarked that faithfulness in tithing calls for paying a tenth part (10%) of one's income and proceeds into God's treasury correctly and as at when due. It should be borne in mind that when one pays less than what one ought to pay, it amounts to rendering an inaccurate account to God. In the principles of accounting, anything that is not accurate is suggestive of fraud. This, as it were, is an offence that could lead to prosecution.

II. THE ORIGIN OF TITHES PAYMENT

It should be borne in mind that the issue of payment of tithes is no novel invention, but an ancient institution. The custom of paying a tithe or a tenth of one's income or property to God extends into the Hebrew history before the time of the Mosaic Law. The first recorded instance of tithing in the Bible occurs in the Book of Genesis 14: 17- 20. The Patriarch Abraham (then Abram) after returning from rescuing Lot and defeating his enemies gave to God through Melchizedek tithes of all the spoils or goods that he had obtained in battle.

It can be deduced from the Bible's brief account of Melchizedek that there was a people called Salem over whom Melchizedek was a king, and that this people most likely must have known God hence Melchizedek also ministered to them as the priest of the Most High God. This implies that this people of Salem in their allegiance to Melchizedek's kingdom and faithfulness to God, must have been paying their tithes.

The second major place tithing was mentioned is in Gen. 28: 20-22 where Jacob spoke and acted on the issue of payment of tithes. The third passage dealing with the issue of tithing is Deuteronomy 12: 5- 7, 11- 12. In this passage, the Lord instructed Israel to take their tithes to the place He prescribes; eventually the city of Jerusalem was designated. This passage suggests that only a vegetable tithe is mentioned. The

tithe of cattle is mentioned in 2 Chronicles 31: 6. *“And the children of Israel and Judah, who dwelt in the cities of Judah, brought the tithe of oxen and sheep....”*

In Leviticus 27: 30- 32, it is stated that the tithes of the land, which include the seed of the land and the fruit of the tree, were required by the Lord. In addition to this, people were required to set apart every tenth animal of their herds and flocks to the Lord.

From these Bible expositions, it is evident that payment of tithes was already in practice ever before Abraham was called. This practice also had become customary to the household of all the Patriarchs.

III. TITHING IN THE DISPENSATION OF LAW (OT TITHES)

From the experience of the patriarchs, the knowledge of tithing is inborn in everybody all over the races of mankind. But for it to be a legitimate practice with those who had lost link with the traditions of their fathers through interference with the cultures and practices of their heathen neighbours, and with the passing of time, God had to include it as a commandment.

This Mosaic legislation on tithing is found in Numbers 18: 21- 32 and Deuteronomy 12: 6, 11- 14. God made it clear in these passages that the tithes in Israel would be given to the Levites because they (Levites) did not receive a land inheritance like the other tribes of Israel as they were expected to minister to the Lord continuously in the temple.

The Levites, in turn, were expected to offer a heave offering to the Lord. This offering would constitute a tithe on their part of the goods, which they received whereas the rest of the goods, which they received, would provide their living as reward for all their services in the tabernacle. The importance and relevance of tithes payment within the law is seen in the following scriptural passages:

A. Tithes Are Holy Unto The Lord (Lev. 27: 30-34): In this passage, God made an open claim over tithes and implored the Israelite community to see it as something sacred and set apart for Him (Deut. 14: 22-27). Tithes are consecrated to God. He claims them as His own. In the words of Azuka Obi,

That which belongs to God, can no longer be said to be our own. That is why anyone who touches the tithe is called a robber.... That person takes that which does not belong to him but to God.

What a most dangerous thing it is to take that which God has claimed as His own! He views any violation seriously and sees to it that violators don't go unpunished. In the Book of Joshua chapter seven, God said that all the spoils of Jericho should be devoted to Him and that no one was expected to touch anything there. Achan treated that injunction with levity and took some of the spoils and hid them. But when he was found out, he was stoned to death and burnt in the fire together with every member of his family.

One would have thought that Christians, having read about Achan and having seen how nemesis caught up with him, would keep a considerable distance from that which God had laid claim to as His own. It is rather unfortunate that

covetousness has not allowed some Christians who are violators to see the consequence of rebellion. That one thinks and acts as if the value of one thing (one-tenth) far outweighs that of nine (nine-tenth) is a clear indication that something may be wrong upstairs.

B. Tithes Were the Inheritance of the Levites (Num. 18: 20-23): In the making of the Law, God made provisions for its administration. Aaron was appointed the Priest, and his descendants would serve in that same order. When Joshua divided the land of Canaan by God's order, the Priests and Levites were not given any portion. If they acquire any inheritance they would be divided in their devotion to God's services.

Then Lord said to Aaron... I am your portion and your inheritance among the children of Israel. Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work, which they perform, the work of the tabernacle of meeting (Num. 18: 20,21).

C. Tithes Were Stored In God's House (2 Chr. 31: 6, 9-12): The management of God's property as it relates to tithes and offerings was purely the jurisdiction of those who served in the tabernacle of the congregation. Anything outside this is unscriptural. God needed to establish a branch of His Heavenly Bank on earth because His workers in the branch on earth cannot use the heavenly currency here if it were to be made available.

Besides, in order to avoid all the delays associated with foreign exchange transactions God had to establish local bank on earth. This explains the necessity of the storage of tithes. The account of Nehemiah 13: 10-13 goes further to show that storage of tithes in the treasuries had become a necessity if steady and orderly worship is to be maintained in the house of God. If not the Levitical order would be disrupted should the temple attendants neglect God's work and go back to the field in order to make provision for their needs.

IV. TITHING IN THE DISPENSATION OF GRACE (N. T. TITHES)

A period of over four hundred (400) years had elapsed between Malachi's account of tithes and its first occurrence in the Gospels (Matt. 23: 23). During Christ's ministry (AD 30-33) not only had a nation of God emerged, but also special sects who endeavored to appear righteous before men had emerged. *"Tithing is ... a New Testament privilege through which we obtain God's blessings and grace. It is a part of our stewardship"* as Otis Yoder puts it.

God is the creator and owner of the universe and all that is in it including man. Since He owns everything, we have what we have by reason of His grace. In the light of this, we are the keepers or the stewards of all that God has entrusted to us and we are accountable to Him in how we dispense these gracious privileges.

Whether or not we are faithful to God in this area of tithing depends on how we understand the term 'Possession' in its biblical context. When we put God in the center of our lives and our thoughts, and pleasing Him takes precedence over pleasing

ourselves, our idea of 'Possession' changes. We begin to realize the importance of stewardship and the importance and relevance of tithing today. But where tithing is seen as paying a bill rather than a joyful privilege of dedicating to God's work a part of what He has given to us, our attitude towards it will be different. Therefore, not until we put tithing into the right perspective, we may not become more conscious of what we do with the other nine-tenths.

As pointed out earlier, some scholars have proposed many theories to explain away the relevance of tithing in this present dispensation. Unfortunately, many unwary Christians have been caught in their deceptive web. It is no gainsaying that the compelling logic behind this mass deluding theories is that they want to excuse themselves and instill in others that same spirit. However, it is my humble belief that if believers will painstakingly study God's word and become knowledgeable enough to give the correct interpretation resulting in its right application, this ever-increasing breach as it were will be brought to its breaking point.

A. Tithing Had Become the Jewish Culture (Luke: 18: 11-13): This scripture talks about a Pharisee who went into the temple to pray. In the course of his prayer, he was congratulating himself for, among other things, his strict adherence to the essential parts of the law, which includes regular fasting and prayer, charitable performances and accurate payment of tithes.

B. Christ's Comments About Tithes (Matt. 23: 23; Luke 11: 42): The two key issues Jesus dealt with in these passages were superficial holiness and the sin of omission. His line of argument here was that for the goal of worship to be attained, holiness must be practiced in sincerity and it must be coupled with our implicit obedience to God in other related matters.

Indeed to explain, the two must go together and they must not necessarily commensurate with each other but tithing, as an entity, must not be substituted for God's judgment, mercy and faith. They must be interwovenly discharged in the worship of God. The emphasis was on neglect not equality of both.

CHAPTER FOUR

COMMITTED TO GOD IN TITHING (II)

Will a man rob God? Yet you have robbed me! But you say, 'In what way have we robbed you?' In tithes and offerings. You are cursed with a curse, for you have robbed me, even this whole nation. Bring all the tithes into the storehouse, That there may be food in My house, And prove 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. (Mal. 3: 8- 10).

Christians everywhere must bear in mind that anything we give to God is only a small return on all we owe Him. All kinds of blessings come from God. We have what we have today not necessarily by dint of industry but by virtue of the fact that God has graciously blessed us in keeping with His covenant and has crowned our efforts with success. Moses sternly warned against conceit when he said,

Beware that you do not forget the LORD your God... then you shall say in your heart, 'My power and the might of my hand have gained me this wealth.' And you shall remember the LORD your God, for it is He who gives you power to get wealth... (Deut. 8: 11, 17- 18).

When we hold back from paying our tithes, through self-interest, we deprive ourselves of all the good things God would have given to us in return. Many Christians enjoy a father-son relationship with God but their attitude over tithing shows their contempt for Him. They dishonour Him by disregarding His word.

I. TITHES DEFINED

The Greek term **dekatos** denotes 'a tenth part' of something while **apodekatoo** denotes "to pay tithes." However, Webster defines tithes thus:

- "a tenth part of something paid as a voluntary contribution or as a tax especially for the support of a religious establishment."
- "a tenth part of the yearly proceeds arising from lands and from personal industry of the individuals, for the support of the clergy and the church."

II. WHAT CONSTITUTES TITHES?

It is customary with the present day Christians to conceive of tithes as a thing which virtually consists of money- "Legal Tender." But a careful examination of Malachi 3: 8 from its biblical standpoint will reveal that the word is pluralized ('Tithes' not 'Tithe'). Speaking economically, tithes consist of anything, which is generally accepted as a means of payment for goods and services. From the above text, it can be deduced that tithes consist of the following:

- A tenth part of one's monetary income (legal tender).
- A tenth part of all farm produce whether it is domestic or exotic.
- A tenth part of one's possessions.

III. IMPERATIVENESS OF TITHES PAYMENT

It should be borne in mind that God does not and will never make unnecessary demands from His children. He has a purpose for instituting the collection of tithes and offerings in the church. As a matter of fact, all that God did in the past were done on purpose. Anything He is doing in the world today is being done on purpose, and whatever He is going to do in the future, will be done on purpose. This explains why people say that the greatest purpose of life is to have a life of purpose.

Take creation, for instance, the design and beauty of the universe, the accuracy and regularity of the heavenly bodies, nature and vegetation, the planetary system regulated and sustained by laws, which work unmistakably according to specifications, the structures of plants and animals reproducing after their kinds, and the inanimate creation (matter) such as light, air, heat, water, soil etc... graciously provided for the maintenance of the animate creatures, all speak of the unfathomable intellectual capacity of the purpose-driven creator, God Himself.

In the light of this, let it be emphasized that in providing for orderly worship and smooth running of the church, God instituted the collection of tithes and offerings and made it an integral part of worship activities. From these collections, other legitimate duties would be carried out to their logical conclusions. These duties include: Maintenance of Priest and Levites, caring for the Orphans, Widows and Aliens within the church community. Consequently, God unequivocally demands the loyalty and patriotism of all His children with regards to their allegiance to the church as an organization.

A. God Promised Boundless Blessings To The Faithful (Mal. 3: 9-10; Deut. 28: 1-14): Faithfulness in tithing requires more than giving God His portion. It equally calls for spending your own wisely. There is no record of anywhere else in the scriptures where God asked man to prove Him. In effect, while God is pouring blessings on the faithful tithers, He is also averting from them misfortunes that would have consumed their farm produce and income. These devourers do not only cause financial harm, but also cause physical, emotional and psychological harm as well as general retardation. There is a great secret in regular and accurate payment of tithes.

The world in which we live is a world of principles. These can be classified as divine, scientific and natural laws imposed on nature itself by God. Man must know and apply these laws accordingly in order to get anything done. It has been argued that no man can cause anything to happen in the world of the mind or of matter except he obeys the principles by which that particular thing is governed.

It should be remarked that divine principles share one thing in common. They are always set at variance with scientific and natural laws. Science says, for instance, 'Seeing is believing' whereas the principle of faith says that one has to believe if he must see (Jn. 11:40). In Ecclesiastics 11: 1, the Bible says "*Cast your bread upon the waters, for you will find it after many days.*" Naturally, food that has undergone minimal processing and contains no preservatives or artificial additives, as it were, will last for a very short time. If a loaf of bread is submerged in water, it

will dissolve completely after few hours. But the Bible says that it would be found 'After Many Days.' What a striking contrast!

One glaring defect of our contemporary society is that people are viewing God from distorted scientific and human perspectives. Consequently, it is very common to find situations that confuse their limited understanding of God's works in this world. The disciples of Jesus were confronted with a pathetic health related issue that swept them off their feet theologically. In a great puzzle they asked, "...*Rabbi, who sinned, this man or his parents that he was born blind?*" (Jn. 9: 2). In the least, was it a genetic defect on the part of his parents? Or could it have been the effect of the complications during his birth? Contrary, to their views, Jesus remarked, "*Neither this man nor his parents sinned, but that the works of God should be revealed in him*" (Jn. 9: 3).

It is not uncommon to see Christians who say that God, by reason of His benevolence and His covenant with Abraham, has obliged Himself to blessing His children on the basis of merely asking. Speaking economically, such attitude amounts to wastefulness or being prodigal. There are some of God's blessings that are to be received by faith as gifts. There are also some blessings that God will give to His children essentially as rewards or dividends for being industrious and enterprising. As a stakeholder in God's own divine business, it behooves the individual to find out which blessings are gifts and which ones are rewards.

Just as every door in this world has its own key, every business, be it spiritual or physical, has its own secret. No matter the degree or level of our anointing, it can never open the door of blessings that is to be opened with the '*Key of faithfulness in tithing.*' The Bible made us to know that nobody can ever see the kingdom of God without first being born again notwithstanding his religious piety and devotion (Jn. 3: 3).

Your ability to know and use the right key for a given venture gives you access into God's master plan for your life. As Ralph Mahoney puts it, "*To refuse to be a faithful steward, by giving, is an act of robbery and rebellion toward God.*" But to willingly submit to His purpose in giving is to receive an "Opened Heaven" and a release of a miraculous in flow of God's blessings and protection from want and famine (Mal. 3: 8-12).

B. God Apportioned Judgment To The Defaulters (Mal. 3: 8; Deut. 28: 15-68): The Garden of Eden was Adam's paternal home but when he committed the irrevocable offense of his life by his infringement upon God's sovereign authority, he was cursed, banished and destined to walk in the path of affliction where thorns and thistles grew (Gen. 3: 17-19). Similarly, the scripture presents the scene of the Israelites' infringement upon God's sovereign authority and how they were made to face its retributive consequences (Mal. 3: 8, 9).

A critical look at these scriptural passages reveals that the curse in the Garden of Eden and the curse in Malachi were both incurred by infringing upon the sovereign authority of God. Whereas the first curse came as a result of stealing from the fruit of the Tree of Knowledge of Good and Evil, the second curse came from stealing Tithes.

Countless Christians today find it difficult to pay their tithes in spite of the persuasive teachings they receive every now and then because Satan sticks to them and keeps bombarding and obstructing them with numerous temptations. Satan has never ceased to entice or rather seduce man with words that promise more than it can offer. Besides, man has become a thorough egotist by reason of the fact that his soul always wants its way.

God has already judged tithes defaulters because they are under a curse. Knowledge of this commandment makes it a sin when one defaults. This sin injects defaulters with a sense of guilt, which alienates them from communion with God. The devourers are farm pests, locust, caterpillars, palmer worm, canker worm and the like which represent those circumstances over which you do not have control, but which have control over your possession, health and income to your disfavour.

These are things like sicknesses, accidents, burglaries, loss of jobs, office intimidations and frustrations, down turn in business. Others include: examination failures and seizure of exam results by examination bodies, loss of contract opportunities, police and court cases, unfavourable government policies, family crises, among other things (Joel 2: 22-25; Hag. 1: 6).

IV. THOSE WHO SHOULD PAY TITHES

It is pertinent to point out clearly here that God does not require tithes payment from members of the church who are engaged in unlawful businesses let alone unbelievers. Registering His disapproval of and displeasure on unlawful professions and vocations, His veteran prophet decreed,

Woe to you who plunder... And you who deal treacherously.... And your plunder shall be gathered like the gathering of the caterpillars; As the running to and fro of locusts, He shall run upon them (Isa. 33: 1, 4)

Woe to him who covets evil gain for his house.... Woe to him who builds a town with bloodshed, Who establishes a city by iniquity! Behold, it is not of the LORD of hosts.... (Hab. 2: 9, 12-13).

Indeed to explain, the scripture *“Whatever your hand finds to do, do it with your might.... (Eccl. 9: 10)* speaks essentially of commitment that brings profits as well as hard work, which is the springboard to success in any occupation. It means that we must become diligent in our work so much so that our commitment to it coupled with our skillfulness in it results in a performance and product that satisfies God and man perfectly.

Dear reader, you should bear in mind that the above scriptural passage does not imply that Christians can do anything to make ends meet. In short, God does not only care about what a man earns out of which he could get committed to Him whether financially or otherwise, He does also care about what he does to earn a living. In the light of this, Christians should not be engaged in unlawful businesses knowing that any source of income or means of livelihood that is contrary to the will of God for our lives cannot at the same time meet His pleasure and approval.

Those who should pay tithes include the following:

- A. Regular Income Earners:** These are civil servants of all categories. By virtue of their placement in the scheme of things, they own it to God as a duty to tithe to Him all that He has chosen to bless them with.
- B. Non-Regular Income Earners:** Dependents, within the context of our discussion, are students and aged parents who depend on others for everything. To the students, their income consists of gifts and pocket monies. This is certainly not money for their school fees, books or other school requirements. To the aged parents, their income consists mainly of gifts, except for those who are owners of business enterprise or other property.

It is pertinent to reaffirm the necessity of regular and accurate payment of tithes. Notwithstanding, one's response to this scriptural injunction should stem from one's love for God, implicit obedience to His voice and total commitment to His work. Simon Ajah noted that it should not be on business grounds as if one has entered into contract with God and now expects Him to do His own piece of the deal. Where this understanding is lacking, people will be filled with the erroneous belief that God must respond immediately with uncontrollable riches. You don't have to rush God into blessing you as though you are lending Him your tithes and now expecting Him to pay you back with His manifold blessings.

Accurate payment of tithes, from its biblical standpoint, is not suggestive of fact that God is entering into contract with tithers. It is rather an obligation that must be fulfilled unconditionally. Bearing this in mind, litigation is impossible as no one can take God to court to enforce his claims for His blessings as returns for being faithful in tithing. God commands our faithfulness unequivocally. God is sovereign and He knows when to bless each tither. One should not pay tithes necessarily because of the promised blessings but because it is a debt one owes. When the blessings come, one receives them as gifts and not as returns for investments.

V. WRONG PAYMENT OF TITHES

God has ordained leadership in the church to provide an orderly structure for and to ensure the smooth running of the church. If a church, much like an organization, has no constituted authority, it will never fulfill the purpose of its existence. Leadership helps the church to avoid the kind of chaos portrayed by the Book of Judges. It also keeps the church on course like a compass in an aircraft. Apart from personnel, administering a church requires other factors to ensure efficient prosecution of her aims and objectives. These factors include: wholehearted support and the unflinching loyalty of the led, enough finances, enabling environment, and networking, among others.

In providing leadership for the church, God made adequate arrangements for their upkeep. He knew that dispensing judgment and other amenities as occasion warrants is highly demanding. He also knew that if the Priests and Levites who were saddled with this grave responsibility must do it with an undivided attention, they require food and money to keep their bodies and souls together. Consequently, He instituted the collection of tithes and offerings.

Where this inflow of funds is halted abruptly or diverted for selfish purposes, it will invariably interrupt temple activities. Therefore, believers should be guided by the Holy Scriptures as well as by the rules and regulations of their church or denomination on tithing, especially on the issue of the venue of payment.

It should be remarked that 'tithes,' 'offerings' and 'charitable performances' are separate religious issues. Each has its principles governing it. Tithes are paid on specifications from one's earnings and in a designated place. Though offerings are given in the church also and in proportion to one's earnings but there are no hard and fast rules regarding the amount only that generosity is highly encouraged. Charitable deeds or giving of gifts to individual members, local churches and pastors of other branches or denominations is a thing that is done as one is led of the spirit.

The fact that all of these services are rendered to the same God does not mean that they are not distinguished from each other in one way or another. But great care has to be exercised not to use what is meant for one as a substitute for the others. This is where most Christians are getting it all wrong. Consider the following:

A. Paying Tithes Outside the Church: Many people argue that it does not matter to God where a Christian pays his tithes so long he does so accurately and as when due. However logical this argument might seem to be, it contradicts the Holy Scriptures. It is pertinent to note that the Bible does not only teach us the 'how' (what constitutes tithes) and 'why' of tithing (its imperativeness), it equally teaches 'where' (place) it should be sent.

In the Old Testament times, there were two major classes of worshippers who paid their tithes: the Clergy and the Laity. Axiomatically, no passage in the Old Testament can be cited where this act was performed outside the temple. Even when we read, "*For the tithes of the children of Israel, ... I have given to the Levites as an inheritance*" (Num. 18: 24), yet from the statement "*Then they faithfully brought in the offerings, tithes ...*" (2 Chr. 31: 12), it can be deduced that tithes were brought in from the cities and surrendered to the Levites who ministered unto the Lord continually in the temple.

Besides, the veteran prophet remarked, "*Bring all the tithes into the storehouse, that there may be food in my house ...*" (Mal. 3: 10). In the last passage cited above, the use of the definite article 'the' suggests that it is a particular location not just 'a' storehouse that would have been suggestive of anywhere. Besides, the use of the words 'My house' not a house equally shows that it is the church. In Deuteronomy 12: 5, 11, 13 we read,

But you shall seek the place where the Lord your God chooses out of all your tribes, to put His habitation; and there you shall go. There you shall bring all that I command you: your sacrifices, your tithes.... Take heed to yourself that you do not offer ... in every place that you see

Consequent upon this, no member of the church is expected to pay his or her tithes outside the local church where he or she worships and gets his or her spiritual nourishments. The only exception to this rule found in the scriptures is that of the Priests. Gen. 14: 20 tells us that Abraham paid his tithes to Melchizedek

as an individual priest. In the order of priesthood, Melchizedek was Abraham's superior hence he received tithes from him.

In the light of this, a man of God could pay his tithe of tithes (since his income virtually consists of tithes and offerings) to another man of God who is superior to him administratively or at least, one who is his equal in rank in the event that there is no superior. In most cases, pastors send their tithes to their home or mother church. It should be noted, however, that this is subject to the existing policies of the tither's denomination. As a matter of fact, patriotism calls for unflinching loyalty to constituted authorities. A violation of these policies is a sin against God and the church or denomination.

What's more, the word of God tells us that the Levites were commanded to pay their tithe of tithes. "... and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse." (*Neh. 10: 38; Num.18: 26-28*). Unlike the case of Priests previously treated, the Levites were to give God His dues out of their tithes just as the Israelites gave out of their increase. That it was the Priest's legitimate right to have the tenths of the Levites' tithes (*Deut. 14: 28; 26: 12-14*) does not give them the audacity to demand for it with authority.

B. Using Tithes As A Gift To People: When we speak of faithfulness in tithing, we refer to being loyal in our commitment to it. Wherever the Bible talks about implicit obedience to God's command, it provides substantial reasons why that strict adherence is demanded and why it should be imbibed. It leaves no room for doubt as to what happens to the person who disobeys. It has been sufficiently affirmed in our previous discussions that tithes are to be brought to the temple's storehouse. The fact that Levites paid their tithe of tithes to the Priests who were their superior does not imply that it was given from hand to hand. It only suggests that they had jurisdiction over it.

By this same token, it is neither right for any member to pay his or her tithes directly or indirectly to his or her local church pastor; nor is it right for tithes to be used as gifts to visiting pastors. If anyone wishes to support the ministry of a given pastor, his or her willful donations are to be made from sources other than consecrated things.

Apart from this, when you pay your tithes to a man of God outside the temple of God, chances are that he will say thank you after receiving it. But you do not deserve such appreciation because you are expected to give God what rightfully belongs to Him.

Tithing is a law binding on every Christian as long as the bond of relationship between him and God exists. Spade should be called a spade not a working tool. Little wonder Jesus said, "*Render to Caesar the things that are Caesar's, and to God the things that are God's*" (*Mk. 12: 17*). Therefore, tithes are to be paid in the church as tithes and gifts are to be given as such. There is no interplay between them. They stand parallel to each other.

C. Using Tithes to Make Donations: Another error in our contemporary churches is the use of tithes to make donations during launching for church projects. Most

people do this because they feel it is all but God's work. This method contravenes the scriptural provision and procedures. When it comes to administration, the leaders and the led have their role clearly defined and their limits spelt out. Administrative problems ensue when there is role conflict, insubordinations to constituted authorities and the like.

God, the creator of all things visible and invisible, believes in and lives by principles. The earth itself is governed and sustained today by God-imposed laws. As earlier remarked, if there is any sector of the society where there should be a sense of decency and decorum, it is the church. To suppose that anyone can do what he or she likes and gets away with it is to suggest that the church is a lawless society. There is a predetermined and well-defined purpose that tithes are meant to serve. Anything or act that tends to subvert that purpose will be viewed seriously by God Himself because it is tantamount to insubordination.

Therefore, anyone who pays his or her tithes in keeping to God's command and with a view to attracting God's overflowing blessings should do so by adhering strictly to the rules and regulations governing tithing. It is only by so doing can one get His blessings and secure His protection. It has been said that when a man gets God's attention through commitment, he will get his provisions.

VI. HOW TO DETERMINE THE TITHE OF A GIVEN INCOME

Since accurate payment of tithes is a must for the dedicated Christians, effort has been made to provide them with guidelines to enable them overcome the up-hill task of determining the tithe of a given income. This is done also with a view to helping them keep accurate records of their businesses. Without this accurate record fully in place, making good business decisions will not be possible. This further explains why the Holy Scriptures encourage accurate and meticulous record keeping.

However, our attempt in this book is not to give a down to earth explanation. That is, to provide exhaustive guidelines. That will be left for the professionals in this field. There are various types of works and businesses, and there are different classes of workers. Consequent upon the foregoing, the treatment of tithe calculations will not be made parallel.

A. Group 1: Limited Liability Company: Mr. Simon Ajah, an accountant by profession, said that Limited Liability Company and other big business establishments whose accounts are prepared by professional accountants have fewer problems determining their tithes. Where shares limit the company, ownership is measured by the amount of shares held. The extent of each shareholder's liability is limited to the amount of shares owned in the company.

Income from Limited Liability Companies comes in form of dividends. *"Dividends are earnings per share, which are due to the owner at the end of each trading period."* The business pays dividends when it makes profit. When it makes loses, no dividend is received. As a shareholder in a public or private limited liability company, the Christian does not need to keep accounting records to determine what his income should be. He just receives what is given to him as dividends as his own income and from there he pays his tithes.

B. Group 2: The Sole Proprietorship: A sole proprietor or trader is “*one who operates his business without the influence or interference of another business partner.*” He owns all the capital in the business and has no legal requirement whatsoever regarding the preparations of his accounts. Usually, their records are classified as “incomplete records” as Ajah puts it. This stems from the fact that the items contained in them are usually not enough to supply adequate information about the business financial operations.

Besides, the methods with which they arrive at their profits are usually not satisfactory due to the fact that they use them on the basis of convenience. That is, they just simply compare their capital at the beginning of the trading period with the capital at end of that given period and the differences noticed are regarded as the profits or losses. This difficulty in determining profits is what makes owners of businesses operated as ‘One Man Business’ to have the greatest problems calculating their tithes.

C. Group 3: Regular and Non-Regular Income Earners:

A. Regular income earners have less complex task determining what the 10% of their income is. The salary consists of the monthly basic salary, transport and hospitality allowances. When all these are brought together, you have what is called ‘Gross Income.’ Since the deductions of union dues, pension, tax, and transport are done from the gross income, it follows necessarily that Christians are to calculate their tithes from the gross income also.

B. The non-regular salary earners consist of all the dependent ones. Speaking economically, this group is known as non-productive members of the society. They are so called because they depend on others for their living. Virtually they live on arms, gifts or allowances from other productive members of the society. While they are not required to pay tax because their condition attracts sympathy, it should be borne in mind that commitment demands that they pay the tithe of whatever philanthropic act they enjoy from others.

D. Group 4: The Petty Traders: That petty traders are given separate treatment in business parlance is not a gainsaying. All the same, one-man business embraces all self-employed types of business the difference in volume, notwithstanding. This group consists of retailers of all kinds, namely: those selling provision, second hand clothing; foodstuff dealers, canteen proprietors; retailers of kerosene or water tank; plantain and yam fryers, fish sellers, butchers, and the like.

Many Christian petty traders of whom women constitute the majority do not keep relevant records of their purchases, sales, expenses, assets and liabilities. Some, basically, do not analyze their expenses to determine which expenditure was for the business and which one was for the household.

Simon Ajah noted that what makes their case peculiar and more complex are the following:

- i. The capital involved is usually too small to be respected as business money separate from domestic money.
- ii. The turnover is too frequent and this makes it difficult to regulate the volume of transactions.
- iii. Too many items of stock are usually handed and this makes it difficult to determine the cost of goods at any given time.
- iv. And many are illiterate in terms of reading and writing let alone keeping accurate business records.

However, he suggested these steps on how to assemble essential business records and calculate profits:

- Set out for yourself how frequently you want to calculate your profit using the method (monthly, quarterly, annually or biennially) you know that suits your kind of business.
- Determine what your cash in hand was before you traveled, the unsold stock and then the new stock purchases.
- Record all the expenses you made for that trip, the ones you made during selling; analyze them to determine which ones were for private purposes and which ones were chargeable against the business.
- Try to record every sale you make both in cash and those on credit, even if not with reliable accuracy.
- Take record of goods taken for personal consumption.
- After sales have been completed for that trip, calculate the cash in hand; add cash sales to credit sales to obtain your total sales figure.
- And subtract the capital from the cash and goods. Whatever is left as profit balance, calculate 10% of that, you have your tithes.

CHAPTER FIVE

COMMITTED TO GOD IN OFFERINGS

Then the king said to Araunah, "No, but I will surely buy it from you for a price; nor will I offer burnt offerings to the LORD my God with that which costs me nothing." So David bought the threshing floor and the oxen for fifty shekels of silver. And David built there an altar to the LORD, and offered burnt offerings and peace offerings (2 Sam. 24: 24, 25).

Worshipping God is not restricted to offering to Him the sacrifice of praise with our own lips. It includes giving part of our possessions to Him in cash and kinds. What does the scriptures say about Abraham, "And he believed in the Lord, and He accounted it to him for righteousness" (Gen. 15: 6). But not until he acted on his convictions, he was never declared as a friend of God. Faith cannot take the place of service. In like veil, verbal expressions of God's awesomeness cannot take the place of giving a token of appreciation to Him in cash or kind.

The necessity of worshipping God with our offerings is predicated on the fact that God, in the Holy Scriptures, enjoins Christians to be committed to Him in giving. In order to reap the full blessings of giving, therefore, the giver should give cheerfully and bountifully in proportion to his/her income. This is the giving that satisfies God and meets His righteous demands. Besides, it is such giving that God adequately recompenses and it is that which attracts maximum blessings from Him.

I. DIFFERENCE BETWEEN TITHES AND OFFERINGS

There is a difference between tithes and offerings. Whereas tithes are paid according to specifications, there is no hard and fast rule as to how much is to be given as offering out of a given income. Giving offering is our own personal responsibility to the Lord and it is done on the basis of the individual's sense of gratitude and according to the proportion of his earnings or possessions. It is obvious that there is not equality in possessions or riches. Some are more buoyant economically than others. God, who sees the heart and knows everything, judges each man's gift by his financial or material placement (2 Cor. 8: 12).

II. TYPES OF OFFERINGS IN THE OLD TESTAMENT

In the Old Testament times, offerings were brought to God periodically as the need arose. They consisted of different types and qualities, and were offered on different occasions and for specific purposes. They are categorized as sacrifice for cleansing which foreshadowed the sacrifice of Christ on the cross, and offerings for thanksgiving. Each time we read about the various sacrifices in the Old Testament and their requirements, our hearts should be lifted up in worship and praise for Christ's perfect sacrifice, which has given us forgiveness of sins and access to God.

A. The Burnt Offering (Lev. 1: 1-17; 8: 18-21; 16: 24): This kind of offering is described in the Old Testament as an offering that goes up to God. It was termed

“whole” (Lev. 6: 22) in that the entire offering was burnt upon the altar. In Exodus chapter 29 verses 38 to 43, it was termed “continual” to teach the Israelite community that their sinfulness required a complete or perfect as well as continual atonement and consecration to God. None of the portions of the sacrificial animal was to be eaten by anyone. The fire consumed it completely because the entire sacrificial animal belongs to God. The priests’ laying of hands on the head of the animal to be sacrificed symbolized the substitution of the animal’s life for the life of the worshipper in relationship to the consequences of sin.

B. The Grain or Meal Offering (Lev. 2: 1-16): This was an offering that was bloodless. It is more meaningfully rendered as ‘grain’ or ‘cereal offering’ that was prepared and presented to God as a meal. It was symbolic of the best fruit of human living to be consumed or used, as He desired.

It was stipulated that when anyone wants to express his devotion by giving a meal offering to the Lord, his offering should be of fine flour, which shall be presented to the priests with oil poured on it and frankincense put on it. The offering shall be a memorial on the altar and shall be burnt with fire to give a sweet aroma to the Lord. There was a strong injunction that if this grain offering is baked in the oven, it must remain unleavened.

C. The Offering of First Fruits (Lev. 2: 12- 16): God commanded the Israelites to worship Him with their farm produce (crops and livestock). The first of these products is consecrated and the Lord expects it to be offered to Him. This is owing to the fact that God is the One from whom all blessings flow and worshipping Him with our first fruits speaks of our acknowledgement of the fact that He is our benefactor. He is the landlord of our farmland, the creator of our domestic animals and the giver of increase.

D. The Fellowship or Peace Offerings (Lev. 3: 1-17; 7: 11-21): As the name implies, this kind of offering was referred to as ‘well-being’ or fellowship offering. It was a sacrifice that served the purpose of providing coverage for sin, its forgiveness by God, and the restoration of a meaningful and right relationship with God. Peace offering was shared with God. The priests had their share, which was limited to certain portions of the male or female animal. Other worshippers who were ceremonially clean could eat of the rest.

Peace offerings were of different types, namely:

- Thanksgiving Offering: This was offered in response to an unsolicited special divine blessing received from God;
- Votive Offering: This was offered either with a view to making a special request from God at a given time or as payment for pledge made to God.
- And Freewill Offering: It was offered spontaneously during praise and worship (Exo. 36: 2-7).

- E. The Sin Offering (Lev. 4: 1- 5: 13):** God required a sin offering in order that those who sinned in ignorance, out of weakness or without deliberate intension may find restoration in fellowship with Him. The Jews brought this type of offering at set times (sometimes daily- Exo. 29: 38-43) and they offered it with a view to atoning for their sins. The Bible teaches that every sinner abides in death by virtue of the broken fellowship with God. This sacrifice serves as the meeting point between the offerer and God. It helped to restore as well as cement the relationship that was infringed upon by sin.
- F. The Guilt Offering (Lev. 5: 1-13):** This was bloody offering presented to God as expiation mainly for sins committed unintentionally and for which there was no possible restitution. It was to be offered on the basis of the rank of the offerers notwithstanding the sex or size of the animal but with great care as to the state of the animal. The Book of Malachi chapter one warns that only healthy animal is to be used as sacrifice to God. The higher their position or rank the more responsibility they bore.
- G. The Trespass Offering (Lev. 5: 14- 19):** This offering serves the same purpose with the one just mentioned above only that it was meant for sins of a lesser degree and for which the violator could make restitution. Consideration was given to the poor in that they were allowed to use less valuable offerings as substitute.
- H. The Drink Offering (Exo. 29: 40, 41):** This offering, which consists virtually of liquid such as wine, was poured on the ground as libation.

III. TYPES OF OFFERINGS IN THE NEW TESTAMENT

In this present dispensation, the blood of Christ is the most efficacious means for cleansing from all manner of uncleanness.

- A. The Trespass Offering (Acts 21: 26):** In the Old Testament times, ceremonial uncleanness resulting from moral impurity, amputation or any other physical blemish debarred the victim from fellowshiping with other worshippers and God Himself. This offering was a sign that the legal requirement for cleansing has been satisfactorily met. In the New Testament times, precisely before the atoning death of Christ, the Israelite community, in their strict adherence to the mosaic institution, offered trespass offerings to God in culmination of their seven days of purifications. This was a reflection of Old Testament legalism.
- B. The Freewill Offering (Lk. 21: 1-4; Acts 4: 32-37):** This is an offering given willingly and liberally as a charitable act performed according to the proportion of one's wealth, faith or commitment to God's work. While there are those who give out of their abundance, yet some give cheerfully and sacrificially beyond their power but from a belief in and dependence upon God's providence to take care of them.

IV. FAITHFULNESS IN GIVING OFFERING

In the words of Ogba Onyeije, *"Faithfulness in stewardship of God's wealth in our possession is a road we must walk in if we are to achieve total prosperity."* Any money that a Christian spends in a way and manner that does not follow the biblical principle or that is contrary to God's will and purpose is wastage of divine economy, he added.

Giving out of a sense of commitment to the business of God's kingdom is one of the principles of total prosperity hence the saying that "Givers never lack." Therefore, ministers and members alike should cultivate the habit of worshipping God with their substances and according to the proportion of grace and blessings God has bestowed upon them.

From the incident of giving recorded in the Gospel of St. Mark chapter 12 verses 41 to 44, it can be deduced that God has divine principles He uses in the measurement of giving. He does not only measure our commitment to giving by the quantity and quality of what we give out, He also has special interest in the spirit and mind-set of the giver.

In His reaction to what people gave as offerings into the temple treasury, Jesus remarked that the poor widow was the best giver. She was judged to be the highest giver because whereas the rich, who seemingly gave huge sums, gave only a small proportion of their possessions, the widow sacrificially gave all she had, leaving nothing in her possession to sustain her. What a risk taking giving!

The all-important lesson that stands out clearly from the above passage is that Christians should learn never to give offerings, gifts or make donations based on what others are giving but should rather act according to their convictions.

V. GIVING OFFERS PROMOTIONAL OPPORTUNITIES

It should be remarked that a man's opportunities in life basically remain the turning point in his own destiny. Consequently, his sensibility to coupled with his readiness for opportunity when it comes, is the secret of his success in life. In the words of Joshua Aloba, a Barrister at Law, *"The discovery of opportunity is the beginning of recovery. Opportunity is the lifter of man from the valley of deep poverty."*

How can I discover these opportunities, you may ask? The fact remains that opportunities are in sizes, of different types and everywhere. They come to everyone on daily basis believe or not. One thing that is common with all of them is that they are usually accompanied by challenges. Therefore, the question should not necessarily be how to discover them but rather whether or not we will be willing as well as courageous enough to face the challenges accompanying each opportunity.

Arguing further on the foregoing, Aloba remarked, *"Opportunities are wrapped up in challenges. To pretend not to see challenges when they come your way is to watch opportunity pass you by unnoticed."* The Gospel of Matthew (Matt. 14: 17 19; 15: 34-36) presents the scenes of well-utilized opportunities. The multiplication of the five loaves and two fishes and that of seven loaves and few fishes respectively used for the feeding of the multitude were made possible by the teenagers who accepted or rather braced up to the challenge of providing what were multiplied by Jesus. But for their generous donations, the miracle of feeding the multitude would not have taken place.

VI. ABUSE OF OFFERINGS

There are at least two major references in the Holy Scriptures where worshippers spontaneously give bountifully in appreciation to God for all His benefits as well as in view of the abundance being expected (Exo. 36: 2-7; Acts 4: 32-37).

In my own understanding, this freewill offering is where the seed-faith offering takes its root today. I stand to be corrected if my submission is not true. I have not seen any passage of the scriptures that condemns seed-faith. What gives me great concern is that this provision that is essential to religion has been subverted and grossly abused especially by the clergymen.

Stories abound everywhere as to how these so-called clergymen have turned out to be highly exploitative as they go about in the name of the Lord as it were, speaking convincingly with sugarcoated tongues to extort money from unwary members who have become their easy prey. While inducing people to support a ministry purported to have been established for evangelistic purposes, they gratify their own selfish course.

Unfortunately, as a result of this mad quest for materialism coupled with the misguided struggle to keep pace with the current 'winner take all syndrome', most clergymen, ecclesiastical rank notwithstanding, have dragged their reputation and that of the church to the mud. What is more, in human relations today, the presence of pastor poses a threat to other people and leaves them with a message of caution. This loss of professional integrity has resulted in distrust and stigmatization. What a religious menace!

All the same, it will be a logical fallacy to conclude that all pastors are fraudulent. The fact remains that it is extremely difficult to distinguish the pseudo pastors or hirelings (those who go about professing to be pastors when actually they are not) from the genuinely called ones. However, Jesus (in dealing with this issue in His days) remarked, *"You will know them by their fruits"* (Matt. 7: 16-20). That is, the fruits of their persons, their words, and the course of their actions shall spot them out from the crowd no matter how mammoth.

On the whole, I want to take solace in the undeniable fact that God will never allow His name and work on earth to suffer reproach indefinitely in the hands of these dangerous churchmen. They may do certain things and seem to have gotten away with them but it won't be long that nemesis will invariably catch up with them.

CHAPTER SIX

COMMITTED TO GOD AT HARVEST THANKSGIVING

And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the LORD. Abel also brought of the firstlings of his flock and of their fat, and the LORD respected Abel and his offering, but He did not respect Cain and his offering. And Cain was very angry, and his countenance fell. So the LORD said to Cain, "Why are you angry? And why has your countenance fallen? If you do well, will you not be accepted? And if you do not do well, sin lies at your door, and its desire is for you, but you should rule over it (Gen. 4: 3-7).

The Hebrews' religious calendar revolved around the cultivation of crops. Their major fasts and feasts, which marked the seasons of planting and harvesting, have agricultural significance. The Hebrew farmers look upon their land as a gift from God and see themselves as stewards of it. Consequently, any farming activity that is engaged in expresses this holy partnership with God. For instance, the farmers usually begin the farming season with fasting and conclude it with feasting during which they use their farm produce to worship God (Deut. 16: 13-17). These events were held in high esteem for they helped to enhance the worker's sense of personal worth as well as enrich his faith in God.

History reports that Harvest time in Palestine occurs in the period from the month of Nisan to Tammuz (April to June) and that one of Israel's three worship festivals held at Jerusalem was associated with it. The term 'Harvest' occurred 47 times in the Old Testament and 13 times in the New Testament, altogether 60 times in the Bible. This term was used in the Scriptures in many different senses. The Old Testament writers sometimes used it as a picture of judgment (Jer. 51: 33; Hos. 6: 11; Joel 3: 13). Some used it in the literal sense of the actual reaping or harvesting crops (Exo. 34: 22-33; Lev. 19: 9).

In the Gospel of Matthew chapter 9 verses 37 to 38 and Luke chapter 10 verse 2, "*Humanity is pictured as a field of ripening grain, and those who share the good news of Jesus are the workers who harvest men and women for God's kingdom*" as Lawrence puts it. Yet, in II Cor. 9: 10, it was used with particular reference to an increase on the fruits of righteousness. However, our attempt in this piece is not to discuss 'Harvest' in the different senses mentioned above but to focus our attention on 'Harvest Thanksgiving'.

I. THE ORIGIN AND MEANING OF HARVEST THANKSGIVING

Harvest thanksgiving began in the Old Testament Era, the on-set of Christianity, and it has been the practice of many people who devote their lives, time, talents and possessions to God their creator. At this period, we prove to God that we love and appreciate His care and concern over us for the past months, thereby soliciting for more of His blessings. This period of festivity/celebration was one of the happiest times of the year in Palestine during which lovers of God gathered to give thanks that spring from grateful hearts to God for what He has done.

Harvest thanksgiving by description is a public confession or declaration of God's goodness that is accompanied by the presentation of a wholesome offering in cash or kind or both. It signifies a thankful attitude and a demonstration of a swelling sense of gratitude and appreciation expressed worshipfully. In summary, harvest thanksgiving denotes the following:

- It is a generous and bountiful giving to express our hearty gratefulness to God who has supplied us in much and plentitude throughout twelve months (365 days).
- It is worship rendered to God in honour and appreciation for all His financial, material, and spiritual blessings upon our lives.
- And it is a period of family-by-family worship and total dedication to God Almighty. According to chapter one of Malachi, God deserves the honour of His children irrespective of one's age, gender, personality or socio-economic status.

As pointed out earlier, there are some Old Testament laws and religious activities that are transferable to the New Testament. Harvest thanksgiving happened to be one of those aged-long practices that are crucial and relevant to our present day Christian practices. It takes those who have learnt the principles of success to see the imperativeness and blessedness of obeying God's word that is the manual for leaving a successful Christian life. Where there is no such understanding, one becomes so sick and tired of these religious obligations, as it were. It is my earnest desire and prayer that God would open our eyes to see what lies beneath taking Him at His word no matter what it calls for.

II. THE TYPES AND METHODS OF HARVEST THANKSGIVING

There are basically two types of harvest, namely: The harvest of agricultural farm produce, and harvest of souls into God's kingdom (Matt. 13: 30-39). Whereas the former is physical and has four phases, the latter is spiritual and has only two phases, which are immediate and ultimate harvest. However, within the context of our discussion, attention will be given to the former, which has to do with a well-deserved appreciation given to God for all the benefits that man is enjoying from Him. The law of courtesy says that 'one good turn deserves another.'

A. The Types of Harvest Thanksgiving: The differences that exist in harvest thanksgiving are brought about by the different seasons of the year in the Jewish agricultural almanac. God created two great lights in the sky to separate day from night. He gave them as signs to mark days and years and ordained that there will always be times and seasons, seed time and harvest time.

1. Process of Time Harvest (Gen. 4: 3-7): From this passage of scriptures, it can be inferred that during the days God made occasionally trips to the Garden of Eden, He, undoubtedly, must have taught Adam what worship entails. God must have informed him that having fellowship with Him (God) involves appearing before Him at set times with an offering that would be a sweet smelling savor. This kind of offering was returns from investment.

God had given both the green herbs and the animals (those on the land, in the sea and in the air) to Adam and his posterity as food. God equally saddled Adam with the responsibility of keeping the Garden of Eden as well as tending the animals in it. From this responsibility springs forth the returns for investment. In other words, Adam and his descendants needed to know that all that they have are gifts from God and that as stewards; they are basically accountable to Him for everything.

When Adam's disobedience led to his expulsion from the garden, he did not see it as an occasion to give up his God-given and lifetime responsibilities. Instead, he remained dutiful and loyal to God so much so that he made it a norm to his children hence we see Cain and Abel in the very act of worshipping God with harvest offering as revealed in this passage.

However, though both of them were faithful in doing the act itself, yet the principle upon which they went was different as a result of an omission Cain made. Whereas Cain gave his choice to God, Abel gave his best. The fact that all fingers are not equal does not in any sense suggest that 'what is worth doing should not be done well.'

2. First Fruit Harvest (Exo. 23: 16A, 19): When the laws, which were later expanded in the Books of Deuteronomy and Leviticus, were given to Moses, God made it crystal clear that they (Israelite community) were to appear before Him three different times in every year. This solemn, religious convocation was for the purpose of paying their homage to God. They were strictly warned not to appear before God empty-handed (they must come with offerings in their hands), and empty-hearted (their hearts must be filled with gratitude to God, V.15). The first convocation celebrates the 'Feast of Passover' foreshadowing their glorious emancipation in Christ.

The second convocation celebrates the 'Feast of Pentecost', which marks the beginning of the harvest. They were required to present their first fruits to God. The third convocation celebrates the 'Feast of Ingathering' also known as 'Tabernacles' marking the end of harvest. It was an occasion to thank God for His abundant supplies during the year as well as an opportunity to renew their devotion to Him in view of the fruitful years ahead.

Today, this first fruit harvest includes offering the first fruit of our domestic and farm produce to God as peasant farmers; giving our first salaries to God as workers; and offering our first returns or gains to God as those in business cycle.

3. Annual Harvest (Exo. 23: 16B; 34: 22-23): During the annual harvest, which usually comes up at the end of the year, the entire Israelite communities were expected to appear before God family- by- family as they offer to God their substances both in cash and kind. Unlike at other times when a member of the family, particularly the head, could serve as a representative, annual harvest is such an all-important occasion that calls for the physical presence of all members of each family because of what it portrays.

The gift of life (physical and spiritual) is personal. As such, we are responsible to God, the giver of life, individually. Besides, the compelling logic behind this solemn assembly is fellowship, not just offering although it formed an integral part of our worship and fellowship. The account of Genesis 3 reveals that God has always craved after fellowship.

4. End of the Season Harvest (Lev. 19: 9; 23: 22): In the above scriptural passages, God warned the children of Israel not to reap or harvest everything sown in their farm. They were expected to leave the crops at every corner of their farm for the strangers, widows, orphans and poor family among them. The gleaning of the left over is what is here referred to as the end of the season harvest. One peculiar thing about this harvest is that it was meant to teach the Israelites a virtue that everyone needed to imbibe. It was also meant to instill in them the sense of oneness and belongingness.

This hospitable attitude was to be a differentiating factor between the Israelites and their heathen neighbours. As at the days of Abraham, it had become a norm. This courtesy was shown particularly to strangers hence Abraham was found caring for strangers (Angels) who were heading towards Sodom and Gomorrah; one amongst whom was Christ Himself. Such appearance in the Old Testament is known as Christophany. Where this teaching is imbibed, inequality in sex, social stratification and bureaucratic tendencies will be abolished.

B. The Methods of Harvest Thanksgiving: It is not enough that we avoid the wrong thing. The good one must be practiced consistently and accordingly. Only as we set aside our own intentions and schemes no matter how good and appealing they might be can we genuinely seek God and find His approval and blessings. If I may ask, why did God reject the sacrifice of Cain? This thought provoking and seemingly controversial question has gained the attention of many contemporary Bible scholars. Some have argued that God rejected it because it was too small. Others claim that its rejection was consequent upon the fact that it was not done with the right attitude.

However, the differences arising from our individual opinions regarding why God rejected it, we have to bear in mind that the worship of God is no novel invention, but an ancient institution. It is pertinent to say that in all acts of religion, Christians should aim at God's acceptance knowing that worship can be in vain if we are unable to attain this goal (2 Cor. 5: 9).

The following reasons have been advanced for God's refusal:

1. There Was A Difference In The Attitude Of Persons Involved: One reoccurring decimal throughout the Holy Scriptures is the fundamental truth that man is created for a purpose. That is, to worship and serve God. This purpose stands as the ultimate goal towards which one's life and activities are geared, and it also gives meaning and coherence to life that is devoted to it.

It is not a gainsaying that commitment to this truth involves a sincere and an unreserved commitment to an overall view of reality that touches every aspect and

fabric of one's life. As Michael D. Palmer puts it, *"This commitment involves more than intellectual assent to a theory; it involves embarking unreservedly upon a way of life."*

A diagnosis of Cain's manner of worship and his attitude towards correction reveals that he knew what was right but was not willing to be committed to it and so he became estranged from God by his own choices. Apart from the fact that Cain needed to have done it thoughtfully, it can be inferred from his attitude towards correction that he was a stiff-necked and disobedient man hence his sacrifice was a vain oblation (Heb. 9: 22).

Abel was a righteous man. His heart was upright and his way perfect before God hence his offering was a holy and acceptable one. For many people today, the profound truths of Christianity have been made known to them through the fundamental doctrinal teachings of the Bible but they, like Brother Cain, are not willing to be committed to them.

2. *There Was A Difference In The Offerings They Brought:* The sacrifice Abel offered was better than that of Cain for two reasons. In the first place, it is very likely that Cain simply offered to God what happened to be available whereas Abel gave the best he had. In other words, Abel took time and pains to go round his flock to make selection. It must have taken him time to come by the best and the firstlings of his flock. Cain probably did not go to his barn to make selection. He took the ones (the lean or the refuse which were very poor in quality) he stumbled at in the house.

Secondly, Abel's offering demonstrated that he was motivated by faith in God and that his attitude was pleasing to God. Conversely, Cain's attitude towards this religious activity was that of indifference and displeasure. This can be deduced from his response to correction in just a couple of minutes after the worship.

If these men were born by different parents and nurtured in different environment, psychologists would have argued that it was this background that informed their actions. On the contrary, they shared virtually everything in common. They were born by the same parents, given the same home and perhaps educational training, nurtured in the same environment, and the same Christian values were inculcated into them. In spite of this commonness, Cain exhibited different natural traits.

More so, there was no neighbours who could have been said to influence him negatively. However, it should be remarked that it would be a misjudgment should anyone argue that Abel's offering was acceptable because it was an animal sacrifice (blood) and that Cain's offering was rejected because he did not bring an animal (blood).

Besides, since no mention is made of atonement by the author within the context of our discussions, to insist that the blood of an animal is required here (by insinuating that any sacrifice that requires blood does not accept palm oil as substitute) is to read more into the account than is warranted.

3. There Was A Difference In The Principle Upon Which They Went: Cain was not reverential in his attitude towards worshipping God. He made his sacrifice to save credit, not in faith and so it turned out to be sin to him. The book of Malachi tells us that God deserves the honour of His children as a father deserves the honour of his children also. If Cain had deemed it fit to bring to God the honour due Him, he would not have done what he did. In the case of Abel, he made his offer in view of God's will as his rule and His glory as his end.

III. FAITHFULNESS IN HARVEST THANKSGIVING

Faithfulness plays a clearly defined and very vital role in our spiritual work with God in particular and in every field of human endeavor in general. The term is derived from the Hebrew verb 'munah' that denotes "*firmness, steadiness, fidelity.*" Its Greek equivalent is 'pistos' portrays "*an unshakable loyalty, which is displayed in a number of ways...*" especially proving oneself reliable and trustworthy in carrying out one's assignments.

Faithfulness demands that an employee (a worker, a business manager, a household agent, a servant and the like) remains loyal, innovative, dutiful, resourceful and trustworthy in discharging his duty. It calls for wholehearted and unflinching devotion to one's duty when the employer is present or out of sight.

In addition to this, faithfulness can be expressed through thankfulness and awe to the heavenly Father in response to the love He has showed in many ways. He has been faithful to His covenant. He destroyed our enemies, took away our diseases and has blessed us with good harvests. Besides, He has given us the gift of life, has redeemed us from the enduring consequences of sin and has poured other spiritual blessings upon our lives. The psalmist declared, "*It is good to give thanks to the LORD, And sing praises to Your name, O Most High; To declare Your loving kindness in the morning, And Your faithfulness every night....*" (Ps. 92: 1-2).

Faithfulness in harvest thanksgiving calls for being thankful to God with a whole range of thought and emotion. It speaks of the individual's assessment of the person and works of God, and his or her subsequent response to the same as typified in the presentation. Courtesy demands that kind gestures be reciprocated. God is our benefactor and we cannot thank Him enough. It is noteworthy to say that our services are lacking in nature unless they are commensurate with our positions and possessions.

IV. THE RESULTS OF HARVEST THANKSGIVING

It should be borne in mind that harvest thanksgiving gifts of proceeds, like all other sacrifices on the altar, are meant to draw us closer to God in fellowship. It is pertinent to ask this question: *Is Cain still in the church today?* Though this question seems somewhat embarrassing, it is very rational and relevant. God demands man's respect unequivocally. He who sacrifices a corrupt thing to God as unto a blind man has not only slighted the person of God but has made himself liable for judgment. Cain can be personified in anyone who is self-willed, stubborn, and selfish or proves resistant to correction. More so, anyone who does not render to God the honour due Him is 'Cain' in action and character.

Common sense demands that if a man receives a new idea, he should give up the old ones so he can remain fresh, relevant or up to date. As John Manson puts it, “ *He who cannot sometimes change his mind cannot change his ways nor correct his mistakes. A fool won’t change his mind. A dead person can’t.*” There is a need for us to evaluate ourselves in the light of the scriptures to ascertain whether or not we are pleasing God, ourselves or other people in our harvest presentations.

If a man does his harvest thanksgiving ceremoniously or just to fulfill all righteousness, has he not dishonoured God? If one sees it as a burden and so does it with a heart full of murmurings, is it not a sign of ingratitude to God? More so, if a man claims to be unaware and consequently brings to the altar what cannot represent him before God, has he not deceived himself and made himself liable for judgment? Rather than looking for ways to excuse ourselves and make light of God’s word, let us be grateful to God like David and then offer to Him something that would cost us much.

Don’t procrastinate. Plan your harvest thanksgiving early enough and stop being deceived. Don’t forget what the Bible says in Malachi 1: 14 says. “*But cursed be the deceiver who has in his flock a male, and makes a vow, but sacrifices to the Lord what is blemished*” One who sincerely values the gift of life, salvation and other numerous blessings God has poured upon him should be able to show appreciation to God during harvest thanksgiving by giving a befitting offering whether in cash or kind. Remember that to dance to the altar, sing many songs, give fabulous testimonies and then offer just an insignificant thing to God is a mockery against His person. Let us, therefore, be generous enough to offer our best substance, best proceeds, best purse etc.

CONCLUSION

It is one thing to be accepted by God; it is quite another thing to be approved by Him. Many are called, few are chosen, and fewer still are approved. As it is in all institutions of learning, certificates of God's approval are issued on the basis of merit. Every spiritual gift or service opportunity God gives to a man is usually a test of his ability, diligence and commitment.

More often than not, it is in the ordinary things of life that God tests man. He tests his attitude towards money, pleasure, popularity, comfort or earthly honour as well as his ability to maintain his integrity when they eventually come. When God-arranged circumstances come to us, like in the case of Gideon's army, we do not often realize that God is testing us to see how we will respond. Out of the 32,000 men who were accepted and enlisted into Gideon's army, only 300 men were approved. The other 31,700 soldiers were disqualified because they were fearful and unwatchful (Jug. 7:8).

If one takes a critical look at happenings in our contemporary society, one will find out that the world in which we live is highly competitive. Everybody wants to be known, seen, or in the least, heard. Nations, organizations, institutions, industries and individuals alike are striving for the mastery of whatever they are doing in order to make name and create an indelible impression in the sands of time. Each competitor, as a propagandist, is using "Argument by Prestige" to further his or her course to the detriment of others.

Christians and denominations are not left out of this drive. The Gospel of St. Matthew has the record of how Jesus sternly rebuked the Pharisees for making their phylacteries broad, enlarging the borders of their garments and for sitting conspicuously in public places (Mat. 23: 5-7). The Gospel of Luke also presents the scene of two men who went into the temple to pray. The Pharisee who thought that he could impress God by his achievements, stood out and began to boast of his strict adherence to the mosaic institution (Lk. 18: 10-14). The compelling logic behind all these happenings is the quest for recognition and popularity.

While it is not altogether sinful to seek to be known or to have high social standing, it should be borne in mind that such does not count in God's assessment. Christians should learn to seek the values that last. Having read this book- 'Unlocking the Door of God's Blessings: The Secrets', you must have learned that the only place to invest the rich potentials of our lives in order to get God's approval is to invest them in His work. When you do just this, you will not only become a person to reckon with but you will also secure a place in God's heart. Do not join the crowd in the church who shift their responsibilities to others.

Be committed to God in tithing, harvest thanksgiving, donations of all kinds, and particularly those specific areas for which God has gifted you. I wish to remind you once again that a wise man is the one who knows his ability and sticks to it. As you get committed to God's work today, bear in mind that on the last day when we shall all appear before the Bema Seat of Christ to be judged and rewarded for job well done, the testing fire of God shall ascertain whether or not we were right in our motives, methods and materials for services. It is better to do a little that will stand the test of time than to amass great works that will be consumed by fire as a result of ulterior motives.

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As a teacher by calling, he has delivered public lectures and participated in seminars, symposia and conferences both in the church and in the secular spheres of learning. He has also written articles for publication in his school magazine. His first book, which was published in 2008, is entitled 'MISSIONS.' By the grace of God, he is happily married to Pastor (Mrs.) Faith O. Ilenbodiaye and they are blessed with children.

ABOUT THE BOOK

It has often been part of life's enduring philosophies that for as many that desire to be distinct, they must cultivate the useful virtue of commitment to worthwhile enterprises. In this work, the author has made considerable effort, modest as it is, to select areas in which Christians need to demonstrate their level of commitment to God. The thrust of the Book is simple: that for everything that life has to offer, there is always inevitable price attached. Hence, before crown, there is a cross. It is the quality of a man's deeds that matter the most and not the nomenclatures/titles such may bear. This Book is a must read for all who truly desire to be outstanding. So, get understanding. I sincerely recommend this text to both clergymen and laypersons.

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