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TRANSPARENCY IN THE ADMINISTRATION OF CHURCH FUNDS IN THE LIGHT OF 2 CORINTHIANS, 8: 16-24.

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Abstract
Being a clergy demands high moral standard of conduct. This is in accordance with the Scripture. But one the contrary, scandals involving ministers of God make headlines on regular basis. Apostle Paul's administration of the financial contributions of the church is an excellent example of transparency. He wisely and deliberately chooses to conduct his life and ministry in such a manner to avoid giving occasion for accusations. Adopting exegetical-descriptive methods, this paper did exegesis on 2 Corinthians, 8:16-24 which deals with control measure Paul put in place to avoid criticism in the manner he administered the money he collected from the churches he founded for the poor saints in Jerusalem. The study reveals that honesty is not enough in one's conduct of ministry especially in the administration of church fund. The principle of openness and control measures which Paul put in place is recommended to men and women of God in the administration of church money.

Keywords: Clergy, Transparency, Church Funds, Administration, Biblical Exegesis.

Introduction

The burden of this paper is the growing rate of financial mismanagement of church fund by the men and women of God. Certain values/qualities once cherished among ministers of God are fast varnishing in the thin air. The print, electronic, social media scream daily of men of God who have been found wanting especially in sexual immorality and financial fraud. The possible reactions of people today when one claims to be a servant of God in occasions when his/ her character is called to question is likely to be *and so what?* Is it not a Pastor who the other day did this or that? These have brought discredit to the church leading to many people turning against the church and Christ. The paper stresses the need for transparency. Honesty which is the quality of being truthful is no longer enough. The world today demands transparency. Transparency is openness in conduct of one's life and ministry. Here it refers to handing of church money in ways open for all to see. Paul, the apostle, administered the contributions made by the churches he founded in ways devoid of scandals. Being a clergy demands higher moral standards. Unfortunately, many a clergy- men and women of God are anything but shining examples in transparency especially in matters of management of church funds. The Christian world has been embarrassed and the church discredited and has become object of ridicule. It is again this backdrop that the need of the subject matter of this paper becomes inevitable. The first section is the overview of administration of funds. The second is the exegesis of 2 Corinthians, 8:16-24. The third is the application of the lessons from the transparent administration of church funds.

I An Overview of Ministers Administration of Church Funds

Money is an important medium of exchange used to express prices and values, and to reward people for their services (Onwka, 2014, PP. 309-310). Money used for God's glory **i**n terms of worship expressed through giving to the needy, appreciating church ministers and other workers and advancing God's kingdom through special church programmes and projects are sacred. Money then is a sacred object when used for noble purposes by godly people. There is no doubt the clergy need money to meet their many personal, family, social and church responsibilities. It is unscriptural to believe that the clergy as "spiritual people" should not be concerned with issues of money and material well-being. However, the scripture warns against the dangers of money. Jesus warns against greedy and making money the object of worship (Luke 12: and 16). Paul says the love of money is the root of all evils (1 Timothy, 6:10). Unfortunately, many clergy men and women today are into ministry for money. The scriptures and observations have shown that no one who makes money a priority in ministry will please God.

However poor welfare package for the clergy and lack of contentment provide occasion for unchristian practices in money matters. The church also needs money to run the business of the kingdom. While the church itself is a non-profit venture howbeit it needs money to carry out its divine mandate. The scripture gives clear guidelines on how such monies should be raised and managed such ways that God's name is be gloried. The implication is that God expects the church to raise money in honest ways for the church work. In most cases, the ministers of God play important roles in church finance. This responsibility has exposed many to abuse of the sacred trust. In some Church organizations, the minister in charge is fully and solely in control of church funds. While in others they play supervisory role. Those responsible for the funds are responsible to the minister.

The Church has as its source of income the tithes of members (tithes is one -tenth or Ten percent of one's income), freewill offerings, donations and pledges for special projects such as building and missionary endeavors and support of the church staff. Church in recent time got involved in investments such as running of schools up to university levels, bookshops (Onwka, P. 325). The difference is that Church businesses are non-profit sharing ventures.

While it is true the church needs funds to advance the Gospel and meet the needs of its ministers, workers and needy members, such collection are not always channeled to the cause for which they are collected. The allegations of financial impropriety against the church leadership are common. Greedy clergy trick and manipulate their unsuspecting members to part with their resources to enrich themselves (Orgu, 2012, P.382). This class of men and women of God contrary to Paul's declaration ("Rather, we have renounced secret and shameful ways; we do not use deception, nor do we distort the word of God. On the contrary, by setting forth the truth plainly we commend ourselves to every man's conscience in the sight of God." (2 Corinthians 4:2-3) indulge in fraudulent acts and hidden ways in ministry. They are not transparent in their ministerial life especially in the administration of Church funds. Examples abound in Scripture of people ran their ministries and administered God's with transparent integrity. It is may not be entirely wrong to assert that the corruption in the Nigeria Polity has unfortunately found in road into the church. Corruption has become a

culture in Nigeria; a situation where the commonwealth of the Nation is corned by the few for selfish ends. Funds allocated for common good end up in private pockets.

As it is in the nation, howbeit in micro-dimension in the church. There are glaring cases of falsification of financial reports, embezzlement and misappropriation of church funds. These practices are traceable to many who engaged in sharp practice as commercial 'Men of God". These people Paul refers to as being in the ministry for their stomach sake (Philippians, 3:19). A newspaper reported a church accountant of many years embezzled funds of church members comprising of offerings, donations and tithes to the tune of N15.5m between 2016 and 2108(Punch, January 14, 2020, P.9). Another report has it that David Oyedepo, presiding bishop of Winner's Chapel, dismissed some church official for stealing from the church's treasury. He was quoted to have said '…You can imagine top church officials engaging in doubling figures and other dubious practices. He continues 'those who should discover the fraud were the ones involved in it (Sunday Punch, January 12, 2020, P. 6.). A good number of this maladministration of church funds is largely due to lack of transparency in the administration of church funds. There are churches in Nigeria that have sound policies and transparent practices for financial management. To such churches, the incidence of corrupt financial practices is rare. Thus, a transparent administration of church fund is a panacea to administration of church fund and a preventive / control measures.

II Exegesis of 2 Corinthians 8:16-24: Transparent Administration of Fund

The Background to 2 Corinthians, 8:16-24

The preceding chapter (7) ended with Paul, the apostle, a happy man having reunited with Titus who he had sent to Corinth to arrange the collection of money for the poor Christians in Jerusalem. Titus had reported to him the warm reception the church of Corinth accorded him and the positive effect of Paul's letter to them. In order to encourage them to continue the collection, Paul set before them the Macedonians church and Jesus Christ as models in giving (2 Corinthians 8:16-24). 2 Corinthians 8:1-15 records Paul raising money from the churches he founded. According to David K Lowery, this collection for the poor saints in Jerusalem had taken Paul many years to organize (Lowery, 1983, P.572). Paul Bernett is more specific when he suggests it began ten years earlier (Bernett, 1988, P.140). The collection arrangement probably began in Paul's first letter to the Corinthians. As Paul states in that letter it is possible that the Corinth church initially showed interest in participating in the project. This necessitated Paul asking Titus to oversee the collection of the Corinthian Christians. It is likely as some have opined the Corinthian church was distracted in completion of project due to the activities or works of the false Apostles (Lowery, P. 572).

Paul had to encourage them to continue the good work by presenting the Macedonia churches and Jesus Christ as models. Paul describes the Macedonia churches as financially poor yet joyful and generous in giving. They on their own in midst of their extreme poverty got involved in the giving. To them it was a privilege to share in the noble task of helping their brethren. This to Paul was a demonstration of the love and devotion to God and their fellow believers. But Paul so much desires that their motivation for giving spring from "the Sincerity of their love (2Cor 8:8-9) as was the case with the Macedonia churches.

The Delegation and their Credentials (2 Corinthians, 8:16-22)

In an apparent public display of transparency in the administration of public fund, Paul sent Titus and two unidentified brothers for the collection. Titus was introduced here as a man who had spoudh\n))))(genuine interest in the welfare of the Corinthian Christians. The source of his concern is God himself Xa/ri$ de\ tw=| qew=| tw=| do/nti th\n au)th\n spoudh\n u(pe\r u(mw=n e)n th=| kardi/a| Ti/tou,'thank God, who put into the heart of Titus the same concern I have for you' (V16). It expresses Titus' willingness to give all it takes or do his best in carrying out the assignment. It is the same word e)spou/dasa V((here as verb in aorist tense), Paul used in Galatians 2:10 to express his eagerness to gather collection for the needy Christians in Jerusalem. A good number of commentators believe Paul undertook the collection in fulfillment of the agreement he reached with the Jerusalem Church leaders (James, Peter and John) to collect funds for the poor in Jerusalem. Paul is implying the request meets with his desire to do the same thing. In other words he was doing it not just because the leaders so requested. The same thought of acting independently is implied by the word au)qai/reto$. It is variously rendered as "on his own initiative" (NIV) "Of his own accord" (NKJV), "by his own choice" (HCSB). This suggests Titus acted independent of Paul. And it is a plus for the role assigned to him in the collection of the money. It is worthy of note that this shared concern of Paul and Titus for them was not for their money.(Harris, n.d, P. 371). (Paul was sending an a)delfo\n unnamed brother to accompany Titus. The brother here was not Paul's relative. However, he was not a mysterious figure as he was well known and praised by the Macedonia churches for his manifest service to the Gospel. The Person in question was a Christian brother indicating of his spiritual qualification and status. He was praised for his service. Some suggest this individual (the first brother) was Luke. For example, Paul Bernett believes the,

> famous evangelist among the Macedonian churches was Luke. That Luke, the author of Acts, was present in Philipi (from which this letter was possibly written) from AD 50 to 57 may be inferred from the first "we/us" passage in Acts which ends at Philipi and the second such passage which begins at Philipi 34. It is quite possible that Luke remained at Philipi throughout those eight years and had become famous in the region. One who was capable of writing the gospel, as Luke was, may well have been famous for his preaching of the gospel. May sure demonstrate he was a Christian in good standing- being in service for some time (Bernett, P.149).

Why Paul did not mention the names of the two accredited representative is not clear. su It may be that Titus would introduce them to the Corinthians or they were already known to them(Barker and Kohlenberger III, 1994, P.687). It suffices to state that the debate on the identity of the brothers is insignificant for our purpose. Whosoever this man was, he was a man of honour among the churches.

It is significant his choice was by the church not Paul. This singular act removes any hint of suspicion in the church concerning Paul had he singular handed chosen who accompanied him in the administration of the collection. The praise of the Gospel must mean the credit he had acquired by his services to the Christian faith. He went on to suggest the possible followings as possible services he rendered to the churches as "… some bold confession or by

activity as an evangelist, or by notable hospitality to missionaries, or by such helpful ministries as the one he was not engaged in."(Harris, P.371).

The third person Paul was sending is introduced as a brother also (2 Corinth, 8:22). Paul had found him to be good in many things. He has been tested and found to be worthy of trust.

Avoiding Criticism 2 Corinth, 8: 20-21

Paul's reason for not administering the fund singlehandedly either by himself or another individual was to stello/menoi ((avoid) mwmh/shtai (criticism or blame) with this generous gift. This singular act removes any hint of suspension in the mind of the church on the part of Paul which would have been if it was Paul who personally chose those to accompany him in the administration of the collections. This Paul made clear in verse 20 "we want to avoid any criticism of the way we administer this liberal gift". Paul always took precaution to avoid giving his opponents occasion to discredit his ministry. One can safely conclude Paul was honest and transparent in his ministering to the churches. This is more obvious in his handling of financial matters. The presence of these persons, Titus and the two other brothers, would serve as safe guard against any accusation of mismanagement or embezzlement of the collections.

Verse 22 indicates Paul painstakingly went all out to do what is right, not only in the eyes of the Lord kuriou))) and but also in the eyes of men. He was not content being honest to God but desires to be transparent be before men. It is the later that will assuage people and clear the minister of criticism.

Notice that these men were not handpicked by Paul. They were chosen by the Churches not one of the churches. So then the delegation was chosen by the churches and Paul's party. The later is indicated by the plural words we (vs 18 and 22) . The men were not men of questionable character or immature believers in Christ. By the time the money got to Jerusalem its final destination, it was accompanied by seven representatives from the various churches (Bernett, P.148). However Paul sent the three men ahead of him to Corinth to assist the believers there arrange their collections. As already noted the involvement of these three persons would served to stern any accusation of mismanagement or embezzlement of the collections.

III The Administration of Church Funds in today's Church

Church money demands ultimate care in its management. Some of God's servants Church money belongs to no one and can be used anyhow. Much of this counsel stems from greed. From the exegesis of the pericope, it has been demonstrated that Paul established a transparent system for administration of Church fund and himself as model.

Another classical example is from the Old Testament is Prophet Samuel. He had served Israel as Priest, Prophet and judge before God right from his childhood. When it became obvious that age was no longer on his side and Israel rejected his sons succeeding him as their rulers Israel demanded for a new ruler. Samuel declared his transparent honesty in what looked like a challenge. He said to them. 'Here I Stand. Testify against me in the presence of the Lord and his anointed. Whose Ox have I taken? Whose donkey have I taken? Whom have I cheated? Whom have I accepted a bribe to make me shut my eyes? If I have done any of these, I will

make it right' [1Samuel12:3 – 4]. Then the People of Israel collectively responded; you have not cheated or oppressed us, to have not taken anything found anything from anyone's hand "[1Samuel 12:4]. The whole account of Samuel's stewardship stresses importance of transparent integrity in one's public life.

The following lessons can be derived from both men if the suggested principles are committed to will guarantee transparency in the administration of Church fund. First, ministers should know that nothing is hidden from their followers. People are watching the minister in all aspects of life and ministry. Second, people are pleased with transparency administration and commit themselves in support of the minister and church projects. In the same vein, people are hurt and disappointed with ministers who mismanage church fund. Third, there is always price for fraudulent financial practices. This includes distrust, disgrace, dismissal and in some cases court case.

The principle of team work

Paul ably demonstrates the principle of team work by involving this Titus and the other two brothers appointed by the churches to see to the collection of the donations from the Corinthians. The practice is in line with Mark Short's suggestion that a stewardship committee should be chosen and trained to give the needed leadership in money matters(Short as cited in Church Administration, Handbook, Power, 1985, P.133).The committee members or those to be entrusted with the administration of church fund must be seen to have demonstrated commitment to Christ. Paul is clear that the Christian brothers so appointed were not by him. It was not single handedly done. They were chosen by the churches, possibly by the show of hands. Again, this is a demonstration of transparency. Paul's words in 2Corinthians 8: 16-24 concerning Titus "own his own initiative indicates some degree of the latter's independence if not complete one. So, then the men chosen for the arduous responsibility of administrating the collections were creditable, tested, tried and trusted. They were not men that could easily be manipulated or compromised. Repeatedly situations have come up where financial officers were selected simply because they were "good with money" perhaps the man is a successful business man; has the largest farm in the community; or worst of all is the biggest contributor. If this is the only re-requisite to being the church financial administrator is courting potential problems (Pollock, 1991, P.8).

The principle of Stewardship

Paul referred to the brothers chosen for the administration of the collections as a)po/stoloi e)kklhsiw=n, messengers of the churches. A messenger / steward is one entrusted with the care of another person's belongings. Stewardship entails accountability. This understanding runs through the Bible as everything the Christian owns, money inclusiveness must be accounted for before God. And since the church money belongs to the Lord, David Pollock is right in arguing that "even greater care should be exercised than a business man would exercise in his business (Pollock, P.6). On the contrary many a Christian leader see church money as something to be expended for selfish end without accountability.

The principle of trust in God

The ministers of God must learn to trust God to supply their needs. Jesus Christ teaches God's people to trust God for their daily needs (Matt,6:33-34). Their focus must be on God not money

and material things. To make money one's preoccupation in ministry is to invite disaster. A case in point is Gehazi. Many today have not learnt any lesson from Gehazi the assistant of Elisha. Elisha was a great prophet of God who had no money problem unlike his servant Gehazi. Goodall has written concerning Elisha. Elisha refused payment for a miracle he performed on a military leader, Elisha did not crave money or want reimbursement for something that he knew could be misinterpreted if he collected. As a leader, he trusted that he would always have enough and he understood from his mentor that great leaders are great givers (Goodall, nd, P.134). But Gehazi motivated by greed went after the Syria military officer Naaman lied to him and collected rich items and money. The consequences were in the immediate he inherited Naaman's skin disease and lost his position- job and ultimately his ministry and future.
His love for and elevation of money and material things blurted their his sense of judgement and abruptly ended his ministry.

The principle of Control Measure
Transparency requires control measures. The involvement of trusted brethren in the collection and distributions of the collection by the churches is also a control measure. Where an individual even the minister of the church sees to the monies of the church is very dangerous. With respect to church money, Maxey writes:

> Strict caution should be taken at this point. A pastor or his wife should never be the treasurer of an established church. If money passes through his hands, he must never dip into it for his own use. Although he is the instigator of financial giving and sets the pace of giving in his church, he should not be the one to handle the church money. He had better lean over backward in regard to the money matters of his church, for if a preacher's integrity in money matters is questioned his whole ministry is at stake (Maxey, 2017, PP.151-152).

It is equally dangerous when an individual is the sole signatory to church account. This situation provides occasion for temptation and sin. But as Pollock counsels:

> When a proper system of internal control is in place, more than one person will be involved in almost all transactions, especially those relating to cash. This provides a national check of one against the other which should not be viewed as distrust but merely a form of protection and accountability.(Pollock, P11).

Paul would not have sent a trusted Titus to administer to collections alone. Such would have exposed Titus to temptations as well as criticism which Paul wanted to avoid.

Principles of Christian faith
The men of God must follow biblical principles in the administration of church funds. Values such as industry, faithfulness, foresight, planning, delayed gratification are timeless and are not respecter of persons.

Another principle is the safety of the fund. There is no evidence where the collection was kept before being delivered to the saint's in Jerusalem. However, the evidence suggests the money

was safely kept. As recorded in 2 Chronicles 34; the money collected for the building of the temple was kept in the temple treasury. King Josiah and high priest Hilkiah were exemplary and instructive. It was a display of honesty and transparency. Josiah upon becoming the king of Judah ride the Temple of idolatry and proceed to repair the it. The people (worshippers) of Yahweh had made huge contributions for the purpose. The money was handed to Hilkiah the priest by the Levites who collected the money from the people and it was then entrusted to the men appointed to supervise the project. V12 has it that the men did the work 'faithfully. 'The men here would include all the officials, supervisors and artisans. It is worthy of note that the fund was kept in the temple treasury not in the individual's account (v 14). Such a place attracts little or no suspicious of embezzlement. The Bank is the church safest place today for the church to keep money. It has to be done after a carefully selected people have counted and recorded the monies.

Another transparency manner Paul and his team handled the collection was by using the fund for the purpose it was collected. As already noted, it took the churches years to gather substantial fund. During the period there was no indication of diverting the fund for other purposes or to private use. On this matter David R Pollock has emphatically stated that the donors of such designated funds "must be assured that the funds will be used in accordance with their wishes (Pollock, P.6.). Paul underscores the importance of accountability as stewards entrusted with resources. It is expected of that steward to be faithful (I Corinth 4:1). Perhaps there is no aspect of stewardship that accountability is demanded than in financial matters. Jesus himself stresses accountability especially in the management of funds. This is evident particularly in the parables of the talents (Matt, 14-30 and the shrewd manager (Lk. 16:1-8). It is expedient in accordance with the scriptures for God's ministers to account for financial transactions even when such is not necessarily required of them.

Conclusion

The burden of this paper is the growing rate of financial mismanagement of church fund by the men and women of God. It has brought the Christian ministry and the church of God much disrepute .Much of it is due to lack of transparency. The Christian ministry demands transparency in money and other matters. It has been well said that money is a good servant and a bad master. A survey of the Bible over the matter of money in ministry is quite revealing. Paul set himself as model in transparent management of Church funds. Transparency serves to prevent unnecessary suspicion as well as a control measure. Suspicious environment or atmosphere erodes people's confidence in the leader. And such confidence when lost is always difficult to regain. Transparency demands setting up criteria or due process to be followed. This cheeks any tendency on the part of the minister to err or commit financial fraud. The men and women of God should see themselves as stewards of Church fund and be transparently accountable to God and the church for the monies.

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