

AccountAble™

114. Accountability and Christian Charity

June 2005 / ra. Jye0 1927; Released: Jan - 06

In this issue

Voluntary Charity.....	1
Accountability for voluntary giving.....	2
Tithe (qa#d).....	2
The accountability model for tithe.....	3
References:.....	4

Continuing our discussion on religious charity and accountability, we now look at Christian charity.

Christianity is today a trans-global religion and a major portion of world's philanthropic effort is funded through Christian charity. Christian charity is comprised of two main practices: voluntary giving and *tithe* (qa#d).

Voluntary Charity

The Christian view of Charity proper, is contained in St. Paul's first letter to the Corinthians¹. This letter emphasizes the importance of charity of spirit, rather than charity of giving. However, in newer editions of Holy Bible, the word 'charity' has been translated as 'love'².

The *Holy Bible* emphasizes caring and sharing with the poor and the needy:

Then the King will say to the people on his right, 'Come, you that are blessed by my Father! Come and possess the kingdom which has been prepared for you ever since the creation of the world. I was hungry and you

fed me, thirsty and you gave me a drink; I was stranger and you received me in your homes, naked and you clothed me; I was sick and you took care of me, in prison and you visited me.'

"The righteous will then answer him, 'When, Lord, did we ever see you hungry and feed you, or thirsty and give you a drink? When did we ever see you a stranger and welcome you in our homes, or naked and clothe you? When did we ever see you sick or in prison, and visit you?' The King will reply, 'I tell you whenever you did this for one of the least important of these brothers of mine, you did it for me!'³

It also emphasizes that no worldly return should be expected for charity:

Then Jesus said to his host, "When you give a lunch or a dinner, do not invite your friends or your brothers or your relatives or your rich neighbours – for they will invite you back, and in this way you will be paid for what you did. When you give a feast, invite the poor, the crippled, the lame, and the blind; and you will be blessed, because they are not able to pay you back. God will repay you on

¹ I Corinthians, 13, King James version, *Holy Bible*

² I Corinthians, 13, Today's English version, *Holy Bible*

³ Matthew 25:34-40, Today's English version, *Holy Bible*

the day the good people rise from death.”⁴

Thus, Lord Jesus Christ appears to have emphasized direct, personal charity. Further, the reward for such charity will be given when the Kingdom⁵ comes.

A distinction is also drawn between hospitality for your social equals and that for the poor. The first will be repaid on this earth, when the guests in turn invite you to a meal. Therefore, there is no heavenly reward for this. On the other hand, if you invite the poor to a feast, your reward will be in heaven.



Accountability for voluntary giving

Initially, Christian giving may have been direct and personal. However, as the Christian faith developed a global perspective, Christian charity has also assumed a more institutionalized form. This has meant more distance between the donor and the beneficiary. The distance has resulted in the introduction of intermediaries who collect funds in one part of the globe, and spend it in another.

Christian giving, as defined in Holy Bible, does not result in a reward in this world. The donor will get his or her reward when the Kingdom comes. Therefore, the giving is its own reward, in a sense. This dilutes the requirements of accountability.

However, Christian giving has also become more purposive over the years. This has been due to a view that the Biblical mission of spreading the gospel

should be fulfilled. This has resulted in some calls for more effective and accountable use of money.

Still, by and large, voluntary Christian charity has not faced significant accountability challenges in recent years. Concerns about misuse of funds raised by tele-evangelists⁶ resulted in the setting up of Evangelical Council for Financial Accountability (ECFA)⁷ in USA in 1979.

ECFA currently works with about 1200 member organisations, having a combined annual income of \$14 billion (Rs. 6.44 *kharabs*⁸). It has designed seven Standards of responsible Stewardship. It helps its members implement these, and thus earn public trust. It also responds to complaints about non-compliance.

Tithe (q#d)

Tithing is a form of mandated giving peculiar to Christian charity.

The *Holy Bible* contains several references to tithing⁹:

“And this stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt

⁴ Luke 14:12-14, Today’s English version, *Holy Bible*

⁵ According to Christian theology, the Kingdom of God will come after the day of Judgment.

⁶ For a more recent discussion, see ‘Jesus, CEO: America’s most successful churches are modeling themselves on businesses’, *The Economist*, London, p. 51, 24-December 2005

⁷ www.ecfa.org

⁸ 1 *kharab* (orb) = 100 billion = 10,000 crores

⁹ The practice of giving a tenth share of the produce to God or to the Church. See Genesis 14:20, 28:22; Leviticus 27:1-34

give me I will surely give the tenth unto thee.”¹⁰

“One-tenth [tithe] of all the produce of the land, whether grain or fruit belongs to the LORD. If a man wishes to buy any of it back, he must pay the standard price plus an additional twenty percent.”¹¹

The tithe is primarily meant for maintenance of the church and payment of salaries to the clergy. A significant part of the tithe¹² is also used for mission related work in other parts of the world.

According to the *Merriam-Webster Encyclopedia of Religions*¹³, tithing was originally a Jew custom, which was adopted by the Christian church. Tithing became obligatory as Christianity spread across Europe. It was imposed by ecclesiastical¹⁴ law from the sixth century, and enforced by secular¹⁵ law from the eighth century. However, the Eastern Orthodox Church never accepted tithes.

Tithes were abolished in France during the Revolution (1789 CE). Other countries, such as Italy, Ireland, Scotland and England, ended these during the 19th-20th centuries. However, other provisions were made for maintenance of the clergy from Government revenues.

In many European countries¹⁶, the Governments collect tithe in the form of a compulsory tax, called church tax. It is then allocated to the various recognized churches. Church tax collections can be sizable. In Germany alone, these come to about €8500 million (Rs. 4.85 *kharab*) in 2002¹⁷.

Over the recent decades, this institution has come under pressure and some countries¹⁸ have now made it optional. Often, this requires the concerned person to formally surrender his or her church membership.

In the United States, tithe was never a legal requirement, though members of some churches, including the Latter-day Saints and Seventh-Day Adventists are required to tithe.



Prophet Malachi

In parts of India, particularly in the South, some church members pay tithes regularly.

The accountability model for tithe

If we carefully consider the circumstances surrounding collection of tithe, it would appear to be similar to a Government tax. This is especially true where it is being collected through a Government agency, such as in some parts of Europe. Therefore, expecta-

¹⁰ Genesis 28:22, King James version, *Holy Bible*

¹¹ Leviticus 27:30-31, Today's English version, *Holy Bible*

¹² Currently as compulsory church tax or as voluntary contributions from church members

¹³ 1999 Edition, p. 1100

¹⁴ religious

¹⁵ Regal law, as distinct from religious law

¹⁶ Germany, Sweden, Denmark, Switzerland, Austria, Sweden, Finland

¹⁷ Source: www.wikipedia.org, last visited 26-Dec-05

¹⁸ Sweden passed a law in year 2000, withdrawing the compulsory church tax. However, later the Government has decided to continue collecting the tax on behalf of the churches, albeit as an optional contribution by the tax-payers, along with the normal tax.

tions of the tithe-payers in terms of accountability are also somewhat similar: are the funds being used efficiently? Does the Church provide adequate service and representation to the community? Is the mission work being carried out effectively?

The tithe was originally designed as a compulsory tax. Therefore, the members are sometimes more concerned with some people not paying their full share.

An interesting passage in the Old Testament¹⁹ confirms the above view. It shows that the problem of accountability was rather at the level of the tithe-payers:

“I ask you, is it right for a person to cheat God? Of course not, yet you are cheating me. ‘How?’ you ask. In the matter of tithes and offerings. A curse is on all of you because the whole nation is cheating me. Bring the full amount of your tithes to the Temple, so that there will be plenty of food there. Put me to the test and you will see that I will open the windows of heaven and pour out on you in abundance all kinds of good things.”²⁰



In some countries, such as France and USA²¹, the Church and state are officially separated. In these countries, especially USA, voluntary contributions

are an important source of funds for the Church.

References:

1. *Holy Bible*, Good News Edition, Today's English Version, The Bible Society of India, Bangalore,
2. *Holy Bible*, The Authorized King James Version, Thomas Nelson Bibles, 2003.
3. *Merriam-Webster's Encyclopedia of World Religions*, Merriam Webster, Massachusetts, 1999

What is AccountAble: Each issue of 'AccountAble' covers a different topic related to NGO regulation or accounting and is mailed to about 2,700 persons in NGOs, Agencies and audit firms. AccountAid encourages reproduction or re-distribution of 'AccountAble' in workshops or NGO newsletters for non-commercial use, provided the source is acknowledged.

AccountAble in Hindi: Akā%{qbl ihNdl mē'I ōa-yag' kenam se%pl Bx hē

AccountAble on the Web: All the past issues of 'AccountAble' are available on our web-site www.accountaid.net.

AccountAid Capsules: Short items of information on NGO accounting and related issues. To subscribe, send e-mail to [accountaid-
subscribe@topica.com](mailto:accountaid-subscribe@topica.com).

Disclaimer: We recognize that only religious scholars and believers of a faith can undertake authentic interpretation of various complex theological concepts. The overview of religious practices offered here is for general understanding only and is not intended to be disrespectful towards the faith in any way.

Questions?: Your questions, comments and suggestions can be sent to AccountAid India, 55-B, Pocket C, Siddharth Extension, New Delhi-110 014; Phone: 011-2634 3128; Ph./Fax: 011-2634 6041; e-mail: accountaid@vsnl.com; accountaid@gmail.com.

© AccountAid™ India iv³m svt! 2062 paf, January 2006 CE

Published by AccountAid India, New Delhi. Ph. 2634 3128, 2634 6111; Printed at Chanakya Mudrak Pvt. Ltd., New Delhi. Ph.: 4142 0316, 2592 7951

For private circulation only.

¹⁹ Of the Holy Bible

²⁰ Malachi 3:8-10, Today's English version, *Holy Bible*

²¹ In UK, the Anglican clergy receive their salary from Government taxes.