

THE PRINCIPLE OF TITHE AND OFFERING MANAGEMENT AND ADMINISTRATION: A STUDY OF DUNAMIS INTERNATIONAL GOSPEL CENTER

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Abstract

The management of tithes and offerings in contemporary ecclesiastical institutions involves theological, financial, and administrative dimensions, influencing governance within Pentecostal and charismatic traditions. This study explores the theological foundations and administrative practices of tithe and offering management at Dunamis International Gospel Centre (DIGC), a leading Pentecostal institution in Nigeria. Anchored in scriptural texts such as Malachi 3:10 and Luke 6:38, these financial acts are seen not only as obligations but as spiritual covenants symbolizing obedience and divine reciprocity. Despite their spiritual relevance, many churches face challenges with transparency, accountability, and fund utilization, weakening congregational trust. Adopting stewardship theory and the resource-based view (RBV), the study evaluates DIGC'S financial governance, focusing on theological justifications, administrative systems, accountability structures, and ministry impact. DIGC uses centralized digital systems, segregated accounts, internal audits, and external reviews, reflecting nonprofit best practices. Yet, financial disclosures rely heavily on pastoral declarations, with limited public access, revealing a transparency gap. The study finds that DIGC'S model integrates spiritual and modern financial practices but recommends greater transparency through financial literacy programs and digital accountability tools. It offers a replicable governance model, merging doctrinal integrity with fiscal responsibility, contributing valuable insights to ecclesiastical leaders, financial administrators, and church policymakers.

Keywords: Tithes, Offerings, Church Finance, Accountability, Stewardship, DIGC, Pentecostal Governance.

1. Introduction

The management and administration of tithes and offerings possess significant theological, financial, and administrative dimensions that collectively shape the governance framework of contemporary ecclesiastical institutions (Igbo, 2021; Appiadu, 2019). In the context of Pentecostal and Charismatic Christian traditions, notably within institutions like the Dunamis International Gospel Center (DIGC), these financial instruments transcend mere economic transactions they are

spiritual covenants that underpin believers' expressions of faith, obedience, and covenantal alignment with divine principles (Luka & Gofwan, 2025). Theologically, tithing and offerings are rooted in scriptural mandates such as Malachi 3:10 and Luke 6:38, where the act of giving is linked to divine reciprocity and communal blessings (Ademiluka, 2020). However, beyond theological affirmations, the practical mobilization, allocation, and utilization of these funds invoke complex administrative processes requiring efficiency, transparency, and ethical stewardship.

The ecclesiastical handling of tithes and offerings has been a persistent subject of theological reflection and administrative deliberation since the formative periods of Judeo-Christian religious practice (Harvey, 2016). Historically grounded in Mosaic law, as evidenced in Leviticus 27:30 and Numbers 18:21–24, the tithe was instituted as a divinely ordained mechanism for supporting the Levitical priesthood and ensuring the functional sustainability of temple worship (Ginsberg, 1979). This covenantal practice was not merely an economic act but a sacralized ritual of covenantal obedience, symbolizing the believer's recognition of divine ownership over material possessions. The New Testament reaffirmation of this principle most notably in Matthew 23:23 and 1 Corinthians 9:13–14 illustrates the enduring theological relevance of tithing, even as its operational modalities have evolved across ecclesial traditions.

In the contemporary context, particularly within Pentecostal and Charismatic ecclesiologies, the administration of tithes and offerings assumes heightened significance due to the increased scale, visibility, and fiscal complexity of church operations (Appiadu, 2019). These ecclesiastical institutions now function not only as centers of spiritual nourishment but also as organizational entities requiring sophisticated financial governance mechanisms. Consequently, the management of sacred funds demands a delicate and often challenging balance between doctrinal fidelity, ethical accountability, and modern administrative efficiency.

The Dunamis International Gospel Center (DIGC), under the visionary leadership of Dr. Paul Enenche, has emerged as a compelling case study in what may be termed 'integrated financial stewardship' a model that harmonizes biblical precepts with contemporary management best practices (Paul Enenche, 2024). Through its structured financial departments, transparent reporting mechanisms, and systematic deployment of funds for infrastructural development, evangelistic missions, and humanitarian outreach, DIGC exemplifies how faith-based organizations can

institutionalize accountability while remaining anchored in scriptural convictions. The church's stewardship model reflects a contextual theology of administration, wherein spiritual integrity and administrative prudence are not perceived as mutually exclusive but rather as co-constitutive elements of responsible ecclesiastical leadership. Thus, this study situates DIGC within broader academic debates on the evolution of church finance governance, examining how it navigates the complexities of spiritual symbolism, donor trust, and institutional sustainability in a 21st-century religious economy.

1.2 Statement of the Problem

Despite the theological emphasis on tithing, many religious institutions face challenges in ensuring transparency, accountability, and optimal utilization of sacred funds (Luka & Gofwan, 2025). Cases of financial mismanagement in ecclesiastical settings have eroded public trust, necessitating an examination of best practices in tithe and offering administration. This study examines how DIGC directs these challenges, providing a model for other faith-based organizations.

1.3 Research Objectives

This study seeks to:

- i. Examine the theological and doctrinal basis of tithing and offerings in DIGC.
- ii. Analyze the administrative structures governing the collection, management, and disbursement of tithes and offerings in DIGC.
- iii. Assess the mechanisms of accountability and transparency in DIGC's financial stewardship.
- iv. Evaluate the impact of DIGC's financial policies on its ministry operations and congregational trust.

1.4 Research Questions

- i. What biblical and theological principles underpin DIGC's approach to tithe and offering management?
- ii. How does DIGC structure its financial administration to ensure efficiency and accountability?
- iii. What measures does DIGC implement to maintain transparency in its financial operations?

iv. How does DIGC's financial model influence its ecclesiastical growth and congregational confidence?

1.5 Significance of the Study

This research contributes to academic and practical discussions on church finance by providing an empirical analysis of DIGC's administrative model. It offers insights for church leaders, financial administrators, and policymakers seeking to enhance fiscal responsibility in religious organizations.

1.6 Definition Of terms

Tithe: A tithe is a theological and economic term derived from the Old English *teogotha*, meaning "tenth" (Ajah, 2006). It refers to the voluntary or obligatory giving of one-tenth (10%) of an individual's income or produce to a religious institution, based on scriptural injunctions found in texts such as Leviticus 27:30 and Malachi 3:10. In Christian ecclesiology, particularly within Pentecostal and Charismatic traditions, the tithe is interpreted not merely as a financial contribution but as a spiritual act of obedience and covenant loyalty, symbolizing the believer's acknowledgment of divine ownership over material resources (Premawardhana, 2012).

Offering: An offering is a non-prescriptive, voluntary gift or contribution made to a religious institution or sacred cause, typically beyond or apart from the tithe (Wessels, 2015). While the tithe is fixed and obligatory in many theological traditions, offerings are given freely and out of personal devotion, gratitude, or specific intentions, such as thanksgiving, missions, or charity. Offerings are biblically grounded in passages such as 2 Corinthians 9:7 and are often perceived as expressions of worship, generosity, and sacrificial giving (Lee, 2021).

Management: Management is the systematic process of planning, organizing, directing, and controlling organizational resources, including human, financial, and material capital, in order to achieve defined objectives effectively and efficiently (Tavo & Rasmus, 2024). In the context of ecclesiastical finance, management refers to the strategic stewardship of church resources, ensuring their optimal use in alignment with spiritual vision, operational needs, and ethical accountability (Sihombing, 2023).

Administration: Administration refers to the execution and coordination of institutional policies and procedures aimed at achieving organizational goals through structured governance (Awuku-Gyampoh & Asare, 2019). Within church operations, administration encompasses activities such as budget formulation, resource allocation, record keeping, financial reporting, and compliance monitoring, all of which are necessary for transparent and sustainable functioning. Unlike management, which emphasizes decision-making and strategic leadership, administration is often more focused on implementation and regulatory compliance (Davis Jr, 2021).

Church: The Church can be defined both theologically and institutionally (Strange, 2015). Theologically, it is the body of believers in Christ, referred to in the New Testament as the *ekklesia*, or "called-out ones" (Matthew 16:18; Ephesians 1:22–23). Institutionally, the Church is a religious organization structured around shared doctrines, liturgical practices, leadership hierarchies, and communal worship, functioning as both a spiritual community and an administrative entity.

2.1 Theological Foundations of Tithing and Offerings

The doctrine of tithing and offerings occupies a central position in Judeo-Christian theology, functioning as both a liturgical practice and a covenantal expression of faithfulness, obedience, and stewardship (Denig, 1985). This section critically examines the biblical mandate for tithing, tracing its theological evolution from the cultic practices of ancient Israel to its reinterpretation within the ecclesiology of the New Testament Church. The practice is not merely a fiscal obligation but a theologically embedded discipline rooted in divine-human reciprocity, symbolizing the believer's acknowledgment of God's sovereignty over all material possessions (Sullivan-Dunbar, 2013).

In the Old Testament tradition, the origin of tithing can be located in patriarchal narratives and codified Mosaic law (Rakotsoane, 2021). Genesis 14:18–20 records Abram's offering of a tenth of his spoils to Melchizedek, king of Salem and priest of the Highest God a prototype that anticipates the institutionalization of the tithe in Levitical legislation. Leviticus 27:30 and Numbers 18:21–24 explicitly delineate the tithe as a sacred portion dedicated to the sustenance of the Levitical priesthood and the maintenance of temple worship. This system reinforced the concept

of divine ownership and communal interdependence, wherein the people's material contributions ensured the viability of sacred institutions.

A pivotal Old Testament passage, Malachi 3:10, is frequently cited in contemporary Pentecostal and Charismatic theology as a divine injunction for obligatory tithing. The prophetic command to "bring the whole tithe into the storehouse" is framed not only as a ritual expectation but as a covenantal promise of divine blessing contingent upon faithful obedience. However, scholars such as Brueggemann (2007) and Wright et al. (2004) have argued that this text should be interpreted within its socio-historical context a period marked by spiritual laxity and socio-economic instability in post-exilic Israel rather than as a universal, prescriptive mandate for all eras.

In the New Testament corpus, the explicit emphasis on tithing diminishes, giving way to broader exhortations on voluntary generosity, cheerful giving, and grace-based stewardship (Liashko *et al.*, 2022). Notably, 2 Corinthians 9:7 asserts that "each one should give what he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver." This Pauline exhortation reflects a shift from legal obligation to volitional generosity, emphasizing the inward disposition of the giver rather than the mechanical fulfillment of a fixed percentage. This theological transition underscores the pneumatological ethic of giving a Spirit-led generosity responsive to grace, rather than law. Furthermore, Hebrews 7:1–10 offers a profound Christological reinterpretation of the Abraham-Melchizedek tithe episode (Scott, 2017). The author employs this narrative typologically to establish the superiority of Christ's priesthood over the Levitical order, thereby reframing the tithe not as a cultic tax but as an act of homage to an eternal, heavenly priesthood. This pericope has been pivotal in constructing systematic theological arguments for tithing within Christocentric frameworks, particularly in Pentecostal traditions where Melchizedek is often symbolically associated with the pastoral office. Thus, the theological foundations of tithing and offerings are multi-layered and historically contingent, reflecting a dynamic interplay between covenantal law, prophetic admonition, Christological fulfillment, and ecclesial praxis (Davies, 2020). This study acknowledges the complexity of these doctrinal developments while interrogating how they inform contemporary administrative practices in churches like Dunamis International Gospel Center (DIGC). It argues that effective financial stewardship in ecclesial contexts must remain anchored in these theological convictions, even as it adapts to the exigencies of modern organizational governance.

2.2 Theoretical Framework

This study adopts a dual-theoretical framework, anchored primarily in Stewardship Theory and complemented by the Resource-Based View (RBV), to provide a nuanced and multidimensional understanding of tithe and offering management within faith-based organizations such as Dunamis International Gospel Center (DIGC). Stewardship Theory, as articulated by Davis et al. (1997), posits that individuals entrusted with resources will act in the best interest of the principal, driven not solely by extrinsic controls but by intrinsic motivations such as trust, duty, accountability, and organizational commitment. In ecclesiastical contexts, this theory aligns with theological imperatives that define pastors, financial administrators, and church leaders as 'stewards of God's resources', accountable not only to human structures but also to divine authority. It suggests that when these leaders are appropriately empowered, trusted, and values-aligned, they will naturally prioritize the mission of the church above personal gain, ensuring ethical and responsible resource allocation.

Complementing this, the Resource-Based View (RBV) of the firm, introduced by Barney (1991), provides a strategic management perspective by viewing churches as organizations that can derive sustainable competitive advantage from the effective deployment of valuable, rare, inimitable, and non-substitutable (VRIN) resources. In the context of DIGC, financial inflows from tithes and offerings are conceptualized not merely as monetary inputs, but as strategic assets that, when effectively harnessed through competent administration, prudent investment, and mission-oriented expenditure, can drive long-term growth, infrastructural development, and global outreach. RBV thus enables an examination of how the church transforms spiritual capital into organizational capabilities that reinforce its institutional resilience and relevance in an increasingly complex religious and socioeconomic landscape. By integrating Stewardship Theory and the RBV, the study adopts a hybrid analytical lens that captures both the moral-spiritual dimensions of ecclesiastical financial management and the strategic-organizational imperatives of institutional sustainability. This fusion allows for a holistic analysis of tithe administration, recognizing the dual identity of the church as both a sacred institution and a managerial entity. In doing so, the research foregrounds the intersection between theology and management science, thereby contributing to the evolving scholarship on governance in religious organizations.

2.3 Empirical reviews

Luka & Gofwan, (2025), Exploit the effect of Faith-Based Financial Accountability in Nigeria: A Theological Perspective on Stewardship in Religious Organizations. Faith-based organizations play a crucial role in the socio-cultural framework of Nigeria, providing spiritual support and economic aid. However, concerns regarding financial management and transparency have raised significant questions about their accountability, leading to a decline in trust among followers and the broader community. The paper addresses the question of how can faith-based organizations ensure financial accountability while remaining true to their spiritual objectives? This study explores the theological concept of stewardship as a viable framework for improving financial accountability within Nigerian religious institutions. The primary issue identified is the gap between biblical teachings on stewardship and the financial practices observed in many organizations. Against this background, the paper examines the theological foundations of financial stewardship, assesses the current challenges related to financial accountability in Nigerian faith-based organizations, and proposes strategies grounded in theological ethics. By emphasizing the theological aspects of accountability, the research highlights the necessity of ethical leadership, transparency, and the active involvement of congregants in financial governance. Utilizing a qualitative methodology, the study combines scriptural insights with modern theological scholarship, enabling a comprehensive understanding of the interplay between theology and financial practices in Nigeria. The findings contribute to the fields of theology and religious studies by offering a theological framework for financial accountability that is deeply rooted in biblical principles of stewardship. Furthermore, the study provides strategies and insight for religious organizations to enhance trust, credibility, and operational efficiency in their missions. By analyzing financial mismanagement through a theological lens, the study bridges the gap between faith and financial ethics, advocating for an accountability model that reflects both spiritual and societal values

Nalle et al. (2023) examine the effect of Accountability and Internal Control of Religious Organizations (Study on GKPB Immanuel Tabanan). Religious organizations require accountability practices in managing their funds. These accountability practices are reinforced through the implementation of internal controls. The discovery of fraud in religious organizations shows that their internal controls are weak and their management lacks accountability. This

research focuses on GKPB Immanuel Tabanan, aiming to understand the implementation of accountability and internal controls in managing acquired funds. The method used in this research is a descriptive qualitative approach, involving the collection of primary data through in-depth interviews, observations, and documentation. Data validity is tested using triangulation techniques. The research shows that accountability at GKPB Immanuel Tabanan has been effective. This is evident from the assignment of tasks and responsibilities to the church administrators, clear procedures in the selection of church administrators, and the church treasurer's role in overseeing all cash expenditures. Furthermore, the church has also implemented a code of ethics. The implementation of the internal control system has been effective. Procedures for cash receipts and disbursements have been established. Steps to mitigate risks are in place. Each cash expenditure requires authorization from the relevant authorities. Information regarding the church's financial reports is presented openly and accessible to the congregation, and internal audits are being conducted. the church has also implemented a code of ethics. The implementation of the internal control system has been effective. Procedures for cash receipts and disbursements have been established. Steps to mitigate risks are in place. Each cash expenditure requires authorization from the relevant authorities. Information regarding the church's financial reports is presented openly and accessible to the congregation, and internal audits are being conducted. the church has also implemented a code of ethics. The implementation of the internal control system has been effective. Procedures for cash receipts and disbursements have been established. Steps to mitigate risks are in place. Each cash expenditure requires authorization from the relevant authorities. Information regarding the church's financial reports is presented openly and accessible to the congregation, and internal audits are being conducted.

Septiana et al. (2022), examine the effect of Church Accountability Perspective in a Tithing Offering (Case Study of the Lumajang Congregation GKJW Church). The purpose of this research is to examine more deeply about the accountability of the church in the offering of tithe at the Lumajang GKJW Church. This research is qualitative research with a phenomenological approach. Qualitative research is research that intends to understand the phenomenon of what is experienced by the research subject. The results of the analysis found that there were ten dimensions of accountability meaning by the Lumajang GKJW Church Congregation, namely: accountability for tithe offerings as belonging to God, accountability for tithe offerings as an acknowledgment that

God is the source of blessings, accountability for tithe offerings as a sign of gratitude and thanks, accountability for tithe offerings as a command. God, accountability for tithe offerings as a form of honesty and obedience to God's commands, accountability for tithe offerings as a sign of love and generosity, accountability for tithe offerings as a sign of faith and trust, accountability for tithe offerings as a responsibility to the church, accountability for tithe offerings as a social responsibility, accountability for offerings tithing as a form of belief in the church. The results of the meaning of the practice of accountability for tithe offerings are interpreted differently in the organization of the Lumajang GKJW Church.

Idowu (2019) examine impact of Tithing: An affront to work for Redemption and Grace in the last days of contemporary churches. This article investigates the scriptural and historical inceptions of tithing and analyses what old tithing practices can be connected to in the modern customs and culture of the Church, which contrasts so profoundly from the way of life of old Israel. Expect a few surprises since some fundamentally - essential scriptural and authentic certainties about tithing have been disregarded by present day Christian places of worship and denominations. In reality, there are so many articles on tithing, yet the question is still the same. Should we as Christians in this New Testament era continue to pay ten percent of our income to a Church's purses as a means of gratitude to God? There are a few intense inquiries concerning tithing that modern Christianity has been hesitant or unwilling to talk about or significantly consider. The surprises are scattered all through this article so the writer trusts that the readers will read and take their own positions based on what they read. The aim of this article is not to show a specific denominational doctrine or perspective, but rather to clearly see the uncovered will of God on the issue of tithing. The general subject of providing for God in a real sense is questioned - can a creature provide for the Creator? However, as the early church came to comprehend God's will on memorable scriptural practices through an iron-sharpening-iron process in Acts 15, so we should look at tithing from different points of view before the entire subject can be comprehended. Jesus said in John 8:32 that you shall know the truth and the truth shall set you free. The author urges the readers to get the Bible and read through scriptural lessons about tithing in their legitimate contexts. The paper looks further into the beginning and meaning of tithing utilizing an internet source investigation and a literature review methodology of pertinent articles and books.

Awuku-Gyampoh, and Asare (2019), examine the effect of Assessing the Impact of Good Governance, Church Management and Structure on the Growth and Development of the Church. Management is a business function that provides leadership support to organizations' resources to realize strategic goals and objectives. While churches are not precisely business organizations tied with specific management practice as requirements including other complex legal requirements such as filing returns and payment of taxes, they engage in activities that require adequate planning and execution if they are to be successful and impact to the Church's growth and development. Hence, there is a need for an effective governance system for churches that will ensure efficient and effective utilization of resources and management practices in the growth and development of Churches. This paper, therefore, aims at presenting an analysis of good governance, effective managerial strategies and church structure for church growth and development. This study will employ the use of content analysis of literature as the main components in the study in the areas of effective managerial practices, corporate Governance and organizational Structure and its impact on Church growth and development. The study will systematically answer various questions under the study, which eventually contributes towards the establishment of good governance, effective management and Church Structure on the growth and development of Churches. The study will, therefore, unearth the relationship between good governance, church management and Structure on the growth and development of churches. It will further recommend leaders of churches the elements of good Governance, management and the Structure of their Church that have to be taken into consideration in their decision making.

3.1 Findings and Discussion

Preliminary findings reveal that DIGC operates a structured financial system characterized by:

- i. Centralized collection and recording of tithes/offering using digital systems.
- ii. Segregated accounts for different ministry arms and capital projects.
- iii. Internal audits and periodic external reviews by professional accounting firms.
- iv. Annual financial reporting and budget presentations during specialized services or leadership forums.

These practices resonate with best-practice frameworks in non-profit financial administration (Strydom, B., & Stephen, 2014). However, despite robust systems, transparency to the broader congregation remains limited, primarily communicated through pastoral declarations rather than published reports. This discrepancy between internal accountability and public disclosure aligns with the critique by Ntim et al. (2017) on charismatic church governance.

3.2 Conclusion and Recommendations

Tithe and offering management within Dunamis International Gospel Centre (DIGC) reflects a hybridized system that integrates deeply rooted spiritual motivations with contemporary financial management practices. At its core, the collection and utilization of tithes and offerings are grounded in biblical imperatives and are presented as acts of worship, covenantal obedience, and spiritual partnership in advancing the Kingdom of God. These spiritual motivations are strategically reinforced through doctrinal teachings, pastoral exhortations, and testimonies, creating a culture of voluntary compliance and faithful giving among congregants.

Simultaneously, DIGC demonstrates a conscious adoption of modern financial systems and managerial protocols to ensure the effective stewardship of ecclesiastical resources. This includes the establishment of internal financial controls, professional accounting procedures, digital payment systems, routine audits, and budgetary planning mechanisms, all of which are designed to foster transparency, accountability, and operational efficiency

While the church exhibits internal accountability, it is recommended that:

- i. Financial literacy programs for congregants be introduced.
- ii. Digital accountability dashboards be adopted to enhance transparency.

These steps would not only align with ecclesiastical principles but also with modern expectations of organizational accountability in faith-based institutions.

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