

A Manual On

PUBLIC FINANCE MANAGEMENT AND CHRISTIAN FAITH

(Insight from the Holy Bible)



Centre for Social Justice (CSJ)

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Acronyms

Chr.	Chronicles
Cor.	Corinthians
CSO	Civil Society Organizations
Deut.	Deuteronomy
Eccl	Ecclesiastics
EFCC	Economic and Financial Crimes Commission
Eph.	Ephesians
Ex	Exodus
EZ	Ezekiel
FRA	Fiscal Responsibility Act
Gen	Genesis
Is:	Isaiah
Jer.	Jeremiah
Kgs	Kings
Lev	Leviticus
Lk.	Luke
Macc	Maccabees
Mal.	Malachi
Mt	Matthew
MTEF	Medium Term Expenditure Framework
MDAs	Ministries, Departments and Agencies of Government
NCPP	National Council on Public Procurement
Neh.	Nehemiah
Num.	Numbers
NT	New Testament
OT	Old Testament
PPA	Public Procurement Act
Prov.	Proverbs
Rm.	Romans

Sam	Samuel
Thes.	Thessalonians
Tim	Timothy

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Executive Summary

Chapter One is the introduction and it is focused on Christianity and governance. It identifies good fiscal governance as the art of managing public resources in such a way that ensures stability, growth, equity and justice among different segments of society. Fiscal dealings by the followers of Christ should be governed by transparency, accountability and the public good to promote good governance, economic growth and human welfare. The objectives of the Manual are stated as follows: To link the provisions of laws and policies on good fiscal governance with biblical positions to show that improvements in public finance management (PFM) are in tandem with the teachings of our Lord, Jesus Christ; to draw attention to the gains of fiscal responsibility, reduction of corruption and prudent management of public resources; to create awareness on extant fiscal laws and policies as a basis for popular participation in budgeting and fiscal governance. Other objectives include; to empower the Christian faithful and to disseminate information on the rights and duties of Christians in fiscal governance; to show that mismanagement of public resources is not only illegal but sinful before God and will attract appropriate punishment from God and to provide a resource material for the Christian Clergy to educate and sensitise the faithful for the reduction of corruption and to enhance transparency and accountability.

Chapter One reviews the concept of corruption in the Bible and the basis of Christianity's teachings on good fiscal governance which are identified as the dignity of the human person, the principles of the common good, subsidiarity and solidarity. The Chapter ends with Christian teachings on elections and political appointments.

The approach as from Chapter Two to the end of the Manual is to state a public finance management issue and then follow it up with deep Christian teachings taken from the Bible. Chapter Two is on the need for good fiscal governance and citizens duties. Good fiscal governance is founded on the need to enhance democracy and development, affirm societal ethics and standards, fighting corruption to a standstill and to abolish budgetary corruption. Others are the need to prevent the subversion of the legal system, to reduce unemployment and crime rate. Citizenship duties listed include the duty to pay tax, combat and challenge corruption and to resist fiscal oppression and tyranny. Chapter Three is on popular participation, timeliness and planning. It discusses the right to participate in fiscal governance, participation in the medium term expenditure framework, preparing the budget with measurable indicators and milestones and timeliness in preparing budgets. The Chapter also discusses the need for fiscal discipline, to spend according to plan except there is an emergency and planning to succeed in the budget.

Chapter Four focuses on accountability and transparency. The leader is under obligation to give account of his stewardship; duty to report on budget implementation, remitting operating surpluses to the general reserve fund and the authorities to spend according to appropriation. The

duty of care owed to the public by leaders and those in charge of the appropriation process is reviewed; prudence, powers of the Auditor-General and legislative oversight are analysed. The Chapter discusses the relevance of transparency, access to information, value for money, public procurement and civil society oversight over the allocation and management of public finances.

Chapter Five is on investment, savings and borrowing in public finance management. It deals with restriction of borrowing, planning for debts and how to repay them, debt limitation, planning for contingent liabilities and the need for increased capital budget provisions. Chapter six is the last chapter and deals with abolition of corrupt practices. It reviews the code of conduct for public procurement; offences, penalties and sanctions in fiscal governance and ends with a conclusion.

Chapter One

INTRODUCTION: CHRISTIANITY AND GOVERNANCE

1.1 INTRODUCTION

Good fiscal governance is the art of managing public resources and wealth in a way that ensures stability, growth, equity and justice among different segments of society. In business, whether small or large (like multinational companies), periodic accounting and internal control systems are the key to stability, growth and overall success. In the banking industry, for instance, at the close of each working day, those involved in the financial transactions of the day must necessarily balance accounts for the day before closing work. Financial dealings demand honesty and good accounting demonstrates checks and confirms honesty of purpose. Dishonesty in financial dealings includes cheating, stealing, fraud, embezzlement, false accounting, etc and they impinge on the moral content of one's character. Character is in most cases formed and influenced by religious belief and, morality as well as leadership and governance are subjects in religious affiliations such as Christianity.

Christianity is a religion of the followers of Jesus Christ, the only Son of God, who became man to save us from sin and death, and show us how to conduct ourselves as children of God. It is a religion that is anchored on the Bible consisting of two parts: the Old Testament and the New Testament. The Bible itself is the Word of God, which defines our relationship with God and with one another along the two pillars of love of God and love of neighbour. It is a relationship in which we are children of God and God is our father, the Benevolent Maker and Ruler of the universe and all that are in it. God created a harmonious society of humans, animals and vegetations (Gen. 1-2), but when man breached that harmony (Gen. 3); God introduced legislation that regulate our relationship with Him and with one another (Genesis – Deuteronomy). The purpose of legislation is to build a just, civil and egalitarian society, where human life and the human person, and indeed all creation, is to be respected and protected through social justice, compassion, equity and devotion to God. God personally arbitrated in matters of infringement on the laws regulating the relationships. He was the head, leader and king who governed and provided for his people, Israel, until they sought to be like other nations and demanded a human king from among them to rule them (1 Sam. 8). God who is the sole ruler granted their request and gave them kings to rule them on his behalf. The kings are accountable to the people and answerable to God whom they represent. Such was the emergence of human government, human rulers and heads of government for the people of God.

All human rulers and heads of government are expected to utilise government agencies at their disposal in creating and managing equitably public wealth entrusted to their care. They are expected to promote good governance and fight corrupt practices, which impede economic growth and human welfare.

In Nigeria, successive administrations have in so many ways attempted to promote accountability and transparency as a means of ensuring good governance and fighting corruption. In spite of these efforts, the war against corruption is far from being won. Rather, corruption has become a culture, a way of life. This Manual, therefore, highlights biblical passages and teachings on accountability, transparency, popular participation, value for money and sound public expenditure management as a basis for the need for good fiscal governance and fiscal responsibility in Nigeria. The Manual particularly seeks to strengthen the war against corruption and poverty, which are the consequences of lack of accountability and transparency in the public service. It extols moral integrity, honesty and sound character in good procurement practices, reporting obligations, monitoring, evaluation and audit functions as worthy Christian virtues. The materials are presented in numbered form. Each number treats a particular point or issue in fiscal management followed by relevant biblical passages and teachings.

1.2 THE OBJECTIVES OF THE MANUAL

This Manual is designed against the background of the following objectives:

- ❖ To link the provisions of laws and policies on good fiscal governance with biblical positions to show that improvements in public finance management (PFM) are in tandem with the teachings of our Lord, Jesus Christ.
- ❖ To draw attention to the gains of fiscal responsibility, reduction of corruption and prudent management of public resources.
- ❖ To create awareness on extant fiscal laws and policies as a basis for popular participation in budgeting and fiscal governance
- ❖ To empower the Christian faithful and to disseminate information on the rights and duties of Christians in fiscal governance.
- ❖ To show that mismanagement of public resources is not only illegal but sinful before God and will attract appropriate punishment from God.
- ❖ To provide a resource material for the Christian Clergy to educate and sensitise the faithful for the reduction of corruption and to enhance transparency and accountability

1.3 THE CONCEPT OF CORRUPTION IN THE BIBLE

The tenets of Christianity are derived from the Bible as a primary source. If Christian tenets have anything to say on fiscal governance and corruption, they will have to be derived from the Bible. Before citing relevant passages in the Bible on fiscal governance and corruption, therefore, let us first look at the biblical concept and understanding of the term corruption.

The English terms – corruption, corrupt, corrupted, to corrupt, etc. – are translations of the many inflectional nuances of the Hebrew root **שָׁחַת**, pronounced in its verb (*Qal* perfect) form as *shachat*, meaning ‘he corrupted.’ The root means ‘to destroy’, ‘to corrupt’ or ‘to spoil’. It also means ‘pit’ used as a trap or as a grave in which the dead is buried. It occurs more in the passive as ‘corrupted’, ‘spoiled’, or ‘destroyed’. Its first occurrence in the Bible reads thus:

Now the earth was corrupt in God's sight, and the earth was filled with violence. And God saw that the earth was corrupt; for all flesh had corrupted its ways upon the earth (Gen. 6:11-12).¹

That the first occurrence of the biblical Hebrew root-term for corruption is in the sixth chapter of Genesis means that corruption is not part of the essence or the intrinsic nature of created beings and things. It is rather a later development as we see in Gen. 3, which presents the first account of the corruption of human conduct – even though the account does not contain any form of the Hebrew term *shachat*, neither as a verb nor as a noun. The original essence or intrinsic nature of created beings and things is goodness, which they possess as the imprint, stamp, signature, trademark, etc. of God, their creator who created them in his own image and likeness, and who saw and confirmed that what He created was good (Gen. 1:26,31). As a later development, corruption goes against our original goodness to dent it, soil it, spoil it, destroy it and kill it. Exodus 32:7 also presents it as a later development in the life of the people of Israel during their encampment at the foot of Mount Sinai:

The Lord told Moses, 'Quick! Go down the mountain! Your people whom you brought from the land of Egypt have corrupted themselves' (Ex. 32:7).

Further more, Deuteronomy 9:12 and 31:29 present human corruption as a change from an initial or original way of life.

Then the Lord said to me, 'Get up! Go down immediately, for the people you brought out of Egypt have corrupted themselves. How quickly they have turned away from the way I commanded them to live! (Deut. 9:12)

I know that after my death, you will become utterly corrupt and will turn from the way I have commanded you to follow (Deut. 31:29).

Looking back at Genesis 6:11-12, we see that it gives three domains of corruption: first is the corruption of the human being. That the earth was corrupt in God's eyes and that God saw that the earth was corrupt means the corruption of created beings, mostly the human beings. It is an inward internal corruption of the human being in mind and thought. Second is the corruption of human conduct indicated in the passage by 'corrupted ways' as in Deut. 32:5:

But they have acted corruptly toward him; when they act so perversely, are they really his children? They are a deceitful and twisted generation.

¹ All biblical direct quotations are taken from the New Revised Standard Version: Cross Reference Edition with the Apocrypha and Deuterocanonical books (London: HarperCollins, 1989). Any passage taken from another English translation will be indicated and the name of the English Bible will be given.

Third is the outcome of corruption itself, indicated in the passage by the term ‘violence’. That is, the main effect of corruption is that it leaves things other than they are supposed to be.

Going back to the two meanings of the root given above, we can say that the Bible understands corruption as a trap that aims at one’s inner faculty of desiring and willing so as to corrupt, spoil or distort the integrity of that faculty and introduce wrong desires and strivings. When caught in the trap, the integrity of its target is like killed and buried, leading to loss of integrity in thought and in action. That is, thinking and desiring wrongly, acting wrongly and doing wrong things. This is well articulated in Mt. 12:34-35 where, in addressing the Pharisees, Jesus said,

How can you utter anything good, you brood of vipers, when you are so evil? The mouth speaks whatever fills the mind. A good man produces good from his store of goodness; an evil man produces evil from his evil store.

The above biblical notion of corruption informs the teaching of Christianity on good fiscal governance. 2 Peter (1:4) teaches that for us to be true children of God, we must detest corruption.

1.4 THE BASIS OF CHRISTIANITY’S TEACHING ON GOOD FISCAL GOVERNANCE

The teachings of Christianity on good fiscal governance derive from the four permanent principles or pillars of her social teaching. They are: 1) the dignity of the human person, 2) the common good, 3) subsidiarity and 4) solidarity.

1.4.1 The Dignity of the Human Person

Christianity teaches that the dignity of the human person is premised on the fact that the human person is created in the image of God as the crown of creation with the breath (life) of God in him and on the fact that it was for the sake of the human person that the Son of God became man in order to redeem him. Since the human person is the centre of God’s creation and concern, Christianity teaches that the human person represents the ultimate end or goal of society and that every political, economic, social, scientific and cultural programme must be inspired by the awareness of the primacy of each human being over society. In the exercise of one’s duties and responsibilities, therefore, whether private or public, each human person must consider other human persons without exception as other selves, taking into account their life and the means necessary for living that life with dignity.² There must, therefore, be resolute positive changes in individual personal conduct. This is needed because an authentic moralisation of social life will never be possible unless it starts with the individual and has the individual as its point of reference, for indeed, “living a moral life bears witness to the dignity of the person”. It is the task

² *Compendium of the Social Doctrine of the Church*, (Vatican: Libreria Editrice Vaticana, 2004), 132.

of everyone, therefore, and in a special way of those who hold various forms of political, judicial or professional responsibility with regard to others, to be the watchful conscience of society and the first to bear witness to civil social conditions that are worthy of human beings.³

1.4.2 The Principle of the Common Good

The common good is understood as “the sum total of social conditions which allow people, either as groups or as individuals, to reach their fulfilment more fully and more easily”.⁴ The common good does not consist in the simple sum of the particular goods of each subject of a social entity. It is “common” because it belongs to everyone and to each person equally. At the same time, it is and remains indivisible because only when human persons in society act together is it possible to attain it, increase it and safeguard its effectiveness, with a view also to the future. According to Christianity, therefore, the principle of the common good, to which every aspect of social life must be related if it is to attain its fullest meaning, stems from the dignity, unity and equality of all people.⁵ Above all, the common good demands the proper organisation of the State's powers, the collective commitment to peace, a sound juridical system, the protection of the environment, and the provision of essential services to all; some of which are at the same time human rights such as food, water, light, housing, work, education and access to culture, transportation, basic health care, the freedom of communication and expression, and the protection of religious freedom.⁶ Essential goods and services that relate to the common good must not be subordinated by certain people to their own advantage. They require the constant ability and effort of everyone to seek the good of others as though it were one's own good.⁷

1.4.3 The Principle of Subsidiarity

Subsidiarity, understood in the positive sense, is the economic, institutional or juridical assistance offered to lesser social entities. It entails a corresponding series of negative implications that require the State to refrain from anything that would de facto restrict the existential space of the smaller essential cells of society. Their initiative, freedom and responsibility must not be supplanted. The principle maintains that “Just as it is gravely wrong to take from individuals what they can accomplish by their own initiative and industry and give it to the community, so also it is an injustice and at the same time a grave evil and disturbance of right order to assign to a greater and higher association what lesser and subordinate organisations can do. For every social activity ought of its very nature to furnish help to the members of the body social, and never destroy and absorb them”. On the basis of this principle, all societies of a superior order must adopt attitudes of help (“subsidiarity”) — of support, promotion, development

³ *Compendium of the Social Doctrine of the Church* (CSDC), 134.

⁴ CSDC, 164.

⁵ CSDC, 164.

⁶ CSDC, 166.

⁷ CSDC, 167.

— with respect to lower-order societies. In this way, intermediate social entities can properly perform the functions that fall to them without being required to hand them over unjustly to other social entities of a higher level, by which they would end up being absorbed and substituted, in the end seeing themselves denied their dignity and essential place.⁸ The principle of subsidiarity protects people from abuses by higher-level social authority and calls on these same authorities to help individuals and intermediate groups to fulfill their duties and maintain their dignity. This principle is imperative because every person, family and intermediate group has something original to offer to the community.⁹

1.4.4 The Principle of Solidarity

Solidarity highlights in a particular way the intrinsic social nature of the human person, the equality of all in dignity and rights and the common path of individuals and peoples towards an ever more committed unity.¹⁰ The relationships of interdependence between individuals and peoples, which are de facto forms of solidarity, have to be transformed into relationships tending towards genuine ethical-social solidarity. This is a moral requirement inherent within all human relationships. Solidarity is seen therefore under two complementary aspects: that of a social principle and that of a moral virtue.¹¹ According to the teaching of the Church, solidarity must be seen above all in its value as a moral virtue that determines the order of institutions. On the basis of this principle, the socio-economic and politico-religious “structures of sin” that dominate relationships between individuals and peoples must be overcome. Furthermore, solidarity as an authentic moral virtue is a firm and persevering determination to commit oneself to the common good. That is to say, to the good of all and of each individual. As a fundamental social virtue, solidarity is concerned with justice and the common good, and is found in “a commitment to the good of one's neighbour with the readiness, in the Gospel sense, to ‘lose oneself’ for the sake of the other instead of exploiting him, and to ‘serve him’ instead of oppressing him for one's own advantage (cf. Mt 10:40-42, 20:25; Mk 10:42-45; Lk 22:25-27)”.¹²

1.5 SUMMARY

The teaching of Christianity on good fiscal governance is that there be responsibility, probity and accountability. The teaching is based on: (1) the Christian understanding of governance and leadership as service in which the governor, the leader or the government is a servant of the governed or the led on behalf of God; (2) the Christian principle that the earth's goods are meant for everyone (Eccl. 5:9), so that everyone can live a truly human life; and (3) the Christian view of private property and human work (Gen. 2:8,15) as means to this end – the end of living a truly

⁸ CSDC, 186.

⁹ CSDC, 187.

¹⁰ CSDC, 192.

¹¹ CSDC, 193.

¹² CSDC, 193.

human life. Work is the most immediate means by which economic life can be developed (Eph. 4:28; 1 Thes. 4:11; 2 Thes. 3:10). In work, – whether as the leader or as the led – the worker is expected to demonstrate commitment, responsibility, probity and accountability.

1.6 CHRISTIANITY ON ELECTION AND POLITICAL APPOINTMENTS

To realise the triad of responsibility, probity and accountability in fiscal governance and other aspects of governance, Christianity in the letters of Paul to Timothy and Titus marshals out qualities of those who should assume leadership positions thus:

Here is a saying you can rely on: To want to be a presiding elder is to desire a noble task. That is why the presiding elder must have an impeccable character. Husband of one wife, he must be temperate, discrete and courteous, hospitable and a good teacher; not a heavy drinker, nor hot-tempered, but gentle and peaceable, not avaricious, a man who manages his own household well and brings his children up to obey him and be well-behaved: how can any man who does not understand how to manage his own household take care of the church of God? He should not be a new convert, in case pride should turn his head and he incurs the same condemnation as the devil. It is also necessary that he be held in good repute by outsiders, so that he never falls into disrepute and into the devil's trap. Similarly, deacons must be respectable, not double-tongued, moderate in the amount of wine they drink and with no squalid greed for money. They must hold to the mystery of the faith with a clear conscience. They are first to be examined, and admitted to serve as deacons only if there is nothing against them. Similarly, women must be respectable, not gossips, but sober and wholly reliable. Deacons must be husbands of one wife and must be people who manage their children and households well. Those of them who carry out their duties well as deacons will earn a high standing for themselves and an authoritative voice in matters concerning faith in Christ Jesus (1 Tim. 3:1-13).

The reason I left you behind in Crete was for you to organise everything that still had to be done and appoint elders in every town, in the way that I told you, that is, each of them must be a man of irreproachable character, husband of one wife, and his children must be believers and not liable to be charged with disorderly conduct or insubordination. The presiding elder has to be irreproachable since he is God's representative: never arrogant or hot-tempered, nor a heavy drinker or violent, nor avaricious; but hospitable and a lover of goodness; sensible, upright, devout and self-controlled and he must have a firm

grasp of the unchanging message of the tradition, so that he can be counted on both for giving encouragement in sound doctrine and for refuting those who argue against it (Titus 1:5-9).

The qualities given above apply irrespective of whether the leader or leaders are to be appointed, selected or elected. Those who have the responsibility to appoint, select or elect are to do so on the basis of the above given qualities of a would-be leader. The two passages are gender sensitive. There is no gender discrimination; leadership positions are open to both men and women. The emphasis rather is on the socio-moral credentials of the man or woman, which comprises in sum of socio-moral integrity and managerial competence. In the Old Testament, similar criteria are given in Deuteronomy 17:14-20 for the appointment of a king - he must not take many wives, accumulate large amounts of silver and gold, not consider himself better than his brothers or turn from the law of God to the right or to the left and he must learn to revere the Lord, his God.

Let us now look at the societal issues concerning and or affecting good fiscal governance. The societal issues are presented below one after the other in the form of theses, each followed by relevant Christian teachings based on the Bible.

Chapter Two

THE NEED FOR GOOD FISCAL GOVERNANCE AND CITIZEN'S DUTIES

2.1 SEPARATION OF POWERS

◇ THESIS

The executive initiates the budget while the legislature approves; implementation is for the executive while the legislature exercises oversight. This is essential to avoid abuse of powers.

◇ CHRISTIAN TEACHING

The duties of those in government are exercised within the limits of the powers given to them by the constitution. The constitution stipulates the separation of powers between the three arms of government; the executive, the legislative and the judiciary. In the Bible, before the transition from theocracy (God or divine kingship) to humanocracy (human kingship/rulership) in the book of Samuel, there are some forms of separation of powers ordered by God among his human agents. First, we have the different but complimentary roles of Moses and Aaron; while the one performed political functions, the other performed spiritual/religious functions on behalf of God. Subsequently, the appointment of minor judges in Exodus 18:13-27 (cf. Deut. 1:9-17) and the appointment of seventy elders in Num. 11:16-17, 24-30 were preparatory to further separation of powers. From the emergence of human kingship in OT up to the time of Christ in the NT, we have the king as the executive, the high priest as the religious leader, the scribes as the judiciary in their function as interpreters of the law, the prophets as the conscience of the society, while God retained the legislative function. The second is the appointment of seven deacons in Acts 6:1-6: what the apostles said that led to the appointment of the deacons. Separation of powers prevents over-working some leaders and abuse of power and office. It also promotes efficiency.

2.2 ENHANCING DEMOCRACY AND DEVELOPMENT

◇ THESIS

Democracy and development are two sides of the same coin. Democracy provides the conducive environment for development to flourish while development facilitates and reinforces the wheel of democracy. A free for all fiscal governance regime will encumber democracy and as such stultify a people's economic, social and political development because the leaders who hijack the state apparatus will only respond to their selfish interests rather than the collective interests of society. Clearly, resources that would have gone into education, health, housing, infrastructure and general economic development would be diverted to corrupt purposes or invested in white elephant projects that have no relationship with the people's welfare.

◇ CHRISTIAN TEACHING

In the Bible, theocracy freely and smoothly gave way to democracy. God who created human beings according to his own image and likeness, who liberated the people of Israel from their Egyptian bondage, and who has the sole right to govern them perpetually, readily and willingly conceded to his people's (Israel) wish to have a human king. God neither imposed, threatened nor enforced the extension of his rulership over them but willingly listened to the yearnings of his people and allowed them have a human king. That is the emergence of democracy in the Bible; a system of government that allows the people to have a say in who governs them and in the way they are governed. Thus, the biblical introduction of human kingship or leadership, as a product of the democratic demand of the people of Israel, is rooted in service – in listening and attending to the needs and wishes of the people. In the NT, similar democratic principles were displayed in the election of Matthias (Acts 1:15-26). Authoritarian, dictatorial and tyrannical forms of leadership are considered ungodly (Mt. 20:25). We can thus see how the concept and practice of democracy as a form of government and governance in which every citizen has a voice, the voice leading to a consensus, which is then carried out and implemented by the governor/president/leader, is rooted in the Christian understanding of government/leadership as service and the governor/president/leader as servant of the governed/led.

But Jesus summoned them and said, "You know that the rulers of the Gentiles lord it over them, and the great ones make their authority over them felt. But it shall not be so among you. Rather, whoever wishes to be great among you shall be your servant; whoever wishes to be first among you shall be your slave. Just so, the Son of Man did not come to be served but to serve and to give his life as a ransom for many." (Mt. 20:26-28).

Participation and involvement in community life are not only part of the greatest aspirations of the citizen, called to exercise freely and responsibly his civic role with and for others, but are also two of the pillars of all democratic orders and one of the major guarantees of the permanence of the democratic system. Democratic government, in fact, is defined first of all by the assignment of powers and functions on the part of the people, exercised in their name, in their regard and on their behalf. It is therefore clearly evident that every democracy must be participatory and geared towards the common good. This means that the different subjects of civil community at every level must be informed, listened to and involved in the exercise of the carried-out functions.¹³

In a democratic government, therefore, a free for all fiscal governance regime marked by individualism and selfishness will result in public office holders acting *"like wolves tearing the*

¹³ CSDC, 190.

prey, shedding blood, destroying lives to get dishonest gain” (Ez. 22:27). God’s lordship and rulership over human beings is one of direction, provision and care. By virtue of the privileges of their exalted positions, humans who govern on behalf of God, have more than enough for their present and future up-keep as well as those of their family members, relatives and dependants. Still more often than not, they lack contentment and satisfaction but wallow in avarice, selfishness, greed, and self-aggrandisement. These are detested by God as we can read in the book of prophet Ezekiel:

Thus says the Lord God: Ah, you shepherds of Israel who have been feeding yourselves! Should not shepherds feed the sheep? You eat the fat, you clothe yourselves with the wool, you slaughter the fatlings; but you do not feed the sheep. You have not strengthened the weak, you have not healed the sick, you have not bound up the injured, you have not brought back the strayed, you have not sought the lost, but with force and harshness you have ruled them. So they were scattered, because there was no shepherd; and scattered, they became food for all the wild animals (Ez. 34:2-5).

In this passage, feeding the sheep means providing the citizenry with dividends of democracy, which are economic (economic empowerment), social and political development; strengthening the weak means the provision of adequate security for the protection of vulnerable lives and property; healing the sick means the provision of necessary but adequate, functional and dependable health care facilities, which include the building of hospitals, procurement of all necessary and needed state-of-the-art hospital equipments as well as sufficient well trained health care personnel; bounding up the injured means administering justice through the provision of good legal and judicial system; bringing back the strayed and seeking the lost means the provision of sound education – formation and information – through the building of well equipped schools and the employment of well remunerated qualified teachers. The failure of the shepherds of Israel and the political elite of Nigeria to provide these for the people necessitate the words of the Lord to Ezekiel, thus:

Therefore, you shepherds, hear the word of the Lord: As I live, says the Lord God, because my sheep have become a prey, and my sheep have become food for all the wild animals, since there was no shepherd; and because my shepherds have not searched for my sheep, but the shepherds have fed themselves, and have not fed my sheep; therefore, you shepherds, hear the word of the Lord: Thus says the Lord God, I am against the shepherds; and I will demand my sheep from their hand, and put a stop to their feeding the sheep; no longer shall the shepherds feed from their mouths, so that they may not be food for them (Ez. 34:7-10).

God, therefore, personally seeks out his sheep, feeds them and shepherds them.

I will feed them on the mountains of Israel, by the watercourses, and in all the inhabited parts of the land. I will feed them with good pasture, and the mountain heights of Israel shall be their pasture; there they shall lie down in good grazing land, and they shall feed on rich pasture on the mountains of Israel. I myself will be the shepherd of my sheep, and I will make them lie down, says the Lord God, I will seek the lost, and I will bring back the strayed, and I will bind up the injured, and I will strengthen the weak, but the fat and the strong I will destroy. I will feed them with justice (Ez. 34:13-16).

God judges not only the shepherds but also the flock against individual acts of injustice, avarice and greed.

As for you, my flock, thus says the Lord God: I shall judge between sheep and sheep, between rams and goats: Is it not enough for you to feed on the good pasture, but you must tread down with your feet the rest of your pasture? When you drink of clear water, must you foul the rest with your feed? And must my sheep eat what you have trodden with your feet, and drink what you have fouled with your feet? Therefore, thus says the Lord God to them: I myself will judge between the fat sheep and the lean sheep. Because you pushed with flank and shoulder, and butted at all the weak animals with your horns until you scattered them far and wide, I will save my flock, and they shall no longer be ravaged; and I will judge between sheep and sheep (Ez. 34:17-22).

The judgment of God aims at punishing the bad and rewarding the good. He is an impartial and just judge who is not known for promoting wrong standards and honouring the wrong persons.

2.3 AFFIRMING SOCIETAL ETHICS AND STANDARDS

◇ THESIS

Poor fiscal governance can lead to wrong persons being recognised for state honours and as societal role models. In Nigeria, there are many individuals who have been honoured and eulogised by the state but who have no visible means of livelihood other than being on the corridors of power. These individuals have contributed in no small measure to the economic and political adversity of the state. The impact is that the youth who are impressionable are indirectly being asked to follow the lead of such dubious characters. Social ethics and standards therefore suffer from a poor fiscal governance regime.

◇ CHRISTIAN TEACHING

The Christian ethics is the ethics of responsibility in love, care and compassion. From Genesis to Revelation – the first book in the Bible to the last book – what God commanded humankind he put in charge of his creation is the ethics of responsibility in love, care and compassion for what is available as well as responsibility in generating, multiplying and filling rather than diminishing, emptying, taking and personalising or privatising what is available. Those who fulfill these responsibilities are rewarded while those who do not are punished. God is not pleased, deceived or bribed by sycophancy, praise-singing and/or sacrificial gifts. He is rather pleased with responsible loving, caring and compassionate disposition towards one's neighbour, one's society and the entire creation at large.

Most of the people in leadership positions fall short of the Christian ethics of responsibility and also enjoy working with those who fall short of this same responsibility. They love flatterers and sycophants as patriotic individuals who believe in and support their government. In times of recognition and honour, they readily see these individuals as most deserving of recognition, honour and reward for contributing nothing but executive deception through sycophancy and flattery at the expense of truly patriotic individuals who are truthful, sincere and diligent. Such was the case of the four hundred prophets in 1 Kgs. 22 who enjoyed royal patronage by prophesying what the king would like to hear, and who the king considered patriotic and favoured over and against prophet Micaiah who prophesied, not what the king would like to hear, but the true message from God. The same thing is seen in the case of prophet Jeremiah in Jer. 38, when he was conspired against by the officials of the king who had him thrown into a Cistern¹⁴ but was later saved by a more patriotic official. The Bible does not support the honouring of undeserving individuals as we read in passages such as:

You will not be given a proper burial, for you have destroyed your nation and slaughtered your people. The descendants of such an evil person will never any receive honour (Is. 14:20).

Evil does not appear as evil – as it is in itself. It appears in socially coated and embellished forms that make it apparently and deceptively more attractive than goodness. This is why evil is easily emulated, perpetrated and popularised by an apparent and intimidating minority seeking to form the majority (Jer.6:28). Morally questionable individuals know how to 'sell' themselves and affectively smoothen and lobby their way to the top. They protect and promote their kind but undermine and rubbish the morally upright. They are strategically and surreptitiously combative. Goodness, like truth, needs no embellishments and coatings. That is why good and morally upright individuals are often neither strategic, pro-active nor combative. As such, it is easier for one bad egg to pollute (corrupt) a million eggs put together with it than the rest nine hundred and ninety nine good eggs to remain unpolluted or uncorrupted. Serious effort, therefore, needs to be

¹⁴ A Cistern is an underground reservoir for storing rainwater.

made and effective measures taken to checkmate and gauge the incursion and the multiplier effect of corrupt practices in the public domain. The effort and measures to be made and taken consist of upholding societal ethics and morals by putting in place deterrents against social vices and corrupt practices; rewarding goodness, honesty, transparency and accountability as societal virtues; and promoting the truly patriotic individuals as statesmen and role models.

See, a king will reign in righteousness, and princes will rule with justice. Each will be like a hiding place from the wind, a covert from the tempest, like streams of water in a dry place, like the shade of a great rock in a weary land. Then the eyes of those who have sight will not be closed, and the ears of those who have hearing will listen. The minds of the rash will have good judgment, and the tongues of stammerers will speak readily and distinctly. A fool will no longer be called noble, nor a villain said to be honourable ... But those who are noble plan noble things, and by noble things they stand (Is. 32:1-5, 8).

Societal ethics and standards are upheld by the recognition and projection of right models. Right models are of two types: the virtuous who remain virtuous and the vice who turn virtuous. Abraham, Joseph, Moses, King Josiah, Shedrack, Messack, Abednego (Daniel 3), the seven brothers and their mother in II Maccabees 7, John the Baptist, Mary the mother of Jesus and Joseph the forester father of Jesus are some biblical examples of models of virtuous people who remained virtuous, while the harlot in Joshua 2:1-21 and 6:22-25, Mary Magdalene or the woman caught in adultery (John 8:1-11), Zacchaeus (Luke 19:1-10) and the repentant thief crucified with Jesus (Luke 23: 39-43) are biblical examples of models of people of vice who turned virtuous. These are examples of the two types of right modeling, which impact positively as role models for people of virtue on the one hand, and for people of vice on the other hand. These two types of right modeling are well brought out in Is. 32:1-5,8 quoted above. They ensure stability in the society and proper direction for the citizenry, as well as reduce corrupt practices to the barest minimum.

Church leaders should take the lead here by first, keeping themselves free from all forms of corruption and corrupt practices; second, by discouraging same in the life of church members, three, by knowing their members well, their means of livelihood and their income. This will help them know and refuse donations made from dubious means and thus avoid being accomplices in fraud. And where they received such donations for any good reason, they will not use such donations as criteria for awarding church honours to the donors because “The sacrifice [or donation] of the wicked [made from dubious means] is an abomination to the Lord” (Is. 1:13). They should make prominent in the life of their community the virtues of honesty, hard work, transparency, truth, compassion, and charity.

2.4 TO FIGHT CORRUPTION TO A STANDSTILL

◇ THESIS

Nigeria, like other countries has enacted a number of laws on different aspects of corruption. At the regional and international levels, treaties have been negotiated to deal with the challenge of corruption¹⁵. From the Independent Corrupt Practices and Other Related Offences Commission, Economic and Financial Crimes Commission, the Code of Conduct Bureau, etc, the war on corruption has become the mantra of every government. For the war to be holistic, fiscal corruption and abuse of state resources must be minimised and brought under control. Political corruption is the foundation of poverty, crime and disease, etc.

◇ CHRISTIAN TEACHING

Political corruption, judicial corruption, economic corruption, religious corruption and other forms of corruption are given a negative formulation in Lev. 19:11-16,35-36, which reads:

You will not steal, nor deal deceitfully or fraudulently with your fellow citizen. You will not swear by my name with intent to deceive and thus profane the name of your God. I am Yahweh. You will not exploit or rob your fellow. You will not keep back the labourers wage until next morning. You will not curse the dumb or put an obstacle in the way of the blind, but will fear your God. I am Yahweh. You will not be unjust in administering justice. You will neither be partial to the poor nor overawed by the great, but will administer justice to your fellow citizen justly ... You will not be unjust in administering justice as regards measures of length, weight or capacity. You will have just scales, just weights, a just ephah and just hin.

The many meanings of the term corruption – state of being or becoming decayed, spoiling, deteriorating in conduct, moral decay, depraved, dishonest, open to bribery, perverted, falsify – abound in the Bible. From the corruption of the human mind through deception and falsification leading to the fall of humanity in Genesis 3 to the deterioration of human conduct in Genesis 4 where Cain killed his brother Abel and Gen. 18:16-19:38 on immoral behaviour in Sodom and Gomorrah; from the stealing of another's birthright under the guise of divine mandate in Gen. 27 and the economic sabotage and fraud against one's employer in Gen. 30:22-43 and Luke 16:1-19 to the coveting of another's wife and another's vineyard in II Sam. 11 and I Kings 21 respectively; from the bribery in Matthew 27:3-10 to the cheating in Acts 5:1-11, all corrupt practices in the Bible receive God's judgment and punishment. The inevitability of God's

¹⁵ Corruption has been recognized as a fundamental source of underdevelopment in Africa and it facilitates criminal activities.

detection, judgment and punishment of evil as recorded on the pages of the Bible was all that it took to check and curtail all forms and kinds of human moral corruption.

Fighting corruption to a standstill would involve not just media campaign and legal sanctions against corruption and establishment of agencies and organs of government to fight it, but most importantly the detection, prosecution and punishment of corrupt practices. In all developed countries of the world today, corruption, especially those that pertain to public finance management, are fought to a standstill because there are reliable and dependable corruption detection measures or systems in place, followed up with judicial prosecution devoid of any fear or favour and brought to a logical conclusion with the inevitability of punishment irrespective of the status of the person or the position he occupies. This is not the case in our country, Nigeria. We have loose or leaky detection measures. Detection seems to occur only with individuals who have fallen out of favour with the political authorities. Even when crime is detected, its prosecution is marred by personality cult, economic power, settlement, bribery, executive interference, etc. It seems rather that it is corruption that has fought us to a standstill in Nigeria because we have made corruption the gate way to being an influential person or joining the godfather's club – those who decide who becomes what and determine the course of governance and the activity of government. If we are to fight corruption at all or to fight it to a standstill, we must first of all make sure that we are not all in it as stated in Jer. 6:13,28 thus:

Small and great alike, all are greedy for gain; prophet and priest, all practice fraud ... all of them corrupt.

I looked for someone who might rebuild the walls of righteousness that guards the land. I searched for someone to stand in the gap in the wall so I would not have to destroy the land, but I found no one (Ez. 22:30).

If we are all in it, as the above passage may rightly indicate, we can as a people, a nation, repent of it and turn a new leaf as the king and people of Nineveh did in Jonah 3:6-10. If not all of us are in it, let those who are not in it not 'join them' (Is. 65:8); especially those in positions of authority and of enforcing law and order, it is most important that they do not get their hands soiled with corruption so as to be able to lead and prosecute the war against corruption to a stand still. Second, we must put in place the most effective deterrent measures, which are the trinity of inevitability of detection, inevitability of prosecution without fear or favour and inevitability of punishment irrespective of status and positions.

2.5 TO ABOLISH BUDGETARY CORRUPTION

◇ THESIS

Section 15 (5) of the Constitution says:

The state shall abolish all corrupt practices and abuse of power.

Corruption takes away resources needed for development: Corruption can lead to loss lives, poverty and disease. Corruption enthrones wrong moral values.

◇ CHRISTIAN TEACHING

When a state has been grossly infested with corruption and abuse of power, what needs to be done is to provide for their abolition. This is loosely articulated in the book of Prophet Isaiah, where it decries:

How the faithful city has become a whore! She that was full of justice, righteousness lodged in her but now murderers! Your silver has become dross, your wine is mixed with water. Your princes are rebels and companions of thieves. Everyone loves a bribe and runs after gifts. They do not defend the orphan, and the widow's cause does not come before them. Therefore says the Sovereign, the Lord of Hosts, the Mighty One of Israel: ... I will turn my hand against you; I will smelt away your dross as with lye and remove all your alloy. And I will restore your judges as at the first, and your counselors as at the beginning. Afterwards you shall be called the city of righteousness, the faithful city. Zion shall be redeemed by justice, and those in her who repent, by righteousness. But rebels and sinners shall be destroyed together, and those who forsake the Lord shall be consumed (Is. 1:21-28).

To abolish corruption and abuse of power is to place sanctions on them and to put in place all that are necessary for the implementation of the sanctions. The sanctions and the certainty of their implementation are the things that will bring about their successful abolition. In the Acts of the Apostles, the apostles were able to effectively abolish fraud among the members of the early Christian community by placing sanctions and making them effectual. We have a good example in the case of Ananias and Sapphira (Act 5:1-11) who tried to introduce financial impropriety into the life of the early Christian community but received the full of apostolic sanction.

2.6 TO PREVENT THE SUBVERSION OF THE LEGAL SYSTEM

◇ THESIS

Prohibited activities like bribery and corruption, spending money without appropriation or spending a sum appropriated for an activity on another activity would be done more brazenly if there were no fiscal regulations. Setting standards of acceptable norms on fiscal governance emphasises the need to respect the law; an understanding of the law as a process that leads to definite results projected from the beginning. Undermining fiscal governance procedures creates a subversion of the rule of law.

◇ CHRISTIAN TEACHING

The society presented in the Bible is a theocratic society where God is the legislator, the prosecutor and the executor, even though he does them through human agency. When the people of God got human kings, the kings exercised these roles on behalf of God. When eventually we moved from theocratic society to civil society, the three roles became secularized; that is, the legislative, judicial and executive functions became exercised by human political leaders on behalf of the civil society or state. In the theocratic state, the judge – God – is a just judge who is not bribed and therefore could not be corrupt or corrupted. In the secular state, the judges are human beings who are susceptible to bribery and are therefore likely to be corrupt or corrupted. It is on the basis of this that we are admonished:

You shall not pervert justice due to your poor in their lawsuits. Keep far from a false charge, and do not kill the innocent and those in the right, for I will not acquit the guilty. You shall take no bribe, for a bribe blinds the officials, and subverts the cause of those who are in the right (Ex. 23:6-8).

You shall rather:

Give the members of your community a fair hearing, and judge rightly between one person and another, whether citizen or resident alien. You must not be partial in judging: hear out the small and the great alike; you shall not be intimidated by anyone, for the judgment is God's. Any case that is too hard for you, bring to me, and I will hear it (Deut. 1:16-18).

And to guard against perversion of justice and guarantee right judgment:

You shall appoint judges and officials throughout your tribes, in all your towns that the Lord your God is giving you, and they shall render just decisions for the people. You must not distort justice; you must not show partiality; and you must not accept bribes, for a bribe blinds the eyes of the wise and subverts the cause of those who are in the right. Justice, and justice only, you shall pursue, so that you may live and occupy the land that the Lord your God is giving you (Deut. 16:18-20)

The legal system does not function in isolation. It is affected by what goes on in other sectors of society, government and governance. Where other sectors are run on the principles of personality cult, economic power, settlement, bribery and executive interference, the judicial sector cannot be different. A society run on such principles will produce not only corrupt and corruptible judges, but also sacred cows who are above the law and above prosecution. In a society like ours where this is the case, the answer is to speak out:

*Speak out for those who cannot speak, for the rights of all the destitute.
Speak out, judge righteously, defend the rights of the poor and needy (Prov.
31:8-9).*

2.7 TO REDUCE UNEMPLOYMENT

◇ THESIS

The unemployment rate in Nigeria is at an all time high. Though the official figures suggest about 25% unemployment rate, it is a known fact that over 50% of the able bodied and qualified young Nigerians cannot find any meaningful employment. Mismanagement of our budget, tax and other parts of the public finance system has contributed in no small measure to this state of affairs. “An idle mind”, we say, “is the devils workshop” and leaving this critical aspect of the population with no jobs is a recipe for societal retardation.

◇ CHRISTIAN TEACHING

The parables of the talent and that of the labourers in the vineyard in Mt. 25:14-30 and Mt. 20:1-16 respectively touch on ways of creating jobs and employment opportunities. The parable of the talent show how the government, her agencies, captains of industry, business moguls and private individuals can create jobs and employment opportunities through organized soft loan schemes that empower the unemployed individuals who are ready to employ themselves and become future employers of labour. The parable of the labourers in the vineyard also shows how government and private individuals can aim at employing as many as are ready to work. Both parables encourage the good will of employers of labour to take the jobless out of the streets. The advantage is notable: the elimination of idle hands and their propensity to crime. When employed and on the job, the parables show the responsibility, good will and demand for accountability on the part of the employers of labour. On the part of employees or workers, the parables show hard work, industry, accountability and commitment as virtues to be pursued.

2.8 TO REDUCE THE CRIME RATE

◇ THESIS

The crime rate is at an all time high in Nigeria. From the extreme of terrorism, killings, bombings, kidnappings, armed robbery, pen robbery, organized fraud in high places to petty stealing; Nigeria has witnessed an upsurge in criminality. Indeed, Nigeria could possibly have one of the highest numbers of criminals who have not been convicted and sent to jail. A functional and effective fiscal system will facilitate the reduction of crime and create ground rules for the proper management of state finances. The state of the management or mismanagement of the fiscal governance system is directly linked to poverty, unemployment and crime rates. Those who have stolen from the treasury should face the sanctions of the law.

◇ CHRISTIAN TEACHING

One of the lessons from history is that crime is inevitable in every human society. In respect of this lesson, the same history advises and recommends the curbing of crime if society is to be civil and well ordered for the protection of life and property. The curbing of crime can be done in two ways: positive and negative. The two parables mentioned above offer employment as a positive panacea for crime rate. The inevitability of crime detection, crime prosecution and crime punishment, which form a trinity of sorts, offer negative deterrents against crime rate because; “*When sentence against evil deed is not executed speedily, the human heart is fully set to do evil*” (Eccl. 8:11).

2.9 DUTY OF THE INDIVIDUAL TO PAY TAX

◇ THESIS

Section 24 (f) of the Constitution: It shall be the duty of every citizen to declare his income honestly to appropriate and lawful agencies and pay his tax promptly.

◇ CHRISTIAN TEACHING

The payment of tax is the duty of every citizen. It is a legal, civic and religious obligation. The Bible recognizes two types of tax: civil (or State) tax (eg. tax to the Emperor [Mt. 22:15-22; Rm. 13:6-7]) and religious (or Church) tax (eg. Temple tax [Mt. 17:24-27]). Both of them are enjoined on every citizen. The often quoted passage “Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s” (Mt. 22:21) may be said to command both duties – to the emperor (the state) and to God (the church). Paul’s letter to the Romans takes it beyond tax to respect and honour as obligations we owe, which should be paid to those to whom they are due. In Rm. 13:6-7 Paul writes,

For this same reason you also pay taxes, for the authorities are God’s servants, busy with this very thing. Pay to all what is due them – taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honour to whom honour is due.

What he means is that paying tax to the government or to the church is like respecting and honouring the government and the church, just as we respect and honour individuals. The obligation to pay tax to corporate personalities is equated to the respect and honour we give to individual persons. We respect and honour individual persons in many ways, but the way to respect and honour corporate personalities such as the State and the Church is by paying our dues, our revenues and our taxes to them. This is what Jesus did in Mt. 17:24-27.

Civil tax policy and regime is dissimilar to the religious tax – the tithe – in the sense that it is based on the Egyptian concept of state ownership of all land with citizens as tenants and servants, while religious tax is based on private ownership of land in Israel. But both are similar

in other ways. Like the tithe, the civil tax is a fraction of one's earnings or one's overall economic worth – a fraction of one's total wealth. The religious tax, the tithe, does not require one's declaration of personal income; there is also no provision for an external assessor of one's income. It is all a matter of conscience backed by the fact that God knows all that one owns and, therefore, the exact tithe – the one-tenth – the individual is expected to pay. In the civil society, matters left to the individual's conscience are often wantonly abused. For this reason, one is expected to make a (public) declaration of income and assets, which may be subjected to verification. Through the declaration and verification, the state is able to determine what one should pay as tax. The religious tithe itself is not free from abuse. Sometimes, it is either not paid or paid dishonestly. In either case God knows and punishes accordingly (Mal. 3:8-10). Irrespective of the requirement of declaration and verification, and irrespective of the exactness or otherwise of what is declared and verified, civil tax still has an element of conscience. Like the religious tithe and the tax to the king in a theocratic state, which are used to take care of the Levites, the priests and the needy and to provide public services and obligation (Ez. 45:17), the civil tax is used for the maintenance of the state, provision of public services and infrastructural amenities. The state is actually the corporate personality of all its citizens, and our taxes are our contribution to the common treasury. It is our tax contributions that qualify us to benefit from the common treasury by way of public services accessed and infrastructural amenities enjoyed.

2.10 DUTY OF THE INDIVIDUAL TO COMBAT CORRUPTION

◇ THESIS

Section 24 (f) of the Constitution: It shall be the duty of every citizen to render assistance to appropriate and lawful agencies in the maintenance of law and order.

Maintenance of law and order includes the fight against corruption and its reduction to a minimum.

◇ CHRISTIAN TEACHING

It is one thing to enshrine laws in the constitution and another to create enabling societal environment or ethos for their enforcement or implementation. The principle of 'might is right' and the societal creation of sacred cows cannot dispose and encourage individual citizens to assist appropriate and lawful agencies in the maintenance of law and order. They rather create fear and restraint in the individual. However, to those who have the courage, the bible admonishes:

So have no fear of them; for nothing is covered up that will not be uncovered, and nothing secret that will not become known. What I say to you in the dark, tell in the light; and what you hear whispered, proclaim from the housetops. Do not fear those who kill the body but

cannot kill the soul; rather fear him who can destroy both soul and body in hell (Mt. 10:26-33).

The courage to expose corrupt practices and combat them demands that the individual overcomes the fear of might and the mighty.

Leviticus 5:1 provides that:

If you are called to testify about something you have seen or that you know about, it is sinful to refuse to testify, and you will be punished for your sin.¹⁶

This provision is based on the fact that justice is the foundation of society and, therefore, considers anyone who deliberately impedes justice to be thereby guilty of perpetrating an act of injustice. If one could give testimony that would help a court of justice come to a decision, but he fails to do so, he has committed a sin. As a rule, courts of justice under Jewish law require the testimony of two witnesses to establish a fact. In litigation involving money, one need not volunteer to give evidence, but if he is called upon to do so by one of the litigants, or by the court, he is duty-bound to testify. In trials involving capital punishment, anyone who actually saw one person murder another is obliged to present his evidence without delay.

The following biblical cases encourage citizens' assistance of appropriate and lawful agencies against crime:

- ◇ Fraudulent activities of Jacob are reported to Laban: "Jacob learned that Laban's sons were saying, 'Jacob has taken everything that belonged to our father, and he has accumulated all this wealth of his by using our father's property'" (Gen. 31:1-2).
- ◇ The case of the unforgiving servant: "When his fellow slaves saw what had happened, they were greatly distressed, and they went and reported to their master all that had happened" (Mt. 18:31).
- ◇ The case of the woman caught in adultery in John 8:3-5: Then the scribes and the Pharisees brought a woman who had been caught in adultery and made her stand in the middle. They said to him, "Teacher, this woman was caught in the very act of committing adultery. Now in the law, Moses commanded us to stone such women. So what do you say?"
- ◇ The report of the unidentified exorcist in Luke 9:49: "Then John said in reply, "Master, we saw someone casting out demons in your name and we tried to prevent him because he does not follow in our company."

There is the need to resist corruption, discourage those engaged in it, cog the wheel of corruption and save its victims as Reuben did in Gen. 37:21-24:

¹⁶ This translation is taken from Life Application Study Bible, the New Living Translation, 2nd ed. (Wheaton, Illinois: Tyndale House, 1996, 2004).

- ◇ “When Reuben heard this, he tried to save him from their hands, saying: “We must not take his life. Instead of shedding blood,” he continued, “just throw him into that cistern there in the desert; but don't kill him outright.” His purpose was to rescue him from their hands and restore him to his father. So when Joseph came up to them, they stripped him of the long tunic he had on; then they took him and threw him into the cistern, which was empty and dry.”

2.11 POWER TO CHALLENGE CORRUPTION

◇ **THESIS**

Section 51 of the FRA states: *A person shall have legal capacity to enforce the provisions of this Act by obtaining prerogative orders or other remedies at the Federal High Court, without having to show any special or particular interest.*

This is an important power to check abuse of public resources and to hold government accountable to the people.

◇ **CHRISTIAN TEACHING**

The power to challenge corruption is a moral power, not a physical or violent power. It is not the power of force. By moral power, we mean the power that derives from a life devoid of all forms of corrupt practices and a commitment to accountability and responsible stewardship. This moral power is the only thing that will make any legal and executive war against corruption meaningful, purposeful and effective. In the Bible, the best example of this moral power is seen in the prophets. First, we have Samuel’s confrontation of Saul with his disobedient corruption in 1 Sam. 15; Nathan’s challenge of the corruption represented by David in 2 Sam. 12:1-15; Elijah’s challenge of the corruption represented by Ahab in 1 Kings 21:17-29; and that of an unknown prophet against Ahab in 1 Kings 20:35-43.

In recent days, Pope Francis has been focusing heavily on the theme of corruption in business, politics, and the Church. He insists that it is the poor who pay the price for the corruption of the rich and the powerful. Hence, on June 17, 2014, he said: “*The corrupt politician, the corrupt businessman, the corrupt priest: all three hurt the innocents, the poor, because it's the poor who pay for the parties of the corrupt ... The bill goes to them.*”¹⁷ This is why all should be involved in the war against corruption. We should be ever ready to challenge and resist corruption much more so because we pick up the bills since we are the ones that suffer the negative and sad effects of corruption. As individuals, we may not have the power to prosecute and to punish corruption, but we do have the moral power and obligation to blow the whistle on corruption and corrupt practices. The moral vanguards of society – the EFCC, the ICPC and CCB, should, like the moral vanguards of old (the prophets like Nathan, Elijah, John the Baptist), be able to

¹⁷(<http://www.canada.com/life/Pope+rails+against+corruption+Italian+newspapers+filled+with+bribery/9946468/story.html>).

respond to whistles on corruption and bring their perpetrators to book. Like the prophets, they should be able to say to perpetrators of economic and financial crimes, ‘we have found you’, ‘we have come for you’ because you have engaged yourself in acts of corruption. Like the prophets too, they should be able to vividly and convincingly articulate the corruption crimes committed and their charges to their perpetrators, followed by prosecution and sanction. This is what it means to stand corruption still and leave it demobilized.

2.12 CITIZENS’ DUTY TO RESIST FISCAL OPPRESSION AND TYRANNY

◇ THESIS

Paragraph Three of the Preamble to the Universal Declaration of Human Rights proclaims: *“Whereas it is essential, if man is not to be compelled to have recourse, as a last resort to rebellion that human rights should be protected by the rule of law”*.

This paragraph implicitly recognises a right of last resort to rebel against tyranny including fiscal tyranny.

◇ CHRISTIAN TEACHING

Tyranny and oppression are not pleasurable affects. They cause disharmony, discomfort, disaffection, tension, anger and uncertainty. They are pleasurable only to their actors – the tyrant and the oppressor. Naturally, whatever is not pleasurable, whatever is discomforting and tension prone is unwelcome, resisted, rejected and reacted against. Fiscal oppression and tyranny is even the worst as it threatens the economic security and livelihood of individual members of society. Any threat to life and livelihood naturally triggers-off the instinct of self-preservation, which leads to different forms of resistance. We have cases of this in the Bible. First, is the schism of the North from the Southern part of Israel in I Kings 12:1-19, which was caused by King Rehoboam who refused to listen to plea of the people but rather stepped up on them the fiscal oppression and tyranny of his father, King Solomon. Second, is the Maccabean revolt, which was caused in part by Jason and Menelaus who at different times usurped the office of the high priest through bribery, corruption and willingness and commitment to enforce Antiochus Epiphanus’ policies of fiscal oppression, tyranny and Hellenization of the Jews (II Macc. 4:7-15, 23-26; I Macc. 1:11-15); and in the main by the financial impropriety, indiscipline and reckless spending of Antiochus Epiphanus, backed up by his policy of fiscal oppression and tyranny, which led him to plundering the Temple and looting the treasury (I Macc. 1:17-24; II Macc. 5:15-21).

In the first example, the people of the northern part of Israel, led by Jeroboam, first tried to dialogue with king Rehoboam with regard to his oppressive policies against them. When the King responded with more oppression, the people resisted and liberated themselves by terminating their dependence on and loyalty to him. They declared their own independence and appointed Jeroboam as their king; thus, cutting themselves off from the southern part of Israel.

In the second example, the Maccabean revolt, led by a pious and zealous man named Mattathias and his seven sons, was successfully carried out against an oppressive religious and political system. Maintaining sound religious piety and fidelity in faith, practice and morals against secularism, liberalism and irreligiosity is quite different from fanaticism and religious extremity. Religion is best practiced in its sound form. Efforts should be made from time to time to discern occasions and instances of adulteration and syncretism from the socio-cultural, socio-economic and socio-political spheres so as to guard against them.

Recall the story of Shedrack, Messack and Abadnigo's refusal to bow to the call to worship an idol even in the face of death. They stood against the tyranny of the King. The ability to stand against tyranny or corruption starts with the ability to recognize one's self and stand for what one believes. When you stand for nothing, you fall for everything. As Christians, we must stand for what is right and pleasing. We should not due to fear or favour bend to what we know is not right.

“When the righteous are in authority, the people rejoice; but when the wicked rule, the people groan” (Prov. 29:2).

Prov. 28:3 *“A ruler who oppresses the poor is a beating rain that leaves no food.”*

Ecl. 7:7 *“Surely oppression makes the wise foolish, and a bribe corrupts the heart.”*

The examples cited above and other biblical examples clearly show that we, as citizens, have a duty to resist oppression and tyranny, be it cultural, social, economic, political or religious. Resistance checkmates evil and guarantees freedom and enables the citizenry to participate in governance and determine the course of things, which affect their lives. Inability to stand up against evil, oppression and tyranny is the collective weakness that empowers evildoers, oppressors and tyrants.

Chapter Three

POPULAR PARTICIPATION, TIMELINESS AND PLANNING

3.1 RIGHT TO PARTICIPATE IN FISCAL GOVERNANCE

◇ THESIS

The people have a right to participate in fiscal governance and in the federal, state and local government budgeting process.

Section 14 (1) and (2) of the Constitution of the Federal Republic of Nigeria 1999:

(a) Sovereignty belongs to the people of Nigeria from whom government through this Constitution derives all its powers and authority

(b) The security and welfare of the people shall be the primary purpose of government; and

(c) The participation by the people in their government shall be ensured in accordance with the provisions of this Constitution.

You cannot provide for the security and welfare of people if you do not allow them to make an input into the budget and fiscal policy. Participation is central in a democracy for the protection of the interest of the people. The government should understand and appreciate the trust and privilege, which the people have bestowed on it by ensuring that governmental activities and actions are geared towards improving the lives of all citizens without discrimination.

◇ CHRISTIAN TEACHING

The characteristic implication of subsidiarity is participation, which is expressed essentially in a series of activities by means of which the citizen, either as an individual or in association with others, whether directly or through representation, contributes to the cultural, economic, political and social life of the civil community to which he belongs. Participation is a duty to be fulfilled consciously by all, with responsibility and with a view to the common good.¹⁸

In this perspective, it becomes absolutely necessary to encourage participation above all, of the most disadvantaged, as well as the occasional rotation of political leaders in order to forestall the establishment of hidden privileges. Moreover, strong moral pressure is needed, so that the administration of public life will be the result of the shared responsibility of each individual with regard to the common good.¹⁹

¹⁸ CSDC, 189.

¹⁹ CSDC, 189.

Discrimination is a principle of segregation, division and exclusion. When part of a whole is excluded, the whole is no longer complete; it lacks the excluded part with its perspective and contribution to the wellbeing of the whole. The whole therefore needs it to be complete. This is what St. Paul teaches in 1 Cor. 12:12-26 where he says that though we are many – Jews, Gentiles, freeborn and slaves, we are one body and one spirit. That is, having become one in Christ, we should de-emphasize our being Jew or Gentile, freeborn or slave. In other words, having been united into one country, Nigeria, we should de-emphasise our tribal and ethnic divisions and emphasise more our common nationality. It is worrisome that divisive politics is being played by elected leaders as well as by those aspiring to be elected. We need the same care for one another without considering some part of us, no matter how weak and disadvantaged as dispensable and of no consequence.

For anti-poverty policies and programmes to succeed amongst the very poorest people and communities, they must be designed from the outset to include them ... It is only by establishing a permanent partnership with the very poorest people that their efforts and society's efforts to overcome poverty and exclusion can combine and have real effect.²⁰

Under Nehemiah (Neh.4:16-18), the task of rebuilding Jerusalem was a collective one. What the people actually wanted from King Rehoboam in I Kings 12:1-19 was participation in fiscal policy articulation, implementation and review. Participation in fiscal governance is important because:

there can be no such thing as a well-ordered and prosperous society unless individual citizens and the State co-operate in the economy. Both sides must work together in harmony, and their respective efforts must be proportioned to the needs of the common good in the prevailing circumstances and conditions of human life.²¹

3.2 PARTICIPATION IN THE MEDIUM TERM EXPENDITURE FRAMEWORK

◇ THESIS

Section 12 (2) (a) of the Fiscal Responsibility Act (FRA) states that in preparing the draft Medium-Term Expenditure Framework (MTEF), the Minister-

- (a) *may hold public consultation, on the Macro-economic Framework, the Fiscal Strategy Paper, the Revenue and Expenditure Framework, the strategic, economic, social*

²⁰ Stuart Williams, 'Exclusion: The Hidden Face of Poverty', in P Golding, ed., *Excluding the Poor* (London: CPAG, 1986) 31.

²¹ John XXIII, *Mater et Magistra*, Encyclical Letter (London: Catholic Truth Society, 1963) 56.

and developmental priorities of government, and such other matters as the Minister deems necessary;

Provided that, such consultations shall be open to the public, the press and any citizen or authorized representatives of any organization, group of citizens, who may attend and be heard on any subject matter properly in view;

The provision for the Minister of Finance to hold public consultation is a boost for popular participation in fiscal and public expenditure decision making. The FRA is justified inter alia in literature as opening up the fiscal process to popular participation. However, the word used in the FRA is “may” and this to an extent implies discretion whether to hold the consultation or not. But once the Minister decides to hold a consultation, such consultation shall be open to the public.

◇ CHRISTIAN TEACHING

The encounter recorded in I Kings 12:1-19 between King Rehoboam, son of King Solomon, and the people of Israel lead by Jeroboam, which led to the secession of Israel (the North) from Judah (the South) is a case of a people’s wish to contribute to economic policy formulation and implementation. Wealth/revenue generation and expenditure affect the masses one way or another. So carrying them along and accommodating their voiced concerns are part of the responsibilities and duties of good fiscal governance. It is, therefore, not:

the decisions made within the individual productive units which have the greatest bearing on the economy, but those made by public authorities and by institutions which tackle the various economic problems ... these public authorities and institutions [should] bring the workers into their discussions, and those who represent the rights, demands and aspirations of the working classes; and not confine their deliberations to those who merely represent the interests of management.²²

3.3 BUDGET TO BE PREPARED WITH MEASURABLE INDICATORS AND MILESTONES

◇ THESIS

To succeed in life, you must be able to measure achievements and successes. What gets measured can be known to have failed or succeeded. How many jobs are we creating? How

²² Mater et Magistra, 99.

many new roads, bridges, litres of water, megawatts of electricity shall we create through new budgetary investments? These are the kind of questions the budget should provide answers to.

◇ CHRISTIAN TEACHING

Fiscal planning and forecasting in wealth creation, generation and reserve is one of the major lessons of Gen. 41 and 1 Kgs. 5 and 6.

Gen. 41: Budget may be understood as provisions made, which could be money, time, space, material, and or personnel for the realisation of set goals such as wealth creation and generation. In this sense, Gen. 41 shows how the creation and generation of wealth at a time of surplus was forecasted, adequately planned and budgeted for with measurable indicators and milestones. The things budgeted were implemented according to plan and set goals successfully realised.

1 Kgs. 5 and 6: Solomon decides to build a temple to the Lord; he carefully prepares the plan of the temple building with specifications; he makes provisions for the materials and the labour; he secures the materials both foreign and local, and successfully got the temple built according to specifications.

3.4 TIMELINESS IN PREPARING AND IMPLEMENTING THE BUDGET

◇ THESIS

The FRA requires the MTEF to be ready for endorsement by the Federal Executive Council before the end of June every year – see section 14 of the FRA. And the MTEF provides the anchor for the budget.

The Financial Year Act describes the Nigerian financial year as the period between January 1 to December 31 of every year. The implication is that the budget should be ready by January 1 and be fully implemented by December 31 of every year.

◇ CHRISTIAN TEACHING

Timeliness can be likened to Pharaoh's timely implementation of the meaning and message Joseph gave to Pharaoh's dream (Gen. 41:37-57). It is about timeliness of action and of implementation. If the storage was not started in good time during the period of plenty and abundance, what would have been stored would not have been enough to last through the years of famine.

Paul reminds the believers in Corinth that they had already signaled their intention to participate in the collection for the churches in Judea during the previous year. They seem, however, to have gotten sidetracked somehow. Paul's advice is straightforward. "*Finish doing it, so that your eagerness may be matched by completing it according to your means*" (2 Cor. 8:11). Paul's advice is as relevant now as it was then, especially in our work. What we start, we should finish.

Obviously, there are many situations in which circumstances change or other priorities take precedence so that we have to adjust our commitments. This is why Paul adds, “*according to your means.*” But often, as in the Corinthians’ situation, the problem is merely one of dragging our feet. Paul reminds us of the need to carry through on our commitments. Other people are counting on us. Christians underestimate how important this is - as a matter of witness, in addition to productivity. If we do not fulfill ordinary commitments at work, how can our words or actions possibly convince people that our Lord will fulfill his promise of eternal life? Better to deliver a report, a part, or a raise on time than to deliver a lunchtime argument for the divinity of Christ.

3.5 ONLY SPEND ACCORDING TO PLAN UNLESS THERE IS AN EMERGENCY

◇ THESIS

By section 12 of the FRA, spending should be according to plan. It states:

The estimates of-

(1) aggregate expenditure and the aggregate amount appropriated by the National Assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding three percent of the estimated Gross Domestic Product or any sustainable percentage as may be determined by the National Assembly for each financial year.

(2) aggregate expenditure for a financial year may exceed the ceiling imposed by the provisions of subsection (1) of this section, if in the opinion of the President there is a clear and present threat to national security or sovereignty of the Federal Republic of Nigeria.

Spending according to plan avoids reckless and wasteful expenditure and facilitates development

◇ CHRISTIAN TEACHING

The Joseph narrative in Gen. 41 and Solomon’s plan for the temple building in 1 Kgs. 5 are narratives of success in budget implementation whose success are the fruits of meticulous budget planning and implementation.

3.6 PLANNING TO SUCCEED IN THE BUDGET

◇ THESIS

Success in human endeavours is a product of sound planning. Failing to plan is planning to fail.

Use the Annual Cash Plan –section 25 (1) and (2) of the FRA

(1) *The Federal Government shall cause to be drawn up in each financial year, an Annual Cash Plan which shall be prepared by the office of the Accountant-General of the Federation.*

(2) *The Annual Cash Plan shall be prepared in advance of the financial year setting out projected monthly cash flows and shall be revised periodically to reflect actual cash flows*

Use the budget Disbursement Schedule for budget implementation - section 26 FRA

The Minister, shall within 30 days of the enactment of the Appropriation Act, prepare and publish a Disbursement Schedule derived from the Annual Cash Plan for the purposes of implementing the Appropriation Act.

◇ **CHRISTIAN TEACHING**

No one succeeds in anything without first adequately planning for it. This is exactly the point Jesus made when he questioned the crowds, saying:

For which of you, intending to build a tower, does not first sit down and estimate the cost, to see whether he has enough to complete it? Otherwise, when he has laid a foundation and is not able to finish, all who see it will begin to ridicule him, saying, 'This fellow began to build and was not able to finish.' Or what king, going out to wage war against another king, will not sit down first and consider whether he is able with ten thousand to oppose the one who comes against him with twenty thousand? If he cannot, then, while the other is still far away, he sends a delegation and ass for the terms of peace (Lk. 14:28-32).

King Solomon was able to bring the building of the temple to its logical conclusion because he planned for it and made the necessary preparations (1 Kgs. 5) before undertaking the actual building of the temple (1 Kgs. 6). The foundation, construction and building of the temple were solidly made that the completed temple stood like a house built on a rock just like Jesus said:

I will show you what someone is like who comes to me, hears my words, and acts on them. That one is like a man building a house, who dug deeply and laid the foundation on rock; when a flood arose, the river burst against that house but could not shake it, because it had been well built. But the one who hears and does not act is like a man who built a house on the ground without foundation. When the river burst against it, immediately it fell, and great was the ruin of that house (Lk. 6:46-49).

In the book of Proverbs, we read: “Plans fail when there is no counsel, but with abundant advisers they are established” (Prov. 15:22). This is played out in Gen. 41 and 42. If Pharaoh had not sought for advice and had not acted on the good advice he received, the food storage would not have been done and famine would have bitten harder.

Chapter Four

ACCOUNTABILITY AND TRANSPARENCY

4.1 THE LEADER MUST GIVE ACCOUNT OF HIS STEWARDSHIP

◇ THESIS

The duties of the Minister and Accounting Officer under the Financial Regulations clearly spell out the need for accountability.

By section 110 of the Financial Regulations:

The political Head of a Ministry shall be the Minister while that of a Parastatal or extra Ministerial office and other arms of Government shall be the chairman of the Parastatal or Extra ministerial office and other agencies of Government or as defined in the extant laws that govern their operations.

By section 112 (1) of the Financial Regulations:

It shall be the responsibility of the Political Head [Minister or Chairman] to supervise and control the activities of his Ministry, Agency or Parastatal.

By section 106 (1) of the Financial Regulations:

The term “Accounting Officer” means the Permanent Secretary of a Ministry or the Head of an Extra-Ministerial office or other Arms of Government who is in full control of, and is responsible for human, material and financial resources, which are critical inputs in the management of the organisation.

The leader is expected to lead by example and to show the way for others to follow.

◇ CHRISTIAN TEACHING

Jesus Christ is a leader who is not just exemplary but a model in all he did. He not only demands accountability (Mt. 12:36), but also renders account. As a Son sent on an errand or on a mission by the Father, He gives account of His stewardship to the Father at the end of His mission. His account of His stewardship is recorded in the Gospel of John chapter 17. It reads in part:

I glorified you on earth by finishing the work that you gave me to do ... I have made your name known to those whom you gave me from the world. They were yours, and you gave them to me, and they have kept your word. Now they know that everything you have given me is from you; for the words that you gave to me I have given to them, and they

have received them and know in truth that I came from you; and they have believed that you sent me (4, 6-8).

Following the example of Jesus, we are required to give account of our stewardship and be held accountable (Mt.12:36). As Paul in his second letter to the Corinthians says, “*There is one thing I wish to avoid, namely any blame over my handling of this generous collection. We are concerned not only for God’s approval but also for the good esteem of men*” (2 Cor. 8:20-21). Jesus sending out the disciples two by two and they returned and gave account (Lk 10:17).

In any case, Paul’s message is clear enough: How we live our lives matters to God. In workplace terms, our performance matters. Moreover, we will have to give an account to the Lord Jesus for all that we have done and left undone. In workplace terms, this is accountability. Performance and accountability are profoundly important to the Christian life, and we cannot dismiss them as secular concerns of no importance to God. God cares whether we are slacking off, neglecting our duties, not showing up for work, or going through the motions without genuine attention to our work.

This does not mean that God always agrees with what our workplaces expect from us. God’s idea of good performance may be different from that of our manager or supervisor. In particular, if meeting our employer’s performance expectations requires unethical activities or harming others, then God’s review of our performance will be different from our employer’s. If your boss expects you to mislead customers or denigrate co-workers, that is not God’s expectation of you. The Christian doctrine of grace teaches that God intends his grace to transform our lives.

4.2 DUTY TO REPORT ON BUDGET IMPLEMENTATION

◇ THESIS

There is a duty to report back to the people on budget implementation by section 30 of the FRA

(1) The Minister of Finance, through the Budget Office of the Federation, shall monitor and evaluate the implementation of the Annual Budget, assess the attainment of fiscal targets and report thereon on a quarterly basis to the Fiscal Responsibility Commission and the Joint Finance Committee of the National Assembly.

(2) The Minister of Finance shall, cause the report prepared pursuant to subsection (1) of this section to be published in the mass and electronic media and on Ministry of Finance website, not later than 30 days after the end of each quarter.

The leader is a servant and should as such report to the people who are the masters.

◇ CHRISTIAN TEACHING

The parable of the Talents (Mtt. 25:14-30) is a typical example of accountability and budget implementation reporting to one's superior. No matter how small the budget is, reporting is very necessary. For, "*Whoever is faithful in a very little is faithful also in much; and whoever is dishonest in a very little is dishonest also in much*" (Lk. 16:10).

2 Corinthians, Chapters 10 and 11 expands the discussion of on-the-job performance that began in chapter five. Here Paul is defending himself in the face of attacks by a few people he facetiously calls "super-apostles" (2 Cor. 11:5). In doing so, he offers specific insights directly applicable to performance assessment.

The false, super-apostles had been criticising Paul for not measuring up to them in terms of eloquence, personal charisma, and evidence of signs and wonders. Naturally, the "standards" they chose were nothing more than self-descriptions of themselves and their ministries. Paul points out what an absurd game they were playing. People who judge by comparing others to themselves will always be self-satisfied. Paul refuses to go along with such a self-serving scheme. As far as he is concerned, as he had already explained in 1 Corinthians 4:1-5, the only judgment—and therefore the only commendation—that is worth its salt is the judgment of the Lord Jesus.

Paul's perspective has direct relevance to our workplaces. Our performance on the job will likely be assessed in quarterly or annual reviews, and there is certainly nothing wrong with that. Problems arise when the standards by which we measure ourselves or others are biased and self-serving. In some organisations - typically those only loosely accountable to their owners and customers - a small circle of intimates may gain the ability to judge the others' performance primarily based on whether it falls in line with the insiders' self-interests. Those outside the inner circle are then evaluated primarily in terms of being "with us" or "against us." This is a very difficult spot to be in, yet because Christians measure success by God's assessment rather than promotion, pay, or even continued employment, we may be the very people who can bring redemption to such corrupt organisations. If we should find ourselves as beneficiaries of corrupt, self-dealing systems, what better witness to Christ could we find than to stand up for the benefit of others who have been harmed or marginalised, even at the expense of our own comfort and security?

4.3 REMIT OPERATING SURPLUS TO THE GENERAL RESERVE FUND

◇ THESIS

Section 22 of the FRA states that:

(1) *Notwithstanding the provisions of any written law governing the corporation, each corporation shall establish a general reserve fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year.*

(2) *The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federal Government, not later than one month following the statutory dead line for publishing each corporation's accounts.*

Using creative accounting to deny government of due revenue is stealing and a crime. So ensure that due revenues are remitted to treasury and do not take what belongs to others.

◇ **CHRISTIAN TEACHING**

The often quoted saying “*Let our might be our law of right, for what is weak proves itself to be useless*”²³ – voices out the practical philosophy of those who engage in creative accounting. For such individuals, cleverness in creative accounting is often extolled as might, law and right. But its morality is suspect. The parable, which is told on a positive note in Luke 16: 1-13 is titled in most English Bibles as ‘the Parable of the Dishonest Manager’ because it paints a picture of a servant, employee, civil servant or political office holder who uses creative accounting to deny his master, employer or government due profit, income or revenue.

*“All bribery and injustice will be blotted out, but good faith will stand forever. Ill-gotten wealth will vanish like a torrent, like the single thunder-cloud that heralds rain.”*²⁴

The sleeplessness brought by wealth makes a person loose weight, the worry it causes drives away sleep. The worries of the daytime prevents you from sleeping, like a serious illness, they keep sleep at bay. The rich forever toils, pilling up money, and then, leaving off, he is gorged with luxuries; the poor forever toils, barely making a living, and then, leaving off, is poorer than ever. No one who loves money can easily avoid sinning, whoever pursues profit will be corrupted by it. Gold has been the ruin of many; their coming destruction was self-evident, since it is a sneer for those who sacrifice to it and stupid people all get caught in it. Happy the rich who is found to be blameless and does not go chasing after gold. Who is he, so that we can congratulate him, for he has achieved marvels among his fellows? Who has been through this test and emerged perfect? He may well be proud of that! Who has had the chance to sin and has not sinned, had the chance to do wrong and

²³ Wisdom 2:11.

²⁴ Sirach 40:12-13.

*has not done it? His fortune will be firmly based and the assembly will acclaim his generosity.*²⁵

The provision for the allocation of one-fifth of operating surplus to the general reserve fund and payment of four-fifths into the Consolidated Revenue Fund of the Federal Government in 1 and 2 of section 22 of the FRA stated above is patterned according to the biblical teaching on tithe (Deut. 14:28-29) and the sabbatical year (Deut. 15), which provides for the setting apart of some portion of one's wealth for the good of others. Deuteronomy 14:17-21 demands that part of one's un-harvested crops be left so that others can help themselves with what is left.

When you harvest the crops of your land, do not harvest the grain along the edges of your fields, and do not pick up what the harvesters drop. It is the same with your grape crop – do not strip every bunch of grapes from the vines, and do not pick up the grapes that fall to the ground. Leave them for the poor and the foreigners living among you (Lev. 19:9-10).

Jewish ethics requires the rich to make adequate provision for the constant care of the poor. It is not enough to give a gift to a poor man and then dismiss him. When a man harvests his field, he was obliged to leave one corner for the poor and the stranger. This 'corner' had to be in a specified part – the edges or the far side – of the field so that the poor and the stranger would know where their 'corner' is without having to ask the owner.

The lesson from all this is that we should utilise only what is just enough and return the 'surplus' or the 'left over' to the reserve fund to be used to cater for the rest of the society, especially in social welfare for the unemployed and the aged. When Jesus fed the five thousand (Mt. 14:13-21) and the four thousand (Mt. 15:32-39), he ordered the left-overs to be collected – twelve baskets (Mt. 14:20) and seven baskets (Mt. 15:37) respectively. By that order, he discouraged waste and individual pocketing and privatisation of what belongs to everyone.

4.4 THE AUTHORITIES SHOULD OBEY THE LAW AND SPEND ACCORDING TO APPROPRIATION

◇ THESIS

Section 27 (1) of the FRA states that: *The sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Act.*

The law is not a fancy or a toy and is meant to be obeyed. Law is the bedrock and foundation of society. A society built on laws is a decent society and is preferred to a society built of the whims and caprices of individuals.

²⁵ Sirach 31:1-11.

◇ CHRISTIAN TEACHING

“Do not say, ‘Who has authority over me’” (Ecclesiasticus 5:3). The law itself has authority over you and commands your obedience. The Lord frowns at disobedience and flouting of orders, instructions and laws. He delights in obedience. It is disobedience that cost Saul his royalty in 1 Sam. 15:10-35. Confer also the case of the sons of Eli in 1 Sam. 2:12-17,22-36 who lost their lives due to their corrupt practices and cost the entire family the priestly office. See also Rm. 2:13; Ex. 39:42.

4.5 THOSE IN AUTHORITY SHOULD CONSIDER OTHERS WHEN APPROPRIATING MONEY FOR THEMSELVES. THE BUDGET SHOULD NOT BE USED AS AN ENGINE OF FRAUD AND A TOOL TO OPPRESS THE POOR.

◇ THESIS

Unnecessary funds appropriated for the National Assembly and the Presidency simply because they are in charge of the appropriation process is not proper. Remember that you owe others a duty of care.

◇ CHRISTIAN TEACHING

While admonishing the Israelites against the excesses of those in leadership, Moses cautioned:

He must not acquire many horses for himself, or return the people to Egypt in order to acquire more horses, since the Lord has said to you, ‘You must never return that way again.’ And he must not acquire many wives for himself, or else his heart will turn away; also silver and gold he must not acquire in great quantity for himself. When he has taken the throne of his kingdom, he shall have a copy of this law written for him in the presence of levitical priests. It shall remain with him and he shall read in it all the days of his life, so that he may learn to fear the Lord his God, diligently observing all the words of this law and these statutes, neither exalting himself above other members of the community nor turning aside from the commandments, either to the right or to the left, so that he and his descendants may reign long over his kingdom in Israel (Deut. 17:14-20).

Taking the people back to Egypt means the state or condition of servitude (slavery), insufficiency and lack. The passage clearly shows that knowledge of the law – in this case, the constitution – and commitment to it is the sure way to lead and govern aright.

In Egypt, Joseph was raised up to the position of the second in command in the whole of Egypt, second only to Pharaoh. We can say he was made the minister or governor of the economy, which would cover the ministries of agriculture, productivity, petroleum, finance and governor

of the Central Bank. In this capacity, Joseph administered the economy justly (Gen. 41:55-27). Though he said he will settle his father and all of his father's household in Goshen and provide all their need (Gen. 45:9-11), he does set out to play favouritism, tribalism or ethnicism to enrich himself and his father's household; it is actually Pharaoh himself who ordered that Joseph's brothers go back to Canaan with loads of provisions and invited Joseph's father and all his household to come and settle in Egypt and offers them the best of the land of Egypt (Gen. 45:16-20) in appreciation of the excellent service Joseph was rendering to him and the whole land of Egypt.

In 1 Sam. 12, Samuel's farewell speech reads in part:

I have given you a king, just as you asked. You have seen how I have led you ever since I was a young man. I'm already old. My hair is grey, and my own sons are growing up. Now you must see how well your king will lead you. Let me ask this. Have I ever taken anyone's ox or donkey or forced you to give me anything? Have I ever hurt anyone or taken a bribe to give an unfair decision? Answer me so the Lord and his chosen king can hear you. And if I have done any of these things, I will give it all back. 'No', the Israelites answered. 'You've never cheated us in any way!' Samuel said, 'The Lord and his chosen king are witnesses to what you have said.' 'That's true', they replied (1 Sam. 12:1-5).²⁶

This is a clear demonstration of good leadership; a public proof of good and responsible stewardship. The mentioning of the Lord indicates the seriousness of the matter as a sincere demonstration of a clear conscience. By involving the chosen king, Samuel seeks, as a good leader who is happy to hand over leadership to another person, to induct the chosen (Saul) into exemplary and commendable conducts in leadership. How many of us who are political or religious leaders today can sincerely and in conscience demonstrate such stewardship when we are stepping out of our leadership positions?

In Exodus 16, manna and quail was given to the people of Israel as a common provision or a common wealth from which each person took what was enough for the day, except on the six day when they took what they ate on the seventh day (Ex.16:4-5). Taking just enough was obedience to the Lord and a reliance on his provision. It guides against greed and excessive accumulation of personal wealth, which is capable of denying one eternal life (Mt. 19:16-24) and often left for others to enjoy (Lk. 12:13-21). For these reasons, Christians are admonished not to store-up earthly wealth (Mt. 6:19-21) because "one's life does not consist in the abundance of possessions" (Lk. 12:15).

Paul reminds the Corinthians in his second letter of the underlying principle behind the collection. "It is a question of a fair balance between your present abundance and their need" (2

²⁶ This translation is from *Contemporary English Version* (CEV), (London: Haper Collins, 2000).

Cor. 8:14). It is not that the Judean churches should experience relief to the detriment of the Gentile churches, but rather that there should be an appropriate balance between them. The Judean believers were presently in need, and the Corinthian church was experiencing a measure of prosperity “so that their abundance may be for your need” (2 Cor. 8:14).

Paul invokes two images to explain what he means. The first one, balance, is abstract, but in the ancient world, as now, it appeals to our sense that in the natural world and in society, equilibrium leads to stability and health. The recipient benefits because the gift alleviates an abnormal lack. The giver benefits because the gift prevents accumulation to an unsustainable abundance. The second image is concrete and historical. Paul reminds the Corinthians of the ancient days when God gave the people of Israel manna to sustain themselves (Exodus 16:11-18). Though some gathered much and others comparatively little, when the daily ration was distributed, no one had either too little or too much.

The principle that the richer should give their wealth to the poorer to the degree that everyone’s resources are in “balance” is challenging to modern notions of individual self-reliance. Apparently, when Paul called Christians “slaves for Jesus’ sake” (2 Cor. 5:4) he truly meant “slaves,” for anything a slave earns belongs to the master, not the slave. He genuinely seems to believe that 100% of our wages and our wealth belong directly to God, and that God might want us to distribute them to others to the point that the income we keep for our personal use is in equal balance with theirs. A full discussion of this principle among Christians has become difficult because it gets caught up in the political debates about socialism and capitalism. The question in those debates is whether the state has the right—or duty—to compel the balance of wealth by taking from the richer and distributing to the poorer. As for himself, Paul says he has no plans to compel anyone. “I do not say this as a command” (2 Cor. 8:8), he tells us, nor is collection to be made “reluctantly or under compulsion” (2 Cor. 9:7).

Paul’s purpose is not to create a particular social system but to ask those who have money whether they are truly ready to put it at God’s service on behalf of the poor. “Show them the proof of your love and of our reason for boasting about you,” he implores (2 Cor. 8:24). Christians should engage in plenty of discussion about the best ways to alleviate poverty. Is it through giving alone, or investment, or something else, or some mix? What role do the structures of the church, business, government, and non-profit organizations play? Which aspects of legal systems, infrastructure, education, culture, personal responsibility, stewardship, hard work, and other factors must be reformed or developed? Christians need to be on the forefront of developing not only generous, but effective, means of bringing poverty to an end.

But there can be no question about the pressing urgency of poverty and no reluctance to balance our use of money with the needs of others around the world. Paul’s forceful words show that we cannot be complacent when hundreds of millions of people enjoy superabundance, while billions of people suffer extreme poverty.

“Better to have a little with righteousness than to have abundant income without justice” (Prov.16:8).

Come now, you rich people, weep and wail for the miseries that are coming to you. Your riches have rotted, and your clothes are moth-eaten. Your gold and silver have rusted, and their rust will be evidence against you, and it will eat your flesh like fire. You have laid up treasures for the last days. Listen! The wages of the labourers who mowed your fields, which you kept back by fraud, cry out, and the cries of the harvesters have reached the ears of the Lord of Hosts. You have lived on the earth in luxury and in pleasure; you have fattened your hearts in a day of slaughter. You have condemned and murdered the righteous one, who does not resist you (James 5:1-6).

“To build your house with other people’s money is like collecting stones for your own tomb” (Sirach 21:8). *“O death, how bitter it is to remember you for someone peacefully living with his possessions, for someone with no worries and everything going well and who can still enjoy his food!”* (Sirach 41:1-2).

We, therefore, need all the Zacchaeuses in Nigeria – all treasury keepers, all revenue generators and collectors, all national cake cutters and sharers, all public wealth managers, all public money disbursers and spenders, all oil block allocators, coveters of natural properties, wealth and resources commonly owned, all civil servants and private individuals who extort money from the general public to do the work for which they are paid, all employers of labour who extort money from applicants and underpay their employees, all service providers who over charge and do not deliver or fraudulently deliver poor quality service, etc. – to be true Zacchaeuses by allowing themselves to hear about uprightness (like Zacchaeus heard about the uprightness that was Jesus Christ), seek it (like Zacchaeus sought to see Jesus Christ), welcome it (like Zacchaeus welcomed Jesus Christ not just in his house but also in his heart) and respond to it by giving up fraudulent practices and returning to the public treasury all monies and wealth acquired fraudulently (even as Zacchaeus restituted four-fold all he embezzled and defrauded [Lk. 19:1-10]).

4.6 PRUDENCE IS THE WATCHWORD

◇ THESIS

Financial Regulation 515 provides that: *The Federal Government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it was voted.*

Prudence and proper management of public resources is a duty for managers of public funds.

◇ CHRISTIAN TEACHING

Prudence is a Christian virtue that aims at moderation. It brings us to acting moderately in all we do, especially in public matters. It is anti-greed and pro-contentment, which the Bible considers great wealth.

True godliness with contentment is itself great wealth. For we brought not into this world and we cannot take a single thing out either. But if we have food and shelter, we will be satisfied with that. Those who long to be rich, however, stumble into temptation and trap and many senseless and harmful desires that plunge people into ruin and destruction. For the love of money is the root of all evils. Some people in reaching for it have strayed from the faith and stabbed themselves with many pains. But you, as a person dedicated to God, keep away from all that. In deed pursue righteousness, godliness, faithfulness, love, endurance, and gentleness. Compete well for the faith and lay hold of that eternal life you were called for and made your good confession for in the presence of many witnesses ... Command those who are rich in this world's goods not to be haughty or to set their hope on riches, which are uncertain, but on God who richly provides us with all things for our enjoyment. Tell them to do good, to be rich in good deeds, to be generous givers, sharing with others. In this way they will save up a treasure for themselves as a firm foundation for the future and so lay hold of what is truly life (1 Tim. 6:6-12,17-19).

“Do not love money; be satisfied with what you have. For God has said, ‘I never fail you. I will never abandon you’ (Heb. 13:5).

Prudence can be looked at from another perspective. Let us consider the encounter between Joseph and his master's wife in Genesis 39:6c-10, which reads:

Now Joseph was handsome and good-looking. And after a time his master's wife cast her eyes on Joseph and said, ‘Lie with me.’ But he refused and said to his master's wife, ‘Look, with me here, my master has no concern about anything in the house, and he has put everything that he has in my hand. He is not greater in this house than I am, nor has he kept back anything from me except yourself, because you are his wife. How then could I do this great wickedness, and sin against God?’ And although she spoke to Joseph day after day, he would not consent to lie beside her or to be with her.

Beside moderation and contentment, prudence involves not taking what does not belong to us and knowing our limits. Government or public money put in our care does not belong to us. The purpose for which the resources are put in our care specifies what we can do and what we cannot do with it.

The culture of prudence has its opposite in the culture of waste.

4.7 OBEY THE LAW AND ESTABLISH THE NATIONAL COUNCIL ON PUBLIC PROCUREMENT

◇ THESIS

Section 1 of the Public Procurement Act (PPA) establishes the National Council on Public Procurement (NCPP) but since 2007, the President has failed, refused and neglected to constitute the Council after assenting to the bill to become law. Under section 5 (1) of the 1999 Constitution, the President has a duty to execute all laws made by the National Assembly. A leader should not blow hot and cold at the same time.

◇ CHRISTIAN TEACHING

Laws are to be obeyed. Obedience to the law is the key to proper functioning of society. So leaders obey the laws because obedience is highly cherished by the Lord: *“For sovereignty is given to you by the Lord and power by the Most High, who will himself probe your acts and scrutinize your intentions”* (Wisdom 6:3). The appointment of the seven deacons in Acts 6:1-6 may also be cited here in reference to the National Council on Public Procurement. The Egyptian example of Pharaoh appointing Joseph in charge of the public procurement council and the remarkable achievement of the council makes the establishment of the National Council on Public Procurement most imperative.

4.8 POWER OF THE AUDITOR GENERAL TO AUDIT PUBLIC ACCOUNTS

◇ THESIS

By sections 85-87 of the 1999 Constitution, the Auditor-General of the Federation audits public accounts and reports to the Public Accounts Committee of the National Assembly. Thus, every actor must give account of his actions and a review follows activities to determine their conformity with the law. This is a review after the conclusion of the authorised events.

◇ CHRISTIAN TEACHING

There are no clear cases of audit functions in the Bible. Instances that might be likened to it are the questioning by Hezekiah of the priests and Levites regarding the supplies made by the people for their up-keep (2 Chr. 31:9-12) and the parable of the talents where the master sought to find out what his servants did with the money he entrusted to their care (Mt. 25:14-30).

4.9 LEGISLATIVE OVERSIGHT POWERS

◇ THESIS

In sections 88-89 of the Constitution, the elected representatives of the people in the legislature exercise powers of oversight over execution and administration of laws and disbursement and administration of public funds. This is crucial for checks and balances in governance. One agency acts as a check on the powers of another.

◇ CHRISTIAN TEACHING

Without checks and balances, executive functions will be left to the whims and caprices of those entrusted with executive powers; who might think and say to themselves:

*I am hidden from the Lord, and who is going to remember me up there?
Among so many I am unknown, for what am I in a boundless creation?
... Who will report whether justice has been done? Who will be
watching?²⁷*

Such are the thoughts of misguided individuals. It makes imperative the need for agencies or organs charged with oversight duties. Do such agencies or organs exist? If they do, do they function? If yes, do they function without fear or favour; without discrimination and pre-selection?

In the theocratic society projected in the Bible, God is the all-seeing, the all-knowing who exercises the oversight functions. With the development of the human society and the taking over of its organisation and governance by human persons, the executive, legislative, judicial, as well as oversight functions of God became the responsibility of his human representatives appointed, chosen or elected by the people. Their proper execution of these functions strongly depends on the effective and efficient exercise of oversight functions on them. This is the only guarantee for responsible government committed to the wellbeing of the governed. In the event of deficiency in the exercise of oversight functions, which is humanly expected, those in government should know that they cannot escape from God's oversight function, judgment and punishment.²⁸

4.10 TRANSPARENCY IN FISCAL TRANSACTIONS

◇ THESIS

Section 48 (1) and (2) of the FRA states that:

²⁷ Sirach 16:17,22.

²⁸ Sirach 16:17-23.

- (1) *The Federal Government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implications for its finances.*
- (2) *The National Assembly shall ensure transparency during the preparation and discussion of the Medium-Term Expenditure Framework, Annual Budget and the Appropriation Bill.*

Government is obliged to promote transparency and accountability in all its fiscal activities. No one lights a lamp and hides it under a bushel. Transparent actions are most likely to be in the public interest. The provisions of the FRA stated above are in all spheres of our national life neither being obeyed nor being implemented. Corrupt practices and dealings, which have eaten deep into every facet of our national life are the result of the non-observance and non-implementation of the above FRA provisions. Our national life, both private and public, are either shrouded in secrecy or open fragrant disregard and brazen display of sharp practices of embezzlement, bribery, extortion, stealing, cheating, inflating, etc.

Transparency is important for the following reasons.

- ◇ Transparency provides the feedback for informed debate on fiscal issues and policies. Indeed, it is a prerequisite for public debate, which can lead to better programmes and more efficient use of state resource by government officials. For example, if fiscal information is not available, it is difficult to discuss it. It facilitates the identification of questionable activities, thus facilitating the adoption of good and fit practices in fiscal management.
- ◇ Transparent fiscal transactions can be held accountable; Nigerians will be able to hold elected leaders accountable if they have information on public income and expenditure. Public officers will also be more likely to follow the law if their acts and omissions are open to public scrutiny. Holding public officers accountable can provide a check on corruption.
- ◇ Adherence to transparency increases faith in the government. Support can come from the public who can better understand what the government is doing, and thus have more confidence in the administration.
- ◇ Transparency contributes to fiscal and political stability as it prevents the buildup of a crisis in secret, bringing about smaller adjustments sooner²⁹.

²⁹ Adapted from Mike Obadan, 2002 in *Proceedings of the Workshop on Implementing the 2002 Federal Budget*; Budget Office of the Federation.

◇ CHRISTIAN TEACHING

In his second letter to the Corinthians, Paul addresses the complaint that he had not been open and honest with the Corinthians. He is proud that his behavior among the Corinthians has been transparent at all times. His actions were not the machinations of what he calls “fleshly wisdom” (2 Cor. 1:12). Though Paul’s integrity had been questioned, he knew that because of his history of transparency with them, they would continue to trust him. **“We have behaved in the world with frankness and godly sincerity,”** he reminds them (2 Cor. 1:12). Because they have seen him in action they know that he says what he means without vacillating (2 Cor. 1:17-20). This makes him sure they, *“will understand until the end”* (2 Cor. 1:1-13), once they know all the factors he has had to consider. His proof of their trust is that even without knowing everything, Paul tells them, *“you have already understood us in part”* (2 Cor. 1:13). Transparency is so important to Paul’s work with the Corinthians that he returns to the theme throughout the letter. *“We refuse to practice cunning or to falsify God’s word; but by the open statement of the truth we commend ourselves”* (2 Cor. 4:2). *“We have spoken frankly to you Corinthians; our heart is wide open to you”* (2 Cor. 6:11).

In 2 Cor. 2:17, the Corinthians seem offended because Paul did not initially accept financial enrichment or support from them. His response is that supporting himself was a matter of sincerity so they could trust that he really believed what he was preaching, and not think that he was doing it just to make money, like the *“peddlers of God’s word”* (2 Cor. 2:17) who cheat and extort money from the people in the name of preaching the gospel. He did not also want to be lumped together with the philosophers and rhetoricians of his day who charged hefty fees for their speeches. Instead, he and his coworkers were “persons of sincerity.” They were quite clearly not going from place to place preaching the Gospel in order to get rich, but understood themselves as individuals who were sent by God and answerable to God.

This reminds us that motivation is not only a private matter, especially when it comes to money. The way we handle money shines like a laser pointer on the question of our sincerity as Christians. People want to see whether we handle money in accordance with our high principles or whether we ditch our principles when money is involved. Are we lax with our expense accounts? Do we hide income under the table? Do we engage in dubious tax shelters? Do we push for raises, commissions, and bonuses at the expense of others? Do we take financial advantage of people in difficult circumstances? Do we twist contracts to gain a disproportionate financial gain? The question is not only whether we can justify ourselves, but whether those around us can recognize that our actions are consistent with Christian beliefs. If not, we bring dishonor to ourselves and to the name of Christ.

The issue of transparency is very important for Paul. Again in 2 Cor. 6:11 he writes, *“We have spoken frankly to you Corinthians; our heart is wide open to you.”* We might say that his life was an open book before them. When questions arise about his ministry, he can appeal to his earlier dealings with the Corinthians with absolute certainty that he has always been honest with

them about himself. Can we say the same of ourselves?

In our work today, are we transparent enough so that people have a reason to trust us? On a daily basis, every individual, company, organization, public office, government ministry, parastatal, agency, and every arm of government faces temptations to hide the truth. When we succumb to the temptation to hide the truth, are we obscuring our motivations in order to falsely gain trust from the public? Are we making decisions in secret as a way of avoiding accountability or hiding facts that others would object to? Are we pretending to support a co-worker in his or her presence, but speaking derisively behind his or her back? Paul's example shows us that these actions are wrong. If and when questions surface about our motives, a solid track record of openness and reliability will be the best antidote for misplaced doubts. Moreover, whatever brief advantage we might gain from them is more than lost in the long term because the public and those under our care will learn not to trust us.

In 2 Cor. 4, Paul emphasises the importance of humility for maintaining transparency. If we are going to let everyone see the reality of our life and work, we had better be prepared to be humbled. Naturally, it would be much easier to be transparent with people if we had nothing to hide. Paul himself says, "*We have renounced the shameful things that one hides*" (2 Cor. 4:2). But transparency requires that we remain open, even if we have engaged in conduct that is not commendable. For the truth is, we are all susceptible to errors of intention and execution. Maintaining transparency when we know our own weaknesses requires humility and especially the willingness to offer a genuine apology. At the very least, we could stop feeling like we have to maintain our image at all costs, including the cost of deceiving others.

Humility and weakness would be unbearable if our purpose in life were to make something great of ourselves. But service, not greatness, is the Christian's purpose. "*We do not proclaim ourselves; we proclaim Jesus Christ as Lord and ourselves as your slaves for Jesus' sake*" (2 Cor. 4:5). This verse is one of the classic biblical statements of the concept that has come to be known as "servant leadership." As leaders, Jesus and his followers serve others. This fundamentally Christian insight should inform our attitude in any leadership position. This does not mean that we refrain from exercising legitimate authority or that we lead timidly. Rather, it implies that we use our position and our power to further others' well-being. Leaders are called to seek other people's well-being ahead of their own. As Christians, we should not accept leadership positions unless we intend to sacrifice the privilege of taking care of ourselves before taking care of others.

Part of the responsibilities of good leaders is to promote transparency. This is exactly what Paul did as a good and exemplary leader in 2 Corinthians 1:12 where he says, "*Indeed, this is our boast, the testimony of our conscience: we have behaved in the world with frankness and godly sincerity, not by earthly wisdom but by the grace of God and all the more towards you.*" And in 4:2 he says, "*We have renounced the shameful things that one hides; we refuse to practice cunning or to falsify God's word; but by the open statement of the truth we commend ourselves*

to the conscience of everyone in the sight of God.” If all of us, especially those in position of leadership – political or religious, can work transparently enough that we can claim the above words of Paul without our conscience pricking us, then we can be sure that those who we lead will deal, act and work transparently.

In respect of transparency and probity, Jesus declared:

So do not be afraid of them. Everything now covered up will be uncovered, and everything now hidden will be made clear. What I say to you in the dark, tell in the daylight; what you hear in whispers proclaim from the housetops (Mt. 10:26-27).

4.11 ACCESS TO INFORMATION

- **THESIS**

The whole gamut of the Freedom of Information Act gives every Nigeria the right of access to information on virtually all aspects of public life except the exceptions listed in the body of the Act. Access to information promotes transparency which in turn facilitates accountability. Provide information to the citizens so that they can meaningfully engage governance.

- **CHRISTIAN TEACHING**

In Deuteronomy 6:4-9, God himself ordered His dealings to be made known to all who cares to know.

Hear, O Israel! The Lord is our God, the Lord alone! Therefore, you shall love the Lord, your God, with all your heart, and with all your soul, and with all your strength. Take to heart these words, which I enjoin on you today. Drill them into your children. Speak of them at home and abroad, whether you are busy or at rest. Bind them at your wrist as a sign and let them be as a pendant on your forehead. Write them on the door-posts of your houses and on your gates. (Deut. 11:18-20).

4.12 VALUE FOR MONEY IS CRUCIAL IN PUBLIC PROCUREMENT

- ◇ **THESIS**

The three cardinal parameters of value for money are economy, efficiency and effectiveness. Economy implies that you get things done at the cheapest price. Efficiency means that you get things done in the manner that delivers more result from available resources and inputs. However, economy and efficiency must not compromise quality. Effectiveness implies achieving the goals and objectives of the transaction.

◇ CHRISTIAN TEACHING

Value for money is realised in the avoidance of waste and unnecessary surplus. Jesus' directives to his disciples to collect the remains after his feeding of the five thousand and the four thousand in Mt. 14:20 and 15:37 respectively are directives against waste. When a remaining surplus is wasted rather than preserved, there comes a time it will be needed and money will have to be expended to provide it again.

4.13 CIVIL SOCIETY AND PROFESSIONALS INVOLVEMENT IN OBSERVING BID OPENING SESSIONS

◇ THESIS

To ensure transparency and openness, the PPA allows civil society organisations and professionals to observe bid opening sessions. They should be in a position after the observation to state whether the law has been violated or observed.

The Public Procurement Act in section 24 states that:

(1) Except as provided by this Act, all procurements of goods and works by all procuring entities shall be conducted by open competitive bidding.

(2) Any reference to open competitive bidding in this Act means the process by which a procuring entity based on previously defined criteria, effects public procurements by offering to every interested bidder, equal simultaneous information and opportunity to offer the goods and works needed.

The concept of open competitive bidding is based on the peremptory norm of non discrimination³⁰ and the principle of equality before the law, equal protection of the law and equality of opportunities, rights and obligations of natural and artificial persons³¹. Essentially, open competitive bidding is the procurement method preferred by the PPA. Other methods are to be employed as an exception to the general rule, in which case, there must be adequate reasons and grounds for deviating from the general rule of open competitive bidding.

4.14 QUALIFICATION TO TAKE PART IN PUBLIC PROCUREMENT AND BIDDING

◇ THESIS

Participation in any event requires a minimum qualification. In respect of government commerce or public procurement, the following are required of bidders by section 16 (6) of the PPA.

³⁰ See section 42 of the Constitution on the right to freedom from discrimination and article 2 of the African Charter on Human and Peoples' Rights, Cap A9, Laws of the Federation, 2004, etc.

³¹ Article 3 of the African Charter on Human and Peoples' Rights, supra.

(6) *All bidders in addition to requirements contained in any solicitation documents shall:*

(a) possess the necessary:

(i) professional and technical qualifications to carry out particular procurements;

(ii) financial capability;

(iii) equipment and other relevant infrastructure;

(iv) shall have adequate personnel to perform the obligation of the procurement contracts.

(b) possess the legal capacity to enter into the procurement contract;

(c) not be in receivership, the subject of any form of insolvency or bankruptcy proceedings³² or the subject of any form of winding up petition or proceedings;

(d) have fulfilled all its obligations to pay taxes, pensions and social security contributions;

(e) not have any director who has been convicted in any country for any criminal offence relating to fraud or financial impropriety or criminal misrepresentation or falsification of facts relating to any matter;

(f) accompany every bid with an affidavit disclosing whether or not any officer of the relevant committees of the procurement entity or Bureau is a former or present director, shareholder or has any pecuniary interest in the bidder and confirming that all information presented in its bid are true and correct in all particulars.

◇ **CHRISTIAN TEACHING**

In respect of qualification, competence, suitability, etc. for a particular job, assignment or duty devoid of favouritism, Gen. 41:37-45 comes to mind:

The proposal pleased Pharaoh and all his servants. Pharaoh said to his servants, ‘Can we find anyone else like this – one in whom is the spirit of God?’ So Pharaoh said to Joseph, ‘Since God has shown you all this, there is no one so discerning and wise as you. You shall be over my house, and all my people shall order themselves as you command; only

³² Bankruptcy proceedings are governed by the Bankruptcy Act, Cap. B2, Laws of the Federation 2004. It is a law to make provisions for declaring as bankrupt any person who cannot pay his debts of a specific amount and to disqualify him from holding certain elective and other public offices or from practicing any regulated profession (except as an employee).

with regard to the throne will I be greater than you.’ And Pharaoh said to Joseph, ‘See, I have set you over all the land of Egypt.’ Removing his signet ring from his hand, Pharaoh put it on Joseph’s hand; he arrayed him in garments of fine linen, and put a gold chain around his neck. He had him ride in the chariot of his second-in-command; and they cried out in front of him, ‘Bow the knee!’ Thus he set him over all the land of Egypt. Moreover, Pharaoh said to Joseph, ‘I am Pharaoh, and without your consent no one shall lift up hand or foot in all the land of Egypt.’ Pharaoh gave Joseph the name Zaphenath-paneah; and he gave him Asenath daughter of Potiphera, priest of On, as his wife. Thus Joseph gained authority over the land of Egypt.

Without minding that Joseph is a foreigner and a slave, Pharaoh appoints him to such a position as the second-in-command in Egypt based on his being the most qualified for the position.

4.15 LOWEST EVALUATED RESPONSIVE BID IS THE WINNER

By section 24 (3) of the PPA:

(3) The winning bid shall be that which is the lowest evaluated responsive bid which has been responsive to the bid with regards to work specification and standard.

The “lowest evaluated responsive bid” is the lowest price bid amongst the bids that meets all the technical requirements and standards as contained in the tender document³³.

³³ See the interpretation section of the Act.

Chapter Five

INVESTMENTS, SAVING AND BORROWING IN PUBLIC FINANCE MANAGEMENT

5.1 RESTRICTION ON BORROWING

◇ THESIS

By section 41 of the FRA:

(1) The framework for debt management during the financial year shall be based on the following rules-

(a) Government at all tiers shall only borrow for capital expenditure and human development, provided that such borrowing shall be on concessional terms with low interest rate and with a reasonably long amortization period subject to the approval of the appropriate legislative body where necessary; and

(b) Government shall ensure that the level of public debt as a proportion of national income is held at a sustainable level as prescribed by the National Assembly from time to time on the advice of the Minister.

By section 44 of the FRA:

(1) Any Government in the Federation or its agencies and corporations desirous of borrowing shall, specify the purpose for which the borrowing is intended and present a cost-benefit analysis, detailing the economic and social benefits of the purpose to which the intended borrowing is to be applied.

(2) Without prejudice to subsection (1) of this section, each borrowing shall comply with the following conditions-

(a) the existence of prior authorisation in the Appropriation or other Act or Law for the purpose for which the borrowing is to be utilised; and

(b) the proceeds of such borrowing shall solely be applied towards long-term capital expenditures.

Borrowing must be sustainable and channeled at improving the human condition.

◇ CHRISTIAN TEACHING

Borrowing is most of the times considered the right step to be taken in necessary and unavoidable circumstances. There are times when it the best profitable option to be taken among other options, especially when it comes to meeting certain set targets. However, the saying in Prov. 22:7 – “*The rich rule over the poor, and the borrower is the slave of lender*” – is a sufficient caution on borrowing. The fact that borrowing creates the situation or relationship of slave and master between the borrower and the lender should make borrowing an avoidable last resort measure. The borrowing enjoined on a widow in 2 Kgs. 4:3-4 by Prophet Elisha demonstrates the profitability of borrowing when the circumstances are right. Though the borrowing is connected to a miraculous provision of oil, that the jars were borrowed and not also miraculously provided like the oil makes the resultant profit a function of the borrowing activity.

In Deut. 15:4-6 we read:

*The Lord your God is giving you this land, and he has promised to make you very successful, if you obey his laws and teachings that I'm giving you today. You will lend money to many nations, but you won't have to borrow. You will rule many nations, but they won't rule you.*³⁴

When there is surplus, borrowing is certainly out of the question. The wealth and surplus implied in the above passage ought to be the case in Nigeria given the God given abundance of natural and human resources but for endemic corruption and mismanagement. As it is now, Nigeria is borrowing because we have mismanaged our resources.

5.2 PLAN FOR YOUR DEBTS AND HOW TO REPAY THEM

◇ THESIS

Section 11 (3) (d) of the FRA provides as part of the MTEF for:

(a) Consolidated Debt Statement setting out and describing the fiscal significance of the debt liability of the Federal Government and measures to reduce any such liability;

Borrowing should be planned, sustainable and plans should be made to reduce debt liability.

◇ CHRISTIAN TEACHING

“Lend to your neighbour in his hour of need, and pay back your neighbour when a loan falls due; keep your promise, be honest with him, and you will always come by what you need” (Sirach 29:2-3).

³⁴ This translation is from *Contemporary English Version (CEV)*, (London: HaperCollins, 2000).

5.3 INCURRING DEBTS SHOULD HAVE A LIMITATION

◇ THESIS

Debts should be limited and no government should borrow without a limit. Section 42 (1) of the FRA provides that:

(1) The President shall within 90 days from the commencement of this Act and with advice from Minister of Finance subject to approval of National Assembly, set overall limits for the amounts of consolidated debt of the Federal, State and Local Governments pursuant to the provisions of items 7 and 50 of Part I of the Second Schedule to the Constitution and the limits and conditions approved by the National Assembly, shall be consistent with the rules set in this Act and with the fiscal policy objectives in the Medium-Term Fiscal Framework.

◇ CHRISTIAN TEACHING

“Do not be one who strikes hands in pledge or who puts up security for debts. If you do not have enough to pay, your bed will be taken right out from under you” (Prov. 22:26-27).

5.4 DO NOT TAKE ANYTHING FOR GRANTED, PLAN FOR EVENTUALITIES BEFORE THEY ACTUALISE

◇ THESIS

Section 11 (3) (e) of the FRA provides as part of the MTEF for:

(e) a statement describing the nature and fiscal significance of contingent liabilities and quasi-fiscal activities and measures to offset the crystallization of such liabilities.

Contingent liabilities are liabilities which will crystallize upon the happening of a designated future event and there is the need to take steps to ensure that those designated events do not happen so as to reduce liability.

◇ CHRISTIAN TEACHING

Before planning for eventualities, one must first plan for actual activities. It is after planning and setting aside enough resources for actual activities that one can set aside some remaining resources for eventualities and contingent liabilities. This is what the Christian is enjoined to do in the following passages: Luke 14:28-43; Matthew 24:37:44; 25:1-13; Proverbs 6:6-11.

5.5 MAKE GOOD PROVISIONS FOR CAPITAL EXPENDITURE AND SAVE FOR THE RAINY DAY

◇ THESIS

Cut down recurrent expenditure and the cost of governance and increase investment in regenerating capital expenditure. The Nigerian government targets 60% and 40% for recurrent and capital expenditure respectively in the medium term. As a man sow shall he reap; there is the need for investment in the life of citizens for a greater nation. Whether it is in the Excess Crude Account, the Sovereign Wealth Fund or a bank account, every reasonable man, woman, family or nation puts something aside from his income for the rainy day. If the Obasanjo administration did not put anything aside before the 2008 financial crisis, Nigerian would have gone through a terrible financial shock.

◇ CHRISTIAN TEACHING

“The one who gathers crops in the summer is a wise son, but the one who sleeps during the harvest is a son who brings shame to himself” (Prov. 10:5). The ant that gathers its provisions and harvest in the summer which is a lesson to the sluggard (Prov. 6: 6-9) is also about investment and saving for the rainy day. *“Wealth from get-rich-quick schemes quickly disappears; wealth from hard work grows over time”* (Prov. 13:11). The story of Joseph applies here too. The parable of the Talents in Mt. 25:14-30 also applies here.

Chapter Six

ABOLITION OF CORRUPT PRACTICES

6.1 CODE OF CONDUCT FOR PUBLIC PROCUREMENT

◇ THESIS

Government uses public procurement to implement the budget and to acquire goods and services for public use. Procurement is bound by some rules and regulations in terms of acceptable conduct of all parties in its proceedings. Some of the rules in the Code of Conduct are reviewed below from section 57 of the Public Procurement Act 2007.

(1) The Bureau shall, with the approval of the Council, stipulate a Code of Conduct for all public officers, suppliers, contractors and service providers with regards to their standards of conduct acceptable in matters involving the procurement and disposal of public assets.

(2) The conduct of all persons involved with public procurement, whether as official of the Bureau, a procuring entity, supplier, contractor or service provider shall at all times be governed by principles of honesty, accountability, transparency, fairness and equity.

(3) All officers of the Bureau, members of Tenders Boards and other persons that may come to act regarding the conduct of public procurements shall subscribe to an oath as approved by Council.

(4) All persons in whose hands public funds may be entrusted for whatever purpose should bear in mind that its utilisation should be judicious.

(5) Where a transaction involves the disposal of assets, principles of honesty, accountability, transparency, fairness and equity shall continue to apply to the same extent as where it involves procurement.

(6) These principles shall apply at all times, particularly when:

(a) making requisition for or planning of procurements;

(b) preparing solicitation documents;

(c) receiving offers in response to any form of solicitation towards a procurement or disposal;

(d) evaluating and comparing offers confidentially and in complete neutrality;

(e) protecting the interest of all parties without fear or favor; and

(f) obviating all situation likely to render an officer vulnerable to embarrassment or undue influence.

(7) All public officers shall handle public procurement and disposal of assets by:

(a) ensuring adequate time for preparing offers;

(b) complying with this Act and all derivative regulations; and

(c) maintaining strict confidentiality until completion of a contract.

(8) All public officers involved in public procurement and disposal of assets shall maintain the highest standards of ethics in their relationships with persons real or corporate who seek government commerce whether as a bidder, supplier, contractor or service provider by developing transparent, honest and professional relationships with such persons.

(9) Every public officer involved directly or indirectly in matters of public procurement and disposal of assets shall:

(a) divest himself of any interest or relationships which are actually or potentially inimical or detrimental to the best interest of government and the underlining principles of this Act; and

(b) not engage or participate in any commercial transaction involving the federal government, its ministries, extra-ministerial departments, corporations where his capacity as public officer is likely to confer any unfair advantage – pecuniary or otherwise on him or any person directly related to him.

(10) Any person engaged in the public procurement and disposal of assets who has assumed, or is about to assume, a financial or other business outside business relationship that might involve a conflict of interest, must immediately declare to the authorities any actual or potential interest.

(11) Such a declaration shall be given such consideration at the relevant level as is necessary so that, where it is seen that remedial action is taken, a conflict of interest is present.

(12) A conflict of interest exists where a person:

(a) possesses an interest outside his official duties that materially encroaches on the time or attention which should otherwise be devoted to affairs of government;

(b) possesses a direct or indirect interest in or relationship with a bidder, supplier, contractor or service provider that is inherently unethical or that may be implied or constructed to be, or make possible personal gain due to the person's ability to influence dealings;

(c) entertains relationships which are unethical, rendering his attitude partial toward the outsider for personal reasons or otherwise inhibit the impartiality of the person's business judgments;

(d) places by acts or omissions the procuring entity he represents or the Government in an equivocal, embarrassing or ethically questionable position;

(e) entertains relationships compromising the reputation or integrity of the procuring entity he represents or the Government;

(f) receives benefits by taking personal advantage of an opportunity that properly belongs to the procuring entity he represents or the Government;

(g) creates a source of personal revenue or advantage by using public property which comes into his hands either in course of his work or otherwise; and

(h) discloses confidential information being either the property of his procuring entity, the Government or to a supplier, contractor or service provider to unauthorised persons.

(13) A person involved in the disposal of assets, shall not either by a third party or by himself be interested in any manner in buying directly or indirectly these assets and shall not have or obtain any type of advantage or revenue from the disposal for a period of three years after the disposal.

◇ **CHRISTIAN TEACHING**

Oath of honesty, accountability, transparency, fairness and equity as prescribed or approved by relevant ministries, departments and agencies should be discharged diligently in the course of duty by everyone who is bound by it. “

Let nothing prevent you from discharging a vow in good time, and do not wait till death to set matters right.”³⁵

“A false balance is an abomination to the Lord, but an accurate weight is his delight” (Prov. 11:1).

“The Lord abhors a person who lies but those who deal truthfully are his delight” (Prov. 12:22).

“The one who is greedy for gain troubles his household, but whoever hates bribes will live” (Prov. 15:27).

“The Lord detests double standards; he is not pleased by dishonest scales” (Prov. 20:23).

6.2 OFFENCES, SANCTIONS AND FISCAL GOVERNANCE

◇ THESIS

It is illegal and immoral to inflate and over-invoice contracts. The Public Procurement Act creates offences related to inflation of contracts and abuse of the procurement process.

By section 58 (4) of the PPA:

(4) The following shall also constitute offences under this Act:

(a) entering or attempting to enter into a collusive agreement, whether enforceable or not, with a supplier, contractor or consultant where the prices quoted in their respective tenders, proposals or quotations are or would be higher than would have been the case had there not been collusion between the persons concerned;

(b) conducting or attempting to conduct procurement fraud by means of fraudulent and corrupt acts, unlawful influence, undue interest, favor, agreement, bribery or corruption;

(c) directly, indirectly or attempting to influence in any manner the procurement process to obtain an unfair advantage in the award of a procurement contract;

(d) splitting of tenders to enable the evasion of monetary thresholds set;

(e) bid-rigging;

³⁵ Sirach 18:22.

(f) altering any procurement document with intent to influence the outcome of a tender proceeding;

(g) uttering or using fake documents or encouraging their use; and

(h) willful refusal to allow the Bureau or its officers to have access to any procurement records.

The foregoing is about collusion to cheat the government and to get paid an unearned income over and above what is due to a person; about fraud and undue influence on procurement proceedings. It is also about using fake documents, manipulating bids and preventing lawful authority from exercising its functions.

Penalties have been stated in the law for violation of fiscal governance laws and rules. These are contained in various laws including the Criminal and Penal Codes, the Public Procurement Act, Economic and Financial Crimes Commission Act, etc. The prohibited activities include fraud, stealing, obtaining by false pretences, uttering, use of fake documents for procurement, collusion and undue influence, etc. Every crime attracts a sanction.

- **CHRISTIAN TEACHING**

In a well organised modern civil society, laws are not enacted arbitrarily. Rather, they are well thought out and properly or thoroughly debated upon. For the Lord says, “*By me kings reign, and rulers decree what is just*” (Prov. 8:15. See also Sirach 20:26-28). Sanctions are placed to protect life and property as well as to discourage crime.

For rulers are not a terror to good conduct, but to bad. Do you wish to have no fear of the authority? Then do what is good, and you will receive its approval; for it is God’s servant for your good. But if you do what is wrong, you should be afraid, for the authority does not bear the sword in vain! It is the servant of God to execute wrath on the wrongdoer. Therefore, one must be subject, not only because of wrath but also because of conscience (Rm. 13: 3-5).

6.3 CONCLUSIONS

Corruption and corrupt practices, no matter how rampant, do not enjoy the backing of law – religious or civil – any where in the world, and definitely not in Nigeria. The biblical passages used above in articulating the tenets of Christianity as regards good fiscal governance have a clear and definite stand against corruption and corrupt practices. The Christian tenets and the values they inculcate are not to die with us; they are to be handed on to others for the good of every individual and the society at large. So:

Teach and urge these duties. Whoever teaches otherwise and does not agree with the sound words of our Lord Jesus Christ and the teaching that is in accordance with godliness, is conceited, understanding nothing, and has a morbid craving for controversy and for disputes about words. From these come envy, dissension, slander, base suspicions, and wrangling among those who are depraved in mind and bereft of truth, imagining that godliness is a means of gain. Of course, there is great gain in godliness combined with contentment; for we brought nothing into the world, so that we can take nothing out of it; but if you have food and clothing, we will be content with these. But those who want to be rich fall into temptation and are trapped by many senseless and harmful desires that plunge people into ruin and destruction. For the love of money is a root of all kinds of evil, and in their eagerness to be rich, some have wandered away from the faith and pierced themselves with many pains (1 Tim. 6:3:10).

Since political offices hold particular attraction and temptation for their occupants as well as for those who are not privileged to occupy them, the word of God

Urge[s] that supplications, prayers, intercessions, and thanksgivings be made for everyone, for kings and all who are in high positions, so that we may lead a quiet and peaceable life in all godliness and dignity. This is right and is acceptable in the sight of God our Saviour, who desires everyone to be saved and to come to the knowledge of the truth (1 Tim. 2:1-4).