



## Offering Management in Funeral Liturgy: A Practical and Theological Review in the Context of GERMITA

Yerlin Bungkaes<sup>1</sup>, Marde Christian Stenly Mawikere<sup>2</sup>, Anita I Tuela<sup>3</sup>

Institut Agama Kristen Negeri Manado

		<b>Abstract</b>
Received:	07 July 2025	<p><i>This study investigates the theological and practical dimensions of offering management in the funeral liturgy of the Evangelical Christian Church in Talaud (GERMITA), with a specific focus on the Maranatha Mangaran congregation. Traditionally, GERMITA's official funeral liturgy does not include offerings as a component of worship, despite their theological significance throughout biblical tradition. However, the Maranatha Mangaran congregation has adopted this practice, raising important questions about liturgical flexibility, contextual theology, and pastoral care. Using a qualitative descriptive-analytical approach, data were collected through in-depth interviews with church leaders and members, participant observation during funeral services, and document analysis of liturgical regulations and church council decisions. Findings indicate that incorporating offerings into funeral liturgies holds deep theological meaning as an act of gratitude to God and also serves practical functions. It supports grieving families financially and enhances congregational solidarity. The practice reflects the church's mission to serve both spiritual and material needs of its community. This research suggests that church leaders consider formal integration of offerings into funeral worship, as it embodies a meaningful theological response and addresses pastoral realities. The study contributes to ongoing discourse on contextual liturgy and strengthens the relevance of worship practices within GERMITA.</i></p>
Revised:	16 July 2025	
Accepted:	23 July 2025	
<b>Keywords:</b>		<i>Offering, funeral liturgy, GERMITA, theology, solidarity</i>
(*) Corresponding Author:		<a href="mailto:yerlinbungkaes@gmail.com">yerlinbungkaes@gmail.com</a>
<b>How to Cite:</b>		Bungkaes, Y., Mawikere, M., & Tuela, A. (2025). Offering Management in Funeral Liturgy. <i>International Journal of Education, Information Technology, and Others</i> , 8(3.B), 252-261. Retrieved from <a href="https://jurnal.peneliti.net/index.php/IJEIT/article/view/12741">https://jurnal.peneliti.net/index.php/IJEIT/article/view/12741</a>

### INTRODUCTION

Humans are uniquely created beings, endowed with faculties that distinguish them from all other forms of life—particularly the capacity to think critically, feel deeply, and comprehend complex realities. These faculties reflect the divine image in which humanity was created and signify a purpose-driven existence. According to Sitanggang (2023), human life is not merely biological but is inherently spiritual, called to align with God's will. This divine calling urges humans to live responsibly and reverently, acknowledging God's sovereignty and sustaining grace in every aspect of existence. Worship, therefore, becomes a natural response to divine generosity, and within worship, offerings serve as a vital expression of that response.

Offerings in the Christian tradition are not confined to material contributions. They signify the worshipper's entire life as a living sacrifice before God—an outward gesture rooted in inner devotion. Theologically, offerings represent gratitude, obedience, and covenantal relationship. They become acts of

remembrance and reverence, where believers respond to God's blessings with humility and generosity. These acts are not transactional but relational, reflecting the believer's commitment to God and to the well-being of the faith community. Consequently, offerings are deeply embedded in Christian liturgical life and serve as expressions of faith that are both personal and communal.

Within the Evangelical Christian Church in Talaud (GERMITA), offerings are a normative part of most worship services. From Sunday services to special events, the practice of giving is institutionalized, symbolizing both worship and communal responsibility. However, one striking liturgical exception has historically existed: the funeral service. Despite its deeply spiritual and communal nature, the funeral liturgy has traditionally excluded the element of offering. This absence raises critical theological and practical questions, especially considering that death rituals are profoundly sacred moments for expressing gratitude, remembrance, and communal support.

In contrast to this long-standing norm, the Maranatha Mangaran congregation—one of the local church units under GERMITA—has adopted the practice of incorporating offerings into its funeral liturgies. This innovation was not arbitrarily introduced but was formalized through a decision made during the Annual Meeting of the Church Council (Sidang Tahunan Majelis Jemaat) in 2023. Initially, this liturgical adaptation was viewed with suspicion and labeled a deviation from established practice. However, as the community began to witness its positive impact, the narrative surrounding the practice began to shift. Both the leadership and congregation started to recognize its value, not only as a theological gesture but also as a practical means of support.

The inclusion of offerings in funeral services at Maranatha Mangaran brought multifaceted benefits. Financially, it helped alleviate the burden experienced by grieving families, many of whom face significant economic strain due to funeral-related expenses. Spiritually, it reinforced the congregation's solidarity and sense of mutual care, embodying the biblical principle of "bearing one another's burdens." The act of giving during such a somber moment became an affirmation of life, hope, and community—reorienting sorrow into a liturgical expression of thanksgiving and support. This shift signals a potential theological enrichment of funeral practices within GERMITA.

This development raises important theological implications. The act of offering in the context of death confronts the finality of life with an act of generativity and gratitude. It positions the funeral not solely as a moment of mourning but as an opportunity to express communal love and faith in God's providence. In this sense, the offering becomes more than ritual; it becomes a form of witness—a testimony of the congregation's faith and its commitment to embody the gospel even in death. Therefore, the question is no longer whether such a practice should exist, but how it can be meaningfully and theologically integrated into the wider liturgical framework.

This study, therefore, aims to analyze the theological and practical significance of incorporating offerings into the funeral liturgy of GERMITA,

particularly within the Maranatha Mangaran congregation. By employing a qualitative descriptive-analytical approach, this research investigates the historical background, congregational attitudes, and the decision-making processes that led to this liturgical evolution. Interviews with church leaders and members, direct observation of funeral services, and analysis of church documents form the core data for this study, offering a comprehensive perspective on this phenomenon.

Ultimately, the findings of this research are expected to contribute to a broader theological conversation within GERMITA regarding the development of more contextually grounded and spiritually resonant liturgical practices. It is hoped that the insights gained from this case study will encourage other congregations within the denomination to reconsider traditional boundaries and explore innovative yet theologically sound ways of worship. In doing so, GERMITA may continue to evolve liturgically in a manner that faithfully responds to both divine calling and the lived realities of its congregants.

## **RESEARCH METHOD**

This study employs a qualitative approach using a descriptive-analytical method (Imanina, 2020) to explore the practice and theological meaning of offerings in funeral liturgies within the Evangelical Christian Church in Talaud (GERMITA). Data were collected through in-depth interviews with local church leaders, congregation members, and representatives from the Executive Body of the Synod Council (Badan Pelaksana Majelis Sinode, or BPMS). These interviews aimed to capture diverse perspectives and experiences related to the implementation and perception of offerings in funeral contexts.

Participant observation was also conducted to gain first-hand insight into the funeral liturgical practices at the Maranatha Mangaran congregation. This direct involvement enabled the researcher to observe not only the liturgical flow but also the community dynamics and responses surrounding the act of giving during funeral services. Such observation helped contextualize the data gathered through interviews and revealed the nuances of practice often absent in written records.

Document analysis complemented the fieldwork, focusing on official church documents such as GERMITA's liturgical guidelines and the resolutions from the Annual Church Council Meeting (Sidang Tahunan Majelis Jemaat, STMJ). These documents provided institutional perspectives and theological rationales underlying the current practices and the changes introduced at the congregational level.

In addition, a literature review was conducted involving biblical texts, theological books, and relevant academic journals to frame the study within broader theological discourse. This literature base strengthened the analytical foundation of the research and allowed for the interpretation of findings in light of both scriptural teachings and contemporary theological thought.

## **RESEARCH RESULTS AND DISCUSSION**

### **The Theological Meaning of Offerings in Funeral Liturgy**

The Christian practice of offering cannot be separated from the biblical tradition, which spans both the Old and New Testaments. The foundational act of Cain and Abel in Genesis 4:3–4 demonstrates that long before the institutionalized church emerged, humans were already engaging in offerings to God. This pattern continued through the actions of biblical figures such as Noah, Abraham, and the nation of Israel, all of whom incorporated sacrifices as central to their worship. Yet, as the Old Testament develops, the Psalms and prophetic literature repeatedly caution that offerings without sincerity are void of spiritual value. Prophets and psalmists condemned sacrifices that were ritualistically correct but morally or spiritually empty. In these critiques, what mattered was the worshipper's heart—the personal, covenantal relationship between the worshipper and God—as the foundation of meaningful offering.

In the biblical tradition, particularly in the Old Testament, those who entered the presence of God or gathered for worship brought offerings as a sacred act. These offerings were often regulated by divine commandments, particularly within the Levitical system, where the offering had to be the best of its kind—without defect—to be deemed acceptable. Offerings were understood not only as acts of worship but also as instruments of atonement and expressions of thanksgiving. According to Vira (2023), these sacrifices served both to restore the spiritual relationship with God and to affirm the covenantal bond with the community. Whether in response to sin or as gratitude for divine favor, the act of giving functioned as a holistic expression of faith.

Psalm 24:1 declares, “The earth is the Lord's, and everything in it,” a verse that echoes throughout Jewish and Christian liturgical tradition. It serves as a theological reminder that all resources and blessings originate from God. The Old Testament figure King David provides a striking example of this theology of offering in 1 Chronicles 29. When the materials for building the temple were assembled, David acknowledged that everything given to God was, in fact, from God Himself: “Everything comes from you, and we have given you only what comes from your hand.” This recognition grounds the practice of offering not in obligation, but in profound gratitude. As Azariah (2002) emphasizes, Christians give not because God needs their gifts, but because giving is a spiritual act that acknowledges God's sovereignty and generosity.

In the New Testament, the meaning of offering shifts significantly. No longer centered on animal sacrifice, offerings now derive their meaning from the ultimate sacrifice of Jesus Christ on the cross. According to Abineno (1985), Christ's sacrifice fulfills and replaces the old sacrificial system, establishing a new covenant based on grace. Romans 12:1–2 redefines offering as the presentation of one's entire life as a “living sacrifice, holy and pleasing to God.” This passage suggests that the true offering is no longer a material act alone but a total surrender of life, mind, and body to God's will. Hurampa (2021) adds that this new paradigm requires a renewal of the mind—a departure from worldly patterns and a commitment to spiritual transformation. Consequently, Christian offerings

today reflect a holistic surrender to divine purposes, extending beyond material gifts to encompass ethical living and personal discipleship.

Giving, therefore, is both a grace and a calling. Christians are invited to be channels of blessing in the world, embodying generosity as a reflection of divine love. As Mantiri (2021) argues, offerings must be given cheerfully, willingly, and without compulsion. They are not meant to earn favor, but to respond to God's overwhelming goodness. True offerings emerge from a heart filled with gratitude. In this sense, the material act of giving becomes a mirror of the inner life of faith. The intention behind the offering is as important as the act itself, and only a sincere heart can produce an offering that is pleasing to God.

Offerings, then, are not merely liturgical acts but expressions of spiritual identity and communal belonging. The church, as the gathered people of God, is called to be a worshipping, giving, and serving community. This ecclesiological identity is grounded in texts such as 1 Peter 2:9, which describes believers as "a chosen people, a royal priesthood, a holy nation, God's special possession." As Abineno (2006) notes, the purpose of this calling is to proclaim God's mighty acts and serve as a visible expression of His grace in the world. Within this identity, giving is not a peripheral activity but a core expression of faith and mission.

Within the funeral context, these theological insights become especially powerful. The act of giving in a funeral service transforms a moment of grief into an act of worship. It affirms life in the face of death, gratitude in the midst of loss, and communal care amid mourning. Theologically, it reflects the continuity of life and faith even in death. Practically, it strengthens the bonds within the body of Christ by providing tangible support to bereaved families. This dual function—spiritual and practical—underscores the theological legitimacy and pastoral necessity of including offerings in funeral liturgies.

Therefore, the practice of offerings in funeral contexts, such as in the Maranatha Mangaran congregation of GERMITA, deserves both theological affirmation and institutional support. It exemplifies a contextual theology that responds to the lived realities of the congregation while remaining faithful to the biblical tradition. Rather than viewing such practices as deviations from liturgical norms, they can be understood as contextual adaptations that bring renewed meaning and relevance to worship. Recognizing the theological weight behind the act of giving in death rituals challenges the church to re-evaluate its liturgical frameworks and integrate practices that are both biblically grounded and pastorally effective.

### **The Practice of Offering Management in GERMITA Congregations**

Offerings are a tangible expression of gratitude to God, deeply rooted in biblical teachings across both the Old and New Testaments. In Christian worship, offerings are not merely financial contributions but theological acts of faith that reflect the believer's response to God's grace. Within the Evangelical Christian Church in Talaud (GERMITA), offerings constitute a vital element of worship, grounded in the principle that giving must stem from genuine faith, not comparison, coercion, or ulterior motives. Thus, the act of offering transcends

materiality and becomes a profound expression of the worshipper's spiritual posture before God.

Scripture affirms that every believer has equal opportunity to offer their best to God, regardless of economic status. Jesus Himself highlighted this in His praise of the poor widow who offered two small coins in the temple (Mark 12:41–44). Though her gift was meager in monetary value, it was rich in spiritual meaning because she gave all she had. As Widiyanto (2017) observes, the true value of an offering lies not in its quantity, but in the heart's sincerity and sacrificial intent. This perspective challenges congregations to focus on the inward disposition of givers rather than external measures of generosity.

In managing church offerings and finances, GERMITA adopts a structured management approach based on the classical POSDCORB framework—Planning, Organizing, Staffing, Directing, Coordinating, Reporting, and Budgeting. This model, originally articulated by Luther Gulick and expanded by scholars such as George R. Terry, offers a strategic roadmap for church financial administration. Planning involves setting future-oriented goals to facilitate the growth of the church, requiring both vision and technical competence (Lumbantoruan, 2023). Effective planning in a church setting enables leaders to align spiritual objectives with financial stewardship.

Organizing entails the creation of a formal authority structure that facilitates goal achievement. In GERMITA's context, this includes appointing leaders and committees responsible for overseeing offerings and financial resources (Asmin, 2021). Staffing focuses on delegating tasks to appropriate individuals within the church, ensuring that each person serves in a role that matches their skills and calling. As Keban notes, strategic staffing contributes to organizational effectiveness by optimizing human resource potential for ministry goals.

Directing addresses the operational aspect of leadership, ensuring that all personnel fulfill their duties in alignment with established plans. This includes supervising financial processes to maintain transparency and accountability, especially concerning offerings. Coordination ensures that diverse functions within the church are harmonized, particularly in worship planning, budget execution, and reporting systems. A well-coordinated ministry mitigates conflict and promotes unity across various church activities.

Reporting is essential for evaluating the effectiveness of financial and liturgical planning. Regular reports on the use of offerings allow leaders and congregants to assess whether initial goals are being met or need adjustment. Gulick emphasized that such documentation is not merely administrative but serves as a basis for continuous improvement. Finally, budgeting plays a crucial role in managing financial resources. Nidin (2022) stresses that an effective budgeting process enables churches to allocate offerings responsibly across ministry needs and outreach programs.

Offerings are incorporated into nearly all types of worship in GERMITA—ranging from children's Sunday school and youth gatherings to adult

and elderly services. The act of giving is framed as a sacrificial response to the grace of God, particularly as revealed through the work of Jesus Christ on the cross. As such, offerings are understood theologically as acts of thanksgiving, intimately tied to the proclamation of the gospel and the mission of the church. Each instance of giving reinforces the believer's identity as a member of the worshipping community and affirms the role of the church as a spiritual and social institution.

Despite this widespread integration of offerings in other worship settings, a significant liturgical gap exists within funeral services. While offerings are theologically affirmed and structurally embedded in almost every form of worship in GERMITA, they have traditionally been excluded from funeral liturgies. This absence raises critical questions about liturgical consistency and theological coherence. Why should a moment as spiritually profound as death be exempt from an act so central to Christian worship? This question becomes especially relevant when examined in light of congregational practices that are shifting in response to pastoral realities.

The Maranatha Mangaran congregation has become a noteworthy case in point. Unlike most GERMITA congregations that adhere strictly to the 2014 official liturgy—which is a revision of the 2003 and 2010 formats developed by the Liturgical Commission and endorsed by the BPMS—this congregation has begun to include offerings in funeral services. Initially, this practice was perceived as a violation of liturgical norms. However, over time, it has demonstrated tangible benefits, both spiritually and financially. The initiative reflects a contextual adaptation motivated by a pastoral need to provide support for bereaved families and to embody theological convictions through meaningful action.

### **Review of the Impact of Offering Practices**

The Church is God's envoy in the world, called to be a witness, proclaim the Gospel, and deliver the message of salvation to all through programs designed and embodied in acts of love. Offerings play a crucial role in supporting these programs, including fellowship ministries, church infrastructure development, spiritual formation, and outreach activities aimed at nurturing congregational growth. The funds collected through offerings are also channeled into diaconal ministries, providing aid to those in need (Mantiri, 2021). Therefore, offerings—especially monetary contributions—are indispensable in enabling the Church to carry out God's mission on earth.

Jesus' ministry exemplifies this calling through His compassionate interactions with humanity. He healed the sick (cf. Matthew 4:23; 12:28), fed the hungry, cared for the poor and imprisoned, and ministered to both physical and spiritual needs. Fackre (2007) emphasizes that Christ entrusted the Church with the mission to care for individuals holistically and to serve as a vessel of peace through the empowerment of the Holy Spirit. As Jesus prioritized the welfare of the marginalized, so too must the Church address both material and spiritual concerns. In line with this, Tambunan (2024) notes that the Church must not only

nurture the spiritual lives of believers but also engage in the socio-economic realities of its communities. As the Father sent Christ, Christ also sent the apostles to continue His mission (John 20:21). Therefore, the act of giving an offering is not merely transactional; it is a spiritual discipline rooted in sincere faith, meant to cultivate generosity and a willingness to give one's best to God (Vira, 2023).

The Church's calling must manifest in both critical reflection and practical action concerning issues like illness, poverty, suffering, and injustice. Faith without action, particularly in social ministry, lacks substance and impact. The Church, as a community of believers, is mandated to serve others in love (Cibro, 2024). Thus, understanding the theological and practical implications of offerings should positively influence their implementation not only in general worship services but also specifically in funeral liturgies within GERMITA.

The implementation of offerings in funeral services, as practiced by the Maranatha Mangaran congregation, demonstrates this dual function of theological significance and practical benefit. Theologically, it affirms gratitude and commitment to God even in times of grief. Practically, it provides financial support to bereaved families, alleviating the burden of funeral costs and urgent needs. Furthermore, this practice fosters congregational solidarity, visibly manifesting the church's support in moments of mourning and loss.

In light of these findings, it is essential that both the clergy and congregation of GERMITA engage more deeply with the theological foundation and practical impact of incorporating offerings into funeral liturgies. The Maranatha Mangaran congregation exemplifies how this practice can be a faithful expression of the Church's mission while also addressing tangible needs within the community. Their approach underscores the holistic role of the Church—to honor God, to serve one another, and to sustain communal life, especially in moments of sorrow.

## **CONCLUSION**

The practice of offering management in the funeral liturgy of the Evangelical Christian Church in Talaud (GERMITA), particularly in the Maranatha Mangaran congregation, reveals both theological depth and practical relevance. Theologically, offerings are rooted in biblical teachings as acts of gratitude, obedience, and worship—extending beyond material giving to the offering of one's life to God. Practically, funeral offerings have proven to significantly alleviate the financial burden of grieving families and strengthen congregational solidarity.

Although not formally included in GERMITA's official funeral liturgy, the implementation of offerings at Maranatha Mangaran demonstrates that contextual adaptations can enhance the relevance of worship. This practice reflects the Church's mission to care for both the spiritual and material needs of its members and serves as a tangible expression of faith and love during times of loss. Therefore, it is recommended that church leaders consider integrating funeral offerings into the broader liturgical framework, ensuring that such practices are

both biblically grounded and pastorally responsive to the lived realities of the congregation.

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