

***Biblical Accounting 101***

Lesson 24: April 21, 2016—*stewardship*

In our last lesson, *Unless a Seed Falls and Dies*, we quoted Charles Spurgeon: “**The promise of the old covenant was prosperity**, but the promise of the new covenant is adversity...If you bring forth fruit, you will have to endure affliction.” And this week we want to pay particular attention to what he said about the old covenant, as our lesson today opens with Numbers 1:2 (the LORD to Moses) “*Take a census of the whole Israelite community by their clans and families, listing every man by name, one by one.*”

The Old Testament book of Numbers describes the 38 years plus 9 or 10 months of the Israelites wandering in the desert after the Exodus, remembering that they had spent more than a year in the Sinai receiving the Ten Commandments and grieving the LORD God with their ‘golden calf’ idolatry. The purpose of this book by Moses was 1) to **compel obedience** to the LORD in the future, and 2) to **encourage the spiritual confidence** of His people—Israel.

**The stewardship of obedience would be rewarded with blessing—prosperity.** *Expositor’s Bible Commentary* suggests: “It is the blessing of God on Israel that is the heart of the book of Numbers. These numbers are a mark of God’s blessing...a fulfillment of his covenant to Abraham.” There is a problem, though, because the numbers—from 70 persons to more than 2 million in just 4 centuries is disputed. Some suggest an exaggeration to glorify God, citing “Saul has slain his thousands and David his tens of thousands”, etc. Others tend to stick with the numbers as literal—my camp—as the numbers agree with statements in the Torah of about 600,000 men (Exodus 12:37; 38:26).

There is a further supporting of the ‘literal’ after-the-first-census passage in Numbers 10:34-36 “*The cloud of the LORD was over them by day when they set out from the camp. <sup>35</sup>Whenever the ark set out, Moses said, ‘Rise up, O LORD! **May your enemies be scattered; may your foes flee before you.**’ <sup>36</sup>Whenever it came to rest he said, ‘Return, O LORD, to the countless thousands of Israel.’*” Countless thousands of Israel—it’s not supposed to make human sense, and it doesn’t!

**God had ordered Moses to conduct each census** in Numbers—the first in chapter 1 resulting in 603,550 men and the second in chapter 26 with 601,730. **The magnitude is realized when women and children are added to the number of men, bringing the accounting of Israelites to a staggering 2 million plus**—a dramatic outworking of God’s grace (Exodus 1:7 and Deuteronomy 1:10—Moses numbered the men, but God counted the women and children.) And ‘worship’ is described—lots and lots of it—in detail!

The first census was conducted 13 months after the Exodus, and time for Israel had its beginning in this deliverance. It was the second Hebrew month—corresponding to our April—and Israel would be ‘set apart’ militarily for the conquering of Canaan and for the following additional reasons:

- A. to show the extent of God’s faithfulness to the Abrahamic Covenant;
- B. to provide a clear sense of family and identity for each individual, and
- C. to provide means for an orderly march into Canaan.

This was a God-ordained and -motivated census and Moses, Aaron and representatives from each of the 12 tribes of Israel carried it out. *The Expositor’s Bible Commentary* again: “By having a representative from each tribe assist Moses and Aaron, not only would the task be more manageable, but **the resultant count would be regarded as legitimate by all**. No tribe would have a reason to suggest it was under- or over-represented in the census.”

► **Unauthorized census-taking for the wrong motivation!** 1 Chronicles 21:1 explains the incredulity recorded in 2 Samuel 24:1 when King David takes an unauthorized census, and 70,000 Israelites die because of it. The 2 Samuel passage says, “*Again the anger of the LORD burned against Israel, and he incited David against them (Israel), saying, ‘Go and take a census of Israel and Judah.’*”

We know that God doesn’t tempt anyone to sin. God was going to allow David to do the unauthorized count that he was bent on doing—and Satan did the inciting! 2 Samuel 24:3 records Joab’s words: “*Why should he (David) bring guilt on Israel?*” And verses 6b and 7 explain: “*...because the king’s command was repulsive to him (Joab). ¶This command was also evil in the sight of God; so he punished Israel.*”

God allowed Satan to sift David—to punish Israel for their continued sin of idolatry—as 1 Chronicles 21:1 explains: “*Satan rose up against Israel and incited David to take a census of Israel.*” Motivated by pride or by fear, David is going to check and ‘see’ just how many fighting men he has; something that **God had not authorized!** Not only does God keep count, but he keeps count of when and where and under what circumstances he has asked us to keep count or give an account. Psalm 90:12 “*Teach us to number our days aright, that we may gain a heart of wisdom.*”

Be sure that Scripture is replete with Divine accounting. One reason he often instructs man not to keep count, is because He is keeping the records. God’s books are accurate down to the last sum, and there will be no disputing his figures. God does big counting—scripted and choreographed. Pastor and author, Alistair Begg, said: “There is no possibility of error in the celestial bookkeeping.”

► There are times when God prompts us to stop keeping count—for His own reasons. Late in 2010 God impressed me **not to continue the weekly count** of women attending this study—I still don't know the why, but I know the nudge was from Him. Remember that Joseph was placed in charge of the whole land of Egypt by the Pharaoh himself. He had the task of storing up food for the seven years of famine. And in Genesis 41:49, **Joseph stopped keeping records**: *“Joseph stored up huge quantities of grain, like the sand of the sea; it was so much that he stopped keeping records because it was beyond measure.”*

► And sometimes we know the reason. In 2 Kings 22:7, King Josiah issued directions to Secretary Shaphan as he prepared to go to Hilkiyah the high priest with the money to be entrusted to supervisors of the work on the temple. He said: *“But they **need not account** for the money entrusted to them, **because they are acting faithfully.**”* Josiah had come to be king in Judah at the tender age of 8. He sought to honor God, and exhibited godly fidelity over and over. He purged Judah and Jerusalem of their high places—idolatry. And at 18 Josiah oversaw the repairs of the temple of God (2 Chronicles 34:3-7). Under his direction, monetary resources were gathered, and because of his integrity **the LORD waved an accounting of monies.**

Hilkiyah told Shaphan that he had found the Book of the Law in the temple of the LORD, spelling out God's anger because their forefathers had not obeyed the words in the book. When Josiah heard the words in the book, he tore his robes and inquired direction of the LORD through Huldah the Prophetess (whose husband was keeper of the wardrobe—a counter of clothes). Josiah's faithfulness would pay big dividends: he would die in peace and be spared the disaster which would fall upon Judah and Jerusalem (2 Kings 22:20).

Attached to our worksheet is a short-list of accounting (numbering) in Scripture—be sure that there are many more. Notice that **numbering** occurs more prolifically in the Old Testament, while **accounting** is the word used more often in the New. And why would that be? We've studied before that the Old Testament is the record of a nation—of God's choosing—raised up to bring forth the Anointed One—Messiah—Christ our Savior in the New.

A New Covenant passage in Romans 14:12 warns—*“So then, each of us will give an **account** of himself to God.”* The world will not take stock of sin and retribution—the inevitable cost of sin, and the accounting that God will demand for it. Those who have the beginning of wisdom because they fear God, however, will be conscious of the fierceness of God's wrath toward sin. To *“number our days aright”* (Psalm 90:12 again) recognizes God's existence and his dealings with sin. God will call each of us to account!

But, we say, the believer's sins are paid-in-full by the shed blood of Christ! Charles Spurgeon: "Jesus, like the good Samaritan, has said of all my future sinfulness, 'Set that to my account.'

"My numerous sins transferred to Him,  
Shall never more be found,  
Lost in His blood's atoning stream,  
Where every crime is drowned."

Back in Genesis when God promised Abram a son in 15:6, "*Abram believed the LORD, and **he credited it to him as righteousness.***" Wow! And God will credit our faith to our account; when God called Abraham, he called us who would believe! **Count me in!** The *Book of Life* in the New Testament holds the recorded name of every person on earth who has by faith accepted the atoning death and resurrection of the Lord Jesus Christ as payment for their sin. And God asks us, today, what it will **profit** a man (or woman) if they were to gain the whole world and yet lose their own soul?

Alistair Begg again: "If those whose names are written in the *Book of Life* will escape the judgment of condemnation on account of sin and may have complete confidence on the Day of Judgment, then surely it would make sense to discover how it is that one's name is entered in that book." The time to take account of our soul is today: Are we numbered among those in the family of God? The time to share the gospel of Jesus Christ with so-many-others is now! Luke 15:7 "*I tell you that in the same way there will be more rejoicing in heaven over one sinner who repents than over ninety-nine righteous persons who do not need to repent.*"

In Philippians 3:7-9 **Paul used accounting terms to report that he used to see his personal accomplishments as gain or as profiting him before God.** But now, because of Christ, Paul counts them as loss—rubbish—everything is counted loss in view of Christ. Paul's *Profit and Loss* statement in **Philippians 3:7-9**—"*But whatever was to my **profit** I now consider **loss** for the sake of Christ. **What is more, I consider everything a **loss** compared to the surpassing greatness of knowing Christ Jesus my Lord, for whose sake I have **lost** all things. I consider them **rubbish, that I may gain Christ....*****"

"The land of wealth is not the empire of peace. The lowliest, plainest, narrowest life may be the sweetest," said Henry van Dyke. Figures on the number of biblical promises range from 8,000 to 30,000. We're on the winning side! ♥ On 16 January 2011 in a lesson on Elijah, Quinton Dodd told about his grandson Seth's ball game where they don't keep score, but Seth assured his grandpa: "We don't keep score, but we always know who is winning."

One of the statements in Scripture that fascinates believers across-the-board is: “even the very hairs of your head are all **numbered**” found in Matthew 10:30 and repeated word-for-word in Luke 12:7. Examining the text will show us God’s infinitesimal love and care for us: Matthew 10:28-31 *“Do not be afraid of those who kill the body but cannot kill the soul. Rather, be afraid of the One (speaking of God the Father) who can destroy both soul and body in hell. <sup>29</sup>Are not two sparrows sold for a penny? Yet not one of them will fall to the ground apart from the will of your Father. <sup>30</sup>And **even the very hairs of your head are all numbered.** <sup>31</sup>So don’t be afraid; you are worth more than many sparrows.”* And the one who has our hairs numbered has kept account of our salvation. He accounts for our:

**Relationship**—New Covenant—whose family we’re in through Christ;

**Ownership**—identifying the real *Owner* of everything, and our

**Stewardship**—of our ‘call’ and our ‘walk’—our part!

Psalm 105:34 refers to grasshoppers without number, while John 21:11 includes the number—153—of fish that Jesus’ disciples hauled out of the Sea of Tiberias in one day. There are 86,400 seconds in every day, and God knows everyone of them. A place we’ll not go in this lesson is what individual numbers represent in God’s Word. Though an interesting study, we’ll save it for another day. We need to be sure that God keeps accurate, indisputable records: numbering, counting, and accounting. When God balances His books, we will see that **He has worked everything out!**

A beautiful passage in Proverbs 27:23-26 describes the watchful care—accounting—which we need to practice with ‘all things’ entrusted to us by God.

*“Be sure you know the condition of your flocks,*

*give careful attention to your herds;*

*<sup>24</sup>for riches do not endure forever,*

*and a crown is not secure for all generations.*

*<sup>25</sup>When the hay is removed and new growth appears and the grass from the hills is gathered in,*

*<sup>26</sup>the lambs will provide you with clothing, and the*

*goats with the price of a field.”*

Haggai 1:7 *“This is what the LORD Almighty says: ‘Give careful thought to your ways.’”*

So then we need to count when God says; to number when He instructs, and to leave off when He doesn’t! This is a warning to take stock of our stewardship—“to be sure,” as Spurgeon said, “that He Himself makes up the sum total of (our) soul’s inheritance”—to count our blessings; to number our days aright; to account for our lives lived for God, so that we would not be found wanting!