

## Accountability of the Tritugas Church of Toraja Tongkonan Kendari Congregation: A Phenomenological Study

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### Abstract

This study aims to explore and find the meaning of accountability in the implementation of the Church's Triduum, namely *Koinonia* (fellowship), *Marturia* (testimony), and *Diakonia* (service), which are delivered directly in front of the congregation. This study was conducted at the Toraja Church, Tongkonan Congregation, Kendari, where the source of church operational funding comes from various congregation contributions, such as tithes, offerings, and donations received from the congregation. The funding is communal and is managed and reported transparently to the entire congregation as a form of accountability. This study employs an interpretive paradigm with a transcendental phenomenological approach to deeply understand the experiences and views of church administrators regarding the concept of accountability in church life. The object of this study is the Toraja Church, Tongkonan Congregation, Kendari, with four church administrators as the main informants, namely the Chairperson, Secretary, Treasurer, and Verification Commission. Data collection techniques were carried out through observation, in-depth interviews, and documentation. The results of the study indicate that accountability in the implementation of the Church's Triduum is interpreted as a form of loyalty in making God's Word the main basis for every service action. Values such as openness, honesty, togetherness, and firmness in enforcing the rules are the main principles that are upheld in the process of conveying accountability to the congregation. The meaning of this accountability is not only understood as an administrative obligation, but also as a form of respect for God and a means to build trust, togetherness, and peace in church life.

**Keywords:** Accountability, Church Tritask, Transcendental Phenomenology.

### INTRODUCTION

Organizations in Indonesia, both for-profit and non-profit, continue to experience dynamic development over time. For-profit organizations are oriented towards seeking profits and corporate sustainability, while non-profit organizations, such as churches, are engaged in social activities without the aim of seeking profits or gains (Hakim, 2022). Churches, as religious-based organizations, play an important role in society, not only in the realm of charity but also in various social services such as economic development and refugee placement (Biduri, 2018). As a non-profit organization, churches receive funds from membership fees and donations collected through the implementation of the threefold mission of the church, namely *Koinonia* (fellowship), *Marturia* (witness), and *Diakonia* (service). Therefore, churches are required to prepare accountable financial reports as a form of accountability to the congregation for the resources received and the benefits provided (Simbolon, 2023).

Accountability in the church serves as a medium for the church to convey financial reports to the congregation, and is a form of organizational

responsibility in managing the resources that have been given to achieve the church's goals. (Manguma et al., 2020) Emphasize that accountability is very important, both for internal parties (administrators, congregation) and external parties (donors, community, and government), to maintain the trust and integrity of the organization. This is important to maintain trust and integrity. The purpose of accountability in the church is to create transparency in financial management so that the congregation can understand how church funds are managed. The need for transparency is further reinforced by changes in accounting standards.

Wijaya et al. (2020) state that accountability is essential for every organization, both private and non-governmental public organizations, including church organizations. This is further reinforced by the change in accounting standards from PSAK No. 45 to ISAK No. 35, which came into effect on January 1, 2020, requiring non-profit entities, including churches, to have a transparent financial reporting system (Dinanti et al., 2021). Church financial reporting not only provides information to other parties, but also serves as a tool for financial control and decision making (Rochaety et al., 2022). The values of transparency,

honesty, and fairness are also emphasized in the reporting as a reflection of Christian principles (Yuesti, 2020).

In theological terms, the principle of church accountability is in line with Jesus' teaching in Luke 16:10, which states that: "Whoever is faithful in small matters will also be faithful in large ones." Therefore, faithfulness and honesty in managing church finances are expected to be reflected in the accountability of the church's threefold mission, as well as to assist in decision-making for the benefit of the congregation and donors.

However, the phenomenon occurring in the Toraja Church Tongkonan Kendari congregation shows that the delivery of accountability for the three tasks of the church remains a challenge. This issue has become a concern for researchers to gain a deeper understanding of how accountability is implemented in the context of this church. In principle, the submission of financial reports to the congregation is a form of openness to stakeholders, in accordance with ISAK No. 35 standards, which emphasize the importance of transparency in non-profit organizations.

On this basis, transparency becomes a key principle in the accountability of church organizations to ensure their sustainability and the trust of their congregations (Yuesti, 2020). Without accountability, churches can experience accountability crises and lose the trust of their congregations (Gah, 2020).

In this case, financial reporting as a form of accountability should serve as a control mechanism over the use of funds by religious organizations or other non-profit organizations. Accountability in the financial management of the church's threefold mission reflects responsibility in two directions: horizontally (congregation and donors) and vertically (God) (Susrama et al., 2023). The financial report of the Toraja Church Tongkonan Kendari Congregation shows the application of the principle of accountability in the implementation of the Threefold Ministry of the Church, namely *Koinonia*, *Marturia*, and *Diakonia*. This system ensures that every transaction is recorded in pairs, thereby increasing transparency in the management of church funds.

The church's operational funding comes from various sources, including tithes, offerings, and donations received from the congregation. This funding is communal and reported transparently to the congregation. Thus, accountability within the church

can be realized clearly and openly, as required by every organization.

The funds received are managed in detail to support various aspects of church ministry. In the context of *Koinonia*, funds are used to support fellowship activities and church operations, such as pastoral stipends and refreshments during worship services. As for *Marturia*, the church allocates funds to support the spread of the gospel, including transportation costs for ministers and evangelism activities. On the other hand, in *Diakonia*, finances are allocated for visiting sick congregants, bereavement assistance, and repairing worship facilities as a form of loving service to others, in accordance with the mandate of the Bible. With transparent and systematic financial management, the Toraja Church Tongkonan Kendari Congregation not only fulfills its responsibilities to the congregation but also strengthens trust in realizing the testimony of faith and ministry blessed by God.

According to Fernando Tambunan (2020), everything that Christians do, including the church, to benefit humanity and for God is considered ministry (tritugas). Ministry is viewed as a trust, an honor, and a grace because it is a mandate received directly from God. People who are entrusted with managing church finances are also categorized as serving in the church (Setia Budi, 2021). This view is in line with the biblical view of ministry. Therefore, ideally, churches should have a high level of accountability in their financial management.

In Christian theology, there is the dimension of faith in God and the dimension of coexistence with fellow human beings (Candrawati, 2021). Jesus stated in Luke 16:10 that "Whoever is faithful in small matters is also faithful in large ones. And whoever is dishonest in small matters is also dishonest in large ones."

So, if you cannot be trusted to manage worldly possessions, who will entrust you with true riches? The loyalty and honesty taught by Jesus are expected to be reflected in the accountability of the church's threefold mission, and can help church administrators in making decisions for the benefit of the congregation and donors who entrust their charitable contributions to the church, as well as God as the source of blessings and absolute ownership. Therefore, it can be concluded that the openness, unity, honesty, fairness, and peace of the church organization's administrators in providing

financial information is very important to convey to the congregation, as a form of accountability for the church's threefold mission regarding the resources received and the benefits they will provide to the congregation.

The church has general characteristics in its ministry (Kurniawan, 2022), namely: First, it strongly emphasizes the role and gifts of the Holy Spirit in everyday life. Second, it renews its worship infrastructure, including incorporating more modern hymns rather than Gregorian chants (old hymns). Third, the church allows women to play a role in ministry. Fourth, it desacralizes the relationship between priests and congregations, emphasizing family values so that there is no sense of spiritual disparity. Fifth, the spirituality of the Toraja Tongkonan Kendari congregation has a transnational worldview because it pays attention to the values of orthodoxy (correct beliefs), orthopathy (correct feelings), and orthopraxis (correct reflections or actions) in carrying out accountability in the threefold mission of the church.

The threefold ministry of the church is inseparable, comprising *Koinonia*, *Marturia*, and *Diakonia* (Saputri, 2020). First, *Koinonia*, as a ministry at the congregational level, plans and carries out ministries among congregants through various fellowship activities. For example, Sunday worship, Sunday school, youth fellowship, young adults, women's groups, men's groups, and partnerships of believers to share what they have received from God, participate in God's mission, and contribute to the life of the congregation. *Koinonia* plays an important role in strengthening the relationship between the congregation and God and expanding the fellowship.

Second, *Marturia*, as a ministry at the congregational level, serves to plan and carry out the proclamation of the Gospel to the congregation and society. The proclamation of the Gospel is expected to enliven and develop the faith of the congregation, as well as to be a true and accurate testimony of what has been witnessed and experienced. Thus, *Marturia* becomes an important part of continuing God's mission to spread the good news throughout the world. Third, *Diakonia* is a form of loving service that is a tangible expression of God's grace. In *Diakonia*, the congregation gives offerings as an expression of gratitude for the blessings received from God. *Diakonia* is part of the activities of *Koinonia* and *Marturia*, and is the lifeblood of the church. The

church can grow and develop if its members are actively involved in *Diakonia*. True *Diakonia* is not just a ritual of worship, but is manifested in concrete actions to liberate the oppressed, feed the hungry, and clothe the naked. *Diakonia* reflects God's will that loving service is the core of the church and is evidence of God's love for His people (Jenbise, 2021).

The church's threefold mission in carrying out its activities needs to be supported by accountability in order to achieve good financial management and administration. This accountability will serve as a guideline for church financial managers in implementing actions and taking steps in budget preparation and bookkeeping, which includes the receipt and use of funds. Furthermore, the entire range of church activities must be accountable to the congregation.

The Toraja Tongkonan Kendari Church was established through a challenging journey, starting from issues with the church design in the D'Blitz Hotel area, misunderstandings between congregations, and differences of opinion. However, this church was finally officially recognized as a permanent congregation at the classis meeting on December 9, 2007. From the outset, the church has been committed to realizing the values of *Koinonia* (fellowship), *Marturia* (witness), and *Diakonia* (service), as well as upholding accountability in ministry and financial management. Today, after more than 17 years, the Toraja Church Tongkonan Kendari Congregation continues to grow as a place of worship in the Toraja Church tradition and strengthens its spiritual role in the community of Southeast Sulawesi.

This study will examine how the Toraja Church of Tongkonan Kendari interprets and carries out the threefold mission of the church, namely *Koinonia*, *Marturia*, and *Diakonia*, as a tangible manifestation of the call to faith and responsibility to serve. *Koinonia* is interpreted as a living and active fellowship, not only in the form of worship together, but also in the life of the congregation that supports and builds togetherness. *Marturia* is manifested through a living testimony that reflects the love and teachings of Christ in attitudes, actions, and daily ministry. Meanwhile, *Diakonia* is present as a form of the church's concern for the needs of the congregation and the community through concrete actions that empower and strengthen communal life.

Through this research, it is hoped that a deep understanding will be revealed of how the threefold mission of the church is carried out by the Toraja Church Tongkonan Kendari Congregation as part of their spirituality and ministry. This study also aims to show that these three main tasks complement each other and form a solid foundation in shaping a church that is not only centered on religious activities but also has a tangible presence in social and community life, while upholding the values of love, justice, and hope in Christ.

The purpose of this study is to discover the meaning of the church's threefold accountability as presented before the congregation. This study also aims to increase the understanding of accountability among all Christians regarding the other side of the concept of the church's threefold accountability.

## METHODS

This research was conducted at the Toraja Church of Tongkonan Kendari, located at Jalan Mekar No.35A, Kadia, Kec. Kadia, Kota Kendari, Southeast Sulawesi 93115. This church is an active religious community that plays an important role in the spiritual and social development of the local community. This location was chosen based on the uniqueness of the congregation's religion and accountability, with the hope of gaining deep insight into the congregation's experiences and understanding of accountability in the threefold mission of the church. The author determined the research informants in this study to be:

Table 1. Research Informants

No	Informant	Position in the Organization
1	Pdt. Isak Bangun, S.Th	Chair
2	Dkn. Pile Patiung	Secretary
3	Pnt. Rosli Pabesak	Treasurer
4	Pnt. Emi Linting	Verification Commission

Some of the data collection methods commonly used in this study include observation, interviews, and documentation. Researchers use this data analysis with the aim of finding correlations between one fact and another in order to discover the facts and meanings behind the phenomenon. Then, researchers continuously reflect on the data, ask analytical questions, and write brief notes throughout the study. Data analysis is the process of systematically searching

and compiling data from interview transcripts, field notes, and other collected materials to improve understanding of the data and present the findings to others (Ratnaningtyas et al., 2022). According to Bado (2021), phenomenological formalism as a research method is demonstrated by data analysis techniques carried out through a process of reduction starting from the stages of epoché, intentionality, phenomenological reduction, imaginative variation, and synthesis.

## RESULTS AND DISCUSSION

Accountability is the main foundation in church life, a tangible manifestation of the faith and responsibility of the congregation and its leaders toward the blessings and ministry that God has entrusted to them. At the Toraja Church of Tongkonan Kendari, the spirit of accountability is implemented comprehensively through the execution of the threefold mission of the church, namely *Koinonia* (fellowship), *Marturia* (witness), and *Diakonia* (service). These three main tasks are not only the theological basis of church ministry, but are also reflected in transparent and structured financial management and reporting.

The Toraja Church Tongkonan Kendari Financial Report for September 2024 provides a clear picture of how the church manages each source of funds responsibly. Total revenue was recorded at Rp 154,704,415, while total expenditure reached Rp 69,297,000, resulting in a final balance of Rp 85,407,415. These details are not just numbers, but proof that every income and expenditure is truly directed towards supporting the continuity of ministry in accordance with the church's threefold mission.

Accountability in the aspect of *Koinonia* is evident in various expenditure items that support fellowship and relationships between congregations and ministers. This can be seen in the allocation of funds to support joint activities such as transportation for ministers, meals during pastoral meetings, and logistical support for worship ministers. For example, the allocation of IDR. 1,000,000 for minister transportation and Rp 536,000 for meals with Rev. Ester Yetti is proof that the church cares about the welfare of ministers and congregants who are actively involved in ministry. These activities strengthen spiritual bonds within the congregation, build a spirit of togetherness, and create a family atmosphere that reflects the love of Christ.

*Diakonia*, as a form of church ministry to congregations in need, is manifested through the

distribution of *Diakonia* funds. During September 2024, these funds were used to help congregation members who were ill and needed special attention. A total of Rp 1,600,000 was allocated for hospital visits, plus Rp 200,000 for transportation costs. This shows that the church is present not only in spiritual matters, but also in the form of tangible acts of love. These expenses symbolize the congregation's care and solidarity, in line with Christ's teachings to help one another in love and sincerity.

*Marturia* as a testimony of faith, is carried out through support for worship and ministry resources that have a direct impact on the quality of Gospel preaching. One concrete step is the procurement of supporting resources such as a church sound system mixer worth IDR 11,450,000, microphone batteries, and keyboard bags. All of this equipment aims to strengthen pulpit ministry, better reach the congregation, and support solemn and orderly worship services. This support reinforces the church's role as a light in the world, conveying the good news in a relevant and meaningful way.

The financial management of the Toraja Church Tongkonan Kendari congregation follows ISAK 35 guidelines, which regulate the preparation of financial reports for non-profit entities, including churches. By adhering to these principles, financial reports are not only prepared for internal administrators but also serve as a means of accountability to the entire congregation. Each income and expenditure item is written clearly, in detail, and systematically, reflecting the church's commitment to transparency. This clarity encourages the congregation to continue contributing with confidence that every offering they give is used wisely and according to God's will.

The accountability practiced by the church is not merely administrative, but a reflection of faith and obedience to Christ's teachings. In managing finances, we see a spirit of managing every offering from the congregation with full responsibility and fear of God. The church also strives to build better communication so that all financial information can be conveyed to the congregation clearly and easily understood. Thus, the congregation can feel involved and participate in the ministry process, not only as givers but also as part of the whole body of Christ.

To explore and interpret the accountability of the church's threefold mission as presented to the congregation, we need to understand that

accountability is not only about giving an account of the funds managed. More than that, it is a way for the church to demonstrate its commitment to the faith and ministry of Christ through concrete actions. Accountability, in this case, serves as a link between church teachings and their realization, as well as between administrative management and spiritual appreciation. Through the implementation of the threefold mission of the church, *Koinonia*, *Marturia*, and *Diakonia*, the church not only fulfills its administrative obligations but also creates space for the congregation to feel God's presence in their daily lives.

The accountability of the church's threefold mission is a way for the church to connect Christ's teachings with concrete actions, whether in terms of building community, providing social services, or spreading the good news. By understanding this accountability, we come to realize that every aspect of church life, including financial management, has a greater purpose, which is to introduce God's love to the world and strengthen relationships among congregations. Thus, every aspect of accountability carried out in the church is not just a report or a number, but a form of faith responsibility that motivates each member to participate in even greater service.

Although financial reports have been prepared transparently, one challenge that remains is the effectiveness of communicating these reports to the entire congregation. Not all members of the congregation have adequate access to or an equal understanding of the content of the published financial reports. Therefore, a more inclusive and understandable communication strategy is needed, such as delivering summaries during worship services, using internal church information media, or holding question-and-answer forums that directly involve the congregation. These efforts are expected to increase the congregation's trust and strengthen their involvement in actively supporting church ministries.

In this regard, the involvement of congregations as informants in this study has significant potential that unfortunately has not been accommodated. Congregations are the ones who directly receive the benefits and are an integral part of the implementation of the church's threefold mission. The absence of informants from the congregation is one limitation that needs to be considered, as it has the potential to reduce the breadth of perspective in understanding the

implementation of accountability as a whole. Involving the congregation as sources in future research will be very useful in obtaining a more comprehensive perspective on the extent to which transparency and accountability are understood, felt, and appreciated by them. Thus, accountability is not only seen from the administrative side of the management, but also reflects a healthy reciprocal relationship between leaders and congregants in the spirit of responsible service before God.

Thus, through its September 2024 financial report, the Toraja Church Tongkonan Kendari Congregation has demonstrated a high level of commitment to carrying out the threefold mission of the church with a strong foundation of accountability. Transparency in fund management, appropriate distribution, and the involvement of the entire congregation are important pillars for healthy and effective church growth. Accountability is not only about numbers, but also about faith, love, and obedience that are manifested in real ways for the glory of God's name and the welfare of the entire congregation.

### ***Koinonia (Fellowship)***

Accountability is an important aspect in the implementation of *Koinonia* (fellowship), which is the church's calling to build close relationships between members of the congregation and strengthen their bond with God. Every individual involved in church activities has a responsibility to ensure that this fellowship is conducted with transparency and openness. This not only strengthens the sense of community but also provides opportunities for each member of the congregation to participate actively.

*Koinonia* in church life reflects the principles of love and accountability, which include openness in communication, membership management, and the provision of clear information regarding church activities and finances. Love is at the heart of every form of fellowship in the church, including in the practice of *Koinonia*. With love as the foundation, each individual is encouraged to support, respect, and share with one another in church life. In a fellowship based on love, each member is expected to feel a real sense of involvement and have equal access to the various activities organized.

The implementation of *Koinonia* (fellowship) at the Toraja Church Tongkonan Kendari Congregation has been running well, in a structured and accountable manner. The church consistently applies the principles

of transparency, accountability, and participation in every activity related to the congregation's fellowship. The implementation of *Koinonia* is not only manifested in activities such as retreats, regional meetings, and charity visits, but also through an open and responsible financial management and reporting system. Program and budget preparation is carried out through congregational council deliberations, accompanied by systematic documentation and regular monthly and annual reporting. Every use of *Koinonia* funds is accompanied by a multi-layered verification process, starting from *Koinonia* approval, a verification commission, and an annual internal audit by the synod team. Funds are also recorded separately using a double-entry accounting system and special account codes, making them easy to track and preventing misuse. Congregational participation in monitoring and understanding the use of funds is strongly encouraged through information media such as weekly bulletins, wall magazines, and verbal reports during worship services. Financial reports are also produced in two versions (summary and complete) so that they can be understood by all levels of the congregation, including the elderly.

In addition, the church has made efforts to align its financial reporting with ISAK 35 accounting standards, although this has not yet been fully optimized. This demonstrates a commitment to continuously improving the quality of the church's financial management in accordance with non-profit standards. The existence of an open evaluation forum after major activities is also a tangible form of congregational involvement in supervision and evaluation, which strengthens a sense of belonging and fosters relationships among members in the spirit of Christian fellowship.

Thus, the implementation of *Koinonia* in the Toraja Church of Tongkonan Kendari not only reflects the love of Christ but also demonstrates comprehensive accountability in church life, making it a model for building a healthy, open, and responsible fellowship.

### ***Marturia (Testimony)***

*Marturia* is the church's call to bear witness to God's love and work in the lives of each congregation. This witness is not only a verbal confession of faith, but also in concrete actions that reflect Christian values. In the context of accountability, *Marturia* must be carried out with honesty and transparency, so that the witness given not only has an impact on individuals

but also inspires the church community as a whole. Love in *Marturia* is manifested in the sincerity and openness of the congregation when sharing their faith experiences, which in turn builds closer relationships between fellow believers.

Based on observations at the research site, the implementation of *Marturia* in the Toraja Church of Tongkonan Kendari shows a significant commitment to witnessing about the experience of faith. The congregation is allowed to share their testimonies through various forums, such as prayer meetings, worship services, and social activities. This creates an atmosphere where every member feels valued and listened to. In *Marturia*, love is also manifested in the form of mutual support and encouragement among fellow congregants, especially for those who are experiencing struggles in life.

The implementation of *Marturia* and *Diakonia* in the Toraja Church of Tongkonan Kendari shows a strong commitment to witnessing and serving others. *Marturia*, which is the church's calling to witness to God's love and work, is not only manifested in verbal confessions of faith but also in concrete actions. The congregation is allowed to share their testimonies through various forums, such as prayer meetings and worship services, which help build closer relationships among the congregation. These testimonies also reflect their experiences of faith, both in joy and sorrow, which inspire and strengthen the church community.

In an interview with Rev. Isak Bangun, Chairman of the Congregation Council, it was explained that the church builds a spirit of honest witness through continuous faith development. Witnessing is not just a personal story, but a statement of faith based on honesty and humility. *Marturia* is also manifested in social actions, such as social services and visits to orphanages, which further strengthen the church's social impact in the community. Witnessing is also carefully monitored so that it does not deviate from the teachings of the Bible. The importance of transparency in the implementation of *Marturia* is also maintained through orderly documentation. The Secretary of the Council, Dkn. Pile Patiung explained that *Marturia's* testimonies and activities are recorded in monthly and annual reports, and activity planning involves the active contribution of the congregation. Honesty in witnessing is conveyed through worship and Bible study, with open communication between the congregation and the administrators. From a financial

perspective, the Council Treasurer, Pnt. Rosli Pabesak explained that although there is no specific account code for *Marturia*, expenses that support these activities are clearly recorded under the Pulpit and Media Support item. All expenses are reported transparently to the congregation every quarter. To maintain quality and accountability, the church verification commission also oversees the implementation of *Marturia*, not only in terms of finances but also in its alignment with the church's vision. Evaluations are conducted through accountability forms that ensure activities have a positive impact and are in line with the plan. The congregation is also allowed to provide feedback, ensuring healthy two-way communication between the leadership and the congregation.

Overall, the Toraja Church of Tongkonan Kendari ensures the implementation of *Marturia* that is honest, accountable, and socially impactful, while remaining faithful to the teachings of the Bible and the call of Christ.

#### ***Diakonia (Ministry)***

*Diakonia* is the church's calling to serve others with love and care, both within and outside the church community. This ministry includes various forms of social action, such as helping congregations in need, providing support for the underprivileged, and developing welfare programs based on Christian values. In the context of accountability, *Diakonia* must be managed transparently so that the entire congregation can see and understand how the church's ministry is carried out and supported by available resources.

Accountability in *Diakonia* is very important because it creates trust between the church and the congregation. Every *Diakonia* activity must be supported by clear reports on the use of funds and other resources. This includes not only financial reports, but also reports on the impact of each program implemented. In this way, the congregation can see the concrete results of the ministry and feel more involved in the mission of the church.

The implementation of *Diakonia* at the Toraja Church Tongkonan Kendari congregation demonstrates a high level of commitment to serving the congregation and communities in need. The church implements a transparent and structured system for managing funds, distributing aid, and documenting and reporting on *Diakonia* programs. This transparency increases the

trust of the congregation and supports their active participation in ministry activities.

*Diakonia* is carried out with social sensitivity in mind, and services are not only material in nature but also involve concrete actions such as visits, communal prayer, and direct support to families in need. In addition, the church also provides a space for congregants to submit suggestions or requests for assistance, either through direct communication or digitally, which are carried out in accordance with fair and accountable procedures. The evaluation process for *Diakonia* activities is carried out through Accountability Reports (LPJ), ensuring that funds are used according to plan and have a positive impact, both socially and spiritually. With clear accountability and an open system, *Diakonia* becomes a living and impactful movement of love, strengthening the relationship between the church and the congregation, and making a positive contribution to society.

The Toraja Church Tongkonan Kendari Congregation carries out its ministry based on three main pillars: *Koinonia*, *Marturia*, and *Diakonia*. These three aspects must be implemented with the principle of accountability, namely openness, responsibility, and trust, so that the church can function effectively and responsibly.

*Koinonia* is manifested in a transparent and mutually supportive church community. *Marturia* is carried out through an accountable witness of faith. Meanwhile, *Diakonia* is applied in social services that are managed honestly and effectively. By applying accountability in every aspect of ministry, the Toraja Church Tongkonan Kendari Congregation can become a place of healthy faith growth that has a positive impact on society.

### 1. *Koinonia* (Fellowship)

The implementation of *Koinonia* (fellowship) at the Toraja Church Tongkonan Kendari Congregation is carried out based on the principles of accountability, transparency, and active participation of the congregation. Every fellowship activity, such as retreats, regional meetings, and charity visits, is planned through deliberation by the Congregation Council and approved by *Koinonia*, then verified before funds are disbursed. Funds are systematically recorded using a double-entry system and special account codes, and are reported periodically through bulletin boards, weekly bulletins, and during worship services. Reports are produced in two versions so that

they can be understood by the entire congregation, including the elderly, and the congregation is given the opportunity to ask questions or provide input in an open evaluation forum. Fund expenditures are accompanied by physical evidence, verified by a verification commission, and audited by a synod team annually. The church has also begun to align its financial reports with ISAK 35 standards as a form of commitment to improving governance. All of this demonstrates that the fellowship is run openly, responsibly, and reflects the love of Christ in church life.

### 2. *Marturia* (Testimony)

The implementation of *Marturia* at the Toraja Church Tongkonan Kendari congregation demonstrates a strong commitment to witnessing honestly, responsibly, and with a real impact on the congregation and the community. Witnessing is not only manifested verbally, but also through social actions that reflect the love of Christ, such as social service and visits to orphanages. The church builds a spirit of witnessing through continuous faith development, providing a space for witnessing, and supervision by ministers of the word to ensure that it remains in accordance with biblical teachings. Activity reports are carried out in an orderly and transparent manner, with the active participation of the congregation in program planning and evaluation, as well as accountable financial management through a documentation and internal audit system that is open to the congregation.

### 3. *Diakonia* (Service)

The implementation of *Diakonia* at the Toraja Church Tongkonan Kendari congregation reflects a ministry of love that is carried out in a tangible, structured, and accountable manner, with a clear system of proposal, verification, and evaluation to ensure that assistance is targeted and effective. The church not only distributes material assistance but also provides support through visits, prayers, and direct involvement with congregants in need. *Diakonia* funds are managed transparently using special account codes, reported regularly, and accessible to the congregation. Opportunities for participation are widely available, both through written proposals and digital communication, so that loving service becomes the shared responsibility of the entire body of Christ.

## CONCLUSION

The implementation of *Koinonia* at the Toraja Church Tongkonan Kendari congregation has succeeded in building close relationships among congregants and with God. The church has implemented a transparent fellowship that involves the active participation of the congregation. Every activity is planned through deliberation, fund management is carried out systematically, and financial reports are presented openly, creating a fellowship that reflects the love of Christ.

*Marturia* at the Toraja Church of Tongkonan Kendari is a call for the congregation to bear witness to God's love, both verbally and through concrete actions. The implementation of *Marturia* demonstrates the church's commitment to bearing witness honestly and responsibly. Witnessing is manifested not only in words, but also through concrete social actions. Reporting and evaluation are carried out in an orderly manner, with the involvement of the congregation in every stage.

*Diakonia* at the Toraja Church Tongkonan Kendari Congregation is a ministry to serve others with love and care. *Diakonia* is carried out with a clear and accountable structure, ensuring that assistance is targeted appropriately. The ministry of love is not only in the form of material assistance, but also through visits and spiritual support. The management of *Diakonia* funds is carried out in a transparent and participatory manner.

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