

# God's Reckoning

For my thoughts are not your thoughts, neither are your ways my ways, saith the LORD. For as the heavens are higher than the earth, so are my ways higher than your ways, and my thoughts than your thoughts.  
Isa. 55:8, 9

by Fred Bischoff

## Introduction

One of the concepts that the church is struggling with today is how God looks at the sinner, especially before faith becomes active. What does it mean that God does not impute the trespasses of the world to it (2 Cor. 5:19)? In what sense was Christ raised for the justification of all (Rom. 4:25)? What are the dimensions of the gift of justification of life which has been given to all men (Rom. 5:18)?

The Bible gives a span of concepts in dealing with these acts of God that cover a breadth much beyond what we usually perceive. God consistently shows His deeds for us as the grounds of our response. The two are inseparable in Scripture and in reality. Only the disruption of sin that comes from unbelief tears the two apart. To affirm the one without the other results in a partial truth which is untruth. We will see the two woven together as we explore our theme.

We will review Bible texts using the word translated "impute", and attempt to tabulate the realities covered, seeing how Romans 4 is the major development of the topic. Next we will look at the blending of Biblical evidences of how all are God's and of how the believer is especially God's. The solid foundation upon which our justification is based and its conditions will be covered. The truthfulness of what God has planned will be seen in looking at the concept of seal. In the same way that God reckons, we will see that we are called to reckon. We will look at the Psalms and Proverbs on these topics. We will examine some very pointed texts on forgiveness and not condemning. In closing, we will consider how to avoid downplaying God's reckoning.

## Texts Using "Logizomai"

The following are texts that use the word translated count, reckon, impute, charge (Strong's #3049, here bolded for identification.). It will be seen that this word means not a fanciful reckoning, but an accurate ac-counting.

Rom. 2:26 Therefore if the uncircumcision keep the righteousness of the law, shall not his uncircumcision be **counted** for circumcision?

Rom. 4:3 For what saith the scripture? Abraham believed God, and it was **counted** unto him for righteousness.

Rom. 4:4 Now to him that worketh is the reward not **reckoned** of grace, but of debt.

Rom. 4:5 But to him that worketh not, but believeth on him that justifieth the ungodly, his faith is **counted** for righteousness.

Rom. 4:6 Even as David also describeth the blessedness of the man, unto whom God **imputeth** righteousness without works,

Rom. 4:7 Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered.

Rom. 4:8 Blessed is the man to whom the Lord will not **impute** sin.

—Note that “impute righteousness” = “iniquities forgiven” = “sins covered” = “not impute sin” = “blessed”; this is a key to understand 2Cor. 5:19

Rom. 4:9 Cometh this blessedness then upon the circumcision only, or upon the uncircumcision also? for we say that faith was **reckoned** to Abraham for righteousness.

Rom. 4:10 How was it then **reckoned**? when he was in circumcision, or in uncircumcision? Not in circumcision, but in uncircumcision.

Rom. 4:11 And he received the sign of circumcision, a seal of the righteousness of the faith which he had yet being uncircumcised: that he might be the father of all them that believe, though they be not circumcised; that righteousness might be **imputed** unto them also:

Rom. 4:20 He staggered not at the promise of God through unbelief; but was strong in faith, giving glory to God;

Rom. 4:21 And being fully persuaded that, what he had promised, he was able also to perform.

Rom. 4:22 And therefore it was **imputed** to him for righteousness.

Rom. 4:23 Now it was not written for his sake alone, that it was **imputed** to him;

Rom. 4:24 But for us also, to whom it shall be **imputed**, if we believe on him that raised up Jesus our Lord from the dead;

Rom. 4:25 Who was delivered for our offences, and was raised again for our justification.

Rom. 5:1 Therefore being justified by faith, we have peace with God through our Lord Jesus Christ:

Rom. 6:11 Likewise **reckon** ye also yourselves to be dead indeed unto sin, but alive unto God through Jesus Christ our Lord.

Rom. 8:18 For I **reckon** that the sufferings of this present time are not worthy to be compared with the glory which shall be revealed in us.

Rom. 9:8 That is, They which are the children of the flesh, these are not the children of God: but the children of the promise are **counted** for the seed.

2Cor. 5:19 To wit, that God was in Christ, reconciling the world unto himself, not **imputing** their trespasses unto them; and hath committed unto us the word of reconciliation.

Phil. 3:13 Brethren, I **count** not myself to have apprehended: but this one thing I do, forgetting those things which are behind, and reaching forth unto those things which are before,

2Tim. 4:16 At my first answer no man stood with me, but all men forsook me: I pray God that it may not be laid to their **charge**.

James 2:23 And the scripture was fulfilled which saith, Abraham believed God, and it was **imputed** unto him for righteousness: and he was called the Friend of God.

## Tabulating Imputation

The following table helps to separate the elements of what is being described in the verses listed. Note the interchangability or equivalency of what is imputed and for what it is imputed. In other words, at times faith is said to be imputed for righteousness, and at other times it is righteousness that is imputed.

What is (or is not) imputed / counted / reckoned by God (some verses also speak of human imputation)	Upon what is (or is not) the imputation based, what it comes out of, "of"	What results from the imputation, what it goes into to, "for", what it is counted as or for or declared to be	Who is involved as recipient, "unto", their identity (often based on their actions, a level of condition)	Verse
uncircumcision <u>counted</u>		for circumcision	if the uncircumcision keep the righteousness of the law	Rom. 2:26
it (believed God) was <u>counted</u>		for righteousness	unto him [Abraham]	Rom. 4:3; James 2:23
reward <u>reckoned</u>	of debt, not of grace		to him [i.e., anyone] that works	Rom. 4:4
faith <u>counted</u>		for righteousness	to him [i.e., anyone] that works not but believes <b>on Him that justifies the ungodly</b>	Rom. 4:5
righteousness <u>imputed</u> ; not <u>impute</u> sin	without works		the man/they whose/to whom iniquities forgiven // sins covered // not impute sin	Rom. 4:6-8
faith <u>reckoned</u>		for righteousness	Abraham	Rom. 4:9

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it [faith] <u>reckoned</u>	not in circumcision, but in uncircumcision		he [Abraham]	Rom. 4:10
righteousness ... <u>imputed</u>	though they be not circumcised		all them that believe	Rom. 4:11
faith <u>imputed</u>		for righteousness	Abraham, not ... alone; but for us also ... if we believe	Rom. 4:22-24
<u>reckon</u> yourselves	through Jesus	dead indeed unto sin, but alive unto God		Rom. 6:11
<u>reckon</u> sufferings of this present time		not worthy to be compared with the glory...		Rom. 8:18
children of the promise ... <u>counted</u>		the seed		Rom. 9:8
not <u>imputing</u> their trespasses unto them	God was in Christ, reconciling the world unto Himself		the world	2Cor. 5:19
<u>count</u> not myself		to have apprehended		Phil 3:13
forsook me ... not be <u>laid</u> ( <u>reckoned</u> )			to their [all men who forsook him] charge	2Tim. 4:16

The conclusion to be drawn from the spectrum of uses of this word in the texts noted regarding salvation is that God has provided an imputation in Christ that is real for all. He looks at Christ and sees righteousness in humanity. The reality of that is all the good every human being has from God—life, power of choice, the light the Holy Spirit brings to each—in other words, all the universal gifts of grace. When one believes God, He then looks at faith and says, "That's right(eousness)!" And since any works of value are but the fruit of faith, at no point can one say that righteousness comes from works. Righteousness is God's gift, planted in all by His very reckoning, and born as faith that works in the believer.

Again, the source, the ground, the beginning of righteousness is God, Who He is, and what He has done in Christ, in not imputing anyone's sin to him. Once my heart responds to God in faith, He immediately says, "I count that righteousness." And as that faith bears fruit in works, He says "Those are works of faith." All other works are of flesh or of law, and whatever is not of faith is sin. This is how righteousness is by faith, and how the only true fulfilling of the law is of the faith that works by agape. The transgression of the law is thereby seen to be whatever is not of faith.

## Our Father

The faith of Abraham (Rom. 4:16) is described in this active, dynamic way:

- believed God who quickens the dead and calls those things which be not as though they were (4:17)
- believed against hope in hope (4:18)
- not weak (4:19)
- considered not his own body now dead, ... neither the deadness of Sarah's womb (4:19)
- staggered not at the promise of God through unbelief (4:20)
- was strong (4:20)
- giving glory to God (4:20)
- fully persuaded that what He has promised He was able also to perform (4:21)
- Therefore** it [his faith] was imputed to him for righteousness." (4:22)

This same faith is the faith we are to have ("for us also", 4:24), which is rooted in God. In this sense Abraham is said to be a father. But God is the Father of all, not just them that believe. As eldest Brother, Christ is our head.

Here is the evidence Paul gives elsewhere that God is father of all:

Acts 17:28 For in him we live, and move, and have our being; as certain also of your own poets have said, For **we are also his offspring**.

Acts 17:29 Forasmuch then as **we are the offspring of God**, we ought not to think that the Godhead is like unto gold, or silver, or stone, graven by art and man's device.

Acts 17:30 And the times of this ignorance God winked at; but now commandeth **all men** every where to repent:

Acts 17:31 Because he hath appointed a day, in the which he will judge the world in righteousness by that man whom he hath ordained; whereof he hath given assurance unto **all men**, in that he hath raised him from the dead.

Here is how Paul describes Abraham as father of them that believe:

Rom. 4:11 And he received the sign of circumcision, a seal of the righteousness of the faith which he had yet being uncircumcised: that he might be the **father of all them that believe**, though they be not circumcised; that righteousness might be imputed unto them also:

Rom. 4:16 Therefore it is of faith, that it might be by grace; to the end the promise might be sure to all the seed; not to that only which is of the law, but to that also which is of the faith of Abraham; who is the **father of us all**,

Rom. 4:17 (As it is written, I have made thee a father of many nations,) before him whom he believed, even God, who quickeneth the dead, and calleth those things which be not as though they were.

Here is a key to the whole truth of how God deals with all men. All are dead in sin/Adam. Death was not part of God's plan or will, but He had a plan to deal with it and a will to do so. And that plan was to make alive the dead, to call the dead as though they were alive. And that quickening and calling began something for all. It was the beginning of life and righteousness in the face of death and sin. And if not stopped by unbelief, it will result in birth, a birth as real as Isaac's. This child of promise showed how God's plan and will, combined with faith, will bear fruit. But we must see the beginning of it all and in all. The passage here in Romans 4 calls it quickening, calling, promising.

Again, there is an imputation that starts the whole process, that is universal in its breadth. That is the source of it all. With references to this prime reality, Paul in his letter to the Romans, and especially in this chapter, develops the imputation that takes place when one believes on Him that imputes life and righteousness. In essence, God looks as Father with a loving, creative heart at each of His dead and sinful creatures, and, knowing the only way to make them alive and righteous, quickens them and in a beginning way reckons them righteous. This very act brings life and hope to them. When they then respond with faith, He is overjoyed and declares, "That's right! You've got it!" This is the imputation that comes when faith is born of our heart response to Him. What He has started is being allowed to work.

### **The Ground and Confirmation of Imputation**

Rom. 4:22 And therefore it was **imputed** to him for righteousness.

Rom. 4:23 Now it was not written for his sake alone, that it was **imputed** to him;

Rom. 4:24 But for us also, to whom it shall be **imputed**, if we believe on him that raised up Jesus our Lord from the dead;

Rom. 4:25 Who was delivered for our offences, and was raised again for our justification.

Rom. 5:1 Therefore being justified by faith, we have peace with God through our Lord Jesus Christ:

Our faith is the direct result of seeing who God is and what He did as manifested in Christ's death and resurrection. Jesus Christ "was delivered for our offences" (His death), and "was raised again for our justification" (His resurrection). As universal as was His death for sins is His resurrection for justification. In a corporate sense the sins of all were the reason for His death; therefore in a corporate sense the justification of all was the reason for His resurrection. One was not a reality and the other a mere provision. Both did what was intended in the eternal plan. A penalty was paid for the sins of all in

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His death. And the gift of justification of life was brought to all in His resurrection. As He died for all, He rose for all.

Of necessity these deeds of His predated my individual faith response. Since anyone's faith but springs from what He has done, the effectiveness of His salvation is universal. He did it for all. But if I don't believe it, its effectiveness is limited, *but is not wholly invalidated, even for me individually*. Though all to some real degree experience the results of His death and resurrection (therefore to that degree are justified in Christ), only those whose hearts respond to the reality of it experience the peace, the grace, and the hope that comes from faith (Rom. 5:1,2).

Again, the reference point He gives, the grand and glorious evidence that we have from Him which leads to faith in Him is that He "raised up Jesus our Lord from the dead". This resurrection, this quickening of the dead, was the beginning of life for the whole race, the crowning act that even sealed the validity of the cross itself. In His cross we see the sins of all imputed to Him. This is the ground of justification. In His resurrection we see His righteousness imputed to all. This is the confirmation of justification.

The imputation of the cross and resurrection establishes and confirms that God has peace with us, with the whole race. He says to all, "I am not holding your sin against you, for I have held it against Me in the person of My Son. You died and were raised in Him. I even see you at My right hand in Him. I am at peace with you. I declare it so." The imputation that comes when I believe the cross and resurrection establishes and confirms that I have peace with God. He says to me as the believer, "I reaffirm your faith in what I did in Christ, that I am not holding your sin against you. The blood He shed for you has now by faith been applied to you. The life He won for you has now burst into birth. I declare it so."

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## The Conditions of Imputation

The ground of imputation needs more examination. Each phase of imputation has conditions. The conditions for the first phase, that which is for all, was of necessity met by someone outside the human race, namely Jesus Christ, who was the Son of God. What He did for all was because all were powerless, enemies of God, sinners (which Paul develops later in Rom. 5). And what Jesus Christ did shows that salvation is not without condition, not absolutely unconditional. No, that would, as Ellen White said, fill the heavenly universe with consternation (PP522). The key is that this imputation is based on Jesus Christ's meeting the condition, having tasted death for every man, as He condemned sin in mankind's flesh, and having been raised for every man.

One must be ungodly when he is justified, or he has no need of justification. It is in this sense that God justifies the ungodly. When they are justified, they are no longer ungodly in God's eyes. Not that they are complete in godliness. Part of the reckoning that comes from justification is covering the sin, hiding it, not counting it. This is done not to make light of it or to make believe it is not there, but to lead the sinner to focus not on the sin but on God, to give him hope in the midst of his problems, to encourage the seed of righteousness or its sprout to grow. But the seed and the sprout are real, and can totally honestly be counted righteousness. God created it and can rightfully name it.

The condition for the second phase of imputation is that one believe in the first phase. So one is justified by faith. My heart response gives God the right to continue what He has already begun.

Observe how this verse captures the span of it:

Rom. 4:5 But to him that worketh not, but believeth on him that justifieth the ungodly, his faith is **counted** for righteousness.

- (1) God justifies the ungodly [justification reaching all]
- (2) I believe on Him [heart response to His agape]
- (3) My faith is counted for righteousness [justification by faith]

When one says that the law must be kept before justification, that such is a condition, one is inevitably led into salvation by works. If any one portion is a prerequisite, then the whole is required for it. Justification is not based on law obedience in me. Law obedience in me is based on justification. Justification itself is based on the law obedience of Jesus Christ which in turn was the fruit of His faith in His Father.

Even faith, which establishes that law, cannot be the prime condition of justification. Justification by faith cannot be founded originally on faith, for faith stands not alone. Faith is *in Someone*. Faith but reaches out and grasps experientially what God has provided historically and in reality. Faith and the imputation it brings does not rest on faith, as something cannot rest on itself.



Faith reclines fully on God. My faith is based on the justification of the race in Christ. My faith is not primary. God's faithful deed in Christ was first. So this justification by faith without works is by faith in God who justifies the ungodly. All is of Him.

### The Seals and Signs of Imputation

Scripture speaks more to the confirmation God gives to His reckoning. He insures the truthfulness of each stage of the process. He is not dealing with unreality or fantasy, but in realism. There is a seal to that effect, according to the following verses. A seal affirms the authority of the one carrying out the action. Notice the seal that is given for God's universal gift, and the seal of that which comes of faith.

2Tim. 2:10 Therefore I endure all things for the elect's sakes, that they may also obtain the **salvation which is in Christ Jesus** with eternal glory.

2Tim. 2:11 It is a **faithful** saying: For if we be dead with him, we shall also live with him:

2Tim. 2:12 If we suffer, we shall also reign with him: if we deny him, he also will deny us:

2Tim. 2:13 **If we believe not, yet he abideth faithful:** he cannot deny himself.

2Tim. 2:14 Of these things put them in remembrance, charging them before the Lord that they strive not about words to no profit, but to the subverting of the hearers.

2Tim. 2:15 Study to show thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth.

2Tim. 2:16 But shun profane and vain babblings: for they will increase unto more ungodliness.

2Tim. 2:17 And their word will eat as doth a canker: of whom is Hymenaeus and Philetus;

2Tim. 2:18 Who concerning the truth have erred, saying that the resurrection is past already; and **overthrow the faith** of some.

2Tim. 2:19 **Nevertheless the foundation of God standeth sure, having this seal, The Lord knoweth them that are his.** And, Let every one that nameth the name of Christ depart from iniquity.

2Tim. 2:20 But in a great house there are not only vessels of gold and of silver, but also of wood and of earth; and some to honour, and some to dishonour.

2Tim. 2:21 If a man therefore purge himself from these, he shall be a vessel unto honour, sanctified, and meet for the master's use, and prepared unto every good work.

I see the structure of the reality described here in this way:

Salvation in Christ for all

Response of faith

Result of faith for believer

Result of faith for God

Response of unbelief

Result of unbelief for unbeliever

Result of unbelief for God

We can put the above texts in the structure in the following way:

Initiator	Response					
	Believer		God	Unbeliever		God
God has delivered salvation in Christ for all	Response of faith	Result of faith for believer	Result of faith for God	Response of unbelief	Result of unbelief for un-believer	Result of unbelief for God
the salvation which is in Christ Jesus (10)	may also obtain the salvation (10)					
	a faithful saying: For if we be dead with him (11)	we shall also live with him (11)	[my faith does not make God faithful; it but responds to His faith]			
	If we suffer (12)	we shall also reign with him (12)		if we deny him (12)	he also will deny us (12)	
he abideth faithful: he cannot deny himself (13)				If we believe not (13)		yet he abideth faithful (13)
				profane and vain babblings (16)	for they will increase unto more ungodliness (16)	

God has delivered salvation in Christ for all	Response of faith	Result of faith for believer	Result of faith for God	Response of unbelief	Result of unbelief for un-believer	Result of unbelief for God
the truth (18).				have erred, saying that the resurrection is past already; and overthrow the faith of some (18)		Nevertheless the foundation of God standeth sure (19) [can't make the truth about God or His plan of faith untrue]
the foundation of God standeth sure, having this seal, The Lord knoweth them that are his (19)		Let every one that nameth the name of Christ (19)	depart from iniquity (19)			
in a great house (20)	vessels of gold and of silver..., some to honour (20)			of wood and of earth..., some to dishonour (20)		
	If a man therefore purge himself from these (21)	he shall be a vessel unto honour, sanctified, and meet for the master's use, and prepared unto every good work (21)				

In Abraham's experience, circumcision was given to him as a seal of the righteousness that came after faith.

Rom. 4:11 And he received the sign of circumcision, a **seal** of the righteousness of the faith which he had yet being uncircumcised: that he might be the father of all them that believe, though they be not circumcised; that righteousness might be imputed unto them also:

The interchangeable use of the word "sign" with seal here leads to other fruitful connections in Scripture. The great sign that Christ said would be given to His generation as to His identity and work was the sign of Jonah (Matt. 12:39). The three days that lead from Christ's death and to His resurrection were given to that doubting people as evidence of God's faithfulness. What a simple sign, repeating the time period and themes of His dealings with that prophet of old, to add to the significance of the greatest events in the history of the universe, the death and resurrection of God's own Son! This sign then was tied to the ground and confirmation of God's reckoning of humanity in Christ.

And as circumcision was God's using a part to represent the whole that Abraham was to give to God, abandoning his trust in the flesh to be fruitful, so the Sabbath is a sign and seal, given to those who believe in Him. In giving to God this part of time we affirm our faith in Him as Creator and Redeemer of the whole. As a sign of Who He is and what He has done (Eze. 20:12, 20), the Sabbath is a seal of the living God (Rev. 7:2), showing particularly in the last days the believer's acceptance and experience of mankind's true identity in Christ. Thus in a special sense, the Sabbath becomes the seal of the imputation of God that comes by faith.

### **The Believer's Reckoning**

The reckoning that comes after faith is not only a reckoning on God's part. The believer is also called to do some imputing.

Rom. 6:8 Now if we be dead with Christ, we believe that we shall also live with him:

Rom. 6:9 Knowing that Christ being raised from the dead dieth no more; death hath no more dominion over him.

Rom. 6:10 For in that he died, he died unto sin once: but in that he liveth, he liveth unto God.

Rom. 6:11 Likewise **reckon** ye also yourselves to be dead indeed unto sin, but alive unto God through Jesus Christ our Lord.

Here we are called to see ourselves as we really are. The race "through Jesus Christ" is dead to sin and alive to God, even if only in a seed form. It is not unreality we are called to reckon, but reality. The realness of what He did for all is something that must be grasped by faith. The evidences for that faith are the consequences of good that comes to all as a result of His gift. When I

believe what He has done, I have even more evidences, as I see the seed He crafted burst forth in life, even if only a tiny sprout. It is real! And I want it to grow. And the nurturing of it on my part is the continuing to reckon the reality of God's heart and plan. This is from faith to faith.

If the realities about my identity in Christ are something that is only true after I have responded to God in faith, then there is no such reality that an unbeliever is called to reckon. We see how not grasping the universal truth of grace in putting us in Christ even before faith becomes active limits the appeal to the unbeliever, and removes the firm foundation of identity in Christ from one based on what He has done, to one that is heavily dependent upon my own experience in grace. While Scripture affirms the reality of the believer's life, it establishes it on something outside of me. This alone avoids the errors of false gospels based on experienced grace, on works in me.

Rom. 8:18 For I **reckon** that the sufferings of this present time are not worthy to be compared with the glory which shall be revealed in us.

The believer is also able to reckon, based on good evidence, that the realities of the unseen world of glory far outweigh the seen realities of sin and its consequences all around us and in us. His heart is centered on that realm of light, where his Lord is. He endures, seeing with the eye of faith Him who is invisible. He walks by faith (the eye of the spirit), and not by sight (the eye of the body), constantly counting the eternal riches of overwhelming value compared to the temporal wealth in the here and now.

## The Psalms and Proverbs

Let us look at some texts from the Psalms that give us more light on God's reckoning.

Ps. 103:10 He hath not dealt with us after our sins; nor rewarded us according to our iniquities.

The context is those that fear Him, but is this true in a sense for all mankind, since He has laid the sins and iniquities of all on Christ?

Ps. 130:3 If thou, LORD, shouldest **mark iniquities**, O Lord, who shall stand?

Ps. 130:4 But there is **forgiveness** with thee, that thou mayest be **feared**.

Ps. 130:5 I wait for the LORD, my soul doth wait, and in his word do I **hope**.

Note here that forgiveness leads to fearing God, not the other way around.

Ps. 61:6 Thou wilt prolong the king's life: and his years as many generations.

Ps. 61:7 He shall abide before God for ever: O prepare **mercy and truth**, which may preserve him.

Ps. 85:10 **Mercy and truth** are met together; righteousness and peace have kissed each other.

At the cross we see this; that is why the blood purifies!

Prov. 3:3 Let not **mercy and truth** forsake thee: bind them about thy neck; write them upon the table of thine heart:

Prov. 16:6 By **mercy and truth** iniquity is **purged**: and by the fear of the LORD men depart from evil.

Here is the basic formula: mercy + truth -> purge

Prov. 17:9 He that **covereth** a transgression seeketh love; but he that repeateth a matter separateth very friends.

Can we see in God's covering all men's sin that He seeks love, as an outreaching of *Agape* itself?

Prov. 17:15 He that **justifieth** the wicked, and he that condemneth the just, even they both are abomination to the LORD.

To invert right and wrong, truth and error, is not the intent or consequence of covering transgression. Some mistakenly see God's reckoning as doing this. This is why the Jews could not understand how Christ related to sinners.

The summary of the preceding texts appear to be this sequence:

Mercy (forgiveness) + Truth (law) —> Hope/Fear —> Purge

It is useful here to compare this New Testament text:

Hebr. 7:19 For the law made nothing **perfect**, but the bringing in of a **better hope** did; by the which we draw **nigh** unto God.

God's way of ending sin alone will succeed in so doing. Without mercy there is no hope. Without truth one does not know what is right or wrong. There are those who in attempting to defend right and wrong deny the reality of how God covers the transgressions of all. To this extent they undermine the mercy of God, and do not succeed in removing sin. There are also those who in attempting to defend the sinner's hope deny the reality of right and wrong, and its consequences. The result of this is actually to remove hope, which is reality based. The cross best shows the marriage of mercy and truth, of how God both covers the sinner's sin and affirms its reality and terrible consequences.

The New Covenant alone brings purity and perfection, by means of the hope that comes when one believes both the mercy and the truth of God. This hope brings us nigh to God because it hangs onto the reality that He came nigh to us. The reconciliation is His work primarily; in Christ all were brought nigh. It is alone through Him that anyone has hope.

**Forgive and Do Not Condemn**

The following texts strongly illustrate the concept stated in 2Cor. 5:19, and speak of a forgiveness, pardon, justification that predates a faith response in the people needing such imputation. And in this vein of reckoning we find one of the texts we noted at the beginning to use the common word for impute (2Tim. 4:16)

Luke 23:34 Then said Jesus, Father, **forgive** them; for they know not what they do. And they parted his raiment, and cast lots.

Were they forgiven? Did they ask for forgiveness? Did they not survive?

John 8:10 When Jesus had lifted up himself, and saw none but the woman, he said unto her, Woman, where are those thine accusers? hath no man condemned thee?

John 8:11 She said, No man, Lord. And Jesus said unto her, **Neither do I condemn thee:** go, and sin no more.

Was she in reality not condemned? Did she ask for forgiveness?

Acts 7:60 And he kneeled down, and cried with a loud voice, Lord, **lay not this sin to their charge.** And when he had said this, he fell asleep.

Was it not laid to their charge? Did they ask for forgiveness?

Eph. 4:32 And be ye kind one to another, tenderhearted, forgiving one another, even **as God for Christ's sake hath forgiven you.**

Did God do it "for my sake"? No, "for Christ's sake". Can we say this is only for those who ask for it? If so, would it be for Christ's sake only?

2Tim. 4:16 At my first answer no man stood with me, but all men forsook me: I pray God that it may not **be laid** to their **charge** [literally, "may it not be **reckoned** to them"].

Was it not charged to them? If not, was it for Paul's sake, or for something much bigger? Did this reckoning of Paul's pervert God's reckoning, or is Paul's forgiveness merely appealing to God's forgiveness?

What implications do these verses have on the grounds of forgiveness as reckoning? For whose sake is anyone forgiven? On the basis of what does anyone have a reckoning of righteousness? Our study so far should have given us answers, if only the beginnings of them.

### **Affirming What God Has Done**

We have two positions both of which end in downplaying what God has done in this reckoning process of salvation. When we see them for what they are, we can more readily leave them and stand firmly on Scripture.

The one position is making too much of my reckoning, of the reckoning I am to do by faith. If there is no reality to salvation and righteousness, at least for me, until I reckon it, then I become the creator of that reality. If it is real

before I reckon it, if it was real as soon as God reckoned it in Christ, then He is the Creator, the Alpha, the Beginning, the First. His reckoning originated the whole. It is true it cannot be whole until I reckon it, but my reckoning simply acknowledges the reality of what He has reckoned, and allows *His* creative power to complete the process He began. He of necessity began the reality. He has chosen not to complete it without my whole-hearted approval and permission. His reckoning started the reality. My reckoning gives Him permission to complete it for me.

The other position is denying the reality of what is reckoned, thinking in some way it is make believe. If it is not real because it is not complete, then we make God out to reckon unreality as reality, and His word thereby, as well as being seen as unreliable, is made out to be impotent. On the contrary, for the Creator of all things to declare something so would either be stating the reality of it or in that stating be creating the reality. Being the all-seeing, all-powerful, all-present I AM, He can look at the beginning of something, whether it be what He created or what one of His creatures produced with their God-given gifts, and declare it to be the reality that it is, as partial as it may be. He can look at an acorn and reckon it an oak tree. He can look at the seed of faith and reckon it righteousness. It is not unlike a loving parent proudly holding a newborn male and declaring, "What a man!"

## Conclusion

Scripture describes God's reckoning of the sinner's need and hope in the following way.

The Godhead planned how to reveal Their *agape* and thereby overcome evil with good. This was the plan of how to reckon the sinner righteous.

The Son of God became the Son of Man, and condemned sin in our flesh, living a life of obedience by faith in His Father, to the point of dying the accursed death of the cross, paying the penalty of all sin, and rising to give life to all. This was the foundation of how He reckoned the sinner righteous, in seed form true and real for each.

When I as an individual respond positively in my heart to any revelation of His *agape*, that faith God likewise acknowledges joyfully as right. This is the structure of how He reckons the sinner righteous, in sprouted and growing form true and real for the believer, and sadly untrue for the unbeliever.

God's desire is that the process facilitated by faith not stop until it is finished. His reckoning of me at each step is what gives me hope and life itself. He yearns to see the measure of the stature of the fullness of Christ realized in me, when He can then reckon the sinner righteous and say, "It is done."