

Treasurer Ministry Description

Introduction

Finances are an integral part of the ministry of the laity. Local church finances are handled by a member of the congregation with business skills elected to the important responsibility of church treasurer.

The history of church treasurers goes back at least to 457 B.C. when Ezra appointed guardians for the funds given for the work in Jerusalem. To those given the care of the Lord's goods Ezra commanded, "Ye are holy unto the Lord; the vessels are holy also; and the silver and the gold are a freewill offering unto the Lord God of your fathers" Ezra 8:28.

"The care exercised by Ezra in providing for the transportation and safety of the Lord's treasure, teaches a lesson worthy of thoughtful study. Only those whose trustworthiness had been proved, were chosen; and they were instructed plainly regarding the responsibility resting on them. In the appointment of faithful officers to act as treasurers of the Lord's goods, Ezra recognized the necessity and value of order and organization in connection with the work of God" (*Prophets and Kings*, page 617).

Jesus and His traveling band of disciples also had one designated to take charge of their funds. Jesus taught the importance of the proper management and integrity in the handling of monies.

If it was important in the days of Ezra and of Christ to have someone to take care of church funds, it is essential today.

The work of the church treasurer is sometimes not recognized as a ministry because it is done behind the scenes. Nevertheless, it is a specialized, vital ministry in which the treasurer exercises his or her spiritual gifts. The whole congregation benefits indirectly from the work of the treasurer.

Duties of the Church Treasurer

The duties of the ministry to which a person is called when he or she becomes a church treasurer can best be described in the following ways:

1. Tithes and offerings. The treasurer receives the tithes and offerings which come in on Sabbath morning or to the church office during the week. It is a generally accepted safeguard to have two or more deacons count the loose offerings as soon as possible after they have been received before the money is turned over to the treasurer. Ideally, the church will make provision for the safekeeping of the church monies in a safe in the church office or arranging to use a bank deposit box.

2. Receipting. All funds received should be receipted as soon as possible. The offering envelopes are opened and checked to see that each amount received tallies with what is written on the envelope. All the receipts are then posted in the church ledger by hand or computer. The keeping of these records is vital not only for the auditor who will be checking them each year, but for the members as well, who may need a list of their contributions.

3. *Banking.* It is the responsibility of the treasurer to deposit church monies in a local bank. Of course, this must be in a separate account from that of the church treasurer's personal account. The account should be opened in the name of the local church according to the requirements of national and local law.

4. *Records.* The treasurer needs to forward a copy of the church ledger pages to the conference each month. This list of the month's receipts should be accompanied by a check covering the amount of tithe given and the offerings received that were designated for the conference, union, or General Conference projects.

5. *Personal receipts.* The receipts for tithes and offerings given by the members should be distributed to them on a regular basis in the manner the local church has agreed upon. Some churches do this quarterly while others have worked out a system to mail them out on a yearly basis. There is no strict rule for this procedure.

6. *Accounts payable.* Authorization for the disbursing of church funds for church operation is generally given in the annual church budget. Special projects or items not in the budget must be authorized by the church board or by a church business meeting.

7. *Financial statements.* The treasurer should prepare a monthly financial statement and distribute copies to the church board at their meeting. This statement should include the balance status of all budgeted accounts, as well as the totals received in tithes and offerings and a detailed record of all disbursements made.

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Church Treasurer

A Sacred Work—The treasurer is called to an important task and is elected as are other officers for a one- or two-year term as determined by the local church. (See p. 49.) In large churches it may be deemed advisable to elect assistant treasurers as needed.

The treasurer can greatly encourage faithfulness in the returning of tithe and deepen the spirit of liberality on the part of the church members. A word of counsel given in the spirit of the Master will help the brother or sister to render faithfully to God His own in tithes and offerings, even in a time of financial stringency.

Church Treasurer the Custodian of All Church Funds—The church treasurer is the custodian of all church funds. These funds are (1) conference/mission/field funds, (2) local church funds, and (3) funds belonging to the auxiliary organizations of the local church.

All funds (conference/mission/field, local church, and local church auxiliary) are deposited by the treasurer in a bank or financial institution account in the name of the church, unless the local conference/mission/field authorizes another system. This is a separate bank account which is not to be combined with any personal account. Surplus church funds may be deposited in savings accounts upon authorization of the church board. Where large balances are carried for building or special projects, the church board may authorize separate bank accounts. Such accounts, however, shall be operated by the treasurer.

Conference/Mission/Field Funds—Conference/Mission/Field funds, which include tithes, all regular mission funds, and all funds for special conference/mission/field projects and institutions, are trust funds. At the close of each month, or more often if requested by the conference/mission/field, the church treasurer shall send to the conference/mission/field treasurer the entire amount of conference/mission/field funds received during that period of time. The church may not borrow, use, or withhold such conference/mission/field funds for any purpose.

Sabbath School Funds—All Sabbath School offerings for missions are to be passed over to the church treasurer by the Sabbath School secretary-treasurer weekly, the church treasurer keeping a careful record of all such offerings. These mission funds are transmitted to the conference/mission/field office as outlined in the previous paragraph. Sabbath School expense funds are to be passed over to the church treasurer weekly, to be held in trust, subject to the orders of the Sabbath School Council (see p. 104), to meet the routine expenses of the Sabbath School.

Adventist Youth Society Funds—Adventist Youth Society (AYS) funds have to do with both the Adventist Youth (AY) and the Adventist Junior Youth (AJY) Societies, and the funds of each society shall be kept separately on the church treasurer's books. Society offerings to missions and general church work or to conference/mission/field enterprises shall be handed to the church treasurer as soon as possible after they are received, to be forwarded to the conference/mission/field treasurer. All funds contributed to society expense shall be given promptly to the church treasurer, to be held in trust for the society.

The expense funds of the AY Society shall be disbursed by the church treasurer on the order of the Adventist Youth Society Committee. (See p. 111.). Expense funds of the AJY Society shall be disbursed on the order of the AJY Society leader.

Local Church Funds—Local church funds include such funds as church expense, church building and repair funds, and the church fund for the poor and needy. These funds belong to the local church and are disbursed by the treasurer only by authorization of the church board or church business meetings. However, the church treasurer shall pay from the church expense funds all bills for local church expense authorized by the church board, such as rentals, janitor, water, light, fuel, insurance, paving assessments, et cetera. The treasurer should be careful to secure receipts for all bills paid.

Funds of Auxiliary Organizations—Auxiliary organization funds include such funds as church outreach programs, welfare, family life, Adventist Youth Society, Dorcas Society, Sabbath School expense, and that portion of the health ministries funds belonging to the church, and may include church school funds. All money received by and for these organizations is turned over promptly to the church treasurer by the secretary of the organization or by the deacons.

These funds belong to the auxiliary organizations of the church. They may be disbursed only by order of the auxiliary organization to which they belong. The treasurer shall give receipts for all funds received, including those deposited by any of the subsidiary organizations of the church. On receiving money from the church treasurer, the secretary of such organization shall give a proper receipt to the treasurer.

Safeguarding the Purpose of Funds—When an offering is taken for worldwide missions or for any general or local enterprise, all money placed in the offering plate (unless otherwise indicated by the donor) shall be counted as part of that particular offering. It is of the utmost importance that all offerings and gifts contributed by individuals to the church for a specific fund or purpose be used for that purpose. Neither the church treasurer nor the church board has the authority to divert any funds from the objective for which they were given.

The funds of auxiliary organizations, a considerable proportion of which often represents donations given for specific purposes, are raised for that special part of the church's work for which the auxiliary organization is established. Such funds are held in trust by the church treasurer, and they too may not be borrowed or in any way diverted by the treasurer or the church board from the objective for which they were raised. When an auxiliary organization is discontinued, the church in regular business session may take action indicating the disposition of any remaining balance of funds in the account of such auxiliary organization.

Money for Personal Literature Orders—Money for personal orders of literature, books, pamphlets, magazines, and subscriptions for periodicals is cared for by the church treasurer in areas where a local Adventist Book Center does not exist. (See Notes, #10, pp. 72, 73.)

Proper Method for Payment of Money by Members—The treasurer should urge that all money paid in by church members, other than the regular church collection, be placed in the tithe and offering envelopes, instructing each member to list the various items and amounts on the envelope as indicated, and to make sure that the money enclosed equals the total shown. Members should sign their name and give their address, and place the envelope on the offering plate or hand it to the treasurer, who should preserve such envelopes to serve as vouchers until all accounts are checked by the conference/mission/field auditor.

The members who return their tithes and offerings by check or postal notes should, wherever legally possible, make such checks or notes payable to the church, rather than to any individual.

Receipts to Church Members—Receipts should be issued promptly for all money received, no matter how small the amount, and a strict account of all receipts and payments should be kept by the church treasurer. All general offerings not in the envelopes should be counted by the treasurer in the presence of another church officer, preferably a deacon, and a receipt given to such officer.

Proper Method of Remitting Funds to the Conference/Mission/ Field—In sending remittances to the conference/mission/field treasurer, all checks, bank drafts, or money orders should be made payable to the organization wherever legally possible and not to any individual. The duplicate sheet from the church treasurer's book should be enclosed with the remittance. Remittance blanks are furnished by the conference/ mission/field. (See pp. 163-165.)

Preservation of Financial Documents—Financial documents, vouchers, or receipted bills should be secured for all funds received and disbursed in accordance with the system authorized by the local conference/mission/field.

Books Should Be Audited—The conference/mission/field treasurer, or some other individual appointed by the conference/mission/field committee, audits the church financial records, usually each year. The church treasurer's books and other financial records relating to the work of the church treasurer, the church school treasurer, and the treasurer of any other organization may be called for and inspected at any time by the conference/mission/field auditor or by the pastor, district leader, leading church elder, or by any others authorized by the church board, but should not be made available to unauthorized persons. (See p. 170.) Reports of all funds received and disbursed should be presented at the regular business meetings of the church. A copy of these reports should be given to the leading church officers.

When the number of individuals returning tithe in the church is reported, the wife and minor children who are non-wage earners but are members of the church should be counted in this group, in addition to the head of the family when the individual is known to be faithful in this respect.

Relations With Members Confidential—The treasurer should always remember that relations with individual members are strictly confidential. The treasurer should be careful never to comment on the tithe returned by any member or of the income or anything concerning it, except to those who share the responsibility of the work. Great harm may be caused by failure to observe this rule.