

THE MINISTRY OF

# The Treasurer

You may be reading this because you have been asked to serve your local church as treasurer. Or perhaps you serve on a church nominating committee and are wondering what a treasurer is expected to do. In either case, if you understand the church as the body of Christ, and understand the call to ministry as experienced by each member, this will help you see the role the treasurer fills within a local church.

# *God supplies each person in the church with the resources for ministry - scripture, spiritual power, God's character and spiritual gifts.*

## **Bible Principles**

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. 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 with the more complex and sophisticated North American society.

The work of the church treasurer is sometimes not recognized as a ministry because it isn't directly involved with soul winning and 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.

## **The Role of the Treasurer**

The treasurer is the custodian of all church funds including the tithe. monies given for specific purposes, and offerings for church, conference, union. division and worldwide projects. He supervises the collecting,

counting, receipting, posting and banking of the funds of the church. The treasurer reports to the church board and the pastor through monthly financial statements. There is also monthly reporting to the conference office in the remittance of all tithes and offerings other than local church offerings. The church treasurer is a member of the church board and the congregation's budget or finance committee. In larger churches he may be asked to share his reports with the finance committee before they go to the church board.

## **Time Commitment**

This is a ministry that requires a serious time commitment because of the necessity for the careful and expeditious handling of funds:-Depending on the size of the congregation and how many assistants are to help, it may involve 10 to 15 hours a week.

If the treasurer plans to be absent on a Sabbath or out of town for an extended period of time. an assistant must be designated by the nominating committee or the church board to care for the funds during the absence.

## **Appropriate Spiritual Gifts**

The spiritual gift of administration is a key attribute for the church treasurer. That ability combined with his or her business and financial

skills will greatly benefit a church when planning budgets or programs. Other spiritual gifts which are useful in the role of this ministry include those of faith, giving, wisdom and encouragement

## Confidentiality

Strict confidentiality is essential for the work of the church treasurer. Those who give monies to the church have a moral and legal right to have their confidentiality protected. Denominational guidelines state that access to the church ledger is restricted. Those having access include the pastor, first elder, finance committee chairman, assistant church treasurers and the conference treasurer and auditors. The treasurer should never comment to others regarding the tithes, offerings or income of any member, except those who are authorized to see the ledger:

## Storage of Records

All church records are kept under the treasurer's control, in his or her home or in the local church office. They should be in locked storage. No one has permission to remove the records from their assigned place except the conference auditor.

There are guidelines for the retention of church financial records and when you pass on your office to your successor, these records must be passed on to him or her:

- . Tithe envelopes for at least two full tax years.
- . Tithe receipts for at least two full tax years.
- .Ledger books are never to be destroyed.
- Bank statements for at least three full years.
- Insurance information, tax notices, building project information are never destroyed.

Records which are discarded should be incinerated or shredded, never thrown away as trash.

## Handling of Funds

As a matter of moral and legal principle, it is important that those who give to loose offerings taken during any church activity have a clear understanding of what the funds are going to, and that this "contract" with the donor be fulfilled in good faith.

With Sabbath offerings, this means that the denomination's calendar of offerings must be followed, unless an official action has been voted by your local conference committee or church board to rearrange it. When changes have been made in the offering calendar, honesty demands that this be announced both in writing in the bulletin and from the pulpit

The same principle applies to Sabbath School offerings. It is dishonest to allow those attending to give to what they believe is the mission offering, and then have a percentage of it taken for local Sabbath School expenses. The treasurer has the responsibility of safeguarding the mission offerings given in good faith for that purpose.

Churches often maintain a petty cash box in their church office or some other location accessible to the pastor and other key leaders. In order to prevent theft or other problems, only a limited amount of cash should be kept in a box.

All the organizations of the church are required to use one set of books under the control of the treasurer. No separate bank accounts should be kept for the Pathfinder Club, Home and School Association or Dorcas Society, except where a church school or Community Services Center has been constituted a separate entity according to denominational policy.

The treasurer may issue a petty cash fund to subsidiary groups but then these funds would be accounted for by receipts.

## Stewardship

Church membership is more than attendance at a Sabbath School class or listening to a sermon. Stewardship is a means of cementing the relationship with the Church and Jesus Christ

The ministry of a dedicated treasurer will encourage faithfulness in tithe and liberality in offerings on the part of church members in a caring church. A word of counsel given in the spirit of the Master can remind church members to be faithful. to God in their stewardship, even in times of financial stress.

It goes without saying that the treasurer must be a faithful steward in his or her personal finances. One can't encourage others in stewardship unless there is a regular, personal commitment

## Tools for Ministry

You will need a good adding machine or calculator with a tape. The tape is essential for checking back through your accounts and should be retained with the tithe envelopes for the week.

Some churches have begun using computers, and your conference

auditor can furnish information regarding the type of computer needed and the software to be purchased. Your auditor also can often arrange for the purchase of a computer and appropriate equipment to go with it at a substantial discount.

The conference provides approved ledger books, tithe envelopes, receipts, and other supplies.

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## Training Resources

Most conferences have a yearly meeting for church treasurers when some instruction in denominational policies and procedures is given.

Home Study International, the accredited correspondence school operated by the General Conference of Seventh-day Adventists, offers a course designed specifically to train local church treasurers.

The conference auditor visits the treasurer and audits the books regularly. This can be a time for guidance and training. At any time a question should arise the auditor is only a phone call away and can be reached. Usually it will be best if the auditor can meet with a new treasurer when he or she assumes office.

*Your  
Ministry  
Matters!*

# *Duties of the Church Treasurer*

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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 enve-

lopes 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.

# The Caring Church Strategy

The ministry of the treasurer is vital to accomplish the mission of your local church.

A balanced church program is just as important as any of the individual offices or functions of the church. Your ministry is given meaning and effectiveness as you fit into the overall mission that Christ has for your congregation. The Holy Spirit calls you to teamwork and cooperation with the other leaders in your church, according to a united plan of action.

What are the essential elements of a healthy local church? There are at least four fundamental activities that must be present in any Adventist church for it to be successful:

1. Reaching the community. Healthy churches discover the kinds of people who live in their area and

understand the needs of the people, so that they can provide activities designed to meet these needs and create a strong public awareness of the church.

2. **Winning people to Christ.** Healthy churches cooperate with the Holy Spirit in establishing meaningful relationships with those attracted to Christ, provide opportunities for them to become acquainted with His Word and His fellowship, and challenge them to become His disciples.

3. **Nurturing the members.** Healthy churches provide for the continuing spiritual growth of all their members through enthusiastic worship, interesting Bible study,

supportive friendships, and opportunities for significant service.

#### 4. **Inspiring leadership.**

Healthy churches have pastoral and lay leaders that help the congregation to identify the needs in the church and the community, clarify goals, gather the necessary resources and implement effective action.

"Christ's method alone will give true success in reaching the people. The Savior mingled with men as one who desired their good. He showed His sympathy for them, ministered to their needs, and won their confidence. Then He bade them, 'Follow Me. ...' (Ellen G. White, *The Ministry of Healing*, page 143.)