

## Treasurer

A ministry description for local church leaders

### 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.

### **Resource Materials**

The following resources are recommended for your ministry. You can purchase these by calling AdventSource (800-328-0525), the Adventist Book Center (800-765-6955) or your local Christian bookstore.

Church Finances for People Who Count, by Mack Tennyson. A 110-page basic handbook for local church treasurers.

God's Plan for Managing Your Money, by Paul S. Damazo. Attendees learn to plan for current and future financial needs. Series includes three videos and workbook.

Trustees of the Lord's Finances, video and DVD. Complete training seminar for local church treasurers.

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

Visit AdventSource On-Line at [www.adventsource.org/stewardship](http://www.adventsource.org/stewardship) for a complete list of the latest resources available for local church leaders. You can place an order or request a catalog by calling 1-800-328-0525.

For information about additional resources and answers to your questions call the Adventist Plusline at 1-800-732-7587 or visit them on-line at [www.plusline.org](http://www.plusline.org).