

Church Treasurer

A ministry description for local church leaders

Introduction

Finances are an integral part of the ministry of the laity. A person with integrity and business skills is elected as church treasurer with the important responsibility for local church finances.

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 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 agrees 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, but for the members as well, who may need documentation of their contributions.

3. **Banking.** It is the responsibility of the treasurer to deposit church monies in a reputable 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 the requirements of federal, state and local law and church policy.
4. **Records.** The treasurer needs to forward a copy of the church's offering detail report, financial statements and remittance report to the conference each month. This remittance report should be accompanied by a check covering the amount of tithe given and the offerings received that were designated for 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 approved by the local church. Some churches do this monthly or quarterly while others mail them out on a yearly basis.
6. **Disbursing funds.** Authorization for the disbursing of church funds for ordinary 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. This statement should report the status of all funds, including all income and disbursements and the fund's beginning and ending balances, as well as the totals received in tithes and offerings.

Resources

For a list of recommended resources, free downloads and websites visit MinistryKits.AdventSource.org

For a complete list of resources visit AdventSource.org, select the store tab and then your ministry.

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