

Finances are an important part of church ministry. Jesus taught the importance of proper management and integrity in handling money. The role of treasurer is specialised, benefiting the whole congregation.

The history of church treasurers goes back at least to 457 BC, 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, "You as well as these articles are consecrated to the LORD. The silver and gold are a freewill offering to the LORD." (Ezra 8:28)

The principles in providing for the handling and safety of God's treasure are to be applied in church today. "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). Trustworthiness and responsibility are key aspects of this role.

Although the work of the church treasurer functions behind the scenes, it is important in providing for frontline ministry and the needs of the church. This spiritual gift benefits the church community through the provision and supply of resources.

Handling of Finance

- The purpose of offerings taken during any church activity are to be announced so that the congregation understands where their funds are going. It is suggested that two or more count the offerings as soon as possible after collection.
- Church/ Sabbath School offerings follow the calendar of offerings unless permission has been given by the local conference or Church Board to rearrange it. When changes are made they are to be announced in the bulletin and from the pulpit.
- Churches often maintain a petty cash box in their church office or some other location accessible to the pastor and other key leaders. Limit the amount of cash kept in a box in case of theft.
- All the departments/ activities of the church are required to use one set of books maintained by the treasurer. Separate bank accounts are not permitted except where a separate entity is constituted by the church. The treasurer may issue a petty cash fund to subsidiary groups but then these funds would be accounted for by receipts.



THE MINISTRY OF THE Treasurer

Have you 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. This guide will help you understand the role of treasurer within your local church.

The Role of the Treasurer

The treasurer oversees all church funds. This includes tithe, church offering, money given for specific purposes and conference, union, division and worldwide projects. Duties include:

- supervision of collection, counting, receipting, posting and banking of funds
- reconciliation of bank accounts
- reporting monthly to the conference office by the remittance of all tithes and offerings other than local church offerings
- preparation of reports for the church board and finance committee on request (reporting the balance of budgeted accounts, totals of tithes and offerings and outgoing funds)

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 Jesus Christ and the church.

The ministry of a treasurer is to encourage members to be faithful in tithing and offerings. Consistency in returning these to God, even in times of financial stress demonstrates a commitment to God and the church.

The best way to encourage members is for the treasurer to be an example of faithful stewardship. Asking others to give is encouraged by the way the treasurer handles his or her time and personal finances.

Becoming a Treasurer

A treasurer is elected by the church nominating committee. He/she is a member of the Church Board and the congregation's budget or finance committee.

Responsible to

The Church Board and the pastor through monthly financial statements.

Time Commitment

- This requires a high commitment of time and depending on the size of the congregation may involve 10-15 hours per week.
- An assistant treasurer may be appointed. This is particularly helpful when the treasurer is away on Sabbath or an extended period of time.



Term of Office:

Two years.

Confidentiality

Confidentiality is essential for the work of the church treasurer. Tithes, offerings or the income of any member should never be discussed except with those who are authorised to see the ledger. Access to the church ledger is restricted to the pastor, senior elder, finance committee chairman, assistant church treasurers and the conference treasurer and auditors.

Skills and Spiritual Gifts

God has gifted each of us in different ways. The following gifts are valuable when considering the choice of a member for the role of treasurer.

- **Administration skills:** To organise and manage money in relation to church life.
- **Business and financial skills:** For planning budgets or programs.
- **Faith,** giving, wisdom and encouragement are also valuable.

Storage of Records

Church records are kept by the treasurer in locked storage, accessible to the conference auditor on request. The following should be filed:

- Tithe envelopes and receipts until the conference has conducted an annual audit
- Ledger books, bank statements, insurance details, tax notices and building project information are to be kept and stored. Records which are discarded should be incinerated or shredded, never thrown away as trash.