

2002
Edition

TREASURER

A MINISTRY DESCRIPTION FOR LOCAL CHURCH LEADERS

Ministry Description Brochure #41

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 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 Saviour 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.)

