# THE DUTIES OF THE CHURCH TREASURER [1]

Because of the importance of the treasurer's duties, the church will be wise to select a person for the office who is eligible for re-election to ensure continuity of record-keeping and reporting. Larger churches may elect deputy treasurers as necessary.

The treasurer can play an important role in encouraging other church members to tithe faithfully. He or she can also help to develop their generosity.

Some advice given in the spirit of the Christ's Mission can only help members to faithfully render to God what is due to Him in the form of tithes and offerings, even in times of financial difficulty.

**The treasurer is the custodian of all church funds**
The Treasurer is the custodian of all Church funds:
- Funds intended for the conference,
- Local Church funds,
- The funds of the Church's auxiliary organisations (AJAG, RVM, UDOGESA, SAAG).

All these funds are deposited in the bank account opened under the name of the Church.
All Church bank accounts are reserved exclusively for Church funds and must never be mixed with personal accounts or funds.

**Funds intended for the conference**
The funds intended for the conference, i.e. tithes, all funds collected regularly for the benefit of the missions and all funds collected for particular projects of the conference or for particular institutions, are sums of which the treasurer is the fiduciary depositary.
At the end of each month, or more frequently if requested by the Conference, the Church Treasurer shall send to the Treasurer of the Conference the total amount of funds collected on behalf of the Conference during the preceding period.
The Church does not have the right to borrow, use or retain for any purpose whatsoever, all or part of these funds intended for the conference.

**Local Church Funds**
The funds of the Local Church include the fund allocated to the operating budget of the Church, the fund for the construction and maintenance of the Church premises and the fund for the relief of the poor and needy. These funds belong to the Local Church and may only be released by the Treasurer with the authorisation of the Church Committee or the Administrative Assembly. By means of the request for release of funds, the treasurer will ask the Conference to pay from these funds all invoices relating to local expenses that have been authorised by the Church Board.

**Funds from auxiliary organisations**
These are the funds of organisations such as those responsible for Church Evangelism Projects, Family Life, Adventist Youth, Charity Services or the Dorcas Society. All monies received by and on behalf of these Organisations are to be remitted without delay to the Church Treasurer by the Secretary of the Organisation concerned, by the Deacons, or by whoever has received such funds. The Treasurer shall produce receipts for all monies remitted to him.

**Checking the destination of funds**
All offerings and donations made by individuals to a fund or for a specific purpose may only be used for that purpose. Neither the Treasurer nor the Church Committee is authorised to divert any money from the purpose for which it was

[1] These specifications are taken from the *Church Manual*, 2022 edition, p. 118-123. Some elements specific to the organisation of the Adventist Church in Guadeloupe have been included.

given. The Church may, at a regular administrative meeting, decide on the use of any balance remaining in the account of that organisation.

**Correct method of payment of money by Church members**

The Treasurer shall require that all monies paid by members, other than those intended for the regular collection for the Church, be placed in envelopes for tithes and offerings, unless another method has been approved and implemented by the Conference, such as electronic payment.

Church members must indicate on each envelope the breakdown (items and corresponding amounts) of the sums placed in it and must ensure that these sums equal the total indicated. They should also write their name and address on the envelope and sign it before placing it on the collection tray or handing it to the treasurer. The treasurer must keep the forms as they are, to serve as payment slips, until all the conference's accounts have been audited.

Members who pay their tithes and offerings by cheque shall, where permitted by law, make cheques payable to the name of the Church rather than to any individual.

**Issuance of receipts to members**

Receipts will be promptly issued for all monies remitted by members, no matter how small. The Treasurer will keep a strict account of all such receipts and payments. All offerings without a specific destination and not placed in envelopes must be accounted for by the treasurer in the presence of another responsible person, a deacon or deaconess, who will be given a receipt for the total.

**Correct method of remitting funds to the conference**

When funds are remitted to the conference's treasurer, all these funds are paid into the secondary accounts of the local branches. These are collected by the general treasurer on the basis of tithing and offering reports provided by the treasury management application.

**Retention of financial documents**

Financial documents, payment slips or receipted invoices must be kept for all funds received and disbursed, in accordance with the system authorised by the local conference.

**Verification of accounting records**

Generally each year the financial records of the Church should be audited. The treasurer's books of account and other accounting documents relating to his work may be requested and inspected at any time by the conference's auditor or by the pastor or sector leader. But they must not be made available to unauthorised persons. Financial reports, covering all funds received and used, must be presented to the regular administrative meetings of the Church. A copy of these reports must be given to the principal officers of the Church.

Where reference is made in the reports to the number of persons tithing in the Church, this number should include spouses and minor children who are not employed but who are members of the Church, in addition to the wage earners in each family.

**Confidentiality of relations with church members**

The treasurer must always remember that his or her relationship with each church member is subject to strict confidentiality and that he or she must never comment on members' tithes, income or any related matters, except in discussion with others who share his or her responsibility as treasurer. Failure to do so can have serious consequences.