

For Church Treasurers Some General Points

1. Your First Board Meeting

- a) Understand authorization procedure
- b) Define extent of specific spending authority
- c) Get church board action for individuals taking funds to the bank
- d) Renew all standing spending actions at the beginning of a new board.

NB: The treasurer must be fully aware of who can authorize the issuing of checks and the extent of that authority.

2. Doing the Job

- a) Develop procedures for receiving, counting and depositing weekly offering
- b) Receipt all funds taken up in church
- c) Involve your treasury team
- d) Train them to take over
- e) Be thorough in the work
- f) Enter all activities for the month you move on to a new month.

NB: Follow clear procedures, it makes the work easier

3. Record Keeping

- a) File your records as you go along, weekly, monthly
- b) Secure vendor receipts, bills, invoices, etc.
- c) Prepare a journal voucher form for each check
- d) **Where available, include board action number on the journal voucher form**
- e) Write check number on paid bills or payment voucher form
- f) Use one checking account to disburse expenses – it is simpler
- g) Anticipate the review as you do the work
- h) Reflect all statement transactions on your ledger account.

4. Reporting

- a) Give a current report at **ALL** regular church board and business meetings
- b) Understand the report you are presenting – you are the “expert”
- c) Hand out receipts to **ALL** your contributors at regular intervals
- d) Report to the conference promptly – the **10th** of each month

5. Other Issues

- a) No “third party” checks
- b) No Co-mingling
- c) No Hand-written bills
- d) Deposit slips (make sure they are bank validated)
- e) Record bank reconciliation items
- f) Post only the remittance checks to Account #89 – no other checks posted between #80 and #89
- g) Disburse conference evangelism according to guidelines (receipt, disburse, report)
- h) Building projects (Secure contract/proposal, church board and/or the church in business approval – where required)
- i) Bank reconciliation - do them promptly
- j) Petty cash – follow the guidelines
- k) Keep the CA program diskettes

6. The Large Book (Manual Work)

- a) Record **ALL** your bank accounts in the large book
- b) Write receipts promptly
- c) Record receipts in the large book in proper numerical sequence
- d) Write in total receipts for the month (individual offering **MUST** equal total receipts)
- e) Check your own work (total deposits for the month **MUST** be equal to total receipts for the month)
- f) Record return checks (adjustment)
- g) Record any interest you received (adjustment)
- h) Record **ALL** checks in proper numerical sequence (including voiced ones)
- i) Record checks in the month in which the checks were drawn
- j) Except for the remittance check, recorded **ALL** checks in three columns, checking account, total church funds, the department for which the funds were spent
- k) Record bank charges
- l) Make transfer from combined budget to other departments
- m) Balance the large book monthly (total funds available **MUST** be equal to **Total Church Funds**).

7 Specific Items to address (Computer)

- a) Closing the year
- b) Clearing trust funds
- c) Reversing checks
- d) Handling return checks
- e) Handling Return checks
- f) Handling Mortgage
- g) Handling Interest
- h) Handling bank charges
- i) Before you close the month do the following -
 - 1) Record envelopes
 - 2) Record checks
 - 3) Record interest
 - 4) Record bank charges
 - 5) Record return checks
 - 6) Fund departments
 - 7) Close the month
 - 8) Installing CA
 - 9) Restoring data
- j)
- k)