

The Church Treasurer

From the Canons of the Diocese of Los Angeles: Treasurer to be Elected

4.08 The Vestry shall elect annually a Treasurer, who need not be a member of the Vestry, and who shall serve until a successor in office is elected.

A Treasurer is elected by the Vestry in a Parish; and nominated by the Bishop's Committee and appointed by the Bishop in a Mission. The Treasurer reports on all financial matters to the Vestry, or the Bishop's Committee, the Archdeacon and the

Diocesan Treasurer, as the case may be. As a steward and custodian of the funds of the congregation, the Treasurer is also accountable to the membership for the responsible and

businesslike accounting of the funds, in general conformance with the Manual of Business Methods in Church Affairs for Episcopal churches.

In most instances, the Treasurer is an additional right hand to the Rector or Vicar, rendering services far beyond the bookkeeping operations that usually come to mind when mention is made of the position. The Treasurer is part of that dynamic process through which the Church moves to fulfill its mission.

The following enclosures deal with some areas lying beyond the scope of bookkeeping, and attempt to show some of the skills needed to do a good job as a Church Treasurer. If these skills are not brought to the job by the incoming Treasurer, they must be quickly acquired as part of "on the job" training.

Two Definitions

Bookkeeping is "the work, or skill, of keeping account books or systematic records of money transactions."

Accounting is "the theory and system of setting up, maintaining and auditing the books of a [church]; the art of analyzing the financial position and operating results of a [church] from a study of its [contributions, expenses, etc.]."

These two definitions show the difference between a limited function and one that goes beyond narrow technical limitations. A Treasurer is in a leadership role. Thus, while doing the work of keeping account books, the Treasurer practices the art of analysis and interpretation, and materially assists in the planning and control functions so necessary in any organization.