

The Church Treasurer. . . .

- 1) Is the caretaker of the congregation's sacred trust with regard to the finances;
- 2) Is one of the hardest working volunteers in a local church;

From the 2017-21 Nazarene Manual:

136. Church Treasurer. The duties of the treasurer of the church board are:

136. Church Treasurer. The duties of the treasurer of the church board are:

136.1. To receive all moneys not otherwise provided for, and disburse the same **only on order of the church board.** (129.21)

136.2. To make monthly remittances of all district funds to the district treasurer, and of all general funds to the general treasurer through the appropriate office, except as otherwise provided. (516.9)

136.3. To keep a correct book record of all funds received and disbursed. (129.21)

136.4. To present a detailed monthly financial report for distribution to the church board. (129.21)

136.5. To present an annual financial report to the annual church meeting. (113.9, 129.21)

136.6. To deliver to the church board the complete treasurer's records at such time as the treasurer shall cease to hold the office.

The Church Board's responsibility: 129.20. To elect a treasurer from among the church membership who meets the qualifications for church officers as specified in paragraph 33. Such election shall be held at the first meeting of the new board. The individual so elected shall serve until the close of the church year and until a successor has been elected and qualified, and has voting privileges only if elected to the church board at a properly called meeting of the members of the congregation. No member of the pastor's immediate family can serve as the local church treasurer without the approval of the district superintendent and the District Advisory Board. Immediate family shall include spouse, children, siblings, or parents. (33, 113.7-113.8, 113.11, 128, 136.1-136.6)

129.21. To cause careful accounting to be kept of all money received and disbursed by the church, including any childcare/schools (birth through secondary) and Nazarene Missions International (NMI), Nazarene Youth International (NYI), Sunday School and Discipleship Ministries International (SDMI), and make report of the same at its regular monthly meetings and to the annual meeting of the church. (136.3-136.5)

129.22. To provide a committee, no fewer than two members of which shall count and account for all money received by the church.

129.23. To appoint an auditing committee or a committee of independent examiners, or such other qualified persons, that shall audit or examine, to at least the minimum standard required by national or state law if applicable, or other recognized professional standards, at least annually, the financial records of the treasurer of the church, the Nazarene Youth International (NYI), the Sunday School and Discipleship Ministries International (SDMI) Board, Nazarene childcare/schools (birth through secondary), and any other financial records of the church. The pastor shall have access to all records of the local church.

Other Cross-references:

Manual 113.9 – Reports at the Annual Church Meeting

Reports shall be given at the annual church meeting by the pastor (414.7), the Sunday School and Discipleship Ministries International (SDMI) superintendent (146.6), the president of the Nazarene Youth International (151.4), the president of the Nazarene Missions International (153.2), the deaconesses (406), the local ministers (428.1), the secretary (135.2), and the treasurer (136.5) of the church board.

Manual 518

The pastor and members of his or her immediate family are prohibited from creating financial obligations, spending funds, counting moneys, or having unrestricted access to financial accounts of the church. The church board or church meeting may, by majority vote, request an exception from the District Advisory Board and district superintendent. If the district superintendent and a majority of the District Advisory Board approve the exception, the district superintendent will provide written approval of the request to the church board secretary, who will record the action in the church records. Immediate family shall include spouse, children, siblings, or parents. (129.1, 129.21-129.22)