CHURCH TREASURER RESPONSIBILITIES & WEB LINKS

Treasurers and the Session work hand in hand per the Book of Order 2023-2025, G-3.0205.

"The Session shall elect a treasurer for such term as the session shall decide and shall supervise his or her work or delegate that supervision to a board of deacons or trustees.

Those in charge of various congregational funds shall report at least annually to the session and more often as requested. Sessions may provide by rule for standard financial practices of the congregation, but shall in no case fail to observe the following procedures:

a. All offerings shall be counted and recorded by at least two duly appointed persons, or by one fidelity bonded person;

b. Financial books and records adequate to reflect all financial transactions shall be kept and shall be open to inspection by authorized church officers at reasonable times;

c. Periodic, and in no case less than annual, reports of all financial activities shall be made to the session or entity vested with financial oversight."

General Duties:

- Follow the instructions of the governing board. In a PCUSA church, that's the Session.
- Keep orderly financial books and records, and regularly report to the Session.
- Keep a sharp eye out for potential fraud.
- Notify the Session if you see anything that seems incorrect, off, or problematic.
- Ensure the church doesn't overspend, and flag questionable spending for the Session or Finance Committee to review. Ministry budgets may need to be revised (with Session approval) at some point during the year to help the church stay on track and within the budget.
- Conduct an annual financial "review".

Specific Duties:

- Establish and oversee the offering count and bank deposit procedures.
- Pay church expenses and payroll.
- Keep up with account signatory information at the bank.
- Prepare financial reports and payroll reports (for the IRS and state tax agencies).
- Prepare an annual budget to be approved by the Session.
- Ensure that those who give bequests or special gifts are thanked.
- See the Best Practices list and the comprehensive PCUSA Treasurer's Manual for more info.

WEB LINKS

Accounting Systems - Different church sizes require different account programs. Some options are …

- QuickBooks: https://quickbooks.intuit.com/
- Shelby Systems: https://www.shelbysystems.com/
- Church Windows: https://churchwindows.com/

For more information on other options go to Tithe - Church Accounting Software Information

Annual Church Review Required by the Book of Order – on December 2, 2024, the Mission Yearbook gave some helpful information for church treasurers: New Tools for Church Treasurers

Financial Record Retention – Information can be found at: PC(USA) Congregation Retention Schedule.

Mission & Ministry Remittance Sheets – a PDF, fillable PDF, and excel version is available on the Presbytery's web site at: www.shenpres.org. Hover over "Committees", then click on "Church Treasurer Information and Monthly Reports", then scroll down to "Mission & Ministry Remittance Sheet 2025" to select the version that works for you.

Payroll Reports – It may be helpful to seek professional help when first setting up payroll as clergy is treated very differently from other employees. Payroll services will also prepare the quarterly and annual payroll tax returns. The Board of Pensions may be of help: www.pensions.org.