



PLACE AND ROLE OF THE TREASURER IN ADMINISTRATION



EL LUGAR Y PAPEL DEL TESORERO EN LA ADMINISTRACIÓN



A look at the evolution of the treasurer's role in church administration



HISTORY OF THE GENERAL CONFERENCE TREASURER'S

1863 – 1903 were not members of the boards

★ **Uriah Smith**, former president of the GC, became treasurer and as such was not a member of the GC board

First GC treasurer to become a member of the GC board

★ **I. H. Evans**

He was treasurer 1903 – 1909

He became president of the North America, Asian, Far Eastern Divisions

1903 – 1995 there was not much variation



POST-1995 Treasurer

1995 Reform

- ☆ Gives the treasurer the authority to speak to the board in consultation with the president
- ☆ He appoints the treasurer as “custodian of the church’s funds”
- ☆ Emphasizes the concept of authority in the management team

Status Today

- ☆ The treasurer is a vital member of the management team
- ☆ The administrative authority is more dispersed

ADMINISTRATIVE STRUCTURES OF THE CHURCH AND ITS INSTITUTIONS

In the church

- ☆ Although the president is the first administrator, the three administrators belong to the board and answer to it
- ☆ They act with the authority of the board, not with authority derived from each other

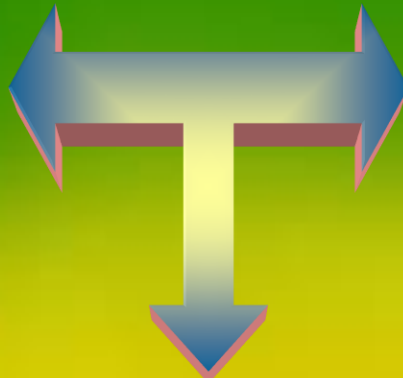
In the institutions

- ☆ Only the president is a member of the board
- ☆ The others act under the authority of the president



“FIRST AMONG EQUALS” HAS NEVER EXISTED

**The
president is
the first
officer**



**He's not the
“only officer”**

“In the latest version of the rulebook, we no longer use the expression ‘first among equals.’ Now, we simply say that the president is the first officer, with the clear understanding that the secretary is the second officer and the treasurer is the third.” (G. Ralph Thompson)



**THERE IS NO
“FIRST
AMONG
EQUALS”**



RELATIONSHIPS

The president doesn't run the treasury or the secretariat, but neither do the others.

Constitution of Local Fields and Unions



What does “First Officer” mean?



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**TO BE
THE
FIRST
OFFICER**

**It's not to
command**

It is giving leadership for the good of the work to be done and making it easier for others to do their work

**It's not
controlling
others**

It is to generate the environment where everyone feels comfortable and at ease to achieve a common goal



What is a team?

- It is not working in competition
- It is not submission to the dominance of others
- It's not working independently
- Working in a team means complementing each other
 - ◆ The church has no place for the “boss”
 - ◆ Work is done in consultation
 - ◆ Work is done seeking consensus of opinion
 - ◆ Work is done respecting the posts and keeping the location



THE “NO” OF TEAMWORK



TEAMWORK

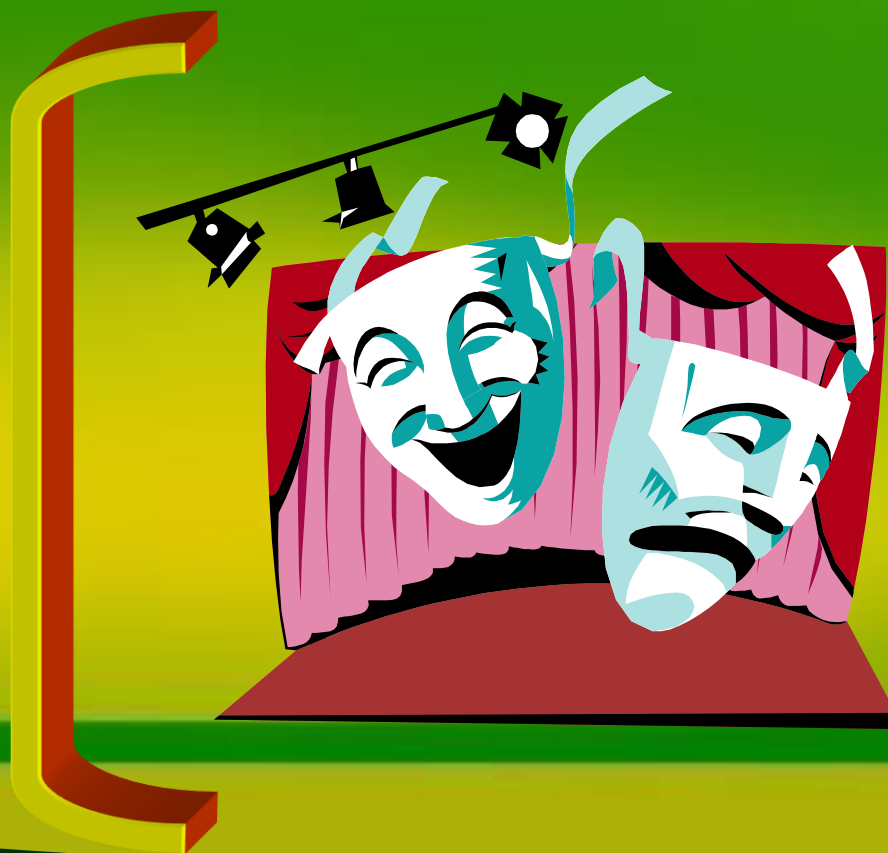
Avoiding rivalries and betrayals





NO TO SLANDER

**Defend the
reputation of
colleagues**





NOT ACTING IN AN EVIL WAY





BEAR NO ILL WILL AGAINST COLLEAGUES





NO SUBVERSION OF OTHERS WORK



NO KEEPING OF “PROFESSIONAL SECRETS”





RELATIONSHIP OF THE THREE OFFICIALS

“Advising together in a supportive role”



Although it's my responsibility, I consult with others and inform them of things

Respect the positions

Decision making



Supported level

Autonomy of the Treasurer



PERFORMANCE CONTENT

- ✧ **No official description**
- ✧ **The Constitution or Working Policy give a minimum expected from the Treasurer**
 - He shall present his report to the board after consultation with the president
 - Responsible for providing financial leadership
 - Receives, safeguards, and distributes funds in accordance with board resolutions
 - Forwards the regulatory funds
 - Provides financial reporting to the president, board, and supervisory organization



FINANCIAL LEADERSHIP

- ✧ **Directs the financial affairs of the organization**
- ✧ **Guides the board in financial matters**
- ✧ **Acts as a member of the administrative team in all administration matters**
 - Is part of the administrative process and is not limited only to financial matters
 - Must be an accountant
 - In financial matters he is the authoritative voice of the organization



RECEIVES, SAFEGUARDS AND DISTRIBUTES THE FUNDS

- ❖ The organization of the accounting is the responsibility of the treasurer
- ❖ Protecting funds is the responsibility of the treasurer
 - Against misuse
 - Against attempts to divert from the purpose for which they were given and assigned
- ❖ Distributing funds in harmony with board agreements is the responsibility of the treasurer
 - Every manager should have a cap for miscellaneous issues
 - Other out-of-budget expenses should be considered with management and/or the board



FORWARDS THE REGULATORY FUNDS



He doesn't hide the funds of superior organizations



The local field is the Alfoli



The tithe is not the private property of the receiving organization

- ☐ It is the property of the World Church and it has designated how it should be distributed and used. It is the property of the World Church and it has designated how it should be distributed and used.
 - There is no freedom to use the tithe for any need



Sending the remittances is the duty of the treasurer

- ☐ There's no board that can change this



SUBMITS REGULATORY REPORTS

To the president

- ☐ With explanations
- ☐ Not all presidents have financial knowledge
 - It's part of the responsibility as a financial manager to set the record straight

To the board

- ☐ Give regular reports

To the supervising organizations

To the membership in session



CONCENTRATION OF AUTHORITY

There is no concentration of authority on anyone or any level of the church



Authority is dispersed throughout the system and the management team

None of the three administrators owns everything



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