

SOCIALIZATION AND EXAMINATION OF TREASURE MANAGEMENT AT GMIM MUSAFIR KLEAK MANADO

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Abstract

Management treasury church is something important in a church service, because urgent for accountability to congregation or people. The newly elected treasurers or deacons come from diverse educational backgrounds. Only few treasurers or deacons have knowledge related with management finance specifically treasury church. Based on this background, this activity was carried out to provide an understanding of treasury managers at GMIM Musafir Kleak in accordance with the GMIM church order and improve the ability of treasury managers at GMIM Musafir Kleak in the aspects of recording, depositing, and reporting in accordance with GMIM church order. The activity was carried out in two stages, the first stage was socialization regarding treasury management in accordance with church regulations. The second stage is an examination of the treasury manager at GMIM Musafir Kleak. The results of this activity greatly impacted the treasurers and deacons, because they gained an understanding of how to properly record and manage the congregation's finances in accordance with church regulations. Recommendations have also been given for improving treasury management regarding financial management which is expected to have an impact on improving services at GMIM Musafir Kleak.

Keywords: Management Treasury, Notes Finance Church, Report Finance Church.

INTRODUCTION

Management GMIM treasury covers all treasure GMIM assets in the form of money, letters valuables and goods moving and not movable managed by the Congregation, Region and Sinode. Manager treasury in the Church are: Chairman and Treasurer of the Worker 's Body Assembly Congregation (BPMJ), Deacons, Chairs and Assistants Treasurer Commission Service Category, Chairman and assistant treasurer group service elderly, and a committee formed by Badan Pekerja Majelis Jemaat (BPMJ) (Tata Gereja, 2021).

The management of the church treasury is considered a trivial problem or in other words an easy problem to solve, but that is not a justification process or dwarfing financial bookkeeping problems, but the financial bookkeeping process is a very vital part of the financial process (Poeng and Punuhsingon, 2020). Therefore, an examination of the management of the Church's treasury is needed. Examination can be carried out on column centralization to the

Congregation as carried out by Poeng and Punuhsingon (2017) or on budget realization such as the dedication activities carried out by Poeng *et al.* (2019) at the GMIM Tumpengan Sea Region Congregation.

Gereja Masehi Injili di Minahasa (GMIM) is currently one of the largest churches in Indonesia, therefore from an organizational point of view GMIM is a large-scale organization. In 2021 GMIM will carry out an election agenda at all levels, namely: Deacons and Elders, Badan Pekerja Majelis Jemaat (BPMJ), Badan Pekerja Majelis Sinode (BPMS), Members and Substitute Members of the Sinone Council, Category Service Commission and Elderly Service Group Management. One of the congregations carrying out this agenda is the GMIM Musafir Kleak Congregation. This congregation consists of 29 Kolom, 5 BIPRA Commissions (Fathers, Mothers, Youth, Youth, and Children), work commission, and an elderly group.

Looking at the profile of GMIM, it is certainly not free from management problems. The problem of managing the congregation's treasury is the most frequently highlighted and questioned, often there is confusion in the financial process of a fellowship which results in delays in the ministry of the church. The people selected came from very diverse educational and professional backgrounds. Especially for church treasury managers, it is better if someone has an understanding related to financial management. However, many of treasurers do not have background knowledge related to finance. Setio and Radianto (2007) revealed that the resources or administrators involved in the management of religious organizations, especially churches, are not professional people as is the case in business organizations. Experience is also one of the important things in managing church finances. Some of the newly elected servants already have experience as treasury managers but many also have no experience at all.

Related to this, there is a need for outreach to treasury managers at GMIM Musafir Kleak regarding treasury management in accordance with church rules. GMIM uses Church Order in the light of God's Word as a basis and guide in carrying out church callings, so that church services are orderly, orderly, polite and orderly. Church ordinances include regulations regarding the Church treasury.

Correct knowledge and understanding of treasury management in accordance with church order will minimize the occurrence of errors starting at the recording, depositing, up to the reporting stage. Then, this will also have an impact on increasing the centralization of the column to the Congregational Treasury, the centralization of the congregation to the Region and to the Synod. Financial management will be evaluated when inspection activities are carried out. Examination activities will ensure that treasury managers, namely deacons, church treasurers, Kompelka BIPRA treasurers, work commission treasurers have recorded, deposited, and reported in accordance with church regulations.

There are several problems that occur in managing the GMIM Musafir Kleak treasury. First, newly elected church treasury managers come from diverse educational backgrounds. Only a few have knowledge related to financial management, especially the church treasury. Second, the newly elected church treasury manager does not yet have knowledge of church treasury management in accordance with church governance. Based on this problem, the researcher is interested in socializing treasury management at GMIM Musafir Kleak Manado and carrying out checks to see whether the recording, deposit, and reporting of treasury management at GMIM Musafir Kleak is in accordance with GMIM Church procedures.

IMPLEMENTATION METHOD

The implementation method as an alternative to solving problems in service activities is as follows: First, make initial observations at GMIM Masafir Kleak to obtain information on the number of newly elected financial managers. Second, carry out socialization regarding the governance of GMIM treasury management in accordance with church governance. Third, carry out inspections to find out how financial managers carry out their duties and whether they are in accordance with the church rules that have been previously socialized.

The stages of implementation of community service activities consist of 4 stages: First, the Preparatory Stage which includes activities (a) Making an application for a permit to carry out socialization and inspection to BPMJ GMIM Musafir Kleak; (b) BPMJ GMIM Musafir Kleak sends invitations to financial managers at GMIM Musafir Kleak consisting of: Congregation Treasurer, Deacon kolom 1-29, Assistant Treasurer of the BIPRA Commission, Working Commission, PAUD, and the Elderly Functional Group for implementation. (c) Contacting the Speaker. Second, the activity implementation phase which includes activities (a) Preparing the place/room, such as: Billboards, LCD, Laptop, presence, sound system and arranging the implementation room. The second stage is Implementation of socialization. The method used in this outreach is the lecture and question and answer method.

The third stage, the implementation of the inspection which includes the following activities: (a) The division of the examiner team groups. (b) Examination of the object of supervision in accordance with the division of groups. The fourth stage, making reports. In this stage, the examiner makes a Supervision Working Paper/Kertas Kerja Pemeriksaan (KKP) for each inspection object. Furthermore, the results of the KKP from each examiner are combined to make a Manuscript of Examination Results. After that, an exit meeting was held to listen to the response from the object of joint supervision. Then, an Inspection Result Report/Laporan Hasil Pemeriksaan (LHP) is made to provide recommendations for the object of supervision. The next LHP which contains recommendations, is reported to BPMJ GMIM Musafir Kleak to be followed up.

RESULTS AND DISCUSSION

The implementation of phase 1 activities is a socialization activity regarding the Church treasury in accordance with the GMIM church system. The location for the implementation was at the GMIM Musafir Kleak Church Building on May 14 2022. The participants who attended were 54 people consisting of Church treasury managers namely: Deacons, church treasurers, and BIPRA commission treasurers at the Congregational level and columns.

The implementation of the socialization was divided into two sessions which were material presentation and discussion. The implementation lasted 3 hours from 10.00-13.00 WITA. The first session was the presentation of material regarding church treasury according to church order. Materials disseminated included: (1) general provisions, (2) sources of funding, (3) treasury management, (4) treasury management functions, and (5) financial records, and (6) financial reports Church)

Financial records consist of: General Cash Book, Subsidiary Cash Book, Inventory Book, Congregation Member Book, and Offering Book. Church Financial Reports Consist of: Budget

1	BUKU KAS PEMBANTU/KARTU					FJ-11
2	Bulan:					
3						
4	No. MA	:			
5	Nama MA	:			
6						
7	TANGGAL	NO. BUKTI KAS	URAIAN	PENERIMAAN	PEMBELANJAAN	SALDO
8	(1)	(2)	(3)	(4)	(5)	(6)
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27					20	
28	Badan Pekerja Majelis Jemaat					
29						
30			Ketua		Bendahara	

Figure 4. Subsidiary Cash Book Format

Source : Pedoman Pelayanan Pengawasan dan Tata Kelola Perbendaharaan GMIM (2018)



Figure 5. Stage 1 socialization activities to deacons and assistant treasurer

Implementation of stage 2 is an examination of treasury management at the deacon column, church treasurer, BIPRA treasurer at the church and column levels. The examination was carried out for 4 days, 4-6 July 2022. Almost all deacons kolom 1-29, church treasurer, and treasurer of the Women, Youth, Youth, and Children COMMISSION attended the examination (activity documentation is attached). There are several deacons whose examinations will be held later in August and October. From the results of the examination there were several findings which were divided into four parts, as follows:

1. Offerings
 - a. The format of the offering book is different
 - b. Offering deposits are not made every week
 - c. All offerings are not paid
 - d. The nominal value of the BIPRA UPK offering deposit is determined, the same every

month

2. Worship
 - a. Column worship attendance only ranges from less than 50% of the total column members
 - b. Most of the columns that worship youth, teenagers and children who do not go their way of worship.
3. Deacon Bookkeeping, Kompelka BIPRA, UPK Column, Working Commission, PAUD
 - a. There are still columns that do not have a list of church members.
 - b. There are still supervisory objects who do not understand the creation and use of BKU
 - c. Most of the supervision objects have not made an inventory book
 - d. There are still deacons who do not use the Column Deposit Book to the church treasury
 - e. There are still deacons who do not include joint funds in the BKU, for example: collection of church participation lists (leis)
 - f. The monthly summary is not signed by the column elders and deacons.
 - g. Most of the deacons do not make proof of cash in and cash out.
4. Bookkeeping of the Congregational Treasurer
 - a. Loan transaction April 2, 2020 HRG Committee in the amount of Rp. 2,000,000 Completed July 5, 2022, not yet recorded in the BKU.
 - b. Loan transaction April 15, 2022 HRG Committee in the amount of Rp. 1,500,000 Completed June 27, 2022, not yet recorded in the BKU
 - c. There are no ABPJ 2022 documents that have been approved by BPMJ
 - d. There are no Inventory Documents
 - e. There are no Bank Book Documents
 - f. There are no cash registers for Sunday worship offering covers, only cash registers for offerings.
 - g. There is no HRG Committee Decree signed by the Head and Secretary of BPMJ
 - h. There are no treasury management guidelines yet
 - i. There are no committee guidelines yet.
 - j. There are revenue budget items that have not reached 50%, including:
 - 1) Special presentation, Kompelka BIPRA: Youth, Youth, ASM, PKB, Elderly, Sunday school teachers.
 - 2) Column Worship Offerings: Youth, Youth
 - 3) Family Worship Offerings: Birth Anniversary and Thanksgiving for other families.
 - 4) Catechism Worship Offerings
 - 5) PAUD Worship Offerings & Pastors' Worship, Employees, PAUD Mothers
 - k. There are expenditure budget items that have exceeded 100% (see Appendix), including:
 - 1) Salary of church advisors
 - 2) Khadim New Year's Service
 - 3) Khadim Synod
 - 4) Consumption of BPMJ Work Meetings
 - 5) Consumption of Congregational Assembly Sessions

From the results of the examination, recommendations were given to Deacons, BIPRA categories, Column UPKs, Work Commissions, and PAUD as follows:

- 1) The object of supervision who is not present must be shepherded.
- 2) Offerings must be paid weekly
- 3) All offerings collected in worship must be deposited into the congregation's treasury. Collective funds are collected after worship (liturgy).
- 4) The number of offerings deposited cannot be determined beforehand (deposits to the congregation are the same per month)
- 5) The Pelayan Khusus (Pelsus) kolom coordinates with BPMJ, the pastoral commission, and the Congregational Pastor to provide pastoral care for inactive church members.
- 6) BPMJ makes a recording document format in the kolom (BKU, Deposit Book, Worship Book, proof of cash in, proof of cash out Inventory book)
- 7) All receipts and disbursements of joint funds are recorded in the BKU
- 8) BPMJ distributes the latest list of church members in the form of print outs and soft files to be updated by the Pelayan Khusus Kolom.

The recommendations given to the Congregational Treasurer are as follows:

- 1) Record loan transactions and loan repayment at BKU
- 2) ABPJ must be approved by BPMJ
- 3) Appoint and appoint a goods manager who assists the Treasurer in managing the administration of the Congregation's inventory.
- 4) Make inventory documents and bank books
- 5) Create a cash register for Sunday worship offering covers.
- 6) The committee decree made by BPMJ must be properly filed.
- 7) Create treasury management guidelines and committee guidelines.
- 8) Preparation of the budget must consider the realization that occurred in the previous year, so as to minimize the difference between the budget and the realization that is too big.
- 9) Look for service strategies to increase the acceptance of offerings that have not been reached by the budget.
- 10) Conduct an evaluation every 2 to 3 months, to measure the achievement of budget performance.



Figure 6. Stage 2 activities of examining the deacon and assistant treasurer for the financial records made



Figure 7. Stage 2 activities of examining the deacon and assistant treasurer for the financial records made



Figure 8. Team of financial examiners and deacons GMIM Musafir Kleak

CONCLUSION

The socialization activities and examination of treasury management had a positive impact on treasury managers at GMIM Musafir Kleak. The socialization activity provided a correct understanding and conformity with church rules regarding treasury management, and participants learned the format of financial records that must be made by treasury managers. Examination activities of the treasury manager provide a clear picture of how the temporary recording is carried out, so that when there is a recording error it can be corrected immediately and shown how to carry out the proper recording. The implementation of this activity makes financial records better and more orderly, as well as the existence of uniformity in the format of financial records in kolom 1-29 GMIM Musafir Kleak.

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