



Duties of The Treasurer

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Grand Treasurer

2026 Lodge Leadership Retreats



Agenda & Take Aways

Duties of the Treasurer

- Understand your duties, ritual requirements, and customs of the lodge
- Understand how to be efficient and manage your workload

Lodge Budget

- Understand the lodge budget timeline
- Understand sources of income and expense
- Understand how your lodge does its budget

Understand Your Duties: Essential Qualities for a Lodge Treasurer

- Informed
- Accurate
- Timely
- Transparent
- Honest
- Trustworthy

How are the duties defined?

- California Masonic Code
 - §805.220
 - Other § § throughout the code
- The Ritual
 - “receive all money from the Secretary, keep a just and accurate account thereof, and pay the same out by order of the Worshipful Master, with the consent of the Lodge.”
- Customs of the Lodge

The Role of the Treasurer

- Accountant for all disbursements and receipts
- Steward of all lodge assets
- Bookkeeper – keep records of the lodge financial
- Reporter
- Servant of the fraternity
- Serve as a non-voting member of the Investment Committee or Board of Trustees
- Develop partnership with the Lodge Secretary

Accountant for Accounts Payable (paying bills) and Accounts Receivable (receiving Payments)

- Receive money from the Secretary
- Give a receipt to the Secretary
- Make timely bank deposits
- Keep a record of all money received
- Pay the bills of the lodge, only when he receives:
 - A signed order by the Master
 - The countersigned order by the Secretary
 - Approval of the Lodge

Lodge Approval of All Bills

- No bill is to be paid unless approved by the lodge, even though it was a part of the approved annual budget.
 - Some obligations can be approved in advance when the timing of due dates do not coincide with Stated Meeting dates.
- Exceptions: (CMC 809.520)
 - Dispensed by the Charity Committee
 - Due Grand Lodge
 - Paid to government agencies
 - Return of Dues (CMC 809.350)

Steward of all Lodge Assets

- Keep all monies, property, and assets safe:
 - (Exception: investments held in trust and governed by the lodge trustees by resolution of the lodge).
 - Maintain an inventory of all lodge non-monetary assets, a copy of which must be kept in a safe location other than the lodge hall or meeting place. This is done for insurance purposes if there is a loss by theft, fire or other manner.

Bookkeeper

- If feasible, utilize an automated software system (such as Grand View) to record all transactions
- Keep and maintain books of the lodge to include:
 - Income and expenses
 - Assets and liabilities
- Provide assistance to the lodge Audit Committee and the Inspector in their annual audits
- For **new** Lodges, bookkeeping assistance is provided by the Grand Lodge's Financial Services team

Bookkeeper - Continued

- Reconcile bank accounts on a monthly basis and Investment Accounts on a quarterly basis
- Maintain soft and/or hard copies of monthly bank statements
- Prepare a monthly Treasurer Report for the stated meeting

Reporter

- Mandated by CMC:
 - Annual financial report due at February stated meeting for prior fiscal year, January 1 – December 31
 - Semi-annual financial report due at August stated meeting for 6 months ended June 30th
 - Upon any lodge request for the records
 - Annual report to Grand Lodge by March 15th prepared by Treasurer but may be submitted by Secretary

Resources

- Financial Services from Grand Lodge
- Inspectors
- Grand Treasurer

Why Are There So Many Rules, Procedures, and Expectations of the Treasurer of a Small, Non-Profit Organization?

- To protect the assets and insure the trust of the members
- To protect the reputations and good names of those handling money
- To protect the reputation of the Lodge in the community
- To keep the lodge in good standing with the IRS and FTB

Servant of the Fraternity

- Perform such other duties pertaining to his office as may be required by:
 - Lodge by-laws
 - Lodge vote
 - Lodge request
 - Lodge custom

Q & A