

Bookkeeper & Treasurer Roles and Duties First-Year “Scratch” Church Plant

With Treasurer engagement and oversight on behalf of the Commission, the Bookkeeper administers church financial processes using accounting and payroll policies and procedures. Ongoing activities include use of computer applications to execute and record transactions to the appropriate accounts, maintain internal controls, monitor cash flow, and produce financial reports.

Complementary Roles

Bookkeeper	Treasurer
Administration	Administration
Set up and use orderly electronic accounting and payroll transaction & record-keeping systems	Approve and oversee accounting and payroll methods and systems
Maintain chart of accounts	Set up and manage chart of accounts
Execute transactions with internal controls	Set up and ensure internal controls for all transactions
Conduct approved banking activities including authorized electronic banking procedures	Establish bank account and check signatories plus authorize electronic banking access and procedures
Reconcile accounting and bank statements	Approve bank and accounting reconciliations
Track and report fixed assets as appropriate	Oversee fixed asset records
Comply with state and federal government reporting requirements	Ensure compliance with state and federal government reporting requirements
Income	Income
Receive and record contributions and any church program fee-based revenue	Ensure proper receipt/recording of cash and non-cash contributions and any fee-based revenue
Prepare, make, and record bank deposits	Oversee bank deposit system and process
Expenses	Expenses
Receive, review, record, and pay approved invoices and expense reimbursement requests	Oversee Commission-authorized spending authority (amounts and roles) plus credit cards and payment request approvals, processes, and records
Administer payroll and benefit plans for staff	Supervise payroll and benefits plans for church staff
<ul style="list-style-type: none"> • Enter and maintain employee and contractor information for calculation of paychecks and reporting to federal and state agencies 	Provide employee and contractor information as needed for payroll and benefit plans, including annual Commission resolution about pastor’s housing allowance
<ul style="list-style-type: none"> • Be the administrative liaison with employee benefit providers 	Enroll and orient employees in benefit plans
<ul style="list-style-type: none"> • Execute payroll and benefit plans for staff using suitable online system 	Oversee overall staff compensation plan and policies plus ensure bank account funds are available per pay period
<ul style="list-style-type: none"> • Ensure timely distribution of paychecks, W-2 and 1099 forms, federal and state tax deposits 	Ensures timely distribution of paychecks, W-2 and 1099 forms, & federal and state tax deposits
Management	Management
Prepare inputs to the annual budgeting process	Assist Commission in annual budgeting process
Anticipate expenses, observe income flow, and report cash flow concerns	Plan for upcoming expenses, monitor income, & manage cash flow as required to meet the operational needs
Prepare for the Treasurer periodic financial reports about income/expense cash flow and statement of financial position	Present and retain periodic financial statements and reports to the Commission
Calculate variances from the budget and report significant issues to the Treasurer	Assess variances from the budget and report significant items and issues to the Commission
Support financial policy development and compliance	Recommend and oversee financial policies as approved by the Commission