Job Description: Bookkeeper

[Church Name] · Approved by SPRC [date] · Reviewed [date]

Reports to: [the pastor / church administrator] for supervision; works with the **committee on finance** and the treasurer on financial matters **Classification:** [full-time / part-time] · [exempt / non-exempt] · [employee / contractor — see above] **Hours:** [ ] per week **Compensation:** [rate], reviewed annually with the budget

Purpose

To keep the church's financial records accurate, current, and auditable, and to give the finance committee and church council the information they need to make decisions.

What this position does not do

Stated first, because it is the point:

- Does **not** serve as treasurer or financial secretary if those roles are held by a family member (¶258.4).
- Does **not** both count/receive contributions **and** reconcile the bank statement.
- Does **not** sign checks `[or: signs only as a second signature under $ ___, never alone — choose, and write it down]`.
- Does **not** open mail containing contributions alone.
- Does **not** have sole access to any account, record, or password. Access is recorded in the church's account register.

Core responsibilities — FULL TIME (30–40 hrs)

Recording - Enter all receipts and disbursements; maintain the general ledger by fund. - Maintain designated and restricted fund balances separately — **restricted gifts are used only for the purpose given** (¶258.4). - Record contributions from counters' reports; prepare quarterly and annual giving statements.

Payables and payroll - Prepare check requests with supporting documentation for the treasurer's signature. - Process payroll; maintain records for withholding, benefits, and Wespath remittance. - File or coordinate filing of required payroll returns.

Reporting - Prepare monthly financial statements for the finance committee and council. - Prepare the annual report for charge conference and support the annual audit (¶258.4d). - Track apportionment payments and report progress.

Controls and records - Maintain written financial policies with the finance committee and flag anything the church is doing that departs from them (¶258.4c). - Maintain vendor files, W-9s, and 1099 preparation. - Retain records per the church's retention schedule.

At HALF TIME (15–20 hrs) — what changes

Keep: all recording, payables preparation, payroll, monthly statements, audit support, restricted-fund tracking. Controls do not shrink.

Move: contribution statements to a quarterly cycle; vendor file maintenance to the administrator; apportionment tracking reported quarterly rather than monthly.

At QUARTER TIME (8–10 hrs) — what changes

Keep only: recording receipts and disbursements, payables preparation, payroll, and a monthly statement. That is a full plate at ten hours.

Move: giving statements to annual; audit support becomes "assemble records for the auditor" rather than "prepare schedules"; reporting to committees goes through the treasurer.

What must not move: the separations listed above. If quarter time tempts the church to let one person do everything because "it's only a few hours," that is exactly the condition under which losses happen and go undetected for years.

At this size, seriously consider **an outside bookkeeping service**. It costs more per hour and frequently costs less per year, and it comes with built-in separation.

Qualifications

- Bookkeeping experience, ideally fund accounting `[church or nonprofit fund accounting is genuinely different from small-business accounting — say so in the posting]`.
- Competent with [specify software].
- Discreet. Giving records are confidential, including from the pastor if that is your church's practice `[decide this deliberately and write it down]`.

Screening

Background check including a **credit and criminal check appropriate to a financial role**, before the first day. References checked directly, including prior financial roles.

Bonding

The church's treasurer(s) shall be adequately bonded (¶258.4). Confirm that the bond or crime-coverage policy also covers this position, and that the amount is reviewed annually with the trustees' insurance review (¶2533.2).

This is a starting point, not legal advice. Employment law varies by state, and your annual conference may have policies that go beyond the Discipline. Before you rely on anything here for a hiring, firing, or compensation decision, run it past your conference office or chancellor.

Paragraph references are to the 2020/2024 Book of Discipline. This document paraphrases; for the binding text, see the Discipline itself.