

Overview of Responsibilities for Individuals Involved in the Congregation Finances

May 6, 2026 (v2)

Terminology

Congregations may use different titles for the individuals who manage the financial life of the congregation. In some cases, the titles and duties are defined using bylaws in your congregation's constitution as indicated in C11.01, but in many cases the titles and duties are simply passed down from one leader to the next based on local practices. The document below lays out basic responsibilities using a common set of titles, but these titles are not the only options available for individuals who undertake these responsibilities.

Congregation Treasurer (also called Financial Officer)

The **Congregation Treasurer** has responsibility for the overall finances of the congregation. Basic duties and responsibilities include:

- Providing regular reports for the congregation council.
- Providing year end reports to the congregation.
- Reconciling the accounts each month.
- Arranging for a yearly audit or financial review of the congregation's finances by someone not involved in the day-to-day finances of the congregation.
- Serve as the primary administrator for the congregation's online donation system.

Some **Congregation Treasurers** are also responsible for:

- Writing checks.
- Entering transactions into the accounting system.
- Managing payroll.

Signatory

The **Signatories** are responsible for approving transactions and signing checks.

- It is best practice for this individual to be a member of the congregation, not a called pastor or deacon.
- It is best practice to require two signatures on a check.
- If the congregation treasurer is a signatory, it is best practice to have someone other than the congregation treasurer reconcile the church accounts.

Financial Secretary (also called Recording Secretary)

The **Financial Secretary** has responsibility for recording financial information into the church data management system. Basic duties include:

- Record donations to the congregation in the church data management system
- At a minimum, produce end of year tax receipts for all donors. It is best practice to provide more frequent reports to allow donors to ensure that information is correct.
- Make corrections if recording mistakes are identified.

Some **Financial Secretaries** are also responsible for:

- Managing the offering counting teams.
- Serving as an offering counter.

- Recording checks and financial transactions in the church accounting system.

Counters

The **Counters** are a team of individuals who count offerings that are received each week. Basic duties include:

- Counting any financial contributions and arranging for the deposit. It is best practice to deposit cash and checks as quickly as possible.
- Recording donor information for the Financial Secretary.
- It is best practice to use a team of counters so the same individuals are not counting each week.
- It is best practice to have at least two individuals on a counter team.
- It is best practice to use counters who are not related.
- It is best practice to count at the church immediately following the final service for the day.