


Handling Church Expenses

As a clerk responsible for finances, you will receive requests from leaders and members to pay ward expenses.

To process ward expenses:

1. Receive a payment request from the bishopric.
2. Make sure the bishop has approved each expense.
3. Make sure each payment request has supporting documentation.
4. Enter expense information into the Member and Leader Services (MLS) software. (Units not using MLS should follow local procedures.)
5. Send expense information to the administration office.
6. Obtain authorized signatures on checks and expense reports.
7. File expense documentation.



Sales Receipt
Artisia Craft Center
132 E. Center Street
19601-820-4332

Blatting.....	\$8.40
Thread, white.....	4.35
Material.....	10.85
Subtotal.....	\$23.60
Tax.....	1.60
Total.....	\$25.20

Amount tendered.....\$28.00
Change due.....\$0.80

Request or Expense Authorization Form
Attach all receipts to this form

Requester's name: Wanda Melokal Payable to: Wanda Melokal
 Description of expense: CLASS SERVICE PROJECT Amount: 25.20 Tax: 1.60
 Budget or fast-offering category: YH CLASS ACTIVITIES Organization: YOUNG WOMEN

This request is: A reimbursement An advance payment

Requester's signature: Wanda Melokal Date: 12 AUG 2007
 Organization president's signature: Valerie Bryson Date: 15 AUG 2007
 Bishop's signature: David E. Smith Date: 15 AUG 2007

Remember:

- The bishop and at least one other leader review the expense and give approval. This application of the law of witnesses protects the leaders and the Church.
- The signatures on checks and other documents indicate that those signing have reviewed the expense and found it to be appropriate and within Church guidelines.
- Leaders and clerks should never sign expense forms or a check without carefully reviewing it.
- As a clerk responsible for finances, you also act as a witness as you review the documentation to ensure that it is complete and accurate.



For more training about record keeping and auditing, please go to www.lds.org.