

The Development of the Council on the Disposition of the Tithes

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On December 1, 2009, Presiding Bishop H. David Burton spoke to Brigham Young University students about the current opportunities and pressing challenges they would face throughout the world. He observed, “We all have to determine for ourselves if we—in mixed turbulent times like we are currently in—perceive the glass of water to be half full or half empty. I’m a half-full sort of guy. I propose that we are, indeed, living in the best of times.” He then shared one reason he was so full of optimism:

Let me give you a little perspective. Do you know what important event will transpire at Church headquarters this Friday promptly at 9:00 a.m.? This is a little piece of Church operational trivia that will likely not be on any of your final exams, but perhaps it should, because you may be affected by what is decided. One of the constitutional councils of the Church will convene under the direction of President Monson. The council is described in section 120 of the Doctrine and Covenants. It is called the Council on the Disposition of the Tithes.

Bishop Burton then proceeded to share insights from the council meeting that had occurred the previous year (2008) because he believed that if the students “could sit in on the council meeting, [they] would see and feel why it is exciting to be alive and be a participant in helping the gospel of Jesus Christ spread around the world.”¹

1. H. David Burton, “These Are the Times,” December 1, 2009, Brigham Young University, Provo, Utah, transcript, https://speeches.byu.edu/talks/h-david-burton_times-2/.

Just as knowing how the council operates now can engender hope for the future, looking at how the council developed can help us understand that God develops the Church over time. The history of the council's development demonstrates the living nature of revelation—the circumstances in which it is received, how it is implemented, and how adherence to it can take time to develop—as well as the increasing importance of the Quorum of the Twelve Apostles in administering the Church's temporal affairs. Accordingly, this article provides a summary of the development of the council, focusing on its first establishment in 1838 and on its reestablishment in 1943. The establishment of the council in 1838 grew out of early efforts by Joseph Smith to systematize Church financial administration. After the Church's Missouri period, the council was discontinued and financial administration went through various phases of management. In the early 1940s, the First Presidency sought to better organize financial management in the Church, which led to the reestablishment of the council in 1943. The council has continued to develop since that time.²

CHURCH FINANCIAL MANAGEMENT UNDER JOSEPH SMITH

Financial Management in the Early Years of the Church

On February 4, 1831, as part of a revelation addressing temporal matters, the Lord issued a call for a bishop and named Edward Partridge to that office. Though this revelation introduced the office of bishop to the Church, it did not reveal the bishop's duties.³ The duties were instead revealed the next week as part of “the Law,” which was given as revelation when Joseph Smith met with twelve elders to receive divine instructions concerning the government of the Church. As part of this law, the Lord directed Church members to “consecrate all thy ~~property~~ properties that which thou hast unto me with a covenan[n]t and Deed which cannot be broken.” He assigned responsibility for handling what was consecrated

2. Because this article focuses on the group tasked with making decisions relating to Church finances, it will touch only incidentally on the principles and history of Church finances themselves.

3. See “Revelation, 4 February 1831 [D&C 41],” in *Documents, Volume 1: July 1828–June 1831*, ed. Michael Hubbard MacKay and others, The Joseph Smith Papers (Salt Lake City: Church Historian's Press, 2013), 241–45, <http://www.josephsmithpapers.org/paper-summary/revelation-4-february-1831-dc-41/1#historical-intro>.

to Bishop Partridge and “two of the Elders such as he shall appoint & set apart for that purpose.”⁴

These two revelations instituted the first formal process for administering the Church’s finances and temporal affairs. At the time, the financial resources of the Church were based primarily in real estate and in-kind goods, and Partridge was assigned to apportion out those donated resources to both the poor in the Church and to the Church itself. He was instructed to work with two elders and counsel with others on how to distribute, or dispose of, the resources that had been donated. He immediately began fulfilling his responsibilities, and John Corrill and Isaac Morley were set apart to serve as his assistants, or counselors.⁵

Partridge moved to Missouri (also referred to as Zion) and continued serving as the only bishop in the Church until December 1831, when Newel K. Whitney was called to serve as a bishop in Kirtland, Ohio. Thereafter, Bishop Whitney supervised many of the temporal affairs of the Church in Kirtland and was directed to provide a report of these proceedings to Partridge, who exercised the same responsibility over the temporal affairs in Missouri.⁶ In the early years of the Church,

4. “Revelation, 9 February 1831 [D&C 42:1–72],” in MacKay and others, *Documents, Volume 1*, 245–56, <http://www.josephsmithpapers.org/paper-summary/revelation-9-february-1831-dc-421-72/3#historical-intro>.

5. See Sherilyn Farnes, “A Bishop unto the Church: D&C 41, 42, 51, 54, 57,” in *Revelations in Context: Stories behind the Sections of the Doctrine and Covenants*, ed. Matthew MacBride and James Goldberg (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2016), 77–83, <https://history.lds.org/article/doctrine-and-covenants-edward-partridge?lang=eng>; and “Minutes, circa 3–4 June 1831,” in MacKay and others, *Documents, Volume 1*, 317–27, <http://www.josephsmithpapers.org/paper-summary/minutes-circa-3-4-june-1831/2>.

6. See “Revelation, 4 December 1831–A [D&C 72:1–8],” in *Documents, Volume 2: July 1831–January 1833*, ed. Matthew C. Godfrey and others, The Joseph Smith Papers (Salt Lake City: Church Historian’s Press, 2013), 146–50, <http://www.josephsmithpapers.org/paper-summary/revelation-4-december-1831-a-dc-721-8/1>. Because Whitney was directed to report his affairs to Partridge, it could be concluded that Partridge served as the first “Presiding Bishop” of the Church. Regarding the historical confusion over Partridge’s possible role as Presiding Bishop, J. Reuben Clark Jr. observed, “I think one of the things that has confused us on this question of Presiding Bishop is this: Brother Partridge as the first Bishop and as the Bishop in charge in Zion—that is to say, Jackson County, Missouri, speaking generally of Missouri—was given certain exceptional functions with reference to handling of the law of consecration,

these two bishops, along with their counselors, were the ones primarily responsible for handling consecrated properties and supervising temporal affairs.⁷

Though Partridge and Whitney handled day-to-day finances pertaining to the law of consecration, Joseph Smith retained ultimate responsibility for all financial matters and continued to direct all financial affairs, including introducing new management organizations. In late 1831, for example, he established a literary firm, led by several Church officials, to manage Church publication efforts and provide income to those involved.⁸ Then, in early 1832, the Lord instructed Joseph Smith to establish a more encompassing firm that would oversee all Church business endeavors.⁹ Subsequently, the newly established First Presidency (consisting of Joseph Smith, Sidney Rigdon, and Jesse Gause),¹⁰ along with Newel Whitney, traveled to Missouri in the spring of 1832.

and they were apparently special delegations.” Remarks to the Twelve, April 8, 1943, 1, box 188, 3:13, J. Reuben Clark Jr. Papers, L. Tom Perry Special Collections, Harold B. Lee Library, Brigham Young University, Provo, Utah (hereafter cited as JRC Papers). The term “Presiding Bishop” does not appear in historical documents until the April 1847 general conference. See *Journal History of the Church*, April 6, 1847, 1, Church History Library, The Church of Jesus Christ of Latter-day Saints, Salt Lake City (chronology of typed entries and newspaper clippings, 1830–present), microfilm copy in Harold B. Lee Library, Brigham Young University, Provo, Utah https://dcms.lds.org/delivery/DeliveryManagerServlet?dps_pid=IE292116.

7. See Dale Beecher, “The Office of Bishop,” *Dialogue: A Journal of Mormon Thought* 15 (Winter 1982): 103–15.

8. “Joseph Smith Documents Dating from July 1831 through January 1833,” in Godfrey and others, *Documents, Volume 2*, xxv; “Revelation, 12 November 1831 [D&C 70],” in Godfrey and others, *Documents, Volume 2*, 140–41, <http://www.josephsmithpapers.org/paper-summary/revelation-12-november-1831-dc-70/1#historical-intro>.

9. “Revelation, 1 March 1832 [D&C 78],” in Godfrey and others, *Documents, Volume 2*, 197–200, <http://www.josephsmithpapers.org/paper-summary/revelation-1-march-1832-dc-78/1#historical-intro>.

10. See “Note, 8 March 1832,” in Godfrey and others, *Documents, Volume 2*, 201–4, <http://www.josephsmithpapers.org/paper-summary/note-8-march-1832/1#historical-intro>; for a brief history of the development of the First Presidency, see Mark L. Staker, “Sharing Authority: Developing the First Presidency in Ohio,” in *A Firm Foundation: Church Organization and Administration*, ed. David J. Whittaker and Arnold K. Garr (Provo, Utah: Religious Studies Center, Brigham Young University; Salt Lake City: Deseret Book, 2011), 115–38.

On April 26 and 27, they met with the bishopric in Zion and other Church leaders in Missouri and formally established the United Firm.¹¹

For two years, the members of the United Firm directed the Church's financial endeavors. Certain members continued to focus on publication efforts; the bishops and their agents continued to administer the storehouses, consecrated properties, and support for the poor; and the First Presidency continued to provide overall direction.¹² By 1834, however, the United Firm was facing serious challenges. The Church had lost the printing press and bishop's storehouse in Missouri in the summer of 1833, and many members of the firm had covetous attitudes. Because of the various difficulties, in April 1834, the Lord directed that the firm be divided into two separate entities: a firm for Ohio and a firm for Missouri. Though Church leaders took steps in that direction, shortly after the revelation was given, the United Firm ceased to operate entirely.¹³

Shortly before the United Firm was dissolved, Joseph Smith introduced standing councils to replace what up to that time had been ad-hoc councils that governed ecclesiastical matters in the Church. These standing

11. "Minutes, 26–27 April 1832," 24–25, in Godfrey and others, *Documents, Volume 2*, 229–33, <http://www.josephsmithpapers.org/paper-summary/minutes-26-27-april-1832/1#historical-intro>; "Revelation, 26 April 1832 [D&C 82]," in Godfrey and others, *Documents, Volume 2*, 233–37, <http://www.josephsmithpapers.org/paper-summary/revelation-26-april-1832-dc-82/1#historical-intro>.

12. See "Letter to Church Leaders in Jackson County, Missouri, 21 April 1833," 32–36, in *Documents, Volume 3: February 1833–March 1834*, ed. Gerrit J. Dirkmaat and others, *The Joseph Smith Papers* (Salt Lake City: Church Historian's Press, 2014), 64–70, <http://www.josephsmithpapers.org/paper-summary/letter-to-church-leaders-in-jackson-county-missouri-21-april-1833/4>; "Letter to Edward Partridge, 2 May 1833," in Dirkmaat and others, *Documents, Volume 3*, 71–77, <http://www.josephsmithpapers.org/paper-summary/letter-to-edward-partridge-2-may-1833/1>; and "Letter to Church Leaders in Jackson County, Missouri, 25 June 1833," in Dirkmaat and others, *Documents, Volume 3*, 147–58, <http://www.josephsmithpapers.org/paper-summary/letter-to-church-leaders-in-jackson-county-missouri-25-june-1833/1>.

13. See "Revelation, 23 April 1834 [D&C 104]," in *Documents, Volume 4: April 1834–September 1835*, ed. Matthew C. Godfrey and others, *The Joseph Smith Papers* (Salt Lake City: Church Historian's Press, 2016), 19–22, <http://www.josephsmithpapers.org/paper-summary/revelation-23-april-1834-dc-104/1#historical-intro>. For a detailed overview of the United Firm, see Max H Parkin, "Joseph Smith and the United Firm: The Growth and Decline of the Church's First Master Plan of Business and Finance, Ohio and Missouri, 1832–1834," *BYU Studies* 46, no. 3 (2007): 5–66.

councils—called high councils—each consisted of twelve high priests and three presidents. With Church headquarters in Ohio at the time, the high council in Kirtland became the leading council of the Church, with the First Presidency serving as its three presidents. Following this pattern, the Saints in Missouri also organized a high council with its own three presidents. These councils were established as the governing councils of the Church in their respective areas.¹⁴

Because of their ecclesiastical position over Church affairs, the high councils eventually took over responsibility for temporal affairs, acting under the direction of the councils' respective presidencies.¹⁵ The high council in Missouri (also called the high council in Zion) was to serve as a court of appeals for financial issues that could not be resolved by the bishopric in Zion. That high council also directed William W. Phelps to travel to Kirtland to help with Church printing endeavors.¹⁶ The Kirtland high council took over responsibility for the Church's efforts to publish the scriptures.¹⁷ On April 21, 1838, the high council in Zion, then presided over by Joseph Smith, made several resolutions on financial matters, including directing Edward Partridge on how to handle buying properties and building structures.¹⁸ As leaders of the high councils, the First Presidency and the Missouri presidency continued to direct all financial endeavors, taking actions such as instructing members to raise funds from Church branches, authorizing a weekly stipend to the Church's patriarch, and considering ways to relieve the Church of debt.¹⁹

14. For a brief history of the development of the high council system, see Joseph F. Darowski, "Seeking After the Ancient Order: Conferences and Councils in Early Church Governance, 1830–34," in Whittaker and Garr, *Firm Foundation*, 97–113.

15. For an overview on how high councils replaced the United Firm, see Parkin, "Joseph Smith and the United Firm," 33–34.

16. "Minutes and Discourse, circa 7 July 1834," in Godfrey and others, *Documents, Volume 4*, 74–76, <http://www.josephsmithpapers.org/paper-summary/minutes-and-discourse-circa-7-july-1834/2#historical-intro>.

17. "Minutes, 24 September 1834," 74–76, in Godfrey and others, *Documents, Volume 4*, 171–76, <http://www.josephsmithpapers.org/paper-summary/minutes-24-september-1834/1#historical-intro>.

18. "Minutes, 21 April 1838," in *Documents, Volume 6: February 1838–August 1839*, ed. Mark Ashurst-McGee and others, *The Joseph Smith Papers* (Salt Lake City: Church Historian's Press, 2017), 109–12.

19. See "Recommendation for Edward Partridge and Isaac Morley, 1 June 1835," in Godfrey and others, *Documents, Volume 4*, 322–25, <http://www.josephsmithpapers.org/paper-summary/recommendation-for-edward-partridge>

The high councils became firmly implanted in the financial management of the Church, and as such, by the time the Saints were fleeing Kirtland and gathering to Missouri in 1838, the finances of the Church were being managed by the First Presidency, the high council in Zion, and the bishopric in Zion.

The 1838 Revelation and Later Financial Management

Shortly after Joseph's move to Missouri in the spring of 1838, the Lord commanded the Church to build a temple in Far West, without going into debt, and that the city of Far West be "built up spe[e]dily." This instruction came at a time when Church members were flocking to Missouri from many locations and the Church was engaged in various economic development projects.²⁰ In order to determine how to finance the temple and other economic needs, Joseph met with several Church leaders on Sunday morning, July 8, a day that period historian Alexander Baugh called "a day of revelation" because "the Prophet received five separate revelations—the most known to have been recorded on one single day."²¹

Two of the revelations concerned Church finances. Up to this point, the Saints had been instructed to consecrate all of their property to the Church. This effort was moderately successful at first, but, ultimately, unsuccessful business and banking ventures undertaken by Church

-and-isaac-morley-1-june-1835/1#historical-intro; "Minutes, 14 September 1835," in Godfrey and others, *Documents, Volume 4*, 412–15, <http://www.josephsmithpapers.org/paper-summary/minutes-14-september-1835/1#historical-intro>; and "Minutes, 2 April 1836," in *Documents, Volume 5: October 1835–January 1838*, ed. Brent M. Rogers and others, *The Joseph Smith Papers* (Salt Lake City: Church Historian's Press, 2017), 222–24; see also "Journal, 1835–1836," April 2, 1836, in *Journals, Volume 1: 1832–1839*, ed. Dean C. Jesse, Mark Ashurst-McGee, and Richard L. Jensen, *The Joseph Smith Papers* (Salt Lake City: Church Historian's Press, 2008), 217–19, <http://www.josephsmithpapers.org/paper-summary/journal-1835-1836/194>.

20. "Revelation, 26 April 1838 [D&C 115]," in Ashurst-McGee and others, *Documents, Volume 6*, 112–18, <http://www.josephsmithpapers.org/paper-summary/revelation-26-april-1838-dc-115/1>; see also "Minutes, 21 April 1838," in Ashurst-McGee and others, *Documents, Volume 6*, 109–12.

21. Alexander L. Baugh, "Joseph Smith in Northern Missouri, 1838," in *Joseph Smith, the Prophet and Seer*, ed. Richard Neitzel Holzapfel and Kent P. Jackson (Provo, Utah: Religious Studies Center, Brigham Young University, 2010), 310; see also Steven C. Harper, "The Tithing of My People: D&C 119, 120," in *Revelations in Context*, 250–55, <https://history.lds.org/article/the-tithing-of-my-people?lang=eng>.

leaders, as well as nationwide economic problems, failed to produce the necessary funding to carry out the various divinely mandated endeavors. In an effort to cover Church expenses, Edward Partridge, in consultation with his first counselor and the manager of the Missouri storehouse, had suggested in late 1837 that each household donate 2 percent of its net worth each year.²²

In order to determine exactly how much Church members should consecrate, during the July 8 meeting Joseph prayed, “O! Lord show unto thy servants how much thou requirest of the properties of thy people for a tithing?” The Lord’s response was that the Saints were to donate all surplus resources to the Church, and once that had been done, those Saints would then “pay one tenth of all their interest annually.”²³ Church leaders hoped that a natural result of this revelation would be that the Church would receive sufficient resources to undertake the temple project and other pending endeavors. (Unfortunately, though the initial response of Church members was encouraging, this attempt was ultimately unsuccessful.)²⁴

After answering Joseph’s question about how much Church members should consecrate, the Lord then gave another revelation “making known the disposition of the properties tithed, as named in the preceding revelation— Verily thus saith the Lord, the time has now come that it shall be disposed of, by a council composed of the first Presidency of my Church and of the Bishop and his council and by <my> high council, and <by> mine own voice unto them saith the Lord, even so Amen.”²⁵ The inclusion of the three groups of officers—the First Presidency, the bishopric in Zion, and the high council in Zion²⁶—essentially ratified current practice, since these three groups were already handling the financial affairs of the Church.

In accordance with the revelation, on July 26 Joseph assembled the designated officers to discuss how to handle consecrated properties. Joseph Smith’s journal records that the council approved, among other matters, that the First Presidency “keep all their properties,” that the

22. See “Revelation, 8 July 1838—C [D&C 119],” in Ashurst-McGee and others, *Documents, Volume 6*, 183–87.

23. “Revelation, 8 July 1838—C [D&C 119],” 187–88. At this point in Church history, “tithes” or “tithing” referred to any amount of resources that were consecrated. Harper, “Tithing of My People,” 251.

24. See “Revelation, 8 July 1838—C [D&C 119],” 186–87.

25. “Revelation, 8 July 1838—D [D&C 120],” in Ashurst-McGee and others, *Documents, Volume 6*, 190.

26. See “Revelation, 8 July 1838—D [D&C 120],” 190.

First Presidency “shall be defrayed in traveling at any time or place,” and that land would be provided to members coming from Kirtland who had previously made donations to the Church.²⁷

A few months after this meeting, Joseph and other Church leaders were incarcerated and the Missouri Saints were forced to abandon Church and personal property and flee to Illinois. Upon arrival in Illinois and the release of Joseph, the Saints settled and reestablished themselves in Nauvoo. Joseph followed the same general course for managing finances as he did before 1838—he continued to lead the financial management, assisted by his counselors in the First Presidency, local bishops, and the Nauvoo high council.²⁸ Although he worked frequently with these other leaders, there does not appear to be a meeting in which the council dictated by the 1838 revelation ever formally met.²⁹

During the Nauvoo period, Joseph introduced an important change in financial administration: he began to give financial responsibilities to the Quorum of the Twelve Apostles. First established in 1835, the Twelve’s primary mission had dealt with ecclesiastical matters, especially the preaching of the gospel (thus, the quorum was not involved at all when Joseph convened the first council in 1838), and the Twelve undertook several proselytizing missions at the beginning of their ministry, including a quorum-wide mission to England in 1839 and 1840.³⁰ After the Twelve returned in 1841, Joseph began to involve them in temporal matters. On August 16, 1841, Joseph announced at a Church conference that “the time had come when the twelve should be called upon to stand in their place next to the first presidency, and attend to the settling of emigrants and the business of the church at the stakes.”³¹ From that point forward, the Twelve were involved in the Church’s financial affairs.

27. “Minutes, 26 July 1838,” in Ashurst-McGee and others, *Documents, Volume 6*, 207–8.

28. Quinn, “Evolution of the Presiding Quorums,” 29–30; Robert Bruce Flanders, *Nauvoo: Kingdom on the Mississippi* (Urbana: University of Illinois Press, 1975), 119–24.

29. Steven C. Harper and other staff members working on the Joseph Smith Papers Project indicated that they do not have any information about the council after the July 1838 meeting. Personal correspondence, March 13, 2017.

30. For an in-depth history of the development of the Quorum of the Twelve from 1835 to 1841, see Ronald K. Esplin, “The Emergence of Brigham Young and the Twelve to Mormon Leadership, 1830–1841” (PhD diss., Brigham Young University, 1981; Provo, Utah: BYU Studies, 2006).

31. “Conference Minutes,” *Times and Seasons* 2 (September 1, 1841): 521–22. See also Quinn, “Evolution of the Presiding Quorums,” 29–30.

FINANCIAL MANAGEMENT FROM BRIGHAM YOUNG TO JOSEPH F. SMITH

After the death of Joseph in 1844, the First Presidency was dissolved and the Quorum of the Twelve became the governing body of the Church. Working with the local bishops, the Twelve directed the financial and temporal affairs of the Church, including finishing the Nauvoo Temple and moving the Saints to Utah.³² By the time the Saints settled in Utah, the First Presidency had been reorganized, the Presiding Bishopric had been established as a presiding quorum of the Church, and Church finances were fairly stable. Tithing houses, where members donated their funds, were established throughout Utah. Most of those funds were remitted to the General Tithing Office in Salt Lake City, which operated under the direction of Brigham Young, who once commented, "It is my business to control the disbursements of the Tithing paid by the Saints."³³ He directed financial affairs throughout the Church, assisted by his counselors and the Presiding Bishopric, with occasional involvement from the Quorum of the Twelve.³⁴

Financial management deteriorated in the 1880s during John Taylor's presidency due to persecution by the federal government and Church

32. For example, see Joseph Smith Jr., *History of The Church of Jesus Christ of Latter-day Saints*, ed. B. H. Roberts, 2d ed., rev., 7 vols. (Salt Lake City: Deseret Book, 1971), 7:250–51, 358–59; see also "An Epistle of the Twelve," *Times and Seasons* 5 (August 1844): 618–20; and "An Epistle of the Twelve," *Times and Seasons* 6 (January 1845): 779–80.

33. Brigham Young, in *Journal of Discourses*, 26 vols. (Liverpool: F. D. Richards, 1855–56), 8:170, as quoted in Leonard J. Arrington, *Great Basin Kingdom: Economic History of the Latter-Day Saints, 1830–1900* (Lincoln: University of Nebraska Press, 1966), 141; see also 133–42.

34. In addition to Arrington's *Great Basin Kingdom*, for a brief summary of financial management from 1844 to the late 1800s, see Beecher, "Office of Bishop," 109–12. For an in-depth study of the relationship between the First Presidency and the Presiding Bishopric during Brigham Young's and John Taylor's presidencies, see Donald Gene Pace, "The LDS Presiding Bishopric, 1851–1888: An Administrative Study" (master's thesis, Brigham Young University, 1978), 113–58. One reason the Twelve were not regularly involved in financial affairs was simply because they were rarely together in Salt Lake City due to their various mission and settlement assignments. When they were in Salt Lake, Brigham Young did involve them inasmuch as they were available. See Leonard J. Arrington and Ronald K. Esplin, "The Role of the Council of the Twelve during Brigham Young's Presidency of The Church of Jesus Christ of Latter-day Saints," *Task Papers in LDS History*, no. 31 (Salt Lake City: Historical Department of The Church of Jesus Christ of Latter-day Saints, 1979), 38–40, 51–52, 55–57.

leaders' subsequent attempts to protect Church assets from seizure. Also during this time, many Church leaders went into hiding to avoid being arrested for practicing polygamy and the Presiding Bishopric was assigned to manage essentially all financial matters, a move that led to some disagreements among senior Church leaders regarding Church financial management.³⁵ As the polygamy crisis began to fade, Church Presidents Wilford Woodruff and Lorenzo Snow sought to stabilize Church finances and financial administration.³⁶ Under Lorenzo Snow, for example, several members of the Twelve were appointed to an auditing committee to help review the Church's general finances, and Lorenzo Snow appointed Rudger Clawson, the newest Apostle, to lead the endeavor.³⁷ Though the Quorum of the Twelve was involved in Church financial matters, the First Presidency and Presiding Bishopric continued to head up these matters and retained joint, final authority over all finances.³⁸ The disparity in responsibility among the groups is reflected in Heber J. Grant's recollection that, while serving as an Apostle, he remarked to Presiding Bishop William Preston, "I would like to be appointed an assistant to the Presiding Bishopric . . . [because] you have a barn full of horses and I cannot even go out and attend to some of the business of the Apostles without an order from you."³⁹

After Lorenzo Snow died, Church President Joseph F. Smith continued to give attention to Church finances (which included working closely with Presiding Bishop Charles Nibley),⁴⁰ and during his last

35. The decision was reversed a decade later. See Pace, "LDS Presiding Bishopric, 1851–1888," 148–56; and Journal History of the Church, April 2, 1896, 2–9, https://dcms.lds.org/delivery/DeliveryManagerServlet?dps_pid=IE369693; April 12, 1897, 2–3, https://dcms.lds.org/delivery/DeliveryManagerServlet?dps_pid=IE508289; December 15, 1897, 2, https://dcms.lds.org/delivery/DeliveryManagerServlet?dps_pid=IE449496.

36. See previous note and Thomas G. Alexander, "Church Administrative Change in the Progressive Period, 1898–1930," in Whittaker and Garr, *Firm Foundation*, 295–99.

37. For information about Clawson's work and changes to the Church's financial system, see Alexander, "Church Administrative Change," 296–97; and Boyd Payne, "Rudger Clawson's Report on LDS Church Finances at the Turn of the Twentieth Century," *Dialogue* 31 (Winter 1998): 165–79.

38. See Charles W. Nibley, "The 'Mormon' Finance System," *Improvement Era* 16 (July 1913): 942; and Payne, "Rudger Clawson's Report," 165–79.

39. Minutes of meeting, April 8, 1943, box 188, 3:17–18, JRC Papers.

40. See Thomas G. Alexander, *Mormonism in Transition: A History of the Latter-day Saints, 1890–1930* (Urbana: University of Illinois Press, 1986), 100–101, 105. For a specific example of Joseph F. Smith on finances, see "Statement

general conference address in October 1918, President Smith referenced the spiritual and temporal welfare of the Saints, stating that he was “ever anxious for the progress of the work of the Lord, for the prosperity of the people of the Church of Jesus Christ of Latter-day Saints throughout the world. I am as anxious as I ever have been, and as earnest in my desires that Zion shall prosper.”⁴¹

About a month after the conference concluded, on November 1, 1918, he received an important revelation pertaining to Church finances. The revelation reads much like the revelations contained in the Doctrine and Covenants and addressed the financial administration of the Church:

Thus saith the Lord, I am well pleased with the records which are kept of the receipts and disbursements of the tithing and fast and free-will offerings and properties of my church. And I say unto you, that the time is now in accord with my word given to my servant Joseph Smith, Jr., in 1838, when the tithing and other funds and the properties of my church shall be disposed of and appropriated for the work of the ministry, and the building up and beautifying and the lengthening and strengthening of the stakes of Zion.

The presidency of my church, the council of the Twelve—and not at any time less than a majority—shall be a quorum and the presiding bishopric of my church shall be a council for this purpose. And they shall be agreed in their decisions, and shall hearken unto my voice in all things.

And the duties of the presiding bishopric, shall be in accordance with the promptings of my Spirit, and subject to the presidency of the church.⁴²

This revelation, which instructed President Smith to reestablish the Council on the Disposition of the Tithes, was a revision of the 1838 revelation in two important ways. First, the composition of the council was updated to reflect the current Church leadership structure. The 1838 revelation stated that the First Presidency was to meet with the bishopric and high council of Zion, who were what today would be considered local Church officers.⁴³ The 1918 revelation replaced the local high

by the First Presidency,” *81st Annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: Deseret News, 1911), 130.

41. “President Joseph F. Smith,” *Eighty-Ninth Semi-annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: Deseret News, 1918), 2.

42. Revelation, November 1, 1918, to Joseph F. Smith, transcript, box 188, 3:34, JRC Papers.

43. There were two active high councils when the 1838 revelation was given, one in Far West and one in Adam-ondi-Ahman. (The high council in Kirtland seems to have effectively been dissolved amid the general migration from

council with the Quorum of the Twelve Apostles, and the local bishopric with the Presiding Bishopric.⁴⁴ These changes reflected how the Church had evolved: In 1838, the Saints had been gathering to Zion (what was then Far West, Missouri), and they intended to continue with that gathering. Thus, the high council and bishopric of Zion were, essentially, “central” officers for the Church. Later, after the main body of the Saints had moved to Utah and colonized the American West, Church members were encouraged to remain in their homelands and build up Zion wherever they lived.⁴⁵ Therefore, there would be no central high council or bishopric presiding over an area to which members would be gathering. Rather, as general officers, the Quorum of the Twelve and the Presiding Bishopric would have jurisdiction over the whole Church.

Second, the 1918 revelation added an important stipulation on how the council was to be governed. In both 1838 and 1918, the Lord instructed the council to act according to his direction. Then in 1918 the Lord added another principle of governance: “And they shall be agreed in their decisions.” The importance of unity generally and in councils specifically had been part of instructions on governance since the Church’s establishment. For example, in instructions given in 1835, Joseph Smith reminded the presiding quorums that their decisions “must be by the unanimous voice of the same; that is, every member

Kirtland to Far West.) There were also three bishops in the Church: Edward Partridge (in Far West), Newel Whitney (en route from Kirtland to Missouri), and Vinson Knight (serving as acting bishop in Adam-ondi-Ahman until Whitney arrived). See “Ecclesiastical Organizational Charts,” The Joseph Smith Papers, <http://www.josephsmithpapers.org/back/ecclesiastical-organizational-charts-1830-1839>.

44. Just as with the 1838 revelation, this portion of the 1918 revelation seems to be simply a codification of then current understanding. Six years earlier, Joseph F. Smith had explained that “the Lord has revealed how this means [tithing] shall be cared for, and managed; namely, by the Presidency of the Church and the High Council of the Church; (that is, the Twelve Apostles), and the Presiding Bishopric of the Church.” “President Joseph F. Smith,” *Eighty-Second Annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: Deseret News, 1912), 6. Since Joseph F. Smith received his revelation six years after this statement, it may be that the Church leaders had assumed that only general involvement by these three governing bodies in Church finances was necessary to fulfill the divine mandate, instead of a regularly constituted council that approved all financial matters.

45. For a summary of the gathering to Zion from Joseph Smith’s time to the early twentieth century, see David M. Morris, “The Rhetoric of the Gathering and Zion: Consistency through Change 1831–1920,” *International Journal of Mormon Studies* 1 (2008): 154–71.

in each quorum must be agreed to its decisions in order to make their decisions of the same power or validity one with the other.”⁴⁶ This added condition may have been poignant for Joseph F. Smith, who had witnessed stiff disagreements among senior Church leaders concerning Church financial affairs.⁴⁷

Three weeks after Joseph F. Smith’s death, his son Joseph Fielding Smith went through his father’s things and found the revelation in a coat pocket. Joseph Fielding then handed the revelation to Heber J. Grant, who had become President of the Church. There is currently no indication of President Grant acting on the revelation given to President Smith, and apparently the existence of the revelation was not shared with anyone else. What President Grant did with the original document is also unknown.⁴⁸ Although the revelation was apparently not submitted for approval to the First Presidency and Quorum of the Twelve, eventually this revelation was de facto accepted and implemented by a subsequent First Presidency and Quorum of the Twelve.

REESTABLISHMENT OF THE COUNCIL ON THE DISPOSITION OF THE TITHES

After Joseph F. Smith’s death, Church President Heber J. Grant continued to work toward improving the management of Church finances.⁴⁹ This effort was advanced considerably when J. Reuben Clark Jr. was sustained as a counselor to President Grant in the First Presidency. In

46. Doctrine and Covenants (Kirtland, Ohio: F. G. Williams and Co., 1835), 84, in *Revelations and Translations, Volume 2: Published Revelations*, ed. Robin Scott Jensen, Richard E. Turley Jr., and Riley M. Lorimer, The Joseph Smith Papers (Salt Lake City: Church Historian’s Press, 2011), 395, <http://www.josephsmithpapers.org/paper-summary/doctrine-and-covenants-1835/92>.

47. In addition to the sources listed in note 35, see Edward Leo Lyman, “Succession by Seniority: The Development of Procedural Precedents, in the LDS Church,” *Journal of Mormon History* 40 (Spring 2014):131–33.

48. During a meeting of the First Presidency and Quorum of the Twelve on April 8, 1943, Joseph Fielding Smith mentioned briefly that he had found the revelation and delivered it to President Grant. Until that meeting, J. Reuben Clark Jr., who was in the First Presidency, had no knowledge of the revelation. Later that day, Elder Smith gave a transcript of the revelation to President Clark and explained its provenance. See J. Reuben Clark Jr., Diary, April 8, 1943, addendum box 13, JRC Papers; also see Remarks to the Twelve, April 8, 1943, 21; and notations on Revelation, November 1, 1918, JRC Papers.

49. See Alexander, *Mormonism in Transition*, 119–20.

the late 1930s and early 1940s, President Clark tried to better organize financial management in the Church. He instituted the Churchwide welfare system in the mid to late 1930s,⁵⁰ and in 1939 he instituted a Churchwide budgetary system, which planned for expenditures in advance. Up to this time, Church expenditures had always been accounted for accurately and carefully, but no plan for spending had been followed; rather, the Church paid for needs as they came up. Now, to ensure stable finances moving forward, President Clark worked to have a budget set up each year that would cover the next year and thus ensure that the Church never spent more than what came in and had a sufficient cash reserve to cover contingencies.⁵¹

In early 1941, the First Presidency discussed the Church's financial management system and how Church finances could be better handled. To look for possible answers, President Clark undertook an in-depth study of Church financial management under Joseph Smith. He reviewed all the revelations in the Doctrine and Covenants, as well as information in B. H. Roberts's *History of the Church*. To better understand Church finances, he also consulted with financial secretaries in the office of the First Presidency. The reason for all this research, he later stated, was to ensure that any changes would be "in harmony with the revelations and with the historical situation of the financial operations of the Church."⁵²

During this period of study, the issue of financial management came up in a regular Thursday meeting of the First Presidency and the Twelve. As noted in President Clark's office diary, during the meeting of March 5, 1942, the Brethren "considered the question of P.B.O's [Presiding Bishopric Office's] control of financings and of the provisions of Sec. 120 D.C. [Doctrine and Covenants]."⁵³ President Clark and David O. McKay, Second

50. See D. Michael Quinn, *J. Reuben Clark: The Church Years* (Provo, Utah: Brigham Young University Press, 1983), 251–71.

51. Presumably the budget was based on saved tithing funds and some estimated income for the coming year. For a summary of the budget initiative, see Quinn, *J. Reuben Clark: The Church Years*, 271–72.

52. See Remarks to the Twelve, April 8, 1943, 1–12. An outgrowth of his study was a pamphlet published by the *Church News*: J. Rueben Clark Jr., "The United Order and Law of Consecration as Set Out in the Revelations of the Lord." See also Quinn, *J. Reuben Clark: The Church Years*, 272–73, which states that President Grant brought up the financial management structure that had been in place for about sixty years, since the 1880s when the Presiding Bishopric had received control of Church finances during the polygamy raids.

53. Clark, Diary, March 8, 1942, addendum box 12, JRC Papers; typescript of entry in box 188, 3:1, JRC Papers.

Counselor in the First Presidency, discussed the matter a couple of days later. Then President Clark prepared a preliminary outline on how the financial management might be rearranged. In the outline he noted that, according to Doctrine and Covenants 120, the council on administering Church resources should consist of the First Presidency, the Quorum of the Twelve, and the Presiding Bishopric and that these three groups together form a council that “considers and passes upon [the] budget.”⁵⁴

The next year, President Clark prepared a proposal on behalf of the First Presidency about reorganizing the financial administration and introduced the proposal to the Quorum of the Twelve on April 8, 1943, during the regular Thursday meeting of the First Presidency and the Twelve. He began by explaining that the First Presidency had long felt that the “financial setup, the handling of our funds, might be brought more into harmony with the revelations than they are at present.” He reminded the Brethren of the March 1942 meeting, in which “there were feelings expressed that perhaps there might be some kind of readjustment that would bring [the Twelve] more closely into the financial operations of the Church than [they had] been in the past.”⁵⁵ He then reviewed the research he had conducted and what he had learned about the revelations and history of Church finances under Joseph Smith.

After this review, he explained the proposed reorganization. The first and most important change was the reestablishment of a council that followed the principles of Doctrine and Covenants 120. Speaking on behalf of the First Presidency regarding section 120, he explained, “Now we have felt, brethren, that there was nothing in the history of the Church against this commandment of the Lord of July 8, 183[8], and that indeed there was every reason why that should be regarded as still in force, and why we should proceed under that general plan. . . . We have felt that we should go back to this and that the disbursements of the tithing should be made by the First Presidency, the Council of the Twelve, and the Presiding Bishopric.”⁵⁶

A key part of the reestablishment of the full council was the formation of two subcommittees, the Committee on Budget and the Committee on Expenditures. The Committee on Budget would review requests

54. Clark, Diary, typescript of entry in box 188, 3:1, JRC Papers. President Clark excluded welfare resources from the council’s jurisdiction because the revelation used the term *tithing*, which he interpreted to mean as it was defined in 1943 (10 percent of income), not as it was defined in 1838 (all freewill offerings).

55. Remarks to the Twelve, April 8, 1943, 1.

56. Remarks to the Twelve, April 8, 1943, 12–13.

from various Church organizations and prepare a budget to be proposed to the full council. The Committee on Expenditures incorporated members of the Twelve into an already existing committee that consisted of the First Presidency and the Presiding Bishopric, which met every Tuesday morning “to authorize and supervise all expenditures under the approved budget.” In the Churchwide budget, there would be “a lump sum appropriation for new buildings; it will be for the Committee on Expenditures to determine which building shall be built, the kind of buildings to be built, and the cost.”⁵⁷ President Clark explained the importance of this committee and the effect of having members of the Twelve join it: “There would be some of you brethren designated to come and sit with us every Tuesday morning so that you would be concerned and consulted . . . regarding the budget and the amounts, and then you would also through your committee participate . . . in the allocation of these things. That is very important because that is where all your building is considered and your determinations are made as to whether you will build or not, how much you will expend on your building, the furnishings and the details that come in.”⁵⁸

The newly organized council, and the Committee on Expenditures in particular, highlighted the key difference in how Church financial matters would be handled going forward: representatives from the Twelve would now be fully involved in all financial decisions of the Church, and the overall finances would be governed by a body that included the full quorum. After a brief discussion, the Twelve heartily approved the proposal. George Albert Smith remarked, “I think the proposition now involves this body of men individually as nothing else has in a long time. We will be assuming a responsibility that we have been relieved of for a long time—I speak now of the Twelve. The Presidency have carried the burden and the Presiding Bishopric.”⁵⁹

With approval from the Twelve, all that was left was some fine-tuning and final First Presidency approval before the complete proposal could be presented to the three presiding quorums involved in the council. Presidents Clark and McKay continued to tweak the proposal, and on Wednesday, April 28, President Clark went to President Grant’s house to discuss the final proposal, which President Grant approved.⁶⁰

57. First Presidency Memorandum, May 7, 1943, 16, box 88, 3:91, JRC Papers.

58. Remarks to the Twelve, April 8, 1943, 15.

59. Remarks to the Twelve, April 8, 1943, 22.

60. Clark, Diary, April 15 and 28, 1943, addendum box 13.

On Thursday, April 29, the First Presidency, the Quorum of the Twelve, and the Presiding Bishopric met together to consider the proposal. President Clark introduced the proposed reorganization by summarizing some of the principles by which the First Presidency and Presiding Bishopric had operated in regard to Church finances, including ensuring that expenditures did not exceed income, setting a budget, accurately accounting for all expenditures, not using funds for personal aggrandizement, and keeping buildings and furnishings modest and not extravagant. He also explained three principles that would guide the direction of the new administrative approach: (1) any extra funds in each budget category at the end of the year would be forfeited; (2) amounts would not be shifted from one category to another to cover deficits; and (3) any increase to the amount allotted for a category would have to be approved by the full council. After a brief discussion, the council approved the proposal. President Clark then reviewed the budget that had been established for 1943, which the council ratified.⁶¹

And so the Council on the Disposition of the Tithes was reestablished as a governing council of the Church. Beginning on May 18, 1943, three members of the Twelve joined the First Presidency and Presiding Bishopric in their regular Tuesday meetings to review expenditures, thus implementing the Committee on Expenditures.⁶² In an effort by the First Presidency to follow the revelations given to Joseph Smith, the Quorum of the Twelve was brought fully into the administration of Church finances. President Clark announced the new financial management system in the October 1943 general conference.⁶³

On March 31, 1944, the Council on the Disposition of the Tithes met for the first time in over a century to officially consider and prospectively decide upon the management of Church finances. Members of the

61. See Remarks to Council, April 29, 1943, 1–14, box 188, 3:35–48, JRC Papers.

62. In his diary entry for Monday, May 17, Clark noted, “LeGrand Richards—Told him that tomorrow we would have three members of the Twelve with us; that [?] should be provided for them; that receipts [*sic*] would be reported to the First Presidency only; that Bro Evans would keep the minutes which we would have read at the beginning of each meeting; that P.B.O. might have copy of minutes.” Addendum box 13, JRC Papers. Clark’s office diary shows that up to August of 1943, each Tuesday at 10:00 a.m., the First Presidency had a meeting with the Presiding Bishopric. Beginning with the entries for August 17, 1943, the meeting’s name was changed to “Com. on Expenditures.” Clark, Diary, addendum box 13.

63. “President J. Reuben Clark, Jr.,” *One Hundred Fourteenth Semi-annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1943), 12 (cf. pp. 10–14).

council—the First Presidency, the Quorum of the Twelve, and the Presiding Bishopric—met in the board room of the Church Administration Building.⁶⁴ After some preliminary information was presented by other individuals, President Clark went through the Church’s proposed budget for 1944. After some discussion about various budget items, the budget was unanimously approved.

At the end of the meeting, President George Albert Smith, then president of the Quorum of the Twelve, gave his feelings on the meeting: “I think it is very gratifying to be able to sit down as the Brethren do here, in a great organization such as we have, and find that the expense and income of the Church is being tabulated and if there is anything appropriated it is done in [a legal] way and passed on by men who have authority to do it.” President Clark also commented that “so far as we know and see, we are making a real effort to bring it [financial management] within the revelation. That is the reason for this group.” President McKay then expressed his feelings: “This is an historic meeting. This is the first time, I believe, so far as I know, that these men, designated by the revelation, [have met] and considered the expenditures of the Church.”⁶⁵

The history of the council’s reestablishment gives insight into the importance of Joseph Smith’s revelation in developing the council and the importance President Clark placed on understanding the history of Church financial administration. The time from the 1838 revelation to Joseph Smith to when the council began operating on a regular basis was over one hundred years, demonstrating that sometimes fulfilling a revelation takes time. With the reestablishment, the First Presidency also fulfilled the objective set in the early 1940s of bringing the Twelve fully into the financial operations of the Church.

CONTINUED DEVELOPMENT OF THE COUNCIL

The Council’s Name

The name of the council would vary for many years, though the form remained constant: the name begins with the term *council* or *committee*, which is then followed by *expenditures* or *distribution* or *disposition*, and

64. Minutes of meeting, March 31, 1944, 1, box 188, vol. 3, loose-leaf papers, JRC Papers.

65. Minutes of meeting, March 31, 1944, 8. When the council met in April 1943, President Clark explained that the budget had already been set and was being followed; hence the council was ratifying an already implemented budget. This meeting in 1944 is presumably the first meeting when the council considered the budget before it was implemented.

then concludes with *tithes* or *tithing*. The presence or absence of the article *the* between key terms also varies. The minutes of the March 31, 1944, meeting used the term “Council on Expenditures of the Tithing,”⁶⁶ whereas a few days later in general conference, President Clark used the term “Council on the Distribution of the Tithes.”⁶⁷ And in the April 1949 conference, he called the council “Committee on Distribution of Tithing.”⁶⁸

Beginning with the April 1960 general conference, the key terms *council*, *disposition*, and *tithes* became fairly standard in both the Audit Committee Report⁶⁹ and in other addresses, and generally the only variation in the council’s name was the presence or absence of *the* at various points in the name. Since the April 1992 general conference, the Audit Committee Report has used “Council on the Disposition of the Tithes,” which is the version of the council’s name currently used in most public discourse and Church materials.⁷⁰

Meetings and Subcommittees

Since its establishment, the council has met annually to review and approve the budget for the next calendar year. In recent years, this meeting has been held on the first Friday in December.⁷¹ The two subcommittees

66. See minutes of meeting, March 31, 1944, 1.

67. “President J. Reuben Clark, Jr.,” *One Hundred Fourteenth Annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1944), 19.

68. “President J. Reuben Clark, Jr.,” *One Hundred Nineteenth Annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1949), 123.

69. For a discussion of the Church financial reports, see Samuel D. Brunson, “The Present, Past, and Future of LDS Financial Transparency,” *Dialogue* 48 (Spring 2015): 1–44.

70. Variations continued to appear even after the “standardizations” of 1960 and 1992. For examples, see “Symposium Focuses on the Missouri Experience,” *Ensign* 21 (May 1991): 108; LaRene Porter Gaunt, “Edward Hunter: Generous Pioneer, Presiding Bishop,” *Ensign* 34 (July 2004): 50; and “Doctrine and Covenants 117–20,” in *Doctrine and Covenants and Church History Study Guide for Home-Study Seminary Students* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2017), 471.

71. See Francis M. Gibbons, *Ezra Taft Benson: Statesman, Patriot, Prophet of God* (Salt Lake City: Deseret Book, 1996), 249; and Tad Walch, “Mormon Leader Shares Details on LDS Church Finances,” *Deseret News*, March 2, 2018, <https://www.deseretnews.com/article/865696504/Mormon-leader-shares-information-about-LDS-Church-finances.html>.

established under the council have regularly met as originally prescribed. References to the committees are scattered, often appearing in the annual Church finance or audit reports given each April general conference. References have also appeared in various conference talks. For example, in the October 1979 general conference, N. Eldon Tanner explained that the Expenditures Committee met weekly at 10:00 a.m. and that the committee consisted of the First Presidency, four members of the Twelve, and the Presiding Bishopric.⁷²

From 1981 to 1985, the annual Audit Committee Report used the term “Budget and Appropriations Committee,” possibly implying that the two subcommittees had been combined and that the Expenditures Committee had been renamed the Appropriations Committee. From 1986 to 2002 (the last year the committee was mentioned in the report), the report referred to the “Appropriations Committee,” and from 1992 to 2002, the report specifically identified the two subcommittees as separate entities. A 2011 Church publication used the term “Budget and Appropriations Committee,” possibly implying that the two subcommittees had again been combined.⁷³ In any case, all indications are that the Expenditures/Appropriations Committee continues to meet each week.

Establishing Policies

Though the extent to which the council (or the council’s subcommittees) establishes policies is difficult to determine based on publicly available documents, it is clear that these groups are involved in creating at least some financial policies for the Church. For example, the council approved a policy of no deficit spending (possibly after the 1950s and 1960s building expansion program that relied on deficit spending).⁷⁴

72. N. Eldon Tanner, “The Administration of the Church,” *Ensign* 5 (November 1979): 46.

73. *Facilities Management Guidelines for Meetinghouses and Other Church Property* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2011), 7, https://www.lds.org/bc/content/shared/content/english/pdf/language-materials/o8636_eng.pdf.

74. See Gordon B. Hinckley, “The Miracle Made Possible by Faith,” *Ensign* 7 (May 1984): 46–47. The extent to which the council itself influenced the deficit-spending program is unclear. Certainly individual members of the council would have been able to influence financial decisions generally. For example, see Gibbons, *Ezra Taft Benson*, 249. For details on the deficit-spending program and the people involved, see G. Homer Durham, *N. Eldon Tanner: His Life and*

And as it relates to finances, the Church Budget and Appropriations Committee approves standardized designs for Church meetinghouses.⁷⁵

Public References to the Council

After President Clark first announced the new program in the October 1943 general conference, he referred to the council three more times in conference as part of the annual financial report, explaining that the council was responsible for establishing the Church's budget.⁷⁶ After the April 1949 conference, the council was not mentioned for a decade. The next reference appeared in the April 1960 general conference, when the Church Auditing Department Report and the Church Finance Committee Report reminded Church members that the council was responsible for approving the Church's budget.⁷⁷ Since then, references to the council have been a standard part of the auditing or finance report given each April conference.

Other references to the council have occasionally been made by Church leaders. For example, in a 1980 general conference address on tithing, Spencer W. Kimball (then President of the Church) mentioned in passing that the council "meets regularly under the inspiration of the Lord to determine and approve the disbursement of the tithes of the Lord's church."⁷⁸ In 1986, Robert D. Hales (then the Presiding Bishop) mentioned that the Lord directs the council "in how to use the sacred tithes of the

Service (Salt Lake City: Deseret Book, 1982), 208–9, 231–32; Gregory A. Prince and Wm. Robert Wright, *David O. McKay and the Rise of Modern Mormonism* (Salt Lake City: University of Utah Press, 2005), 209–26. Though Prince and Wright's account does not contain any reference to the council, based on the information presented, it is possible that the building program budget was a deficit-spending budget for at least a couple of years, a budget which the council would have approved as part of the annual budget approval process.

75. See *Facilities Management Guidelines*, 7.

76. See J. Rueben Clark, Jr., "Financial Statement," *One Hundred Sixteenth Annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1946), 7; "President J. Reuben Clark, Jr.," *One Hundred Eighteenth Annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1948), 116–17; "President J. Reuben Clark, Jr.," *One Hundred Nineteenth Annual Conference*, 123.

77. "Statistical Report—1959," *One Hundred Thirtieth Annual Conference of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1960), 92.

78. Spencer W. Kimball, "The Law of Tithing," *Ensign* 6 (November 1980): 78.

Saints.”⁷⁹ Perhaps the two addresses that have provided the most in-depth discussion of the council in public discourse have come from H. David Burton (a Presiding Bishop, who gave specific examples of decisions made in a council meeting) and David A. Bednar (of the Quorum of the Twelve, who explained basic operational principles of the council).⁸⁰

References to the council have also appeared in published works, such as the 1992 *Encyclopedia of Mormonism*, which discussed both the general council and its two subcommittees. And Church manuals continue to reference the council, as do Church magazine articles.⁸¹

Applications of Doctrine and Covenants 120

Beginning with the April 1960 general conference, the annual reports from the finance or audit committees informed Church members that the Church’s budget was approved by the council. Beginning with the April 1989 general conference, the report specifically stated that the authorization of expenditures and composition of the council was conducted “as prescribed under revelation.” From 1989 to 1994, the relevant phrasing was similar to the following: “The expenditures of general Church funds for the year were authorized by the Council on the Disposition of Tithes, composed of the First Presidency, the Council of the Twelve, and the Presiding Bishopric, as prescribed under revelation of the Lord.”⁸² The *as*-clause at the end of the sentence is ambiguous as to whether the revelation referred to the authorizing of expenditures or to the composition

79. Robert D. Hales, “The Divine Law of Tithing,” *Ensign* 16 (December 1986): 18.

80. Burton, “These Are the Times”; David A. Bednar, “The Windows of Heaven,” *Ensign* 43 (November 2013): 17–20.

81. See Richard Edgley and Wilford G. Edling, “Finances of the Church,” in *Encyclopedia of Mormonism*, ed. Daniel H. Ludlow, 4 vols. (New York: Macmillan, 1992), 1:507–9. Some examples of references to the council in Church manuals include “Doctrine and Covenants 119–120,” in *Doctrine and Covenants and Church History Seminary Teacher Manual* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2013), 650; and “The Law of Tithing and the Law of the Fast,” in *Doctrine and Covenants and Church History: Gospel Doctrine Teacher’s Manual* (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1999), 95. The latter is still used in gospel doctrine classes today. For examples of Church magazine references, see note 70.

82. Wilford G. Edling, “The Church Audit Committee Report,” *Ensign* 19 (May 1989): 18. This interpretation started under the administration of Wilford G. Edling, managing director of the Church Auditing Department, and continued partway through the administration of his successor, Ted E. Davis.

of the council. From 1995 to 2004, the report's phrasing assigned the revelation to the composition of the council: "Expenditures of Church funds for the year were authorized by the Council on the Disposition of the Tithes according to written policies. The Council is composed of the First Presidency, the Quorum of the Twelve Apostles, and the Presiding Bishopric, as prescribed under revelation."⁸³

From 2005 to 2012, the report's phrasing reassigned the revelation from composition to authorization and included a citation to the revelation: "As prescribed by revelation in section 120 of the Doctrine and Covenants, the Council on the Disposition of the Tithes authorizes the expenditure of Church funds. This council is composed of the First Presidency, the Quorum of the Twelve Apostles, and the Presiding Bishopric."⁸⁴ In 2013, the principles of authorization and composition were brought back together, with the report still referencing Doctrine and Covenants 120: "As directed by revelation in section 120 of the Doctrine and Covenants, the Council on the Disposition of the Tithes—composed of the First Presidency, the Quorum of the Twelve Apostles, and the Presiding Bishopric—authorizes the expenditure of Church funds."⁸⁵

CONCLUSION

The history of how the Council on the Disposition of the Tithes developed demonstrates the dynamics of revelation and how it is implemented: The 1838 revelation established the council by essentially codifying then current practice; the revelation was re-revealed in 1918 with modifications; implementation of the revelation was delayed due to the death of the President of the Church; and in 1943, the council was reestablished, fulfilling both revelations. Additionally, the history of the council's development shows the increasing importance of the Quorum of the Twelve in the financial management of the Church. Members of

83. Ted E. Davis, "The Church Audit Committee Report," *Ensign* 25 (May 1995): 21. This transition occurred partway through the administration of Ted E. Davis, managing director of the Church Auditing Department, and continued throughout the administration of his successor, Wesley L. Jones.

84. Robert W. Cantwell, "Church Auditing Department Report, 2004," *Ensign* 35 (May 2005): 24. This interpretation was used during the administration of Robert W. Cantwell, managing director of the Church Auditing Department.

85. Kevin R. Jergensen, "Church Auditing Report, 2013," *Ensign* 44 (May 2014): 28. This interpretation started with the administration of Kevin R. Jergensen, managing director of the Church Auditing Department.

the Twelve were not involved at all when the council was first established in 1838 but slowly became more involved throughout the late-pioneer era and were fully integrated with the council's reestablishment in 1943. The council and its subcommittees continue to meet according to the pattern established in 1943.

Regarding his first participation in the council in December of 2004, Elder David A. Bednar of the Quorum of the Twelve Apostles remarked:

I was impressed by the simplicity of the principles that guided our deliberations and decisions. . . . As the meeting progressed, I found myself wishing that all members of the Church could observe the simplicity, the clarity, the orderliness, the charity, and the power of the Lord's own way (see D&C 104:16) for conducting the temporal affairs of His Church. I have now participated in the Council on the Disposition of the Tithes for many years. My gratitude and reverence for the Lord's pattern has grown each year, and the lessons learned have become even more profound.⁸⁶

Just as understanding how the council operates now has inspired both Elder Bednar and Bishop Burton, knowing the history of the council's development helps us better appreciate the nature of revelation and its relationship to Church leaders, policies, and practices, as well as the care and attention given to the administration of the Church's temporal affairs.

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86. Bednar, "The Windows of Heaven," 19–20; see also Robert D. Hales, "Tithing: A Test of Faith with Eternal Blessings," *Ensign* 32 (November 2002): 28.