

WATCHTOWER

BIBLE AND TRACT SOCIETY OF NEW YORK, INC.

CABLE WATCHTOWER

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May 1, 1989

TO ALL BODIES OF ELDERS

Dear Brothers:

The following is to provide direction concerning the congregation arrangement for elders and replaces the Society's letter of April 12, 1978.

LITERATURE, MAGAZINES, AND SUBSCRIPTIONS:

The ordering of literature and magazine supplies for the congregation is left in the hands of the service overseer, working with other elders and ministerial servants directly handling these matters in the congregation. However, the order forms for supplies are given to the secretary, who, being thoroughly familiar with all of the latest information, checks the orders for accuracy, signs such, and sends them to the Society. The secretary will check to be sure the congregation name and number are properly shown and that the figures for quantities and any payments are correct. The Society's letter of August 15, 1988, provides helpful guidelines on quantities to be ordered.

Congregations should submit only one literature order per month. Orders should not be placed by telephone, except in emergencies. When there are shortages in what is sent, write the Society. Please do not phone.

The secretary should carefully check all the written information on magazine distributors' copies and subscriptions in the Cost List along with letters from the Society and be familiar with what is requested. The secretary will sign distributors' changes, distributors' special orders, and Weekly Subscriptions forms (M-203). He should be sure that forms are used only for the purpose intended and not otherwise.

With each Remittance and Credit Request form (S-20), signed by the secretary and the person preparing it, there should be a check, but only one check for each form. If more than one check is being sent, then an additional S-20 form must accompany each check to the Society. Remember, you should not send a separate check for each item, such as one for literature, one for magazines, and one for donations. One check can cover all of the above.

All secretaries should carefully read the Society's Cost List, Instructions for Congregation Accounting (S-27), and all instruction letters from the Society dealing with operational matters.

ACCOUNTS:

The secretary should oversee the keeping of the congregation accounts, but the presiding overseer or someone designated by him should audit the accounts every three months. The actual handling of the

accounts will be left to the brother who is assigned to this responsibility.

KINGDOM HALL ~~INSURANCE~~:

The secretary will give attention to the following matters if the congregation has an insurance account with the Society:

1. Set up an "Insurance" file for the congregation and have all matters pertaining to insurance filed there for reference. This should include a copy of the last property description form that was submitted to the Society.
2. Refer to the memorandum Key Facts About Congregation Insurance (T-44) for information concerning your coverage and procedures on protecting your Kingdom Hall and reporting and handling property losses, injuries, or lawsuits. If the memorandum does not provide you with the information you require, please contact the Society's Insurance Desk.
3. When invoices for insurance charges are received, they should be given to the brother handling the accounts; he should send the remittance to the Society.

KINGDOM HALL OWNERSHIP AND MORTGAGES:

The secretary will give attention to the following matters:

1. Maintain a **separate file folder** in which all documents pertaining to the ownership of the Kingdom Hall are filed, as well as the documents pertaining to any loan account. Keep permanently in this file form T-36 (Information Regarding Ownership of Kingdom Halls), which form was previously sent to all congregations, as it contains valuable information regarding corporations, trustee arrangements, and so forth.
2. Make monthly mortgage payments to the Society:
 - a. Secretary should see that monthly payments are mailed to arrive on or about the first of each month in the green envelope and with the completed green remittance slip (form T-51). Payments will not be considered late if received by the tenth of the month in which they are due. See annual letter from Office of the Secretary and Treasurer regarding use of T-51 form for detailed instructions.
3. When monthly statements regarding a Kingdom Hall loan are received, information concerning the last payment made and the current balance due should be read to the congregation.
4. If title is held by a CORPORATION ARRANGEMENT, keep the corporation papers, bylaws, and minutes of annual and special meetings in ownership folder. Set up a diary or **chronological listing of things that need to be cared for** or handled on a certain date; for example, date for sending notice of and holding annual meetings, information as to what positions are to be filled, and so forth. The procedures outlined in corporation's bylaws should be strictly followed for holding the meetings and for replacing trustees or directors when they move

away, die, are disfellowshipped, become inactive, and so forth. Be sure to do so right away rather than waiting until some future date.

5. If an annual, or periodic, report of the corporation's existence must be filed with the state or country, do so on time. In some states the corporation will be dissolved if this report is not filed in timely manner.

6. If title is held by a TRUSTEE ARRANGEMENT, keep the trustee papers in ownership folder. If a trustee moves, dies, is disfellowshipped, becomes inactive, and so forth, see that a substitute trustee is appointed in his place. (See form T-36 for instructions.) Provide the Society with copies of new trustee papers if there is a Kingdom Hall loan in force.

7. The original recorded deed (or deeds) to property should be kept in a safe place, such as the ownership folder. If deed is sent to Society for loan purposes, retain photocopy in file for full information as to property.

8. If exemption from REAL ESTATE TAXES has been secured and is evidenced by letter or some form of document, usually from the tax assessor, keep evidence with deed. If for some reason no exemption is allowed, or only partial exemption is allowed, make a record in a diary or chronological listing of activities to remind when tax bill is due and see that it is paid on time to prevent tax sale of property due to delinquency in paying taxes. If application for tax exemption must be filed annually as in some states, make record in your diary or chronological listing to remind the secretary of that fact annually so that it can be filed on time.

BANK ACCOUNT:

1. Congregation should have a **Federal Identification Number**. This may be acquired by filing form SS-4 (Application for Employer Identification Number) with the Internal Revenue Service. This is now required by banks for accounts. Notify Society of this number when obtained.

2. Congregation **bank accounts** should be opened in the name of the congregation as an unincorporated association and not in the name of the corporation, even though the congregation has a corporation for title-holding purposes.

3. Complete congregation name must be shown, such as: South Congregation of Jehovah's Witnesses, Columbus, Ohio.

4. **Two signatures** should be on each check. However, more than two brothers may be authorized as check signers. It would be beneficial for one of the signatures to be that of the presiding overseer. The body of elders decides who the signers of checks for the congregation will be.

OTHER RECORDS:

The secretary will keep the Congregation's Publisher Record cards (S-21) and compile the field service reports. The secretary or his

assistant can work together with the Congregation Book Study conductors to obtain any late or missing field service reports each month. Bodies of elders may find it advisable in some cases to assign an elder, if available, or a capable ministerial servant to assist the secretary in caring for some of the records. Meeting attendance records should be kept by the secretary along with the Bible study reports which are turned in each month. Territory cards and records should be kept by the brother assigned to oversee the working of territory under the jurisdiction of the service overseer.

HANDLING MAIL:

1. The presiding overseer will open all mail directed to the congregation.
2. The presiding overseer should **not open any mail directed to an individual by name** in the congregation which is sent in care of the presiding overseer because of not having an address for the individual. Such correspondence he will give to the addressee **WITHOUT** opening.
3. After the presiding overseer has considered mail directed to the congregation, it should be given to the secretary. Letters that need to be read by the body of elders **should be circulated by the secretary**. To avoid misplacing such important correspondence it is recommended that the secretary place it in a large envelope on which appears the name of each elder in the congregation. Each elder should put a check by his name after reading the contents. Then he should pass the envelope on to the next brother listed. After all the elders have read the correspondence, it should be properly filed by the secretary.
4. The **presiding overseer should sign most correspondence** sent to the Society. The secretary will sign all remittance forms, literature and magazine orders, handbill orders, and field service reports.
5. Letters to the branch office concerning removal of elders and ministerial servants and recommendations regarding regular pioneers are to be **signed by the current Congregation Service Committee**. If one member is absent, another elder may sign so the matter may be expedited.

JUDICIAL COMMITTEE MATTERS:

The secretary keeps judicial committee records in a locked file, preferably at the Kingdom Hall. Neither he nor the presiding overseer should read correspondence and notes pertaining to individual cases handled by a judicial committee of the congregation, unless they served on the judicial committee handling the case. Any information that is typed on judicial matters, including letters to the Society, will be written by someone on the judicial committee and will be signed by those serving on such committee. The secretary only files the sealed envelopes pertaining to each case. When a judicial committee handles a case, that committee will place all notes and correspondence concerning the case in an envelope, seal it, and indicate on the front of the envelope the name of the individual concerned, the names of the elders who served on the judicial committee, the action taken, and the date of the action. The envelope should then be given to the secretary for

filing in the confidential file. When the S-79b card is returned to the congregation from the Society, it may be stapled to the outside of the envelope. These files should be available only to the elders assigned to handle the case. If there is need to open these envelopes in the future, this will be done by the elders who will handle the case. The judicial committee has the responsibility to inform those who are concerned regarding any restrictions applying to a reprovved person. Any **correspondence from the Society** to the congregation dealing with a judicial case will be addressed to the chairman or a member of the judicial committee, and the presiding overseer will not open such correspondence but pass it on directly to the judicial committee. See the Society's letter TO ALL BODIES OF ELDERS dated September 20, 1984 for additional information.

If an elder hears a confession of some minor trespass and he handles it on a personal basis with the wrongdoer, then it would be good to inform the presiding overseer of the matter. In this way at least two of the elders will know of the matter. It may be that there are other things that the presiding overseer is aware of regarding this person, and this would add to the picture indicating further assistance is needed.

When a disfellowshipped or disassociated person is reinstated, the secretary signs the S-79b card that is returned to the Society showing that there has been a reinstatement of the person.

KEEPING RECORDS SAFELY:

All records, if possible, should be kept at the Kingdom Hall in a secure place so as to be available for use by the body of elders. Especially should all disfellowshpping and other judicial matters be kept at the Kingdom Hall under lock and key to maintain confidentiality, available only to those authorized.

APPROVING EXPENDITURES OF THE CONGREGATION:

The presiding overseer will authorize payments of funds for the normal operation of the congregation. All other financial matters go to the congregation for a resolution approved by the majority of baptized publishers present.--See June 1984 Our Kingdom Ministry, page 3.

APPOINTMENT OF A NEW PRESIDING OVERSEER:

If an appointed presiding overseer is deleted for any reason, a substitute presiding overseer should be chosen by the body of elders to serve until the next visit of the circuit overseer at which time a recommendation will be sent to the Society. As soon as a substitute presiding overseer is chosen, the Presiding Overseer Change of Address form (S-29) should be sent to the Society immediately together with a letter signed by the service committee clearly stating why the change is needed. If the former presiding overseer's address was used for literature shipment and should no longer be used for such, the Shipping Address For Literature Only form (S-36) should also be sent to the Society. If his address was used for receiving distributors' magazines, a Distributors' Magazine Change of Address Only form (M-206) should be sent to the Society.

APPOINTMENT OF A NEW SECRETARY:

If the congregation secretary is deleted for any reason, the body of elders will select one of its number to hold the position. The name of the brother selected should be sent to the Society immediately on the S-29 Secretary Name Change form together with a letter signed by the service committee clearly stating why the change is needed. If the former secretary's address was used for literature and/or distributors' magazine shipments and should no longer be used for such, the proper form(s) as outlined in the preceding paragraph should be sent to the Society.

CONGREGATION PUBLIC MEETINGS

The presiding overseer or another elder selected by the body of elders should schedule public talks locally. If there is a need, a well-qualified ministerial servant selected by the body of elders may assist. As matters are reviewed periodically, the body of elders may offer suggestions.

OTHER MATTERS:

It is not expected that the secretary should do all of the clerical work for the elders, making up school schedules and Service Meeting programs, writing correspondence, and so forth. Each one has his assigned duties. Where there is a need to handle something not covered by specific instructions from the Society, the local body of elders can decide how to handle the work load, using ministerial servants wherever necessary.

If the presiding overseer or secretary will be away on vacation for a time, the body of elders should select one from among their number to act as a replacement during the absence. Mail and correspondence will be handled by the replacement during the time of absence.

When a publisher moves, the secretary of the new congregation will be alert to request the forwarding of Congregation's Publisher Record cards in harmony with the direction in the Our Ministry book, page 104. If the secretary of the former congregation knows the name of the congregation where the publisher has relocated, he can take the initiative in sending the record cards along with appropriate correspondence so the publisher can be welcomed and assisted spiritually.

It is our hope that these guidelines will be beneficial to all bodies of elders and assist all in carrying out the responsibilities resting upon them to be shepherds, loyally caring for the Lord's sheep.

Rest assured of our good wishes and Christian love.

Your brothers,

Watchtower B. V. T. Society
OF NEW YORK, INC.