



# WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

SA July 1, 1998

TO ALL BODIES OF ELDERS  
AND TRAVELLING OVERSEERS

Dear Brothers:

A number of questions have recently been raised regarding expenses incurred in operating and maintaining cars supplied by the Society to travelling overseers. We believe this is because a system that worked effectively for years appears to have been lost sight of, or not explained to the many new travelling overseers appointed during the 1990's.

The car, road tax, insurance, and AA subscription are all paid by the Society out of the pro-rata annual donation made by all congregations. The travelling overseers' expenses are basically limited to petrol and servicing, though, from time to time, it may be necessary to purchase spares. Additionally, they may incur certain expenses in connection with their visits, such as paper and postage.

How should these expenses be covered? All travelling overseers should keep a Cash Ledger in which they list their expenditure and their receipts from congregations. As far as possible, there should be written receipts for all expenditures. Each week the travelling overseer should show his ledger to the body of elders. They may choose to make a remittance exactly in accordance with his week's expenditure, or, they may choose to round this out. Whatever is received from congregations should be noted in the ledger. If there are major expenses, such as servicing or spares, and consequently the account goes into a deficit, then the congregations have the privilege of making a larger donation to help reduce this deficit. Travelling overseers who have maintained this ledger account have always found that, when they leave the circuit or district, there is a surplus to hand over (with the district/circuit ledger) to the incoming travelling overseer. **The district/circuit overseers should ensure that there is an independent quarterly audit of the Cash Ledger.**

This arrangement in no way inhibits individuals from making personal donations to travelling overseers but it does

TO ALL BODIES OF ELDERS  
AND TRAVELLING OVERSEERS  
SA July 1, 1998  
Page 2

mean that **congregation funds**, regulated by the Charity Commission requirements, are not donated to travelling overseers as gifts for their personal use. The Branch Committee requests the district overseers to check that this ledger system is operating in every district/circuit. It will avoid embarrassing situations where major car expenses are incurred and there is no ready money to cover them.

This matter has been mentioned on various occasions, both in letters to bodies of elders as well as seminars with travelling overseers. However, previously we have merely **recommended** this ledger arrangement. Now, the Branch Committee believes that the many changes in congregation accounting **require** the implementation of the Cash Ledger. Travelling overseers are asked to ensure this method of listing receipts and expenditures goes into effect **immediately**.

We know you will appreciate this reiteration and clarification and be happy to co-operate. Visits of travelling overseers have always served to strengthen and stimulate the congregations and we value highly their hard work and loyal service. We pray Jehovah's continued blessing be with all of our faithful traveling overseers and their wives.—Acts 14:21, 22; 16:4, 5.

Please accept our warm Christian love.

Your brothers,

*Watch Tower B. & J. Society*  
OF BRITAIN