



WATCHTOWER

BIBLE AND TRACT SOCIETY OF NEW YORK, INC.

25 COLUMBIA HEIGHTS, BROOKLYN, NEW YORK 11201-2483, U.S.A. PHONE (718) 560-5000

May 30, 2000

TO ALL BODIES OF ELDERS IN THE UNITED STATES

Re: Accounting system for Kingdom Hall construction projects

Dear Brothers:

We are pleased to advise you of an arrangement to assist congregations with maintaining accurate and complete accounting records when constructing a new Kingdom Hall or remodeling an existing one. The normal congregation accounting system has limitations in this regard, and thus, the Society has produced a system to assist. Copies of this have been shared with the Regional Building Committees, who have qualified brothers available to aid congregations in using the new system and in maintaining the necessary records. When a congregation initially conceives the idea of constructing a new Kingdom Hall or of renovating an existing one, the elders should immediately contact the Regional Building Committee so that the accounting system may be implemented in behalf of the congregation.

When a congregation undertakes a Kingdom Hall building project and volunteer help from outside the congregation(s) that will meet in the new hall or in one undergoing renovation is needed, the Regional Building Committee assigned to your area should be given oversight. (Society's letter to all bodies of elders dated November 2, 1995, paragraph 14) The Society-provided accounting manual directs that an appointed member of the regional committee should approve all expenditures by approving a Payment Voucher. All checks should be signed by either a regional committee member or their appointed project coordinator and be countersigned by a member of the local building committee. Each month, the involved congregation(s) should be given a full report of expenditures from this account. The Regional Building Committee may also request that their accounts overseer obtain the building fund account checkbook. This assures all that expenditures from the building fund are made in accord with theocratic direction.

It is our prayer that this new arrangement will aid in keeping records that will be beneficial for the project at hand and in determining costs for future projects. Comparisons can easily be drawn when needed. The accounting system may be maintained on a computer or by hand. If a computer is used, hard copy must be printed out in the format designated by the Society so that all the responsible brothers can have access to it for review.

We send an expression of our warm Christian love and greetings.

Your brothers,

Watchtower B. & T. Society

OF NEW YORK, INC.

cc: Traveling Overseers
Regional Building Committees