

Christian Congregation of Jehovah's Witnesses



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December 15, 2004

TO ALL BODIES OF ELDERS

Dear Brothers:

For many years now congregations have accepted the privilege to support Jehovah's worship with their voluntary contributions. This is very much appreciated and we would like to commend you for the example and lead in this regard. Every year during circuit events the congregations resolve to send contributions to assist the assemblies. This letter is to inform you of an adjustment in the procedure followed.

With this new arrangement it is no longer necessary for congregations to send donations to the circuit *during* the assembly. How then will funds be found to run assemblies?

Soon after your circuit overseer informs you of the date of your next circuit event, the congregation should resolve what contribution would be sent to support the event. Elders can be guided by the cost of renting or operating the facilities that will be used during the assembly, as well as other events such as conducting Pioneer Service School. *At that time* please pass a resolution and send the congregation's contribution ahead of the circuit event into the circuit fund. This should be done through the regular remittance to the branch office. You may send the total contribution as a one-bulk contribution or a monthly contribution before the assembly. Please use the appropriate column on the S-20 form and state the circuit number. What this means is that the circuit will have the money available to be used even during pre-assembly time and at the assembly if necessary. Also, the elders and accounts servants will not have to concern themselves with paying monies *during* the assembly.

In addition to the above, during the week leading to the assembly, you should kindly remind all brothers and interested ones of their privilege to support the assembly by placing their personal contribution into the boxes at the assembly.—Deut. 16:16, 17; 1 Cor. 16:1, 2.

However, what if the funds contributed through the above arrangement are not enough to cover the expenses of the circuit assembly? Although this may be rare, the circuit overseer will direct at the business meeting that the congregations contribute later on. Once again whatever your congregation resolves to contribute should be forwarded through the branch office, using the S-20 form, and stating the circuit number.

Another concern is how to handle the expenses when a congregation has the privilege of hosting the circuit and district overseers and their wives during the circuit event. The host congregation usually enjoys this fine opportunity of showing hospitality to these brothers. What if the host congregation is unable to care for all the expenses? The extra expenses should be cared for by the circuit organization during the circuit event. The presiding overseer of the host congregation should inform the assembly overseer of the situation, indicating the exact amount of assistance required from the circuit. This should be done ahead of the elders business meeting, as a resolution will be necessary before this is paid. Elders should of course follow the guidelines in taking care of expenses during the visit of the circuit overseer.—See our letter dated June 15, 2004, to all bodies of elders.

TO ALL BODIES OF ELDERS

December 15, 2004

Page 2

It is our hope that handling matters this way will assist the accounts servants in the congregations and remove last minute decisions sometimes made by elders on behalf of the congregation. Also, this will improve the accounting records.

Auditing: Many congregations are doing very well in following the schedule of auditing congregation accounts as announced in *Our Kingdom Ministry*. This is commendable. We would like to remind all presiding overseers to ensure that the audit is done regularly and any necessary points are followed through right away. It is recommended that you do not use the same person for the audit each time.

It has been noted that many Kingdom Halls have operating committees who handle funds on behalf of the congregations. Concerning the accounts records of the operating committee, our letter dated June 24, 1997, says on point 5: "The bodies of elders should see that the [operating] account is audited every three months on the same schedule that the congregation accounts are audited." Some have asked how the various congregations could handle this. Whenever it is announced that the congregation accounts should be audited, the operating committee accounts should also be audited. Bodies of elders of the various congregations using the Kingdom Hall may take turns in delegating an elder to audit the accounts following the guidelines in the *Instructions for Congregation Accounting* (S-331). Feel free to contact the circuit overseer for any assistance in auditing the congregation and the operating accounts.

Please rest assured of our appreciation for the hard work you do on behalf of the flock of God. We extend to you our warm Christian love and best wishes.

Your brothers,

*Christian Congregation
of Jehovah's Witnesses*

c: Traveling overseers