



WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

September 4, 2007

TO ALL BODIES OF ELDERS

Re: Handling accounts for Kingdom Hall Operating Committees

Dear Brothers:

We are writing to clarify some matters regarding accounting procedures for Kingdom Hall Operating Committees. Such committees are established where two or more congregations share a Kingdom Hall.

According to *Instructions for Congregation Accounting* (S-27), the presiding overseer approves all normal operating expenses for a congregation by initialling the invoice or receipts. For the operating account, the chairman of the operating committee should perform this function and initial invoices or receipts before a cheque is issued or other payment is made.

The bank statement for the operating account should be sent to the presiding overseer of the title-holding congregation, since most likely the account bears the name of that congregation with “No. 2 account” identifying it. The presiding overseer of the title-holding congregation will pass the bank statement directly to the chairman of the operating committee.

According to *Instructions for Congregation Accounting*, the accounts servant for a congregation should not be authorized to sign cheques for the congregation. The same applies to the person caring for the operating committee accounting records. The member of the operating committee who handles the chequebook should not be one of the approved signers for the account.

The August 2003 *Our Kingdom Ministry*, page 5, paragraph 10, gave the following direction: “When more than one congregation uses the Kingdom Hall, the operating committee maintains a separate current account and shares monthly written financial reports with each body of elders, thus keeping the elders advised of how the funds are being spent.” It would not be necessary to read the monthly operating committee accounts report to the entire congregation, but it should be viewed by all of the elders in each congregation meeting in the Kingdom Hall. All of the elders will then know the standing of the account, keeping in mind that its purpose is simply to accumulate funds to care for Kingdom Hall operation and maintenance. When remodelling or refurbishing is needed, congregations may apply for a loan from the Kingdom Hall Fund if necessary.

The Announcements section of *Our Kingdom Ministry* periodically reminds the service committee to have the congregation’s accounts audited and for an announcement to be made to the congregation that the audit has been completed. While the joint operating account should be audited on the same schedule, it is not necessary to announce to the congre-

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gations that this account has been audited. Rather, the elders in each congregation should receive a copy of the audit report for their review, and this should be kept in the congregation file.

We trust these points of clarification will be helpful. Please be assured of our warm Christian love and best wishes.

Your brothers,

Watch Tower B. & J. Society
OF BRITAIN

c: Travelling overseers
Regional Building Committees

PS to the secretary:

This letter should be retained in the congregation's permanent file of policy letters.