



# WATCH TOWER

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BIBLE AND TRACT SOCIETY OF CANADA  
OFFICE OF THE SECRETARY-TREASURER  
P.O. Box / C. P. 4100, Georgetown, Ontario L7G 4Y4, Canada

FAX / TÉLÉCOPIE  
(905) 873-4540

December 7, 2009

TO ALL CONGREGATIONS

Re: Annual review of Kingdom Hall financial support

Dear Brothers:

Since 1983 when the Kingdom Hall Fund was set up, Jehovah's organization has helped tens of thousands of congregations worldwide to have affordable and dignified places of worship. At the present time, interest-free loans are provided, and congregations resolve to make monthly repayment to the organization so that these funds can in turn be made available for other projects.

Over time, though, circumstances often change, and sometimes the initially-resolved amounts are no longer reasonable. For example, there may be a significant increase or decrease in the number of congregations that use a Kingdom Hall, or the economic conditions in an area may appreciably improve or deteriorate, thus affecting the amount that publishers can reasonably contribute. Therefore, we are making an adjustment in the procedure for determining these monthly repayment amounts for Kingdom Hall loans.

The apostle Paul provided inspired guidance on the matter of contributions. (1 Cor. 16: 1-3; 2 Cor. 8:10-15; 9:7) In harmony with that direction, as soon as possible after receipt of this letter, and each year thereafter in the month of May, congregations that are repaying a Kingdom Hall loan should take a new financial survey. This can be done by passing out slips of paper to be filled out anonymously by the publishers indicating how much they are able to contribute monthly toward local congregation and Kingdom Hall expenses, including the repayment of the Kingdom Hall loan. The body of elders will use this information to determine if the monthly Kingdom Hall loan payment amount should be adjusted for the coming service year starting in September.

In addition to what is described above, we encourage all congregations to continue supporting Kingdom Hall construction worldwide by contributing in the designated box for that purpose. Further, some congregations may decide to pass a resolution to contribute an additional amount each month. It is a privilege for all of God's people, whether they have much or little in a material way, to "honor Jehovah with [their] valuable things." (Prov. 3:9) These arrangements for financing Kingdom Hall construction worldwide are in the spirit of 2 Corinthians 8:14, which encourages "that an equalizing might take place" among the congregations.

Please be assured of our warm Christian love and best wishes.

Your brothers,

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

Attachment

cc: Traveling overseers

12/7/09-E

PS to body of elders:

Please arrange for the above letter to be read to the congregation at the first Service Meeting after its receipt. (**This postscript should not be read to the congregation and this letter should not be posted on the information board.**) Thereafter, the letter should be retained in the congregation permanent file of policy letters. You may wish to update the congregation copy of *Index to Letters—For Bodies of Elders* (S-22) at that time as well.

If applicable, please take the financial survey as soon as possible after receipt of this letter and each year thereafter in the month of May. It may be that the monthly loan payment can be increased, thus making funds available sooner to other congregations in need. Any adjustment to the monthly loan payment will not replace the *total* amount the congregation originally agreed to repay but will merely adjust the amount repaid *monthly* until the loan is paid off. The titleholding congregation will continue to receive monthly statements showing the loan balance, and a copy of this should be shared with each congregation contributing toward the loan payment.

At the time the survey is taken, it may be helpful to also review with the congregation the average monthly operating expenses that need to be covered. For example, Kingdom Hall operating expenses may include utilities, telephone, landscaping equipment and materials, fuel, cleaning supplies, and present and anticipated maintenance needs. Also, there are congregation expenses such as the circuit overseer's visit and apartment expenses, monthly donations toward the Kingdom Hall Assistance Arrangement and Traveling Overseer Assistance Arrangement, and office supplies, including labels for invitations.

**When only one congregation meets in a Kingdom Hall:**

1. The elders take the financial survey.
2. The body of elders determines how much of what the congregation will donate each month needs to be kept to cover Kingdom Hall operating expenses and other congregation expenses.
3. The body of elders determines how much should be sent to the branch office each month as a loan payment. (The loan payment should be a whole dollar amount, such as \$780.00, not \$776.29.)
4. The congregation passes a resolution approving the amount of the loan payment. (A copy of the resolution should be kept with the congregation accounts.)
5. The elders send a letter to the branch office notifying them of a change in the loan payment amount. (A sample letter is attached that contains wording that should be retyped on congregation letterhead. If after the elders have reviewed the circumstances it is determined that the amount contributed monthly will not change for the coming service year, no letter should be sent.)

**When more than one congregation meets in a Kingdom Hall:**

1. Before the survey is taken in each congregation, the Kingdom Hall Operating Committee provides each body of elders with the suggested amount needed each month to cover projected Kingdom Hall operating expenses for the coming service year.
2. The operating committee reminds each body of elders what they have been contributing monthly toward repayment of the Kingdom Hall loan.

3. After the survey is taken, each body of elders determines how much of what the congregation will donate each month should be kept to cover local congregation expenses and how much could be sent to the operating committee to cover both Kingdom Hall operating expenses and the loan payment.
4. Based on the elders' responses, the operating committee calculates how much money will be received monthly.
5. The operating committee then determines how much needs to be kept in the operating committee account to care for Kingdom Hall operating expenses and how much could be sent to the branch office each month as a loan payment. (The loan payment should be a whole dollar amount, such as \$780.00, not \$776.29.)
6. The operating committee suggests a monthly loan payment based on the elders' responses.
7. If each congregation is in agreement with what the operating committee suggests, each congregation passes a resolution indicating how much will be sent to the operating committee each month to cover (a) Kingdom Hall operating expenses and (b) the loan payment. (A copy of the resolution should be kept with the congregation accounts and a copy should be provided to the operating committee.)
8. If there is a change in the monthly loan payment amount, the titleholding congregation prepares a letter signed by their Congregation Service Committee notifying the branch office based on the attached sample as outlined above. (A copy of this letter should be provided to the operating committee.)

We are asking circuit overseers during their regular visits to congregations to confirm that the above-outlined procedure is being followed and that the amounts resolved are reasonable and in accord with local circumstances. They will provide appropriate reminders or encouragement where it appears that such is needed.

**TITLEHOLDING CONGREGATION OF JEHOVAH'S WITNESSES**

111 Main Street, Anytown, XX A1A 0X0 Tel: 123-456-7891

[Month, day, year]

WATCH TOWER BIBLE AND TRACT SOCIETY OF CANADA  
ATTENTION: TREASURER'S OFFICE  
PO BOX 4100  
GEORGETOWN ON L7G 4Y4

Re: Annual review of monthly Kingdom Hall loan payment

Dear Brothers:

We, the [name of titleholding congregation] Congregation of Jehovah's Witnesses, have decided to adjust the amount of our monthly Kingdom Hall loan payment from \$[current amount] to \$[revised amount].

Based on a survey of the publishers, we confirm that this adjustment will allow us to have adequate funds on hand to care for our expenses of operating and maintaining our Kingdom Hall and congregation(s).

Thank you.

Your brothers,

<hr/> [Sign name]	<hr/> [Sign name]	<hr/> [Sign name]
[Print name] (Coordinator of the body of elders)	[Print name] (Secretary)	[Print name] (Service overseer)

\_\_\_\_\_  
(Titleholding congregation number)

***THIS IS A SAMPLE ONLY AND SHOULD BE RETYPED  
USING YOUR CONGREGATION LETTERHEAD***