



WATCH TOWER

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December 30, 2010

TO ALL BODIES OF ELDERS

Re: Revised accounting instructions

Dear Brothers:

Along with this letter we are making available revised *Instructions for Congregation Accounting* (S-27). Thus, any previous versions of *Instructions for Congregation Accounting* should be destroyed. Besides various textual adjustments, instructions on the naming of contribution boxes and auditing congregation accounts have been included. The procedure for reimbursing the expenses of traveling overseers is described. Further, the revised document describes use of the jw.org Web site to transfer funds, including details on participating in the funds-on-deposit arrangement with the branch office.

The funds-on-deposit arrangement is not a banking arrangement. Rather, it is an arrangement wherein congregations are encouraged to send excess, or presently unneeded, congregation funds to the branch office instead of setting up a savings account, money market bank account, or certificate of deposit. It is recommended that congregations only retain sufficient funds to cover two to three months of average expenses or enough to meet the bank's minimum for free checking, whichever is greater. The rest can be considered excess.

Participating in the funds-on-deposit arrangement makes funds available for use in promoting Kingdom interests while the congregation is not using them. Thus, please take a moment to consider if your congregation would qualify based on the information presented above and in the revised *Instructions for Congregation Accounting*.

Additionally, we are making available three new forms for Kingdom Hall Operating Committee accounting. *Instructions for Kingdom Hall Operating Committee Accounting* (S-42), *Monthly Kingdom Hall Operating Committee Accounts Report* (S-44), and *Kingdom Hall Operating Committee Accounts Audit Report* (S-45) will be of assistance where two or more congregations share the use of the Kingdom Hall.

We send our warm Christian love.

Your brothers,

Watch Tower B. & J. Society
OF CANADA

c: Traveling overseers

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PS to secretary:

Please arrange for a copy of this letter and the revised *Instructions for Congregation Accounting* to be provided to the accounts servant. Any brothers on the Kingdom Hall Operating Committee should be provided with the new forms mentioned above.

In view of the revised accounting instructions, the September 4, 2007, and December 17, 2007, letters to all bodies of elders should now be removed from the congregation permanent file of policy letters and be destroyed. You may wish to update the congregation copy of *Index to Letters—For Bodies of Elders* (S-22) at this time as well.