

# TESTIGOS CRISTIANOS DE JEHOVÁ

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November 19, 2015

TO ALL ASSEMBLY OVERSEERS

Re: Review of Circuit Account Balances

Dear Brothers:

We are writing to explain the impact on circuits of recent changes to Kingdom Hall and Assembly Hall financing. As you are aware, congregations and Assembly Halls are no longer being asked to repay loans for construction or renovation projects. Instead, all congregations have been encouraged to support construction of Kingdom Halls and Assembly Halls by making a monthly donation from congregation funds. As excess funds accumulate, the elders have been encouraged to recommend to the congregations that such funds be sent to the branch office as a donation. How can these principles be applied by circuits?

You should determine the amount of funds needed to cover operating expenses that must be paid *before* the start of the next assembly. Such expenses might include the costs associated with a circuit overseer's residence, the anticipated travel cost of the branch representative, or the rental of a facility in connection with the next assembly. The amount of funds needed to cover these expenses is the circuit account's target balance. Please note that expenses that will be incurred *during* the next assembly, such as a per capita contribution that is made for the use of an Assembly Hall, should not be included in the target balance. Since circuits do not generally receive donations between assemblies, careful consideration should be given to the amount of funds that will be needed in the circuit account until the next assembly starts. At the end of each assembly, the target balance should be updated based on the anticipated expenses to be paid *before* the next assembly. If the total circuit funds at the end of the assembly exceed the target balance, the excess should be donated to the worldwide work.

In view of the foregoing, a standing resolution should be presented at the next circuit business meeting. The resolution should state that at the conclusion of each assembly, funds in excess of the target balance will be donated to the worldwide work. This updates what is stated in *Organized to Do Jehovah's Will*, pages 118-119, paragraph 11, and *Instructions for Circuit Accounting* (S-331), paragraphs 4 and 14.

It is our hope that this adjusted process will prevent large circuit balances from being maintained and will allow donated funds to be put to good use caring for needs locally and worldwide. Please ensure that the assistant assembly overseer and the accounts overseer receive a copy of this letter.

We send our warm Christian love and best wishes.

Your brothers,

*Testigos Cristianos de Jehová*

c: Bodies of elders  
Circuit overseers