

## XXI. THE BAHÁ'Í FUND

Compiled from the Writings of Bahá'u'lláh, Abdu'l

Original English



## XXI. THE BAHÁ'Í FUND

### A. Contributions — Responsibility of Bahá'ís

#### 1. To Give and to be Generous

"...To give and to be generous are attributes of Mine; well is it with him that adorneth himself with My virtues."

(Bahá'u'lláh: The Hidden Words, Persian No. 49)

#### 1. God Does Not Ask from Any Soul Except According to His Ability

"...God does not ask from any soul except according to his ability. This contribution must come from all cities and villages from all the believers of God..."

"...whosoever comes with one good act, God will give him tenfold. There is no doubt that the living Lord shall assist and confirm the generous soul."

(Abdu'l-Bahá to the friends in the East and the West: Star of the West, Vol. VI, No. 17, p. 139)

#### 1. Responsibility of Every Bahá'í

"...Every Bahá'í, no matter how poor, must realize what a grave responsibility he has to shoulder in this connection, and should have confidence that his spiritual progress as a believer in the World Order of Bahá'u'lláh will largely depend upon the measure in which he proves, in deeds, his readiness to support materially the Divine institutions of his Faith."

(From a letter written on behalf of Shoghi Effendi to the National Spiritual Assembly of India, July 17, 1937: Extracts from a compilation of the Guardian's letters on Bahá'í Funds and Contributions published in Bahá'í Funds: Contributions and Administration, Canada)

#### 1. There Can Be No Limit to One's Contributions

"...There can be no limit to one's contributions to the national fund. The more one can give the better it is, specially when such offerings necessitate the sacrifice of other wants and desires on the part of the donor. The harder the sacrifice the more meritorious will it be, of course, in the sight of God. For after all it is not so much the quantity of one's offerings that matters, but rather the measure of deprivation that such offerings entail..."



ORIGINAL

(From a letter of the Guardian to an individual believer, December 31, 1935: Life-blood of the Cause, p. 10)

#### 1. **Service Every Believer Can Render**

"...Contributing to the Fund is a service that every believer can render, be he poor or wealthy; for this is a spiritual responsibility in which the amount given is not important. It is the degree of the sacrifice of the giver, the love with which he makes his gift, and the unity of all the friends in this service which bring spiritual confirmations...." [pg 251]

"Much of the present rapid expansion of the Faith is taking place in areas of great poverty where the believers, however much they sacrifice, cannot produce sufficient funds to sustain the work. It is these very areas which are the most fruitful in teaching, and a sum of money spent here will produce ten times — even a hundred times — the results obtainable in other parts of the world. Yet in the past months the Universal House of Justice has had to refuse a number of appeals for assistance from such areas because there just was not enough money in the International Fund."

"It should therefore be the aim of every local and national community to become not only self-supporting, but to expend its funds with such wisdom and economy as to be able to contribute substantially to the Bahá'í International Fund, thus enabling the House of Justice to aid the work in fruitful but impoverished areas, to assist new National Assemblies to start their work, to contribute to major international undertakings...."

(From a letter of the Universal House of Justice to Bahá'ís of the East and West, December 18, 1963: Wellspring of Guidance, pp. 19-20)

#### 1. **Commerce, Agriculture and Industries Blessed Many Times**

"In brief, O ye friends of God, rest assured that in place of this contribution, your commerce, your agriculture and industries shall be blessed many times...."

(Abdu'l-Bahá to the friends in the East and the West: Star of the West, Vol. VI, No. 17, p. 139)

#### 1. **Believers Alone Have Bounty of Contributing**

"The overwhelming majority of the Bahá'ís in the world are poor people, but it is to the believers, and to the believers alone, that Bahá'u'lláh has given the bounty of contributing the material things of this world for the progress of His Faith. It is not the amount of the contribution which is important, but the degree of self-sacrifice that it entails — for it is this that attracts the confirmations of God."

(From a letter of the Universal House of Justice to all National Spiritual Assemblies receiving assistance from the Bahá'í International Fund, April 13, 1975)

#### 1. **Should Not Incur Debts for Purpose of Contributing to Fund**

"Even though Shoghi Effendi would urge every believer to sacrifice as much as possible for the sake of contributing towards the fund of the National Assembly, yet he would discourage the friends to incur debts for that purpose. We are asked to give what we have, not what we do not possess, especially if such an act causes suffering to others. In such matters we should use judgement and wisdom and take into our confidence other devoted Bahá'ís."

(From a letter written on behalf of the Guardian, dated May 4, 1932, to an individual believer: Bahá'í Funds: Contributions and Administration, Canada, p. 7)



## **B. Those Eligible to Contribute**

### **1. Distinguishing Features of the Cause of God**

"One of the distinguishing features of the Cause of God is its principle of non-acceptance of financial contributions for its own purposes from non-Bahá'ís: support of the Bahá'í Fund is a bounty reserved by Bahá'u'lláh to His declared followers. This bounty imposes full responsibility for financial support of the Faith [pg 252] on the believers alone, every one of whom is called upon to do his utmost to ensure that the constant and liberal outpouring of means is maintained and increased to meet the growing needs of the Cause. Many Bahá'í communities are at present dependent on outside help, and for them the aim must be to become self-supporting, confident that the Generous Lord will, as their efforts increase, eventually enable them to offer for the progress of His Faith material wealth as well as their devotion, their energy and love."

(From a letter of the Universal House of Justice to the Bahá'ís of the World, Naw-Ruz 1974)

### **1. Giving to the Fund is a Spiritual Privilege**

"Giving to the Fund, therefore, is a spiritual privilege, not open to those who have not accepted Bahá'u'lláh, of which no believer should deny himself. It is both a responsibility and a source of bounty. This is an aspect of the Cause which, we feel, is an essential part of the basic teaching and deepening of new believers. The importance of contributing resides in the degree of sacrifice of the giver, the spirit of devotion with which the contribution is made and the unity of the friends in this service; these attract the confirmations of God and enhance the dignity and self-respect of the individuals and the community."

(From a letter of the Universal House of Justice to all National Spiritual Assemblies, August 7, 1985)

### **1. When a Soul Accepts Bahá'u'lláh He Becomes a Co-Worker in the Cause of God**

"There is a profound aspect to the relationship between a believer and the Fund, which holds true irrespective of his or her economic condition. When a human soul accepts Bahá'u'lláh as

the Manifestation of God for this age and enters into the divine Covenant, that soul should progressively bring his or her whole life into harmony with the divine purpose — he becomes a co-worker in the Cause of God and receives the bounty of being permitted to devote his material possessions, no matter how meagre, to the work of the Faith."

(Ibid.)

#### **1. Those Who Openly Proclaim Recognition of Bahá'u'lláh Permitted to Contribute**

"...Since only those who have openly proclaimed their recognition of Bahá'u'lláh are permitted to contribute financially to the establishment of His world order, it is apparent that more, much more, is required from the few now so privileged. Our responsibilities in this field are very great, commensurate indeed with the bounty of being the bearers of the Name of God in this Day."

(From the Message of the Universal House of Justice to the Bahá'ís of the World, Ridvan 1966)

#### **1. They Must Create a Sense of Belonging**

"As it has already been pointed out, in various communications to you, it is important for the National Spiritual Assemblies to work out ways and means of creating a sense of belonging in the hearts of the believers. One of the ways this can be done is to bring to their attention the needs of the Bahá'í Fund."

(From a letter of the Universal House of Justice to various National Spiritual Assemblies, February 9, 1967) [pg 253]

#### **1. Contributions from Children of Non-Bahá'ís or in Case One Parent is Bahá'í**

"The Universal House of Justice has received your letter asking whether children of non-Bahá'ís or children one of whose parents is a Bahá'í are allowed to contribute to Bahá'í funds, and we have been asked to say that in both cases, if the child wishes to be a Bahá'í and his parents do not object, he may be treated as any other Bahá'í child. However, if the parents object to their child's being a Bahá'í, his contribution may be accepted for charitable purposes, including use for Bahá'í schools where both Bahá'ís and non-Bahá'ís are accepted as pupils."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of India, August 31, 1975)

#### **1. Selling Items for the Benefit of the Bahá'í Fund**

"As to the sale of personal items for the benefit of Bahá'í funds, we begin with the principle that any believer may sell personal services or goods to anyone and do with the proceeds as he wishes, including giving any or all of them to Bahá'í purposes. In doing so, however, he should not represent to non-Bahá'ís that such a sale is for the benefit of a Bahá'í fund as it is also a

principle that it is improper to solicit funds from non-Bahá'ís in the name of the Faith for any purpose. This includes the sale of food and admission to entertainment."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of Panama, April 1, 1968)

**1. It is Not Proper for a Bahá'í Institution to Sponsor a Fund-Raising Sale Open to Public**

"...Neither do we think it is proper for a Bahá'í institution to sponsor a 'garage sale' of personal items contributed by believers for the benefit of a Bahá'í fund. This is not to say that an Assembly may not sell items of property to non-Bahá'ís for fair market value, but rather that non-Bahá'ís should not be led to purchase items at a fund-raising sale on the representation that the proceeds are to be used for Bahá'í purposes."

(Ibid.)

**1. Auctions Among Bahá'ís — Contributing to the Fund is a Spiritual Responsibility**

"There is no objection to the friends' holding an auction among Bahá'ís for the purpose of contributing the proceeds to the fund, nor is there any objection to Bahá'ís selling their own property to non-Bahá'ís for its fair market value and later contributing the proceeds to the fund, although no representation should be made at the sale about the proceeds going to the Bahá'í fund. The House of Justice feels, however, that it is important for the friends never to lose sight of the fact that contributing to the funds of the Faith is a spiritual responsibility and privilege of profound significance in the spiritual life of the individual believer, and care must be taken not to trivialize this aspect of Bahá'í life or to treat it with a lack of dignity. At the same time, the Assemblies should not dampen the enthusiasm of those friends who, having only slender financial resources, devise imaginative ways of earning money for the work of the Faith."

"As your Assembly is considering sponsoring an auction under its direct auspices, the House of Justice suggests that you should ascertain whether the [pg 254] holding of auctions is legally permissible, since we are informed that in some countries it is legal only if conducted by a licensed auctioneer."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of Chile, July 8, 1984)

**1. Holding of Raffles**

"The holding of raffles has not been specifically mentioned in the Kitab-i-Aqdas, and the Universal House of Justice has not legislated on the matter. However, the House of Justice does not at present consider it desirable for Bahá'í institutions to raise funds by this method."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of Panama, January 15, 1984)

#### **1. Guidelines Towards Establishing a Business Venture Owned by Bahá'ís**

"The Universal House of Justice has received your letter of 15 February concerning the proposal by a number of Bahá'ís to establish a private company whose shares would be owned by Bahá'ís and which would be managed for the financial profit of the friends and of the Faith. We are instructed to transmit its advice."

"Your objective to generate funds for the Faith is, of course, praiseworthy. In the past, as you may assume, similar proposals have been made to the House of Justice, and the following guidelines may be helpful from a letter to an individual:

'Concerning the formation of a company which you and other friends have suggested, the Universal House of Justice ... has decided that the time has not yet come to have the Bahá'í institutions involved in a business transaction in the way which was suggested.'

'If the friends, however, are willing, spontaneously, to establish a profitable business in order to benefit themselves as well as the other friends it is meritorious and there is no objection.'"

"Should such a business venture as you propose be undertaken — and there is nothing wrong with it in principle — it would be well to advise the Bahá'ís who participate to approach it on the basis of its viability as a business project and they should not underestimate the possibilities of financial loss."

"The House of Justice feels that the institutions of the Faith should neither themselves become involved in nor promote such a private business. The use of national endowments as collateral for such a business is not permissible."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of Jamaica, April 5, 1982)

#### **1. Reasons for Not Accepting Donations from Non-Bahá'ís for Administration of the Faith**

"...He wishes me to stress again that under no circumstances the believers should accept any financial help from non-Bahá'ís for use in connection with specific administrative activities of the Faith such as the Temple construction fund, and other local or national Bahá'í administrative funds. The reason for this is twofold: First because the institutions which the Bahá'ís are gradually building are in the nature of gifts from Bahá'u'lláh to the world; and secondly the acceptance of funds from non-believers for specific Bahá'í use would, sooner [pg 255] or later, involve the Bahá'ís into unforeseen complications and difficulties with others, and thus cause incalculable harm to the body of the Cause."

(From a letter written on behalf of Shoghi Effendi to an individual believer, July 12, 1938)

## **1. Guidelines for Accepting Funds from Governmental and Other Non-Bahá'í Sources**

"The crucial point in deciding whether or not funds may be accepted from non-Bahá'í sources is the purpose for which the funds are to be used. As you know, it is absolutely forbidden in the Faith to accept from non-Bahá'ís contributions towards the work of the Cause itself. However, in addition to the work of spreading the Faith and establishing its institutions, Spiritual Assemblies also engage in humanitarian activities, and contributions from non-Bahá'í sources may be accepted towards such activities. Indeed, although we never ask individual non-Bahá'ís for funds, it sometimes happens that a person who has a great admiration for the Faith insists on contributing. In such a case the contribution may be accepted, with the express provision that it will be used only for charitable and humanitarian purposes."

"Governments and their agencies occupy a special position because, of course, they are often very willing to assist those who are engaged in humanitarian service. Thus, where a Spiritual Assembly is undertaking a specifically humanitarian activity for which the government normally would supply financial assistance, the Assembly may accept such assistance. The activity that you instance, a meeting being held on behalf of Human Rights Day to advance one of the aims of the United Nations, is a case in point; there would be no objection to your accepting from 'INAC' its offer to pay for the invitation cards on that occasion."

"In relation to schools and other institutions of community service, government assistance is also acceptable, but here the Assembly needs to be aware that the acceptance of government funding often brings with it an obligation to accept a degree of governmental control, and these points must be carefully considered."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of Panama, March 6, 1983)

## **1. Should Recipient of Public Charity Contribute to the Bahá'í Fund?**

"Concerning your question whether a person is to contribute to the Bahá'í Fund when he obtains his means of livelihood through public charity. Practically this is impossible, for a person who is so dependent upon the community cannot be of much help to others. Generally he does not have sufficient even for himself alone. In principle however, this is a secondary issue. Donations to the Cause are free. It is for every person to judge for himself whether he is in a position to contribute and whether he desires to do it; how he has obtained that sum is immaterial. A poor person may be readier than a rich man in sharing with others, and if he does, his sacrifice would be greater. A rich man's gift may not be a sacrifice, but a poor man's is sure to be."

(From a letter written on behalf of Shoghi Effendi to an individual believer, March 9, 1932) [pg 256]



## C. The Treasurer and the Spiritual Assembly

### 1. Trustworthiness — A Prime Requisite for Those Responsible for the Funds

"A primary requisite for all who have responsibility for the care of the funds of the Faith is trustworthiness. This, as Bahá'u'lláh has stressed, is one of the most basic and vital of all human virtues, and its exercise has a direct and profound influence on the willingness of the believers to contribute to the Fund."

(From a Memorandum of Comments and Suggestions attached to a letter from the Universal House of Justice to all National Spiritual Assemblies, August 7, 1985)

### 1. Great Responsibility of Members of the National Spiritual Assembly — Should Require Two Signatures for Withdrawal of Funds

"In view of the great responsibility placed upon the shoulders of the members of National Assemblies by those who elect them, we have urged National Assemblies to exercise the greatest care in the handling of their National Funds particularly as these funds represent in great part acts of sacrifice on the part of the friends. It is, of course, within your discretion how you delegate the manifold tasks involved in the day-to-day operation of your National Assembly but we earnestly urge you to reconsider the resolutions to which we referred and provide that two signatures be required for the withdrawal of funds, one of which would be that of an office-holder who is a member of your National Assembly."

(From a letter of the Universal House of Justice to a National Spiritual Assembly, August 26, 1973: The Need for Care in Handling Bahá'í Funds, A Compilation of extracts published in Bahá'í Funds: Contributions and Administration, Canada)

### 1. The Treasurer of an Assembly Should Never Commingle His Own Funds and Those of the Faith

"...The Treasurer of a Bahá'í Spiritual Assembly, even if momentarily holding Bahá'í funds in his own name, must take the greatest care never to commingle his own funds with those of the Faith or to leave the funds of the Faith subject to the vagaries of fortune which can afflict any one of us."

(From a letter of the Universal House of Justice to an individual believer, June 8, 1971: Ibid.)

### 1. Local Assembly of a Large Community Might Appoint a Committee to Assist Treasurer

"Regarding the local funds, it is suggested that until such time as the friends have developed the habit of contributing regularly and freely, any Local Spiritual Assembly which has a large community might appoint a small committee to assist the local Treasurer in the discharge of his responsibilities. Such committees could be appointed after consultation with the Auxiliary Board member or assistant for the area. Great care must be taken in the appointment of the members

of the committees; they must be both trustworthy and conscientious and must be imbued with awareness of the importance of maintaining the confidentiality of contributions to the funds."

(The Universal House of Justice: Development of the Local and National Funds of the Faith: Some Comments and Observations, published in Bahá'í Funds: Contributions and Administration, p. 31, Canada)

### **1. Treasury Committees, Functions of**

"...It is envisaged that these Treasury Committees would serve a number of functions: [pg 257]

- To render general assistance to the Treasurer, as needed; for example members of the committee could assist with issuing receipts or keeping accounts.
- To arrange for inspirational talks and discussions at Nineteen Day Feasts or at specially called meetings for the education of the friends in the spiritual and practical importance of contributing to the funds.
- To receive donations of money on behalf of the local Treasurer and transmit these to him.
- To receive gifts of produce and handicrafts. The committee would be responsible for arranging for their sale and for handing over the proceeds to the local Treasurer.
- To receive from the friends written pledges of their hope or intention of making a contribution to the local or national funds, whether in cash or in kind, and to assist in collecting them."

(Ibid.)

### **1. National Treasury Committee**

"As to the national fund, in those areas where there are problems as a result of lack of banking facilities, unreliable mail systems and general difficulties of communication, it would be desirable for the National Spiritual Assembly to appoint a national committee to assist the national Treasurer in a manner similar to that outlined above for Local Spiritual Assemblies. Further, it may even be necessary to subsidize, from the national fund, one or more trusted individuals, depending on the size of the national community, who would travel to rural areas to meet with local Treasury Committees, assist them in the execution of their functions, explain the needs of the national fund, collect the donations to the national fund from the local areas and transmit them to the national Treasurer."

(Ibid.)

### **1. The Treasurer is Officer in Charge, but All National Spiritual Assembly Members Are Responsible**

"The National Spiritual Assembly has the responsibility to ensure that contributions received are properly receipted, and satisfactory accounts kept of all receipts and disbursements. While the Treasurer normally is the officer in charge of such a sacred obligation, this does not mean that other members are thereby relieved of all responsibility, or are deprived of their right of access to details related to the current operation of the Assembly, in all its aspects."

"Such right and responsibility vested in the individual members of the Assembly do not vitiate the confidentiality of Bahá'í contributions, since the information made available to the Treasurer or other members of the Assembly is to be treated in strict confidence."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, January 11, 1977: *Compilation of Extracts...*, op. cit. No. 858)

### **1. Teach Trustworthiness Through Writings — Explain to Individuals that They Will Be Held Responsible for Money They Handle**

"The distressing problems of the misuse of funds described in your letter can be resolved in the long run only through a process of loving education of the friends. It is through the dissemination among the believers of appropriate texts from the Writings of the Faith, through carefully prepared articles on this subject based on [pg 258] the Holy Texts and published in your newsletter, and through talks at conferences, summer schools and other Bahá'í gatherings, as well as discussion of these fundamental issues with the friends at such meetings, that you will be able to gradually attain your objective."

"It is important for your Assembly, in future, to explain to persons who are entrusted with the money of the Faith that in view of the National Assembly's obligation to protect Bahá'í funds, the Assembly will hold them responsible for all monies they receive, and they should therefore render proper accounts to the National Spiritual Assembly, be faithful custodians of God's trust, and be assured that such honesty and faithfulness will be richly rewarded from on high."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, May 18, 1980: *Ibid.*)

### **1. The National Spiritual Assembly Should Require Annual Audit of Treasurer's Accounts**

"The House of Justice has not established any uniform procedure for Bahá'í treasurers, since methods of accounting and the laws governing such matters vary considerably from country to country and from one situation to another. It advises that on such technical questions the National Assembly's Treasurer can seek the advice of a professional accountant. The National Spiritual Assembly should, of course, ensure that its books of account are audited annually and for this there is no objection to utilizing the services of a non-Bahá'í firm."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, July 13, 1981: *Ibid.*)

## 1. Some Guidelines for Treasurers

"In general terms, however, the House of Justice feels that there are certain matters to which National Treasurers should give particular attention.

1. There is the relationship between the National Assembly and the individual believers and local communities. Through whatever correspondence he conducts with contributors to the National Fund and with committees which are drawing on the Fund for their work, the National Treasurer can be a powerful influence in establishing links of loving unity within the community.
1. The Treasurer must be sure to render regular and accurate financial statements to the National Spiritual Assembly so that it can properly plan its work within the means available to it.
1. It is the Treasurer's responsibility to prepare the annual financial report in time for the National Spiritual Assembly to consider it before presenting it at Convention. He also has to prepare the annual budget for the consideration and approval of the National Assembly.
1. The Treasurer should carefully monitor the use of the Fund so that he can warn the Assembly in good time if there is danger of over-spending.
1. In book-keeping, a system must be adopted to ensure that earmarked funds are kept absolutely distinct from those that are at the free disposition of the Assembly, and there should be safeguards to prevent the inadvertent spending of earmarked funds on matters other than those for which they are intended.
1. In addition to keeping accurate records of income and expenditure, the Treasurer should see that the assets of the Assembly are protected and that both assets and liabilities are carefully recorded. [pg 259]
1. The Treasurer should advise the Assembly to set aside sufficient sums on a regular basis to provide for the repair and maintenance of properties owned by the Faith, so that these can be kept in good condition and so that the normal work of the Cause is not interrupted by sudden requirements of large sums for repairs. Usually the task of maintaining the properties is assigned to a special committee or committees, which should be consulted by the Assembly and can suggest a suitable amount to be set aside annually.
1. While it is within the discretion of a National Spiritual Assembly to require only one signature on cheques drawn on the National Fund, experience has shown that it is better practice to require at least two signatures. This is a protection not only to the Fund itself but also to the Treasurer. The funds of the Faith are a sacred trust, and Assemblies should be meticulous in handling and accounting for them."

(Ibid.)

## **1. Desirable for Assembly to Maintain Financial Reserve**

"Since, in the nature of things, the levels of contributions and expenditures fluctuate, it is most desirable for an Assembly to hold a reserve adequate to bridge periods of relatively high expenditure and low income. This will help it to avoid making too frequent appeals for the friends to meet financial emergencies. Frequently issued appeals — as distinct from the regular giving of information — may tend to lose their effect. At a time of emergency, the Assembly may have to dip deeply into its reserves — an action that your Assembly has just taken — but they will need to be built up again in due course."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of France, February 12, 1987)

## **1. Duty of the National Assembly Not to Allow National Interests to be Jeopardized by Individual Considerations**

"...it should be emphasized and clearly understood by the friends that the national interests and requirements of the Cause take absolute precedence over individual and private needs. It is the duty of the National Spiritual Assembly to so dispose of the national fund as not to allow the national interests of the Faith to be jeopardized by individual considerations that are obviously transient when compared to the lasting interests of the Cause of God. In rare and exceptional cases, when a believer has absolutely no other means of material sustenance, the National Spiritual Assembly may either contribute towards his expenses from the national fund, or make a special appeal to the body of the believers to that effect. It is for the family, the civil community and the Local Assembly to administer to such local and private needs of the individual. But in case none of these sources has the means to do so, the National Spiritual Assembly may, if it is convinced of the gravity, urgency and justice of the case, appropriate a part of its fund for that purpose."

(From a letter written on behalf of the Guardian to an individual believer, July 17, 1937)

## **1. Assembly Should Neither Feel Embarrassed nor Ashamed in Turning to the Friends**

"The National Assembly should neither feel embarrassed nor ashamed in turning to the friends, continuously appealing to them to exemplify their faith and devotion to the Cause by sacrificing for it, and pointing out to them that they will grow [pg 260] spiritually through their acts of self-abnegation, that the fear of poverty should not deter them from sacrificing for the Fund, and that the assistance and bounty of the Source of all good and of all wealth are unfailing and assured...."

(From a letter of the Universal House of Justice to selected National Spiritual Assemblies, February 9, 1967)

"A corollary to the sacred obligation of the friends to contribute to the Funds of the Faith, is the direct and unavoidable responsibility of each Local and National Assembly to educate them in the spiritual principles related to Bahá'í contributions. Failure to educate the friends in this

aspect of the Faith is tantamount to consciously depriving them of the spiritual benefits accruing from giving in the path of God."

(From a letter of the Universal House of Justice to all National Spiritual Assemblies receiving assistance from the Bahá'í International Fund, April 13, 1975)

**1. The General and National Interests of the Cause Take Precedence Over the Local Ones — But It May Be Expedient to Develop Local Fund First**

"The beloved Guardian has explained that the general and national interests of the Cause take precedence over local ones; thus contributions to local funds are secondary to those to national funds. However, the stability of the National Assembly rests on the firmness of the Local Spiritual Assemblies, and in the matter of educating the friends in the importance of the fund, it is often most practical and efficacious to concentrate at first on the development of the local funds and the efficient operation of the Local Spiritual Assemblies. Then, once the friends understand the principle, and learn from experience at a local level, they will then more easily understand the importance of the national fund and the work of the National Spiritual Assembly."

(From the memorandum of comments and suggestions of the Universal House of Justice, op. cit., No. 858, p. 30)

**1. Assembly Obligated to Advise Believers of All Funds<sup>1</sup> International, Continental, National and Local**

"In educating the friends to be conscious of contributing to the fund as a fundamental element of Bahá'í life, the Assembly should make them aware of the individual believer's prerogative of contributing directly to all the funds of the Faith: international, continental and national as well as local."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, February 12, 1987)

**1. Contributions Can Be Sent Direct to Haifa**

"Would you please remind the believers in your respective communities that in addition to contributing to the International Fund by means of earmarked donations to the National Fund, they can send contributions direct to Haifa. Cheques should be made payable to BAHÁ'Í INTERNATIONAL FUND."

"This continues the policy established by the beloved Guardian who wrote that participation of individuals through 'contributions directly transmitted to the Holy Land' was [pg 261] 'imperative and beyond the scope of the jurisdiction of National and Local Assemblies.'"

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1. (See also XXVI. The Institution of the Huququ'llah, Nos. 1031-1044)

(From a letter of the Universal House of Justice to all National Spiritual Assemblies, December 18, 1963)

#### **1. Continental Fund**

"Nor should the believers, individually or in their Assemblies, forget the vitally important Continental Funds which provide for the work of the Hands of the Cause of God and their Auxiliary Boards. This divine institution, so assiduously fostered by the Guardian, and which has already played a unique role in the history of the Faith, is destined to render increasingly important services in the years to come."

(From a message of the Universal House of Justice to the Bahá'ís of East and West, December 18, 1963)

#### **1. Pledges Can Be a Useful Means of Encouraging Contributions**

"Pledges can be useful as a means of encouraging contributions and of bringing the financial needs of the Cause to the attention of the friends. This method can be particularly helpful in a situation where a Spiritual Assembly has a major task to perform, such as the building of a Haziratu'l-Quds or the establishment of a tutorial school, and needs to have some idea in advance of whether the funds for the project will be available. However, it would be entirely contrary to Bahá'í principles to bring any pressure to bear when calling for pledges or when endeavouring to collect them. Once a pledge has been given it is permissible to remind the donor, privately, of his expressed intention to contribute and to enquire courteously if it would be possible for him to honour his pledge, but Assemblies must be aware that such pledges are not an obligation in any legal sense; their redemption is entirely a matter of conscience. Lists of those making pledges must not be publicized."

(From the memorandum of comments and suggestions of the Universal House of Justice, op. cit., No. 858, p. 30)

#### **1. Friends in Mass Teaching Areas Should Know Their Blessings and Responsibilities**

"...The Assemblies should not hesitate, nor be diffident, in speaking of the Fund to the believers. The friends in the mass teaching areas, however poor or illiterate they may be, are full and equal members of the Bahá'í community; they should know their blessings and responsibilities. The mighty ones of this world rejected the call of Bahá'u'lláh, and it is now upon us ordinary men and women that He has conferred the inestimable bounty of raising up the Kingdom of God on earth. Service to God and His Cause is the heart of the life of every true believer and contributing to the Fund is a vital aspect of such service."

(From a letter of the Universal House of Justice to all National Spiritual Assemblies, December 29, 1970)

#### **1. "Bring and Buy" Meetings**

"...In parts of Africa where the poverty of the friends may be similar to the conditions existing in some parts of your country, the Assemblies organized. [pg 262]

'Bring and Buy' meetings to which the friends may bring any material gift, such as eggs, fruit, vegetables, other foodstuffs, or local handicraft. These are placed before the friends, who may buy them at very reasonable prices for the benefit of the Funds. The friends must understand that whilst no Assembly or individual may force the friends to give to the Faith, such giving has been considered in our Teachings as a spiritual obligation and an act of sacrifice, which is closely related to the spiritual development of the individual believer."

(From a letter of the Universal House of Justice to the National Spiritual Assembly of Ecuador, November 27, 1966)

**1. Assembly May Sell Contributions in Kind Through a Professional Auctioneer**

"There is clearly no objection to an Assembly's giving contributions in kind to a professional auctioneer to sell and then to use the proceeds for the fund. Whether it would be proper to hold such an 'ordinary auction' among Bahá'ís would depend upon the Assembly's judgement as to whether a properly dignified atmosphere could be observed and also whether it could be construed as bringing pressure to bear upon the friends to contribute which would, of course, be undesirable. In general the House of Justice prefers not to encourage such auctions for the fund."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly cited in a letter to the National Spiritual Assembly of Malaysia, May 26, 1982)

**1. It is Not Permissible to Impose a Tax or an Assessment on Local Spiritual Assemblies**

"As to contributions to the National Fund, it is not permissible to impose a tax or an assessment on Local Assemblies, but you may certainly inform Local Assemblies of the needs of the National Fund and may suggest a certain percentage as a guide to them in making contributions. In doing this you may point out that support of the National Fund is an obligation not only of the believers, but of all Local Assemblies as well. It is permissible, however, for a Local Assembly to fix a percentage of its receipts as an amount to be contributed to the National Fund."

"The House of Justice appreciates the difficult task of educating the Local Assemblies and the believers in the importance of contributing regularly and sacrificially to the Fund and it feels sure that you frequently remind them of the principles of universal participation in this, as well as all other aspects of the Faith, possibly drawing on information contained in your file of circular letters sent from time to time by the House of Justice to all National Spiritual Assemblies on the subject of the Fund."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, November 30, 1977)

## **1. Local Spiritual Assembly Decides for Itself How to Use Funds — National Spiritual Assembly Can Only Make a Suggestion**

"When a donation is given to a Local Assembly, the Assembly itself should decide how the funds are to be used. The National Assembly may wish to suggest to the Local Spiritual Assembly ways in which the money could be more practically spent, but the final decision regarding the use of such funds rests with the local body." [pg 263]

"National Assemblies should avoid instructing their Local Spiritual Assemblies to allocate a certain percentage or portion of their local funds towards specific purposes. They may, however, suggest that the Local Assemblies contribute funds for priority projects at the national level and may also call to their attention national budget and suggest that the communities try to underwrite a part of the national budget. Any National Assembly is, of course, empowered to prevent an institution under its jurisdiction from taking any action regarding the use of funds which would not be to the best interests of the Cause. Such cases, however, are rare...."

(From a letter written on behalf of the Universal House of Justice to an individual believer, October 17, 1985)

## **1. Soliciting Funds from Other Countries**

"We are asked to tell you that the present policy of the House of Justice discourages National Assemblies from appealing to one another for financial assistance unless such assistance is related to a project which has been defined as a goal of collaboration between the specific Assemblies concerned. If a National Assembly has adopted plans for specific teaching projects and is in genuine need of financial support from an outside source, instead of appealing to other National Assemblies it is encouraged to turn to the Continental Board of Counsellors who will consider the plans and request, and provide assistance to the extent feasible from funds made available to them from the World Centre."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, September 5, 1982)

## **1. Individual Bahá'ís Free to Contribute to Projects in Any Country They Wish**

"As regards collection of funds in other countries, the House of Justice does not wish Bahá'í institutions of any country to appeal for funds to the Bahá'ís of another country, unless the National Spiritual Assembly of that country permits it. This does not mean that individuals are not free to contribute to a Bahá'í project in any country that they wish. For example, if a Bahá'í from another country comes to a conference in ... and he wishes to contribute to your school, there would be no objection. However, an organized and indiscriminate appeal for funds to individuals in other countries should not be made without the consent of the National Assembly of that country."

(From a letter written on behalf of the Universal House of Justice to an individual believer, June 6, 1985)

## D. Earmarked Funds

### 1. Purpose of Earmarking Funds Should Not Be Defeated

"Care must be taken that the purpose of earmarking is not defeated. Thus the use of earmarked funds to defray the expense of particular items in your budget has the effect of reducing, pro tanto, the amount of general contributions needed to be applied to the budget. In effect, this practice may result in there being no difference between an earmarked contribution and one not earmarked. For example: A friend may earmark a contribution for the Bahá'í International Fund. To apply this to the contributions to the Bahá'í International funds from your National [pg 264] Fund would be wrong unless the earmarking so specifies. Funds earmarked merely to the Bahá'í International Fund should be sent to the World Centre in addition to whatever contribution is made from the National Fund."

(From a letter of the Universal House of Justice to a National Spiritual Assembly, January 29, 1971: Ibid.)

### 1. Earmarked Funds for Specific Purchases or Projects

"We have been asked to call your attention to the principle that earmarked funds such as those for the purchase or maintenance of properties, for special teaching projects, etc. should not be used for other purposes, but should be held in a special account until expended for the purpose for which they were given. This is true whether the funds are from the World Centre, from individuals or from other sources. If the project for which the funds have been given is abandoned, the contribution should be returned to the donor unless he agrees that it may be used for other purposes. Strict adherence to the principles regarding the earmarking of funds is extremely important for many reasons, including the maintaining of the confidence of the friends in matters pertaining to the Fund."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, June 21, 1979)

### 1. When Earmarked Contribution is Impractical or Unwise...

"1. Although any donor, Assembly or individual, has the right to specify the purpose intended for any contribution of funds or property, if, in the judgement of your National Assembly, such contribution would be impractical or unwise for you to accept, you would be under no obligation to do so."

"2. If after consultation with the donor an agreement is not reached that you deem necessary, or you are unable to have the specified donation assigned to a more practicable purpose, the contribution should be returned to the donor."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, June 22, 1980: Ibid.)

**1. Proceeds from Sale of Property Purchased with Earmarked Funds Retain Same Earmarking**

"As to the proceeds from the sale of Bahá'í property, if it was acquired by the use of the general funds of the Faith and no earmarking of contributions is involved, the only principle to be applied is that first stated above, namely, that the national community should not be without a Haziratu'l-Quds, endowment or Temple site, as the case may be. If the property was donated or purchased with funds earmarked for that specific purpose, the proceeds of the sale of the property retain the earmarking unless the donor has specifically provided otherwise. If the donor or donors are living, they may, of course, release the earmarking. If the donor or donors are not living, or refuse to release the earmarking, the proceeds should be used for the same purpose. If that purpose has already been fulfilled (i.e., an alternate property has already been acquired), the surplus should be used to the extent possible in a manner having regard for the original intention of the donor or donors, e.g., to maintain or improve the property. In case of doubt, the matter should be referred to the Universal House of Justice."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, August 21, 1980: Ibid.) [pg 265]

**1. The Proper Accounting for Earmarked Funds is Very Important**

"This question of the proper accounting for earmarked funds is very important. The account books of any Assembly should be designed in a way that will always clearly distinguish between earmarked funds and funds freely at the disposition of the Assembly, so that there will be no danger of the Assembly's inadvertently commingling them and spending earmarked funds for the wrong purpose."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, August 6, 1984: Ibid.)

**1. Donor Has No Right to Change Earmarked Purpose Unless the Assembly Accepts the Request to Do So**

"The beloved Guardian was very emphatic that contributions to Bahá'í funds, given for specified purposes, may be used only for those purposes, unless the donor consents to a change. If the Assembly cannot use the contribution for the purpose specified, it may refuse to accept it. Alternatively it could consult the donor and suggest that he release the contribution for general purposes or transfer it to another specified one, but no pressure should be exerted to force his acquiescence. On the other hand, once money has been contributed to an Assembly, it is the property of that Assembly, even though earmarked for a specific purpose, and the donor has no right to change its purpose unilaterally. The Assembly, however, may, at its own discretion,

accept his request to do so."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, December 30, 1984: Ibid.)

**1. The Assembly Should Try to Preserve Real Value of Funds in Its Care — Especially True of Earmarked Funds**

"The Assembly is the trustee of the funds in its care, and its primary concern in investing such funds should be to try to preserve their real value. Obtaining a good income from such investments is also desirable, but is a secondary consideration and should not be sought if this would endanger the value of the principal. This is especially true in the case of earmarked funds, where the Assembly has a duty to the donor or donors to preserve the value of the fund until such time as it can be used for the designated purpose. In such a case, when the value of the currency is itself depreciating, one method of upholding the real value of the earmarked fund is to add back to the principal all income earned on it, even if the donor has not specifically earmarked the income to be earned on his contribution."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, March 19, 1985: Ibid.)

**1. Often It is Better that the Friends Do Not Restrict Funds**

"In general, although it is permitted for the friends to earmark contributions, it is apparent that it is often better that the friends allow the Assembly to use their contributions without restricting them. Furthermore, an Assembly is by no means obligated to accept an earmarked contribution; if it does, however, it is bound to respect the earmarking."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, August 21, 1980: Ibid.) [pg 266]

**1. Care to be Taken Not to Violate Right of Earmarking — Earmarked Contribution Should Be Over and Above Assembly's Allocation to a Fund**

"...care must be taken not to violate for any reason the right of the individual to earmark his contribution."

"The need, therefore, is to make clear to individual believers and Local Spiritual Assemblies how they should express their earmarkings so that the National Assembly can know whether a contribution is intended to be towards any particular segment of the national budget or to be a separate contribution merely passed through the National Assembly. In view of the Guardian's statement one should assume that, unless there is an indication to the contrary, an earmarked contribution is intended to be over and above the allocation made out of the National Fund."

(From a letter written on behalf of the Universal House of Justice to the National Spiritual Assembly of the United States, January 18, 1968)

**1. Confidentiality of Believers' Contributions, Earmarked or Otherwise, Must Be Respected**

"As a general rule the friends should realize that it is more consistent with the exalted standards expounded in our teachings for them at all times to offer their contributions freely, nobly and generously with the high sense of furthering the Cause of God in whatever form this may be achieved. However, if for some reason they wish to restrict the use of their contributions, or even make such donations known to others, they should not be prevented from carrying out their wish."

"In the light of the above, it would be useful to explain these guidelines to Mr. ... and if he confirms his wish, there is no objection to your placing a plaque in the name of the ... family in the Bahá'í Information Centre building in ... which he has donated to you."

"The guidance given in the second paragraph should be conveyed to the Local Spiritual Assembly of ... and they should be told that if they still wish to announce the contribution for their Haziratu'l-Quds at the Nineteen Day Feast they should know that they are not permitted to do so without the permission of the donor, as he is entitled to the confidentiality of his contributions."

(From a letter written on behalf of the Universal House of Justice to a National Spiritual Assembly, December 30, 1979) [pg 267]

