



# **Policies and Guidelines on Stewardship and Resource Development**

**United Church of Christ in the Philippines**  
**Commission on Stewardship and Resource Development**  
**2014**

# FOREWORD

The UCCP VMG-Strategic Plan, approved by the General Assembly of 2002, outlines the direction of the church's life and work. The vision: *a responsible, empowered, self-reliant and caring community of Christian believes committed to the pursuit of a transformed church and society towards an abundant and meaningful life for*

Self-reliant — that is what we want to be as a Church. But, self-reliant we can be only if we remain faithful and responsible in the stewardship of the resources entrusted to us. Indeed, stewardship concerns the total life and ministry of the Church.

We are grateful that the Commission on Stewardship and Resource Development (CSRD) has come up with plans and strategies advocating vigorous Christian stewardship, property development and management, and responsible internal and external fund generation in order to support the ministries of the Church and help sustain the increasing financial requirements of our life and work.

The GRID has also put together this handbook. This is a compilation of UCCP policies and guidelines issued over the years along with recent ones that reflect and respond to some current trends and developments.

I commend the members of the Commission: Mr. Norman Ramiro, Chair, Rev. Pablo dela Cruz, Ms Bethel Garcia, Mr. Nathaniel Hernando, and Ms Rosalind Sichon. We thank you for the patience, understanding, commitment and generosity with which you have accompanied us in this difficult journey.

We trust that this handbook will provide our members and congregations an appreciation of and commitment to the stewardship programme of the Church, and at the same time guide the implementation of projects and plans towards our eventual self-reliance.

With prayers for manifold blessings.

**BP REUEL NORMAN O. MARIGZA**

General Secretary

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# **PART ONE**

## **Historical Background**

### **The United Church of Christ in the Philippines**

In 1948, 167 representatives of the United Evangelical Church in the Philippines (Presbyterian, United Brethren, Congregational), the Evangelical Church in the Philippines (Church of Christ — Disciples, Philippine Methodist Church) gathered at the historic Ellinwood Malate Church, signed the Basis of Union, and together formed what is today the UNITED CHURCH OF CHRIST IN THE PHILIPPINES.

The formation of the United Church of Christ in the Philippines served as a model for the kind of unity that is possible for Christian churches that were divided by confessions, polity, and praxis. It was a sign of hope. By its very nature, therefore, UCCP is at once evangelical, ecumenical, and prophetic. As its faith confession, the UCCP continues to broaden its efforts to deal with the roots of injustice and unpeace, and is strengthened by a sense of spirituality that is renewed by its consistent immersion with the people.

Simultaneous to its historical institutional development, the UCCP has maintained a commitment to and participation in the ongoing transformation of church and society, identifying with the historical projects of the poor, oppressed and marginalized in Philippine society. Inevitably, people's movements have been integrated into its new expressions of church, mission and ecumenism.

### **The UCCP VMG**

In 1998, the process for the formulation of the VMG Strategic Plan began, approved by the General Assembly of 2002, the VMG-Strategic Plan outlines the direction of the church's life and work based on its self-understanding.

#### **Vision**

A responsible, empowered, self-reliant and caring community of Christian believers committed to the pursuit of a transformed church and society towards an abundant and meaningful life for all.

#### **Mission**

Establishing and uniting the community of faith for the life proclamation of the Gospel of our Lord Jesus Christ towards the transformation of both church and society.

#### **Goals**

1. To strengthen the faith community
2. To enrich the life-work of communities where Local Churches are located
3. To deepen the impact of its collective response to societal issues and concerns

Goal 1 addresses our relationship within the faith community at all levels and in all aspects of its life and work — individual, collective, organizational, institutional.

Goal 2 speaks of the relationship of the Local Churches with the communities where they are situated, and where issues are more effectively and meaningfully addressed.

Goal 3 reflects the relationship of the whole UCCP with issues and concerns that affect the life-work of the whole nation, the global community and all of creation.

## **Basic Affirmations and Ethical Principles**

1. God is the Creator in whose will and power all things came into being. (Gen 1, 2)
2. All of life and all that give life are a gift from God and therefore sacred.
3. All life and sources of life are interrelated and intertwined. No life is for the self alone or exists by and for the self alone. (Gen 1:28; Is 65: 24-25)
4. Human beings are created in the image of God, sinful but destined to live in community with God and fellowman, entrusted with God's creation and called to participate in the establishment of a meaningful and just social order. (The UCCP Statement of Faith)
5. The UCCP advocates vigorous Christian stewardship as expressed in the cheerful giving of tithes, time, talents, and possessions. (UCCP Constitution: Article II, Section 8) Members should be firmly grounded on the faith of our church. Without an adequate understanding of the faith, it would be difficult to motivate members to share what they have for church mission and ministry.
6. Stewardship cannot be divorced from the mission of God. It is a way of life and concerns the total life and ministry of the Church. It involves the sharing of resources patterned after the practice of the early church (Acts 2,4) and the teaching of Jesus Christ as exemplified in the feeding of the five thousand (Mt 14:13-21).
7. The UCCP envisions a church that is empowered, responsible, caring and self-reliant. (UCCP VMG)
8. The UCCP shall observe responsible Christian stewardship by utilizing the properties under its care towards self-reliance and support of its various ministries. (Mt 25: 14-30) Safeguarding and protecting our church properties is part of our stewardship responsibilities.
9. The Church can go into business without losing or compromising the basic principles of justice and service.
10. God our Creator is also our Provider. While we need to develop resources God has entrusted to us, we should also learn how to live by faith.

## **The Commission on Stewardship and Resource Development (CSRD)**

Article VII Section 24 of the Constitution of the United Church of Christ in the Philippines provides for the creation of the Commission on Stewardship and Resource Development and its tasks.

There shall be a Commission on Stewardship and Resource Development whose members shall be elected by the General Assembly or its National Council from the membership of the Church. Its duties and functions consist of formulating and proposing for the approval of the General Assembly or National Council policies, programs and projects for:

1. the formulation of plans and strategies that advocate vigorous Christian stewardship expressed in the cheerful giving of tithes, time, talents and possessions;
2. the establishment of comprehensive and nationwide property and resource development programs and projects to generate income for the support of the total life and ministry of the church, and which is hereby created. Its authority and functions are as defined in the by-laws and statutes of the church;
3. the setting up of mechanisms for property and human resource utilization that shall enable the church to be financially self-reliant and participate effectively in the mission of the church. This entails the development of real properties of the church, and the formulation of guidelines, for approval of the General Assembly or National Council, in the sharing and

distribution of the proceeds from the same among the constituencies of the church, maintaining always the promotion of ecological balance and integrity of god's creation; and

4. the formation of cooperatives and the establishment of church institutions that shall provide social benefits, such as but not limited to, insurance, housing, hospitalization, retirement and pension plans for church workers, as well as providing assistance to local churches in the establishment of housing projects, memorial plans and parks and similar facilities for its members, which shall be implemented and managed by a foundation, distinct from and independent of the church administrative structure, but complementary to it.

Article V Section 21 of the Bylaws further provides:

1. The Commission on Stewardship and Resource Development shall have five (5) members, consisting of a church worker, a business person, an engineer, a lawyer and a finance person, and shall serve a term of four (4) years. To qualify for election to the Commission one must be a regular member of a Local Church in good standing of a Local Church, of good moral character, has competence in material and human resource development, and an exemplar of generous giving.
2. The Commission shall establish comprehensive and nationwide property and resource development programs to generate income for the support of the Church.
3. Such programs shall include the establishment of mechanism for property and human resources utilization that shall make the Church financially self-reliant and enable it to participate in the mission of the Universal Church.
4. For this purpose, the Commission shall encourage the formation of cooperatives and endeavor to establish Church-related institutions that shall provide insurance, hospitalization, retirement and pension plans for its Church workers, and assist the local churches in the establishment of memorial plans and parks for the members.
5. Real properties of the Church shall be developed for the benefit of the entire Church. In this regard, all local churches and church institutions not otherwise separately incorporated, shall be allowed to use the incorporation papers of the UCCP for such purposes. Guidelines in the sharing and distribution of the proceeds from the development of Church properties shall be approved by the General Assembly or the National Council.
6. In the acquisition, utilization and development of Church properties, the UCCP shall strictly abide and comply with all the laws, statutes and accepted principles for the promotion of ecological balance and integrity of God's creation.

### **The UCCP Stewardship and Resource Development Program**

To support the ministries of the Church and help sustain the increasing financial requirements of its life and work, the UCCP, through the recommendations of the Commission on Stewardship and Resource Development and upon approval and confirmation of the General Assembly and its National Council, has come up with plans and strategies advocating vigorous Christian stewardship, property development and management, and responsible internal and external fund generation.

The UCCP Stewardship and Resource Development Program aims, basically, to facilitate processes that will help enhance the stewardship life of the Church, as shown in the following framework.

Goals	Strategies/Implementation	Expected Impact
<p>Deepen the biblico-theological understanding of stewardship among the UCCP constituency</p>	<ul style="list-style-type: none"> <li>• Continuing theological reflection on responsible stewardship</li> <li>• Promote the basic theological affirmations on stewardship</li> <li>• Develop Bible study materials on stewardship</li> </ul>	<ul style="list-style-type: none"> <li>• Unity in the understanding and appreciation of stewardship concepts, values and principles</li> <li>• Joyful, faithful and generous giving of tithes, pledges, and other offerings</li> </ul>
<p>Strengthen the stewardship programme of the Church; build the capability of local churches and other judicatories towards eventual self-reliance</p>	<ul style="list-style-type: none"> <li>• Conduct of orientation seminars and workshops on the stewardship programme of the UCCP</li> <li>• Development of modules, tools, and resources on responsible stewardship including stories/models</li> <li>• Skills training on various aspects of stewardship — survey of properties and resources, titling and documentation, project development, feasibility studies, finance management system, monitoring, evaluation, reporting...</li> <li>• Launching widespread stewardship campaigns; organize special events</li> <li>• Instill the spirit of sharing — of material and human resources — towards common stewardship goals</li> <li>• Facilitate/provide technical assistance/ consultancy on stewardship-related concerns —feasibility studies, project conceptualization; resourcing...</li> <li>• Conduct of monitoring and evaluation processes</li> <li>• Maximize use of communications technology</li> </ul>	<ul style="list-style-type: none"> <li>• Consistent and faithful remittance of the local churches' contribution to the Wider Mission Support programme of the church</li> <li>• Increase in the number of individual members contributing to the UCCP stewardship programmes/campaigns — WMS, GTS, CWB, Theological Education...</li> <li>• More local churches engaged in the development of properties, following stewardship principles, policies and guidelines</li> <li>• Church judicatories willing to share resources</li> <li>• More local churches moving towards self-reliance</li> </ul>
<p>Strengthen the organizational structure and the various judicatories of the church for greater efficiency and effectiveness in the implementation of the stewardship programme of the Church</p>	<ul style="list-style-type: none"> <li>• Facilitate/assist in the documentation and titling of properties; keep an updated profile of properties and resources of the church; maintain databank</li> <li>• Installation of management system in local churches and conferences</li> <li>• Facilitate coordinated planning, monitoring, and evaluation processes</li> <li>• Assist in the formulation of comprehensive property development plans at the jurisdiction levels; assist in identifying strategic properties</li> <li>• Ensure that local churches and other judicatories adhere to policies and guidelines on the various stewardship programmes of the church; promote awareness of such policies at all levels</li> <li>• Maintain an updated compilation of policies and guidelines on stewardship</li> <li>• Organize task forces at different levels, with clear tasks and functions</li> <li>• Maintain a pool of stewardship experts/consultants</li> <li>• Hold regular meetings of the CSR</li> <li>• Establish/strengthen partnerships and ecumenical linkages</li> </ul>	<ul style="list-style-type: none"> <li>• Increase in the number of documented/titled properties of the church</li> <li>• More church workers/pastors installing management systems in local churches;</li> <li>• General practice of transparency and accountability</li> <li>• Conferences engaged in coordinated planning with regard to properties, and sharing resources</li> <li>• Jurisdictions have comprehensive property development plans, and have set priorities</li> <li>• Visible steps taken towards sustainability and eventual self-reliance</li> </ul>

# PART TWO

## Responsible Stewardship

### **Developing Stewardship Consciousness in the Church NC 2006-43**

1. Every member of a UCCP local congregation shall undertake a basic membership course on stewardship in order to have a common understanding of stewardship.
2. Every member of the Church shall be encouraged and challenged to be faithful in their giving of tithe in faithfulness to the biblical teaching and practice.
3. Every Local Church shall set aside an endowment fund, the interest of which will be used for special projects in the church.
4. Every Local Church school shall allocate in their budget support for the local church program whenever feasible.
5. Every Local Church shall strictly implement the UCCP financial management systems.
6. Every Local Church shall look into the possibility of putting up a job placement program for their members, whenever practicable.
7. Every Local Church shall faithfully remit their Wider Mission Support (WMS).

#### For the UCCP

1. On developing stewardship consciousness among the members
  - a. to develop a comprehensive and unified Church curriculum on stewardship for Bible studies, Sunday School, and even for the pulpit;
  - b. to have a continuing theological education program for Church workers on stewardship;
  - c. to start stewardship consciousness among Church workers and leaders; and
  - d. to generate support for stewardship campaigns by promoting the program of the Local Church.
2. On developing a tithing church
  - a. for Church workers and leaders to provide an example of giving;
  - b. to develop resources and guidelines on how to develop a tithing Church based on concrete experiences of local churches;
  - c. to encourage exchanges among local churches who have meaningful experiences to share about tithing; and
  - d. to share testimonies, stories, and faith experiences of members who are faithful stewards.
3. On the services of the National Office
  - a. to establish a smooth flow of information and communication on the ministries and program of the Church, through a regular newsletter;
  - b. to establish transparency in terms of church finances by providing reports to local churches as to the wider mission support;



- c. to create a program that directly benefits the local churches like the continuous production of Sunday school materials, technical consultancy in the development of church properties/projects;
  - d. to popularize the resource materials on stewardship and finance systems prepared by the National Office among Church workers, ministerial formation centers, and Local Churches; and
  - e. to strengthen systems and procedures
    - i. to adopt a workable system to facilitate the remittances of wider mission support from the Local Churches to the national office; and
    - ii. to adopt a system to facilitate fast remittances of pensioners money and other Church workers benefits.
4. On obligations to the government and tax exemptions
- a. To conduct an in-service training for Church workers on Local Church obligations to the government and how the churches can avail of tax exemptions.

## **The Annual Denominational Contribution**

### 1. Policy Statement

All persons who make the decision to accept Jesus Christ as Lord and Saviour become members of the Universal, invisible Church of Jesus Christ. This membership in the UCCP is expressed by being admitted to the membership in one of its local churches, which also serves as the concrete expression of the invisible church. With this membership carries the responsibility to participate in its mission and the support of such mission programs.

### 2. Implementing Guidelines

- a. Each member of the Church shall give an Annual Denominational Contribution of Php 20, to be collected in the month of February, which is the Membership month. (NC 2006-24) The members can give beyond the minimum amount set, depending on their capacity.
- b. All proceeds of the Denominational Contribution shall be remitted directly to the National Treasurer of the General Assembly, who shall inform the respective conferences and jurisdictions on the performance of the local churches in their respective areas.
- c. All proceeds of the Denominational Contribution shall go to the support of the Church Growth and Development programs of the UCCP that will include support to acquisition and titling of church lots, construction of chapels and educational buildings, among other programs of the General Assembly.

### 3. Procedures

- a. The month of February has been declared by the UCCP as its Membership Renewal Month. Through a month-wide campaign, activities can be planned where church members are given the opportunity to renew their membership and offer their Denominational Contributions.
- b. The Local Church Pastor, Finance Secretary and the Treasurer, together with the Board of Elders whose duties include the admission of believers to the local church and subsequent monitoring of members, shall facilitate the collection of the Denomination Contribution by listing the names of members, age, gender and the amount contributed.

- c. All proceeds of the Denominational Contribution shall be remitted by the Local Church Treasurer to the National Office Bank Accounts within one week. Conference and Jurisdictional offices shall assist local churches in the facilitation of this remittance so as to save on bank service charges, among others.

## **Special Offerings**

There are a number of special offerings during the year.

1. The Great Time of Sharing Annual Gift is a church wide special offering done every Christmas Day or any Sunday of December. All offerings are remitted directly to the National Office. 50% of the fund shall be for the Endowment Fund for Church Workers and 50% to Church Workers Benefit Program which includes pension, hospitalization and mortuary assistance. (NC 96-48).
2. The Mission Offering is offered every last Sunday of August, which is Mission month. All of the offerings shall go to the Evangelism and Church Development program of the Conference.
3. The Fellowship of the Least, Coin offering is done every last Sunday of September, remitted to the International Fellowship of the Least Coin through the National Church Women's Association (NCWA).
4. The Theological Education Offering is done during the third Sunday of November, remitted to the Conference to support its ministerial students.
5. Special Offerings may be collected for special campaigns e.g., for victims of calamities.

## **The Wider Mission Support (22% Assessment) GA 2002-19**

The 22% Wider Mission Support is a basic mission support of UCCP. It comes from the 22% of Local Church giving (Tithes, Pledges, Loose Offerings and Thanksgiving Offerings). The 22% Wider Mission Support (WMS) sustains the operation of the Conferences and the General Assembly.

### 1. Policy Statement

It is the policy of the Church that all Local Churches shall provide financial support to Wider Church Mission.

### 2. Policy Guidelines

- a. Sources: 22% actual gross collection from Tithes, Pledges, Loose Offering and Thanksgiving Offering received by the Local Church every month.
- b. Remittance: The 22% shall be remitted to the Conference immediately on the first week of the month. The 9% is then remitted to the National Office; the 13% remains with the Conference for its operations.
- c. The 22% is allocated in the following manner:
  - 3% for GA operations
  - 2% GA programs
  - 2% Church Workers Benefits
  - 1% CRI/CRO
  - 1% Building Fund
  - 13% Conference operations

For those who practice more than the minimum of 22%, say, 25%, the Conference share becomes 16%.

### 3. Procedure

- a. At the end of each month, the Local Treasurer shall determine the amount to be allocated for Wider Mission Support by computing the equivalent 22%/25%/29% of the total actual collections from Pledges, Tithes, Loose Offering and Thanksgiving Offering that the Church received during the month.
- b. The Treasurer remits payment to the Conference within the first week of the month. The Conference issues an official receipt.
- c. The Conference remits the 9% to the National Office, which then issues an official receipt.

## **On the Criteria for Giving Recognition/Award on the WMS Giving/Remittance**

### 1. Policy Statement

- a. It is the policy of the Church that all local churches shall provide financial support to Wider Church Mission (GA 2002-19)
- b. The 22% Wider Mission Support is a basic mission support of UCCP. It comes from the 22% local church giving (tithes, pledges, loose offerings and thanksgiving offerings.)
- c. UCCP greatly acknowledges the giving/contributions of Conferences that respond faithfully to the stewardship concerns of the church.

### 2. Criteria

- a. Consistency in giving
- b. Faithfulness *vis a vis* the receipts covered by WMS - tithes and pledges, loose offerings, thanksgiving offerings

### 3. Mechanism/implementing Guidelines

- a. All Conferences are required to submit their annual financial statements/ report to the Office of the National Treasurer;
- b. The National Treasurer to determine the tools in determining the faithfulness, such as per capita income, and membership;
- c. Production of posters and other forms of information to all Conferences on wider mission support;
- d. Awards will be given annually and during the GA.

## **On the Contribution of Church Institutions**

### 1. General Policy Statement

Church institutions, schools and hospitals must allocate a tithe in their annual budget to be remitted to the General Assembly annually.

### 2. Basic Principles

The contribution of church institutions is

- a. an affirmation of the interconnectedness and interdependence as partners and fellow instruments of the church for mission;
- b. an acknowledgment of each other's gifts and limitations, each other's resources, capabilities and expertise as well as embracing each others' challenges and opportunities;

- c. an affirmation of the strategy of actualizing their ideals in mutuality in mission, to consider setting apart a tithe from the income of institutions as one means of showing, as well as working towards financial self-reliance for the church and for the church institutions<sup>1</sup>

3. Implementing guidelines:

a. Service Centers (95%)

Under the existing One-Management System there shall be a unified budget for all service centers.

- i. Service centers shall remit to the General Assembly 95% of the net income. This shall be done on a monthly basis.
- ii. Net income shall be determined after deduction of all operational and statutory requirements.
- iii. Service centers shall exercise accountability and transparency in its financial management.

b. Educational Institutions (1%)

- i. Educational institutions shall contribute to the General Assembly an amount not less than one tenth (1/10) of one percent of its gross operating income which should be properly reflected in its budget. (EC 86-76)
- ii. The value of other non-cash distributions and gifts extended by the hospitals to the various entities and judicatories of the church shall be monetized and shall be considered as part of the tithe of the institution.
- iii. Proper accounting of such contributions must be carried out as part of their periodic report to the UCCP National Treasurer.
- iv. Educational institutions shall exercise accountability and transparency in its financial management.

c. Hospitals (1%)

- i. Hospitals shall set aside a tithe of the net savings which may then be channeled to the respective Church judicatories and to the General Assembly in support of the various programs and ministries. The determination of net savings shall be from the annual audited financial statement.
- ii. The value of other non-cash distributions and gifts extended by the hospitals to the various entities and judicatories of the Church shall be monetized and shall be considered as part of the tithe of the institution.
- iii. Proper accounting of such contributions must be carried out as part of the periodic report to the National Treasurer.
- iv. Hospitals shall exercise accountability and transparency in its financial management

All UCCP representatives to the different Boards of Trustees of Church institutions shall ensure that these policies are implemented in their respective institutions.

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<sup>1</sup>Declaration of Principles and Self-Understanding by the Church Institutions of the UCCP

## **The UCCP Endowment Fund**

1. The UCCP Endowment Fund is a perpetual fund donation or a major gift to the UCCP given by a donor or pledgor. Only 80% of the interest of the principal fund shall be used for the program support as designated by the donor or pledgor. The other 20% interest shall be plowed back to the principal fund.
2. Endowment Funds could be for
  - a. The Church Workers Comprehensive Benefits
  - b. The Great Time of Sharing
  - c. The Theological Education
  - d. The Non-Theological Education
  - e. The Program Endowment Fund, which may include any of the following:
    - i. General Administration
    - ii. Christian Education
    - iii. Evangelism and Church Development
    - iv. Justice, Peace and Integrity of Creation
  - f. Others, which may include any of the following
    - i. Memorial Endowment Fund in honor of parent/s or loved ones
    - ii. Family Endowment Fund
    - iii. Individual Endowment Fund
    - iv. UCCP Partners Across the Seas / UCCP Church Institutions/ UCCP Church Organizations
3. Local Churches, conferences, jurisdictions and church institutions are encouraged to establish Endowment Funds. (EC 86-78)
4. The UCCP shall make initiatives to raise its Endowment Funds through the participation of individuals, families, churches, church institutions and partners as an Endowment-In-Trust.
5. The UCCP Endowment Fund or Endowment-In-Trust of local churches, conferences, jurisdictions, and church institutions may be invested in feasible placements other than the customary bank deposits to ensure higher earnings for the church, based on ethical principles, policies and guidelines established by the church. (Nc 2003-44)

## **On the Adoption/Use of Primary TIN Registration under BIR Registration 011-0S "Consolidated Revenue Regulation on Primary Registration"**

### 1. Rationale

The UCCP has a BIR/TIN which is used in transactions with government agencies where payments, taxes and fees are involved.

Our identity as UCCP can be enhanced when we adopt one TIN under said BIR regulation. Many issues and problems arise when churches are required to issue official receipts in transactions in their localities and they cannot produce one. Further, the availment of tax exemptions cannot be processed if there is no church affiliation duly recognized by the government where it can be applied.

The alignment of these churches and/or institutions with the benefits of tax exemption will strengthen our cohesiveness in this aspect as UCCP.

Said BIR regulation, after proper consultation with a competent professional on the aspect is needed for applicability to said proposed policy.

### 2. Policy Statement

All churches and institutions shall adopt a primary registration with the BIR under BIR Reg 011- 08 "Consolidated Revenue Regulation on Primary Registration" for purposes of consolidation based on "Head Office — Branch (National Office — Local Church/Institutions) Model.

## **PART THREE**

# **Church Properties**

### **General Policies**

1. As a general policy, all acquired properties — donated, purchased or exchanged — shall be titled in the name of the United Church of Christ in the Philippines. (NC 96-101)
2. All properties may be held by the Local Church, or church bodies and church institutions, in trust for the United Church of Christ in the Philippines. (General Provisions, Article IX, Section 1, UCCP Constitution)
3. In all cases of ownership of real properties, the phrase "held in trust for the UCCP" shall always be annotated in the document of title with the conformity of the Local Church or the Conference as the case may be. (General Provisions, Article VII UCCP By-Laws, Section 1)
4. With respect to real properties already held and owned by incorporated local churches, Conferences, and Church institutions at the time of the effectivity of the Constitution, these entities shall be persuaded to comply with Article IX, Section 1, of the Constitution. (General Provisions, Article VII UCCP By-Laws, Section 1)
5. The General Secretary shall designate, appoint and name the legal counsel of the Church and issue the corresponding Secretary's Certificate for representation in cases before the appropriate courts for the purpose of safeguarding the rights and interests of the Church in any and all Church lots and properties. (NC 04-09)
6. In the development and management of properties, the judicatory bodies where the properties are located shall be partners thereof. (GA 90-71)

### **On Titling and Documentation**

1. Local churches, other judicatories and institutions are encouraged to title their properties in the name of the United Church of Christ in the Philippines. (NC 91-205)
2. Properties acquired by Church institutions from the Mission Boards shall have the annotation on the title that the property should be devoted to the work and purpose of the donee-institutions (EC 80-105)
3. Local churches, Conferences, Jurisdictions and Church institutions should make a report to the General Secretary about properties acquired for the purpose of titling and inventory. (EC 82-225)
4. Xeroxed copy or certified true copy of the declaration and/or title of said properties acquired shall be sent to the National Offices for filing and record purposes. (EC 82-226)
5. All permanent and legal documents of the Church — TCTs, Articles of Incorporation, SEC registration, and other such documents - shall be kept in a bank vault for safekeeping purposes. (GA 2002-93)

6. The General Assembly shall allocate an amount in the annual budget to assist local churches, conferences and jurisdictions in the survey, titling and documentation of properties.

### **Guidelines in the Granting of Assistance for the Titling of Church Lots**

#### 1. Policy

- a. The UNITED CHURCH OF CHRIST IN THE PHILIPPINES, as part of its stewardship responsibility for the care, preservation, development of properties of the church, shall strive to assist local churches in the titling of church lots.
- b. As provided in Art 9 Sec. 1 of the UCCP Constitution: "All real properties may be held by the Local Churches, church bodies or church owned institutions in trust for the United Church of Christ in the Philippines."
- c. Properties shall therefore be titled in the name of the United Church of Christ in the Philippines or "the phrase "held in trust for the UCCP" be annotated in the document of the title" Article 7 Sec. 1 of the By Laws.

#### 2. Funding

The UCCP shall set aside a fund from its annual budget, raised from appropriate sources, to be its counterpart assistance. Likewise, the Conference where the local church is a member and the local church itself, shall set aside counterpart funds.

#### 3. Purpose

This assistance shall be used to defray expenses in the documentation that includes among others, finalization of papers of donation, sale, conveyance, survey, registration, and notarization.

#### 4. Priority

Priority for the grant of the assistance shall be to local churches that are financially ready to undertake the titling project, those whose church lot are threatened by adverse claims, and those who are potential for development.

#### 5. Procedures

- a. A local church intending to have its church lot titled and seeks the assistance of the UCCP, shall pass a Local Church Council resolution to that effect indicating among others,
  - i. how it plans to undertake the titling, including financial sourcing
  - ii. appointment of a lead person or committee who will undertake the titling project
  - iii. that the title of the lot shall be in the name of the United Church of Christ in the Philippines
- b. The local church shall seek the endorsement of the Conference.
- c. The local church shall inform the UCCP of such plan submitting the above mentioned resolution, conference endorsement, copies of documents available, i.e. tax declaration, location map, donation papers, etc.
- d. The local church shall prepare the documentations necessary, and file the same in the appropriate local, regional offices of the government.
- e. The local church and the conference shall advance the payments as the titling process is in progress and may request partial reimbursement of expenses, submitting copies of receipts on the said expenses.

- f. Full payment for the reimbursements shall be made when the title is submitted to the National office for safekeeping.

### **Duties/Responsibilities in the Titling of Properties**

<b>LOCAL CHURCH</b>	<b>CONFERENCE/JURISDICTION</b>	<b>NATIONAL OFFICE</b>
<p>Work on the transfer of title of church properties in the name of UCCP;</p> <p>Prepare/secure and ready property documents as required by involved government agencies such as Deeds (donation/sale), Tax Declaration, approved survey plan, owner's duplicate copy of land title (if transfer), special power of attorney from UCCP National Office, etc.</p> <p>Allot budget and advance expenses for titling;</p> <p>Following the requirements for land registration, undergo and complete titling processes;</p> <p>Prepare/submit Original copy of New Title in the name of UCCP (Transfer or Original Certificate of Title — TCT/OCT) to UCCP national office together with the request for reimbursement of titling expenses with proper endorsement from the respective judicatories; and</p> <p>Keep/maintain record of property documents.</p>	<p>Assist local church in the titling of church properties as prioritized;</p> <p>Prepare/issues proper certifications in aid of titling as requested by the local church or the national office or government agencies as maybe necessary;</p> <p>Review and endorse request for reimbursement of titling expenses by local churches;</p> <p>Keep/maintain systematic records of property documents;</p> <p>Prepare/submit report of properties acquired for the purpose of titling and inventory</p> <p>Provide an update status of property as to use/utilization</p>	<p>Guide/assist judicatories and monitor titling activities of church properties;</p> <p>Issue authorization (SPA) to conference/local church and other necessary documentary requirements to facilitate titling as requested;</p> <p>Make available documents to local churches necessary for titling</p> <p>Conduct ocular visits to properties as maybe necessary</p> <p>Review/Reimburse local churches requests for titling expenses as per accounting and auditing rules and regulations;</p> <p>Keep/maintain a systematized records of all land titles and other church property documents; and</p> <p>Facilitate titling of properties donated to UCCP.</p>

### **On the Valuation of Properties**

#### 1. Rationale

- a. The UCCP has numerous properties titled in its name all over the country. These properties are currently being inventoried by the national office but have not been completed yet.
- b. The importance of getting its valuation will help us determine the worth of our church in terms of properties. Further, there are many properties where there are existing institutions owned and related to the UCCP, but their values are not reflected in their financial statements.
- c. The mere appreciation of our properties will help us see the real picture of our church relative to the current challenges we are facing.

#### 2. Policy Statement

- a. That all properties titled under UCCP shall be valued based on the zonal value from the Assessor's Office, for purposes of consolidation."

#### 3. Implementing Guidelines

- a. All expenses incurred during the valuation of these properties shall be shouldered by the respective local church, conference, jurisdiction or institution sitting on the property.



### **On Property Use**

1. All real properties of the Church shall be utilized to pursue its mission and witness program (GA 02-39) and to prevent them from being wasted, lost or left idle.
2. Local churches, conferences, jurisdictions and church institutions are mandated to fully develop and utilize the respective properties in their care. (EC 91-205)
3. It is the general policy (GA 96-102, NC 2000-46) that UCCP properties shall not be disposed or encumbered, except in the following cases:
  - a. to acquire another property
  - b. to develop the property for profitable use
4. All properties shall be entrepreneurially developed for economic gain through a prudent feasibility study with consideration of timeliness, ecological balance, jurisdictional priority, and cost efficiency.
5. No individual shall be allowed to construct buildings for in Church properties for personal use or purpose. (EC 91-39)
6. All movable properties such as all office equipment and transportation facilities donated, purchased, exchanged or held in trust shall be properly documented and accounted for.
7. Any use of the property shall be in accordance with existing policies and guidelines.

### **On the Use of Property as Collateral for Loans**

1. Real properties of the Church may be used as collateral for loans to be obtained from financial institutions to construct, renovate or develop church properties including church lot purchase and other projects that will generate income for the Church, provided that this be done on a case-to-case basis and requiring the Commission on Stewardship and Resource Development to provide the National Council with sufficient data with which to make a judicious decision on the matter, subject further to the approval of the National Council either by correspondence vote or in session. (NC 2002-81)
2. To grant the General Secretary the authority to approve requests of local churches for permission to use church lots as collateral for their loan (Nc 2005-22), and upon the recommendation of the CSRD Commission, as follows:

1 M and below	- General Secretary
Above 1M but below 5M	- Executive Council
5M and above	- National Council
3. The General Secretary shall be granted the authority to issue Letters of Guaranty with a ceiling of Ph2 million on behalf of the United Church of Christ in the Philippines to b&: obtained from financial institutions to finance viable and feasible projects as determined by the Commission on Stewardship and Resource Development. (NC 2002-80)

### **On the Lease of UCCP Properties**

#### **1. Policy Statement**

As a general rule, all matters pertaining to development of UCCP properties must be with prior approval from the Commission of Stewardship and resource Development (CSRD) and an equitable sharing of income derived from such development shall be established.

#### **2. Policy Guidelines**

- a. The subject premises for lease of any UCCP properties, as to lot or building, shall be clearly specified in the lease contract.

- b. The maximum term of lease of UCCP properties with existing facility used for business or commercial purposes shall be for ten years subject for renewal as agreed upon.
- c. The maximum term of lease of UCCP properties under the Built-Operate-Transfer (BOT) scheme shall be for twenty years subject for renewal as agreed upon.
- d. The maximum term of lease for commercial spaces shall be for a period of two to five years subject for renewal as agreed upon.
- e. The renewal of contract of UCCP leased properties shall be subject for renegotiation and UCCP reserves the right to renew or not said property lease contract.
- f. The rates of rentals of UCCP properties for lease per square meter should be in accordance with the current or prevailing rental rates.
- g. UCCP properties leased for business or commercial purposes shall have a yearly, fixed escalation rate of 8-10%.
- h. UCCP properties or any portion of the leased property for that matter cannot be sub-leased unless with written approval from CSRD and is stipulated in the contract.

## 2. Procedures

- a. The administrator of the UCCP property subject to lease shall submit to the Office of the General Secretary its lease proposal together with the following documents:
  - i. Copy of letter of intent (L01) addressed to the General Secretary
  - ii. Endorsement from the conference and the Jurisdiction
  - iii. Documentation required from the prospective Lessee
    - Lease proposal
    - Business Profile
    - SEC Registration and Business Permit
    - Audited Financial Statements and other financial data
  - iv. Financial attribute of the lease proposal
- b. The lease proposal shall be reviewed and evaluated by the Stewardship and Resource Development Desk and if found feasible, shall be forwarded and endorsed to the General Secretary.
- c. The General Secretary shall forward the development proposal including his recommendation to the Commission on Stewardship and resource Development (CSRD).
- d. The CSRD shall review and evaluate the project proposal. (The proponent of the development project may be invited by the Commission during the evaluation, if necessary).

## **On the Development of UCCP Properties**

### 1. Policy Statement

As a general rule, all matters pertaining to development of UCCP properties must be with prior approval from the Commission of Stewardship and Resource Development. An equitable sharing of income derived from such development shall be established.

### 2. Policy Guidelines

- a. The Administrator of the UCCP property for development shall submit to the General Secretary its project proposal together with the following documents:
  - i. Copy of Letter of Intent (L01) addressed to the General Secretary
  - ii. Endorsement from the concerned Conference and Jurisdiction
  - iii. Comprehensive Feasibility Study

- iv. Financial Projections
  - v. Funding aspect of the development project
- b. The development proposal shall be received and evaluated by the Stewardship and Resource Development Desk and if found feasible, shall be forwarded and endorsed to the General Secretary.
  - c. The General Secretary shall forward the development proposal including his recommendation to the Commission on Stewardship and resource Development (CSRSD).
  - d. The CSRSD shall review and evaluate the project proposal. (The proponent of the development project may be invited by the Commission during the evaluation, if necessary).
  - e. If the development project passes the evaluation of the CSRSD and the project is fully funded by the administrator of the property, the CSRSD gives final approval of the development proposal.
  - f. If the project is partly or fully funded by UCCP, the CSRSD shall endorse and recommend the final approval of the project to the National Council or the General Assembly.
3. Sharing of Revenue
- Sharing of income shall be based on the net revenue of the project:
- a. If the project is fully funded by UCCP:
    - i. 10% goes to the Conference
    - ii. 10% goes to the Administrator of the property
    - iii. 80% goes to the General Assembly
  - b. If the project is fully funded by the Administrator of the property:
    - i. 10% goes to the Conference
    - ii. 10% goes to the General Assembly
    - iii. 80% goes to the Administrator of the property
  - c. If the project is funded by both the UCCP and the administrator of the property, sharing of income shall be on a pro-rata basis according to the amount of equity put into the project:
    - i. 10% goes to the Conference
    - ii. 90% goes to the General Assembly and the Administrator on a pro-rata basis

### **On Church Loans**

1. Any local church, conference, jurisdiction or church institution applying for a loan must submit the following requirements:
  - a. an application for the loan duly supported with an action of the governing board on the request for a loan;
  - b. audited financial statement for the last 3 years;
  - c. endorsement from the concerned judicatory;
  - d. scheme of payment and signed amortization schedule
  - e. a collateral acceptable to the CSRSD
2. The interest for church loan shall be 12% per year on the remaining balance after one year. (Ec93-31)
3. A penalty of an additional 2% per month interest for every delinquent payment on the unpaid balance shall be applied.

4. Payments for property development projects of the church shall start five years after becoming operational for finished projects, and three years after becoming operational for new projects. (EC 94-74)
5. No local church, conference, jurisdiction or church institution can avail of any additional loan unless 50% of the previous loan is paid and the institution has been faithful in paying their amortization. (EC 93-28)

**Comprehensive Property and Resource Development Plan**

1. The Commission on Stewardship and Resource Development (CSRSD) shall develop a Comprehensive Property and Resource Development Plan in coordination with the Office of the General Secretary. The plan shall include the provision of fund for the implementation of the plan. (NC 2007-31)
2. UCCP entities shall have master development plans of the properties under their care.
3. The sharing of income from these developments shall be based on the net revenue of the projects.

# **PART FOUR**

## **Project Development and Management**

**Policy Guidelines**

1. All feasible projects for foreign funding assistance shall be subject to endorsement of the Office of the General Secretary through proper channels, i.e., the concerned Conference and Jurisdiction.
2. All foreign funding assistance shall be coursed through the National Offices for proper monitoring.
3. A project may be initiated by any Judicatory provided such is incorporated in the Integrated Annual Plan of the Judicatory concerned.
4. Progress Project Reports shall be incorporated in the periodic Judicatory reports.
5. Judicatories shall be encouraged to undertake projects jointly with other judicatories.
6. All disbursements to judicatories shall be in Philippine currency.
7. All potential project proponents and/or holders shall undertake capability building on project development and management.

<b>Project Type</b>	<b>Technical Requirements</b>	<b>Responsibilities</b>	
		<b>Judicatory Concerned</b>	<b>National Office</b>
1. Infrastructure development essentially for Church and church program use (e.g. Church bldg., ETS bldg. etc.)	<ul style="list-style-type: none"> <li>• Appropriate project study/proposal</li> <li>• Complete property documentation</li> <li>• Duly approved physical development and construction plans</li> <li>• Proper contracts on/documentation of loans, grants, and/or</li> </ul>	<ul style="list-style-type: none"> <li>• Project planning/study</li> <li>• Fund-raising campaign</li> <li>• Assistance request to National Office, if needed</li> <li>• Building fund management</li> <li>• Construction management</li> <li>• Infrastructure/building</li> </ul>	<ul style="list-style-type: none"> <li>• Establishment/maintenance of a central Church building fund for soft loans to judicatories concerned should they be needed</li> <li>• Review and endorsement to bilateral (foreign) partners, if applicable.</li> <li>• Assistance in property documentation</li> </ul>

	services	management and maintenance <ul style="list-style-type: none"> <li>• Periodic reporting to partner donors, if any</li> <li>• Contracting services, if any</li> <li>• Project reporting (PMES)</li> <li>• Submission of project completion report</li> </ul>	<ul style="list-style-type: none"> <li>• Consultancy services, if needed</li> <li>• Proper foreign fund assistance management</li> <li>• Project monitoring</li> </ul>
2. Property development for self-reliance and long-term sustainability of Church programs (e.g. SHALOM Center, CENDFT, HARAN, etc.)	<ul style="list-style-type: none"> <li>• Appropriate project/feasibility study/proposal</li> <li>• Complete property documentation</li> <li>• Duly approved physical development and construction plans</li> <li>• Proper contracts on/documentation of loans, grants, and/or services</li> </ul>	<ul style="list-style-type: none"> <li>• Project planning/study</li> <li>• Property documentation</li> <li>• Fund-raising campaign</li> <li>• Construction management</li> <li>• Infrastructure/building management and maintenance</li> <li>• Periodic reporting to partner donors, if any</li> <li>• Contracting services, if needed</li> <li>• Operations program management</li> <li>• Networking</li> <li>• Periodic project reporting (PM ES)</li> <li>• Submission of construction completion report</li> </ul>	<ul style="list-style-type: none"> <li>• Linkage development and maintenance with foreign funding partners</li> <li>• Consultancy services, if needed</li> <li>• Review and endorsement to foreign partners, if necessary</li> <li>• Assistance in property documentation</li> <li>• Proper foreign fund assistance management</li> <li>• project monitoring</li> <li>• Patronage and marketing</li> </ul>
3. Regular program-oriented projects (e.g. CTE, Scholarship, Church workers benefits, trainings, etc.)	<ul style="list-style-type: none"> <li>• Appropriate project study/proposal</li> </ul>	<ul style="list-style-type: none"> <li>• Project planning/study</li> <li>• Assistance request to National Offices</li> <li>• Fund-raising campaigns</li> <li>• Networking</li> <li>• Program management</li> <li>• Periodic reporting to partner donors, if any</li> <li>• Periodic project reporting (PMES)</li> <li>• Terminal Project Report submission</li> </ul>	<ul style="list-style-type: none"> <li>• Establishment/management/maintenance of central program fund: to assist/subsidize regular program-oriented projects of conferences when needed (to be programmed and allocated accordingly).</li> <li>• Consultancy, technical and managerial assistance to judicatories, if needed</li> <li>• Proper management of foreign fund assistance, if any</li> <li>• Periodic to foreign partners, if any</li> <li>• Project monitoring</li> </ul>
4. Special issue-oriented projects (e.g. Human Rights, Health, Indigenous Peoples, Women, Youth, Extension Program, Ecology, etc.)	<ul style="list-style-type: none"> <li>• Needs analysis across judicatories relative to issues</li> <li>• Appropriate project study/proposal</li> </ul>	<ul style="list-style-type: none"> <li>• Continuing needs analysis relative to issues as they affect the judicatory concerned</li> <li>• Fund-raising campaigns</li> <li>• Program management</li> <li>• Periodic reporting to partner donors, if any</li> <li>• Periodic project reporting (PMES)</li> </ul>	<ul style="list-style-type: none"> <li>• Consolidation of all specific issue-oriented programs of judicatories into one program for the whole church</li> <li>• Project proposal preparation</li> <li>• Securing of funding assistance</li> <li>• Resource allocation and management</li> <li>• Overall program supervision</li> <li>• Networking</li> </ul>

			<ul style="list-style-type: none"> <li>• Review and endorsement to bilateral (local and foreign) partners, if applicable.</li> <li>• Consultancy services</li> <li>• Technical and managerial assistance to judicatories</li> <li>• Proper foreign fund assistance management</li> <li>• Project monitoring</li> <li>• Preparation and submission of Terminal Project Reports</li> </ul>
5. Special one-time projects (e.g. Project leap, Anniversary Celebration, etc.)	<ul style="list-style-type: none"> <li>• Appropriate project study/proposal</li> </ul>	<ul style="list-style-type: none"> <li>• Project planning/study</li> <li>• Fund-raising campaigns</li> <li>• Program management</li> <li>• Periodic reporting to partner donors, if any</li> <li>• Periodic project reporting (PMES)</li> </ul>	<ul style="list-style-type: none"> <li>• Building and maintaining a directory and relationship with potential funding partners for specific program areas</li> <li>• Review and endorsement to bilateral (foreign) partners, if applicable.</li> <li>• Consultancy services, if needed</li> <li>• Proper fund (local or foreign) assistance management</li> <li>• Project monitoring</li> </ul>
6. Small-scale income generating projects (e.g. agri-based/agri-related projects, cottage industries, membership privilege card, etc.)	<ul style="list-style-type: none"> <li>• Appropriate project/feasibility study</li> </ul>	<ul style="list-style-type: none"> <li>• Continuing needs analysis for socio-economic needs of constituencies</li> <li>• Preparation or Review and endorsement of project proposal for funding assistance</li> <li>• Allocation of revolving fund to assist Church groups undertake small scale income generating projects for self-reliance</li> <li>• Periodic project reporting (PMES)</li> </ul>	<ul style="list-style-type: none"> <li>• Generation and regeneration of a revolving fund (to start with the repayment of loans under Project UCCP-CODE) as source of soft loans to judicatories needing capital for small-scale income generating projects</li> <li>• Linking judicatories with potential local resources institutions for financial, technical assistance.</li> <li>• Consultancy, technical and managerial assistance, if needed.</li> <li>• Project monitoring</li> </ul>

## **PROCESSES AND REQUIREMENTS FOR LAND TITLING**

### **I. For Titled Property - Sale**

#### **A. Survey**

Actual survey and approval of survey plan if property to be titled is segregated from the mother lot.

#### **B. Assessor's Office**

Documents required:

1. Land Title
2. Tax Declaration
3. Approved Survey Plan (if property for titling is portion only)

Documents to be secured:

1. Tax Declaration
2. Certificate of No Improvement
3. Tax Clearance
4. Transfer Tax

#### **C. BIR**

Documents required (original and two sets of photocopies)

1. Land Title
2. Latest Tax Declaration
3. Deed of Sale
4. Certificate of No Improvements
5. TIN of seller and buyer
6. TRU of seller and buyer
7. Latest Income Tax Return of seller and buyer
8. Official receipt of notarial fee (Deed of Sale)

BIR Forms to be filed

1. BIRForm2000- Documentary Stamp Tax Declaration/Return
2. BIR Form 1706— Capital Gains Tax Return
3. BIR Form 0605 — Payment Form
4. Enrolment Form with the BIR servicing bank (for payment purposes)

Document to be secured:

1. BIR Certificate Authorizing Registration (CAR)

#### **D. Register of Deeds**

Documents required (original and two sets of photocopies)

1. Land Title
2. Latest Tax Declaration
3. Deed of Sale
4. BIR Certificate Authorizing Registration (CAR)
5. Revenue Tax Receipts evidencing payment of Doc. Stamp Tax, if the amount paid is 10.00 or above

6. Real Property Tax Clearance (latest)
7. Transfer Tax Receipt
8. Technical Description and Approved Survey Plan (if property for titling is portion only)
9. If the Transferor or Transferee is a corporation
  - a. Secretary's Certificate/Board Resolution to sell/purchase
  - b. Article of Incorporation (transferee)
  - c. SEC certificate that the Articles of Incorporation has been registered

Document to be secured: Land Title

## **II. For Titled Property - Donation**

### ***A. Survey***

Actual survey and approval of survey plan if property to be titled is segregated from the mother lot

### ***B. Assessor's Office***

Documents required:

1. Land Title
2. Tax Declaration
3. Approved Survey Plan (if property for titling is portion only)

Documents to be secured:

1. Tax Declaration (new)
2. Certificate of No Improvement
3. Tax Clearance
4. Transfer Tax

### ***C. BIR***

Documents required (original and two sets of photocopies)

1. Land Title
2. Latest Tax Declaration
3. Deed of Donation
4. Certificate of No Improvements
5. TIN of donor and donee
6. TRU of donor and donee
7. Latest Income Tax Return of donor and donee
8. Official receipt of notarial fee (Deed of Donation)

BIR Forms to be filed:

1. BIRForm2000DocumentaryStampTaxDeclaration/Return
2. BIR Form 1706— Capital Gains Tax Return
3. BIR Form 0605— Payment Form
4. Enrolment Form with the BIR servicing bank (for payment purposes)

Document to be secured:

1. BIR Certificate Authorizing Registration (CAR)

### ***D. Register of Deeds***

Documents required (original and two sets of photocopies)

1. Land Title



2. Latest Tax Declaration
3. Deed of Donation
4. BIR Certificate Authorizing Registration (CAR)
5. Real Property Tax Clearance
6. Transfer Tax Receipt
7. Technical Description and Approved Survey Plan (if property for titling is a portion only)
8. If the Transferor or Transferee is a corporation
  - a. Secretary's Certificate/Board Resolution to sell/purchase
  - b. Article of Incorporation (transferee)
  - c. SEC certificate that the Articles of Incorporation has been registered
9. DAR clearance — if the landholding is covered by CARP
10. Registration fee — depending on the valuation of the property

Document to be secured: Land Title

### **III. For non-titled property — Donation/Sale**

#### **A. Survey**

Actual survey and approval of survey plan if property to be titled is segregated from the mother lot.

#### **B. Application for land title**

1. Judicial proceeding - if land applied for titling has been covered by Cadastral survey, the applicant to apply through court

Documents required:

- a. Tax declaration
- b. Tax payment receipts
- c. Technical Description and Approved Survey Plan (if property for titling is portion only)
- d. DENR certification that land applied is not yet titled
- e. Deed of Donation/Sale

*Notes:* Secure Lawyer's assistance to file petition at court  
Title acquired will be Original Certificate of Title

2. Administrative proceeding - applicant to apply at DENR

Documents required:

- a. Tax Declaration
- b. Tax payment receipts
- c. Technical Description and Approved Survey Plan (if property for titling is portion only)
- d. DENR Certification that land applied is not yet titled.

*Note:* Title acquired will be Free Patent (cannot be encumbered within a period of 5 years)