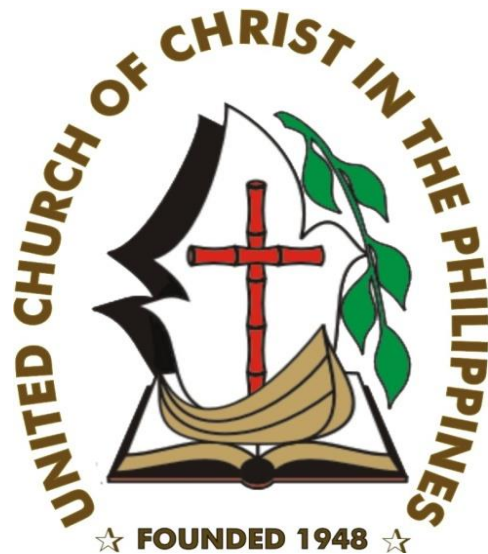


Stewardship and Resource Development Legislations,
Policies and Implementing Guidelines

A Compilation

Includes Proposed Policy Statements



March 13, 2009

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Color Coding Used:

Red	:	New Policy Statement	Black	:	Approved Policies/Legislations
Violet	:	Policies needing Revision	Green	:	Policies that needs to be repeated or rescinded
Blue	:	Descriptions			

A. Basic Affirmations

1. God is the Creator in whose will and power all things have come into being.
2. Human beings are created in God's image; and are the only creatures who can enter into a meaningful relationship with God have been charged by the Creator to be the stewards of creation with which they are locked in a symbiotic relationship in their journey towards their mutual enrichment and highest fulfillment.
3. Stewardship is related to salvation. As a matter of fact, it is a fruit of salvation. Salvation should be wholistic. Abundant life includes both spiritual and material. The Gospel is total and integral. Good news for the poor would mean that the poor should be freed from poverty.
4. Stewardship responded not only in giving but the caring and the preservation of the whole creation, the economy of the whole country, the totality of the web of life. So when we preserve we must see to it that God's creation must be respected and maintain and sustain its original dimension.
5. Stewardship is 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 (Matt. 14:13-21).
6. Stewardship involves the proper development and utilization of human and material resources as reflected in the Parable of the Talents (Matt. 25:14-30).
7. The UCCP Statement of Faith should be the foundation our local churches' stewardship programs. Members should be firmly grounded on the faith of our church. Without an adequate understanding of the faith, it would be quite difficult to motivate members to share what they have for church mission and ministry. The figures in our local church budget and financial reports could be understood and interpreted in terms of the faith of members.
8. Stewardship cannot be divorced from the mission of God especially when we talk about giving our resources to the church for her to work God's mission of in the world.
9. Stewardship is a way of life. It concerns the church total life and ministry. And it should be constantly expressed through the various ministries of the local church, like preaching, teaching, healing and witnessing.
10. Whatever you have, your life, your body, your mind, your property. None of these belong to you, these belong to God, and therefore, you are responsible to God for the use of what you have.
11. One hundred percent of what we have, not only ten percent, actually belongs to God. And therefore, we are also equally responsible and accountable for what we do with the ninety percent of our material resources, not only the ten percent.

12. Quality Christian education program and effective leadership of the local church are needed to develop a good and responsible stewardship program.
13. The local church can go into business without losing or compromising the basic principles of justice and service.
14. 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.
15. Safeguarding and protecting our church properties is also part of our stewardship responsibilities.
16. That the economic life of our local church is a reflection of the economic life of the larger society.

B. Legislations, Mandates, Policies and Implementing Guidelines

B.1 Stewardship of Sharing and Resource Generation

B.1.1 Responsible Stewardship in the Church

From the Constitution – Article II. Declaration of Principles

Section 9. The United Church of Christ in the Philippines advocates vigorous Christian stewardship expressed in the cheerful giving of tithes, time, talents and possessions.

The United Church of Christ in the Philippines shall observe responsible Christian stewardship by utilizing the properties under its care towards self-reliance and support of its various ministries.

Approved Policy in National Council at Dipolog
On Stewardship in the Local Church

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-based schools 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 programme for church workers on stewardship
 - c. to start stewardship consciousness among church workers and leaders
 - d. to generate support for stewardship campaigns by promoting the programmes 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
 - 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 programmes 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 programmes that directly benefit 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
 - e. to strengthen systems and procedures
 - i. to adopt a new workable system to facilitate the remittances of wider mission support from the local churches to the national office
 - 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.

B.1.2 Wider Mission Support (22% Assessment)

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 sustains the operation of the Conference and the General Assembly.

VOTED: GA-2002:19	To approve the Proposed UCCP Strategic Plan for the next five (5) to ten (10) years as presented. (Note: this is part of the approved Strategic Plan)
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Policy Statement

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

Policy Guidelines

1. The Local Church shall set aside 22% (some conference practice 25% or more) of its actual gross collections every month for Wider Church Mission Support.
2. Sources: 22% actual gross collection shall mean collections from Tithes, Pledges, Loose Offering and thanksgiving Offering received by the Local Church every month. Some Conferences that practice more than the minimum of 22% Wider Mission Support.
3. Remittance: The 22% shall be remitted to the Conference immediately on the first week of the month.
4. Allocation: The 22% is allocated in the following manner:
 - 3% or 13.7% of 22% goes to the National Office for General Assembly operations
 - 2% or 9.1% of 22% goes to the National Office for the Church’s programs
 - 2% or 9.1% of 22% goes to the National Office for Church Workers Benefits
 - 1% or 4.5% of 22% goes to the National Office for CRI/CRO
 - 1% or 4.5% of 22% goes to the National Office for Building Fund
 - 13% or 59/1% of 22% goes to the Conference for its operations

For those who practice more than the minimum of 22%, say, 25%, the Conference share becomes 16% or 64% of the 25%.

Steps/Procedures/Flow

1. 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.
2. The Treasurer arranges payment of Wider Church Mission Support (see Policy on Disbursements) and remits payment to the Conference within the first week of the month.
3. An Official Receipt is demanded from the Conference upon payment.

VOTED: 2003:43	To book as Receivable the un-remitted Wider Mission Support of 9% from the Conferences starting E.Y. 2003-2004 in accordance with the audited financial statement of the conference.
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B.1.3 Designated Giving

- a. **The Great Time of Sharing Annual Gift** – This is a church wide special offering done every Christmas or any Sunday of December. The purpose of this special offering is to support the Church Workers Benefits Program of the General Assembly which includes pension, hospitalization and mortuary assistance. It also includes ministerial students support. All offerings are to be remitted directly to the National Office of the UCCP.

VOTED: 96:48	To amend the application of the proceeds of the “Great Time of Sharing” from the 100% endowment fund for Church Workers to 50% and the other 50% to Church Workers Benefits Program to immediately respond to the growing needs for medical assistance of retired pastors and increase the pension and salary assistance of full-time pastors receiving less than Php1,000 per month. (To be rescinded)
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Proposed Policy Statement: That all local churches will hold a special offering during December 25 or any Sunday of December called The Great Time of Sharing Annual Gift and that all this offering will go to the National Office to support the Church Workers Benefits Program and Ministerial Support.

- b. **Denominational Contribution** – This is a contribution by every member in the amount of P20 per year. This will be collected during the month of February which is the Membership month according to our UCCP Calendar. This is also a season to ascertain the number of members every year and to know whether the local church has grown significantly in terms of number.

Policy Statement

VOTED: NC2006:24	To approve the recommendation that each member of the church shall give denominational contribution of P20 annually, the amount of which shall be remitted directly to each local church to the General Assembly.
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All persons who make the decision to accept Jesus Christ as Lord and Saviour become members of the Universal, invisible Church of Jesus Christ.

Membership in the UCCP is expressed through 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.

The UCCP considers the local church as the primary locus of its mission, a mission that extends through its wider judicatories, institutions, and international and ecumenical partnerships.

During the National Council Meeting in Dipolog City, October 24-27, 2006 (NC 2006-24) the Church approved the giving of the Annual Denominational Contributions. Thus, it is the policy of the Church that all members of local churches shall be enjoined to actively participate in giving the Denominational Contribution every year.

Implementing Guidelines

1. All members of the Local Churches listed in the membership roll of the church shall give their denominational contribution annually in the amount of P20 (minimum). The members may give beyond the minimum amount set, depending on their capacity to give and/or contribute to the church.
2. All proceeds of the denominational contribution shall be remitted directly to the National Treasurer of the General Assembly, who shall inform the jurisdictions and conferences on the performance of the local churches in their respective areas.
3. All proceeds of the denominational contribution shall go to support the various ministries of the General Assembly specifically.
4. The denominational contribution is also a way of determining the number of members of the local church. Therefore every year, UCCP is able to determine its membership statistics as well as determine the percentage growth of the church.

Steps/Procedures/Flow

1. 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.
2. 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 Denominational Contribution by listing the names of members, age, gender and the amount contributed.
3. The last Sunday of February shall be designated as the Membership Commitment Renewal Sunday whereby the local church will celebrate, offer and bless the Denominational Contribution collected, and declare the membership of the church for that particular year, including recognition of membership growth statistics. A special liturgy shall be prepared by the National Office for this purpose.
4. All proceeds of the Denominational Contribution shall be remitted by the Local Church Treasurer through the National Office Bank Accounts within one week. Conference and Jurisdictional offices shall assist local churches in the facilitation to these remittances so as to save on bank service charges, among others.
5. The local church treasurer shall provide a summary report on the number of members, age range by 10s (i.e. ages 1-10, 11-20, 21-30, etc.) gender, as to male and female, and the total amount contributed from the local church. A copy of the report should also be furnished to the Conference.
Example:

Denominational Contribution Remittance Report			
Name of Local Church:			
Address:			
No. of Members:			
Ages: 1-10 =	11-20 =	21-30 =	31-40 =
41-50 =	51-60 =	61-70 =	71-80 =
81 above		TOTAL =	
Gender: Male =		Female =	
Denominational Contribution:			
Submitted by:		Attested by:	
Local Church Treasurer		Local Church Pastor	

- c. **The Mission Offering** – This is a church wide special offering done during the last Sunday of the month of August which is considered Mission month. All offerings go to the Conference to support the Evangelism and Church Development Program of the Conference.

Proposed Policy Statement: That all local churches shall hold a special offering during the last Sunday of the month of August which is Mission Sunday. This special offering shall be called Mission Sunday Offering and such offerings shall be remitted to the Conference for the Evangelism and Church Development Program of the Conference.

- d. **Theological Education Offering** – This is a church wide special offering done during the third Sunday of November. All offering shall be remitted to the Conference to support the ministerial students of the said conference.

Proposed Policy Statement: That all local churches shall hold a special offering during the third Sunday of November which according to our church calendar is the Theological Education Sunday. All proceeds of the offering shall be remitted to the Conference to support the ministerial students of said conference.

- e. **Fellowship of the Least Coin** – This is a church wide special offering done during the last Sunday of September. All offerings are remitted to the Fellowship of the least Coin, International through the Church Women’s Association (CWA-National).

Proposed Policy Statement: That all local churches shall hold a special offering during the last Sunday of September. All offerings are to be remitted to the Fellowship of the least Coin, International through the Church Women’s Association National Organization.

- f. **Disaster Response Special Offerings** – There are instances when the General Secretary has to campaign for a church-wide special offering for calamity assistance (natural and man-made calamities).

Proposed Policy Statement: That all local churches shall hold a special offering during the last Sunday of February. All offerings are to be remitted to the national offices as part of the Relief and Rehabilitation Fund.

B.1.4 UCCP Endowment Fund

The UCCP Endowment Fund is a type of a perpetual fund donation or a major gift to the UCCP given by a donor or pledger. Only 80% of the interest of the principal fund will be used for the program support as designated by the donor or pledger. The other 20% interest will be plowed back to the principal fund.

The Various Categories of Endowment Funds

- The Church Workers Comprehensive Benefits
- The Great Time of Sharing
- The Theological Education
- The Non-Theological Education
- The Program Endowment Fund which includes the following:
 - General Administration
 - Christian Witness and Service
 - Christian Education
 - Justice, Peace and Integrity of Creation
 - Evangelism and Church Development

Through the UCCP Endowment Fund, we were able to build the UCCP Shalom Center which has returned the 43 million invested funds and is now giving UCCP a support of 9 million pesos yearly.

We are continuing this campaign, and we hope to increase this UCCP Endowment Fund from the present 52.7 million to 150 million for the next five years.

The Commission of Stewardship and Resource Development has lined up SHALOM Center projects to be built in strategic cities like Tagbilaran City, Bohol, Baguio City and Legaspi City as well as expanding and improving the existing UCCP Guest Houses.

Thus, we shall have a back to back campaign.

Proposed Policy Statement: That the UCCP shall raise its Endowment Funds through the participation of individuals, families, churches, church institutions and partners.

Proposed Policy Statement: The Endowment Funds may be invested in various Self-Reliance Projects of the church that will generate significant income to support the mission and ministry of the Church.

Policy Action 86-78: That every jurisdiction, conference and church-related school or institution is encouraged to have its own endowment fund for self-reliance.

VOTED: NC2003:44	To invest our endowment funds in some feasible placements other than in customary banks' deposit upon the recommendation of the CSRD to ensure high earnings for the church under the key principles of safeguards and close supervision.
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B.1.5 Endowment-In-Trust

Endowment-In-Trust are Endowment Funds of local churches, church institutions and individuals placed in the keeping of the General Assembly, and whose interest are intended for the local church or certain church ministry. These Endowment Funds can be taken anytime or placed for a certain period by the holder.

Proposed Policy Statement: That the church shall encourage individuals, families and church institutions to place their money in the church as an Endowment-In-Trust which can be invested for the Self-Reliance Projects and whose interest will be used to support the local church, a ministry or a church program or to the Church Extension Loan Program, for churches to avail as loan with a very minimal interest.

B.1.6 Other Policies on Resource Sharing

VOTED: 86-76	That every church-related school or institution should contribute to the general fund of the General Assembly an amount not less than one-tenth (1/10) or one percent (1%) of its gross operating income which should be properly reflected in its budget.
VOTED: NC2007-25	<p>To task the General Secretary, National Treasurer, the CSRD and other proper church bodies to formulate policies and guidelines relative to property development such as:</p> <ul style="list-style-type: none"> a. Service Centers – For the Service Centers directly under the jurisdictions to remit regularly to the General Assembly a certain amount annually. b. Institutions and Schools – That the institutions and schools to share an annual contribution to the General Assembly specifically for the Church Workers Benefit program. c. Church Owned Institutions (administrative) – That the Church Owned Institutions, Schools and Hospitals must allocate a tithe in their annual budget to be remitted to the General Assembly annually. (see how this would work and take it up again in the next National Council meeting) d. Reiteration of NC Action (administrative) – Full implementation of the P20.00 denominational annual contribution from local church members as approved in the October 2006 NC meeting in Dipolog City. <p>To Strengthen the Wider Mission Support of the local church.</p>

B.2 Property Development and Management

B.2.1 Property Documentation and Titling

Article IX, General Provisions, UCCP Constitution

Section 1 states – “All properties may be held by the Local Church, or church bodies and church-owned institutions, in trust for the United Church of Christ in the Philippines.”

General Provisions, Article VII UCCP By-Laws

Section 1. Property Ownership. Upon effectivity of the Constitution, 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. With respect to real properties already held and owned by incorporated local churches, conferences, and church owned-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 Policies

GA 90-71	That the Quadrennial General Assembly mandates the Executive Committee that in the development and management of properties, the judicatory bodies where the properties are located be partners thereof.
NC 96-101	As a general policy, the UCCP should assert ownership over all the properties of the church whether acquired by donation, purchase or exchange.
GA 02-39	All real properties of the church (used, under-utilized, utilized and idle) shall be utilized to pursue its mission and witness program.
NC 04-09	The National Council, acting as the Board of Trustees, authorizes the General Secretary to designate, appoint and name the legal counsel of the church and issue the corresponding Secretary’s Certificate for such 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.
EC 80-105	That the following statement be added to the Policies and Guidelines for Church-related institutions as policy 1.3: That the General Assembly or its Executive Committee shall cause the annotation on the title of properties acquired by church related institutions from churches in the united States, 1) That the property should be devoted to the work and purpose of the done-institutions.
VOTED: 82-247	That another guideline be added to the Church Manual to the effect that real properties of church-owned or church-related institutions should not be disposed of or encumbered without the consent of the General Assembly or the Executive Committee, except those properties which are acquired by such institutions with their own funds. (To be revised or repealed to conform to the Constitution)
VOTED:	That an agreement be executed between the General Assembly and the Church-Related

80-106	Institutions that – <ul style="list-style-type: none"> 1. no real properties acquired by said institutions from the UCCP or the cooperating boards for its use, shall be sold or encumbered without the approval of the General Assembly or its Executive Committee, and 2. that Management shall be in accordance with the general policies and rules promulgated by the United Church of Christ in the Philippines. (To be revised or repealed to conform to the Constitution)
CSRDRm Action 08-07	To require the different UCCP entities to come up with master plans of the properties under their care namely Baguio, Jones at Cebu City, Maasin in Leyte, Tacloban, Legaspi City, Midsayap, Tagbilaran City, La Union, Davao City and others to be identified subsequently.
Proposed Policy Statement	That all UCCP properties shall be required to come up with a Master Development Plan.
EC 91-205	To encourage local churches, other judicatories and institutions to title their properties in the name of the United Church of Christ in the Philippines.
EC 82-225	That we make it a church policy that conference should make a yearly report to the General Secretary about properties acquired during the year for the purpose of titling and inventory.
EC 82-226	That Xeroxed copy or certified true copy of the declaration and/or title of properties acquired be sent to the National Offices for filing and record purposes.
GA 94-39	That with respect to real properties owned by CRIs which are not yet in the name of the UCCP, should take steps now and see to it that these properties registered in the name of the UCCP or hold it in trust in the name of the UCCP.
GA 2002-93	Permanent documents of UCCP (TCT of land titles, SEC registrations, etc.) shall be kept in bank vault for safekeeping purposes.

B.2.1.1 Survey and Titling Expenses

EC 82-227	To refer to the Finance Commission for study and recommendation, the recommendation of the Legislative Committee on Church Properties for an allocation of P100,000 for the quadrennium for the purpose of assisting local churches in the survey and titling of their properties.
EC 91-30	That a trust fund amounting to P30,000.00 per jurisdiction be allotted for the purpose of defraying expenses for survey and titling of church properties.

Proposed Policy Statement:

That in the titling of church properties by local churches and other judicatories and institutions, the UCCP Policy Guidelines in the Granting of Assistance for the Titling of church Lots should be observed.

UCCP Policy Guidelines in the Granting of Assistance for the Titling of church Lots

Policy

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.

As provided in Article 9, Section 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."

Properties shall therefore 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, Section 1 of the By-Laws.

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.

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.

Priority

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

Procedures

1. 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,
 - a. how it plans to undertake the titling, including financial sourcing
 - b. appointment of a lead person or committee who will undertake the titling project
 - c. that the title of the lot shall be in the name of the United Church of Christ in the Philippines
2. The local church shall seek the endorsement of the conference.

3. 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.
4. The local church shall prepare the documentations necessary, and file the same in the appropriate local, regional offices of the government.
5. 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.
6. Full payment for the reimbursements shall be made when the title is submitted to the national office for safekeeping.

B.2.1.2 Inventory of Properties

EC 86-36	To encourage local churches, conference and jurisdiction to submit inventories of all kinds of real and movable properties to the General Assembly.
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B.2.1.3 Titling Requirements and Processes

- 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. Bureau of Internal Revenue (BIR)

Documents required (original and two sets of photocopies):

 1. Land Title
 2. Latest Tax Declaration
 3. Deed of Sale
 4. Certificate of No Improvement
 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 filled

1. BIR Form 2000 – 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)

Documents 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

Documents to be secured:

1. 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. Bureau of Internal Revenue (BIR)

Documents required (original and two sets of photocopies):

1. Land Title
2. Latest Tax Declaration
3. Deed of Sale
4. Certificate of No Improvement
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 filled

1. BIR Form 2000 – 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)

Documents to be secured: 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 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

Documents 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 for titling has been covered by Cadastral survey – applicant to apply through court

Documents required:

1. Tax Declaration
2. Tax payment receipts
3. Technical Description and Approved Survey Plan (if property for titling is portion only)
4. DENR certification that land applied is not yet titled
5. Deed of Donation/Sale

Notes:

1. Secure Lawyer’s assistance to file petition at court
2. Title acquired will be Original Certificate of Title

2. Administrative proceeding – applicant to apply at DENR

Documents to be secured:

1. Tax Declaration
2. Tax payment receipts
3. Technical Description and Approved Survey Plan (if property for titling is portion only)
4. DENR certification that land applied is not yet titled

NOTE: Title acquired will be Free Patent (can not be encumbered within a period of 5 years)

B.2.1.4 Judicatories Duties/Responsibilities in Titling of Properties

Local Church	Conference/Jurisdiction	National Office
<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. Allot budget and advance expenses for titling;</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>Guide/assists judicatories and monitor titling activities of church properties;</p> <ul style="list-style-type: none"> - Issue authorization (SPA) to conference/local church and other necessary documentary requirements to facilitate titling as requested; - Make available documents to local churches necessary for titling <p>Conduct ocular visits to properties as maybe necessary;</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;</p> <p>Keep/maintain record of property documents.</p>	<p>Prepare/submit report of properties acquired for the purpose of titling and inventory;</p> <p>Updates status of property as to use/utilization.</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;</p> <p>Facilitate titling of properties donated to UCCP.</p>
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B.2.2 Property Disposal/Encumbrance of Property

<p>EC 80-106</p>	<p>That an agreement be executed between the General Assembly and the Church Related Institutions that,</p> <ol style="list-style-type: none"> 1. no real properties acquired by said institutions from the UCCP or cooperating boards for its use, shall be sold or encumbered without the approval of the General Assembly or its Executive Committee, and 2. that Management shall be in accordance with the general policies and rules promulgated by the United Church of Christ in the Philippines. (To be revised or repealed to conform with the Constitution).
<p>EC 82-247</p>	<p>That another guidelines be added to the Church Manual to the effect that real properties of church-owned or church related institutions should not disposed of or encumbered without the consent of the General Assembly of the Executive Committee, except those properties which are acquired by such institutions with their own funds.</p>
<p>EC 83-72</p>	<p>That all properties of United Church of Christ in the Philippines which are now used by church related institutions which have acquired juridical personalities, be held in trust and shall never be encumbered.</p>
<p>EC 86-37</p>	<p>The local churches should consult the National Church before disposing any real property.</p>
<p>NC 92-07</p>	<p>That we conduct a study on the disposition of properties of the church like donation, sales to judicatories, terms of usufruct and co-ownership.</p>
<p>GA 96-100</p>	<p>To clarify and advise the Church Related Institutions (CRIs) and Church Owned Institutions (COIs) and all other church bodies that they are not authorized to sell, lease or dispose of the properties they use or occupy even if the CRI or COI is incorporated. It is the Property Committee of the General Assembly that has jurisdiction over these matters. (for revision)</p>

GA 96-102	To reiterate the general policy that the UCCP should not dispose of its properties. The exception is that the “sale of the property should be to acquire another one in exchange of that property for religious purposes.”
NC 97-17	To approve the sale of the 500 sq. m. lot of Union Christian College, to buy a 10.78 ha. Property in Patac, Sto. Tomas, La Union for an alternated campus; and the tithe of the proceeds of the sale to go to the Trust Fund for the Church Workers Benefits Program.

B.2.3 Recovery of Property

NC 99-45	To recover the property of the Cebu Christian School, Inc.
NC 2007-18	To mandate the UCCP representatives to the PCU Board of Trustees to work out the return to the PCU of the lot titles that were unlawfully transferred to the United Methodist Church.
NC 2007-30	To task the office of the General Secretary to revive the Cebu Christian School Corporation and work out the transfer of the title over the property to the UCCP, and appropriate funds for this purpose in the budget.
NC 04-24	To refer back to CSRD the following recommendation: <i>to pursue with the recovery of the Sto. Domingo, Poblacion, Ilocos Sur property by filing an annulment of the Deed of Sale declaring the sale “null and void”</i>

B.2.4 Policy on Purchase of Real Properties

B.2.5 Development of UCCP Property

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.

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:
 - Copy of Letter of Intent (LOI) addressed to the General Secretary
 - Endorsement from the Conference and Jurisdiction
 - Comprehensive Feasibility Study
 - Financial Projections
 - 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 NC/GA.

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.
 - 10% goes to the Conference
 - 10% goes to the Administrator of the property
 - 80% goes to the General Assembly
- B. If the project if fully funded by the Administrator of the property:
 - 10% goes to the Conference
 - 10% goes to the General Assembly
 - 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:
 - 10% goes to the Conference
 - 90% goes to the General Assembly and the Administrator on a pro-rata basis

B.2.5.3 Lease of UCCP Properties

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 (CSRSD) and an equitable sharing of income derived from such development shall be established.

Policy Guidelines

- 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:

- Copy of Letter of Intent (LOI) addressed to the General Secretary
- Endorsement from the conference and the jurisdiction
- Documentation required from the prospective Lessee
 - Lease proposal
 - Business Profile
 - SEC Registration and Business Permit
 - Audited Financial Statements and other financial data
- Financial attribute of the 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 (CSR D).
- D. The CSR D 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. Final approval is given by the CSR D.

Sharing of Resources

Sharing of income shall be based on the net revenue of the project:

- 10% goes to the Conference
- 25% goes to the Conference. The amount is set aside for property development within the Conference including titling and documentation of properties.
- 30% goes to the Administrator of the property being leased
- 35% goes to the General Assembly

Record Keeping

The Conference shall keep records and accounting of the income derived from the leased property and the funds allotted for property development within the conference and shall submit report to the CSR D as required.

B.2.5.1 Property Use/Utilization

EC 91-39	To prohibit construction of any building by anybody on any UCCP church properties.
EC 91-204	To approve the recommendation that local churches and institutions should be mandated to fully utilize, develop, replenish, restore and share their respective properties or resources.
GA 90-71	That the Quadrennial General Assembly mandates the Executive Committee that in the development and management of properties, the judicatory bodies where the properties are so located be partners thereof.

B.2.5.2 Sharing of Revenue/Allocation from Lease of UCCP Properties

B.2.5.2.1 On Properties Designated for the Use of the General Assembly

a. UCCP Shalom Center, Malate, Manila:

All income shall go to support the following:

1. General Assembly Ministries – Program Ministry (20% share) and Organizational Ministry (35% share)
2. Church Workers Benefits Program – SSS/PhilHealth, Retired Church Workers, Monthly Assistance, Hospitalization, Mortuary Assistance
3. Ministerial Students Support (35% share)
4. UCCP Church Schools – previous actions provided a portion to UCCP schools but revised as 10% share; NOTE: CREATE Endowment Fund of 3M was invested in UCCP Shalom Center.

b. 877 EDSA Property

All income shall go to support the following:

1. General Assembly Ministries – Program Ministry (20% share) and Organizational Ministry (35%)
2. Church Workers Benefits Program – SSS/PhilHealth, Retired Church Workers, Monthly Assistance, Hospitalization, Mortuary Assistance
3. Ministerial Students Support (35%)
4. UCCP Foundation (10%)

c. Phil Invest Property

All income shall go to support the following:

1. General Assembly Ministries – Program Ministry (20% share) and Organizational Ministry (40% share)
5. Church Workers Benefits Program – SSS/PhilHealth, Retired Church Workers, Monthly Assistance, Hospitalization, Mortuary Assistance
6. Ministerial Students Support (40%)

B.2.5.3 Lease of UCCP Properties

B.2.5.3.2 Policy on Description of Premises under Lease

Proposed Policy Statement

That the subject premises for lease of any UCCP properties, whether for lot or building, should be clearly specified in the Lease Contract.

B.2.5.3.3 Policy on Terms of Lease

Proposed Policy Statement

That the minimum term of UCCP properties leased with existing facility used for business or commercial purposes shall be for ten (10) years subject for renewal as agreed upon.

That the minimum term of UCCP properties under the Built-Operate-Transfer (BOT) scheme shall be for twenty (20) years subject for renewal as agreed upon.

That the maximum term of lease for commercial spaces shall be for a period of two (2) to five (5) years subject for renewal as agreed upon.

B.2.5.3.4 Policy on Renewal of Lease

Proposed Policy Statement

That the renewal of contract of UCCP leased properties will be subject for re-negotiation, and UCCP reserves the right to renew or not such property lease contract.

B.2.5.3.5 Policy on Rates of Rentals

Proposed Policy Statement

That the rates of rentals of UCCP properties for lease per square meter should be in accordance with the current or prevailing rental rates.

B.2.5.3.6 Policy on Escalation of Rentals

Proposed Policy Statement

That UCCP properties for business or commercial purposes should have a fixed yearly escalation rate of 10%.

B.2.5.3.7 Policy on Payment of Taxes

NC 98-42	That institutions using UCCP properties for business other than the church itself be responsible for paying whatever real estate and other taxes levied by the government or its instrumentalities.
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B.2.5.3.8 Policy on Security Deposits and Advance Rentals

B.2.5.3.9 Policy on Rental Effectivity

B.2.5.3.10 Policy on Assignment/Prohibition to Sublease

Proposed Policy Statement

That the property 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.

B.2.5.3.11 Policy on Collection of Leased Properties and Church Loans

Proposed Policy Statement

It shall be the policy of the church to collect regularly from the leased properties and church loans.

Implementing Guidelines:

1. All payments of leased properties including interests shall be paid directly to the Office of the National Treasurer either by check or in cash;
2. Up to date collection of leased properties and church loans shall be done by the Office of the National Treasurer, monthly payment should be remitted within the week of due date and should reach the Office of the National Treasurer;
3. An amortization schedule and or a restructured amortization schedule of every leased property shall be approved by the National Treasurer based on the Memorandum of Agreement and or Contracts;
4. Collection billings shall be facilitated by the Finance Office in coordination with the Stewardship and Resource Development Office and payments can also be done through the depository accounts of the United Church of Christ in the Philippines (UCCP) provided that a duplicate copy or fax copy will be sent to the Office of the National Treasurer.
5. It shall be the prerogative of the National Treasurer to assign authorized collectors of said leased properties provided that they are immediately remitted to the Office of the National Treasurer within a period of one week upon collection date; said authorized collector/s shall have a memo from the National Treasurer of his/her said designation.
6. All payments should be issued an Official Receipt; Probationary Receipt can be issued by the designated collector but said payment should be immediately replaced by the Official Receipt and that said lease should acquire such Official Receipt; thus, Official Receipts shall be the only and final basis for the collection billing documents.

B.2.5.3.12 Policy on Contract Signatory

Proposed Policy Statement

That the General Secretary shall be the sole signatory of all Contracts pertaining to Property Lease.

B.2.6 Policy on UCCP Real Properties as Collateral for Loans

VOTED 2002-81	To allow the Church through the General Secretary to use real properties as collateral for loans to be obtained from financial institutions to finance the construction, renovation and development of church properties including church lot purchase and other income
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	generating projects. Provided that this be done on a case-to-case basis requiring the CSRD 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.
VOTED 2005-22	To grant the General Secretary authority to approve requests of local churches for permission to use UCCP lots as collateral for their loan upon the recommendation of the CSRD, as follows: 1 million and below - General Secretary Above 1 million but below 5 million - Executive Council 5 million and above - National Council

B.2.7 Policy on Issuance of Letter of Guarantee for Loans

VOTED 2002-80	To grant the General Secretary the authority to issue Letters of Guaranty with a ceiling of Php 2 million on behalf of the United Church of Christ in the Philippines to be obtained from financial institutions to finance viable and feasible projects as determined by the Commission on Stewardship and Resource Development (CSRD).
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B.2.8 Policy on Disposal of Movable Properties

B.2.9 Policy on Church Loan

VOTED EC91-134	To raise the loanable amount of the Church Extension Committee up to the ceiling of Php 2 million by the year 2000, which includes church sites and new buildings.
VOTED: 90-074	That payments for property development projects of the church should start five years after becoming operational for finished projects, and three years after becoming operational for new projects.

B.2.9.1 Guidelines and Procedures on Loans to CRIs and Church Related Schools

VOTED: 92-118	To approve the guidelines and procedures on loans to CRI's and finance related policies affecting the staff on the national offices as follows: Guidelines and Procedures on Loans to CRI's and Church-Related Schools 1. Any church-related institution needing assistance can apply for an expansion/development/emergency loan to the Board of Investment in the amount of: P100,000 - P300,000 payable in one (1) year P300,001 - P500,000 payable in two (2) years P500,001 - P700,000 payable in three (3) years
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	<p>2. Provided that the loaning institution will pay an interest of 20% per annum, as required by the Board of Investment, computed on a diminishing balance.</p> <p>3. Must submit the following:</p> <ul style="list-style-type: none"> - an application for the loan duly supported with an action of the governing board on the request for a loan; - audited financial statement for the last 3 years; - endorsement from the conference and jurisdiction where the institution is an active member - must sign the amortization schedule - must provide collateral acceptable to the Board of Investment <p>4. Must pay an additional 2% per month interest for every delinquent payment on the unpaid balance.</p>
VOTED: EC93-28	That no Church-Related Institutions can avail of an additional loan unless the previous loan of 50% paid and the institution has been faithful in paying their amortization.
VOTED: EC93-31	That the interest for church loan shall be 12% per year on the remaining balance after one year.

B.2.10 Policies on Specific Properties

VOTED: 87-326	<p>That the UCCP property in Cebu City be assigned as follows: 423 sq.m. for Bishop's Office and residence; and 466 sq.m. for Cebu Conference Headquarters; and 4,264 sq.m. for CENDET.</p> <p><i>At this point the Chairman asked the General Secretary whether the assignment carries the idea that they are the property holder? The General Secretary replied, "NO. The Church is the property holder. The property is only assigned."</i></p>
VOTED: NC98-40	That the sharing of the net income from the Legaspi City property be divided equally between the South and North Bicol Conference and UCCP national offices, after deducting all expenses.
VOTED: EC91-133	That the Executive Committee mandates the Church Extension Committee to prepare church designs in line with the idea of coming up with an indigenous, cost efficient, structurally and arthitecturally sound and at the same time symbolic of our concern as United Church of Christ in the Philippines.
VOTED: EC91-127	<p>To approve the Operational Policy Guidelines on the UCCP National Office Building, as amended, and that a philosophy on stewardship be written and inserted before the General Principles. (To be repealed)</p> <p>General Stewardship Principles</p> <ol style="list-style-type: none"> 1. That UCCP property located at West Triangle, Quezon city shall be assigned for General Assembly (GA) use to house the national office – administration and programs. 2. Any proceeds being generated as a product of its development will be used to

	<p>support the administration implementation of the programs and services.</p> <p>3. UCCP properties (e.g. land and buildings) shall serve as sanctuaries for peace.</p> <p>Operational Guidelines</p> <ol style="list-style-type: none"> 1. The national office building will be utilized primarily for General Assembly (GA) use to house the National Office – administration and programs. 2. Available space may be offered for use to defray maintenance cost and operational expenses to UCCP judicatories and related bodies at a minimum rate set by the Executive Committee and subject to review every quadrennium. 3. No part of the building and within the property premises shall be used as private residence to private individuals, staff or otherwise. 4. A transient room shall be provided to accommodate church workers, staff, members and friends, whose stay will not exceed seven days, at a minimum rate set by the Executive Committee. 5. The main entrance shall be opened only from 8:00 A.M. to 5:00 P.M. on Monday to Fridays. Anyone working within the building beyond 5:00 P.M. shall use the exit door. 6. Offices should not be used as sleeping quarters except on emergency cases. 7. Overtime stay in the office for work-related activities is allowed but only until 10:00 P.M. Staff or office occupants may use the transient room for overnight stay, should there be a need to stay but not inside the offices. 8. Those who are reporting during Saturdays, Sundays and holidays for work-related activities should inform the guard and can stay later than 5:00 p.m. However, if it is necessary to stay beyond 5:00 p.m., permission will be needed from proper supervising authorities. 9. Telephones are primarily for official use. However, personal calls are allowed but should be strictly limited to three minutes. 10. The use of chapel/conference room is open Mondays to Fridays to any groups/individual provided that priorities be given to the UCCP national administration and program activities. 11. It is the duty of all occupants to switch off all lights, electric fans, air conditioning units, and other electrical appliances when not in use. 12. Vendors are not allowed inside offices. The lobby may be used for that purpose. 13. No portion of the property shall be leased or lent to private individuals for whatever purpose it serves them, except if such is permitted by the Executive Committee upon the recommendation of the Property Committee and the General Secretary. 14. Any circumstances not covered by the policy shall be referred for decision to proper authorities. 15. Any violation of this policy shall be dealt with accordingly by the UCCP Executive Committee.
<p>VOTED: EC91-131</p>	<p>To allow Kamuning UCCP, Calabanga, Camarines sur to use one-half hectare of the 3-hectare property for a cemetery.</p>
<p>VOTED: 96-103</p>	<p>To work out with the Brokenshire Integrated Health Ministries Incorporated (BIHM), formerly Brokenshire Hospital Inc. in Davao City, the construction of a building for the blind at the BIHMI premises.</p>

VOTED: 96-104	To delineate the HARAN property, and have it titled in the name of the United Church of Christ in the Philippines.
VOTED: 96-105	That in the light of the above observations, the church is under legal obligation to follow the restrictions imposed by the government on the Transfer Certificate of Title (TCT) and, therefore, cannot grant the request to donate the property to National Council of Churches in the Philippines (NCCP) but we shall stand by our moral obligation to continue giving them the privilege to use the property without prejudice to any future development in the area.
VOTED: 96-106	To authorize the Council of Bishops and the Commission on Church Union (to be created), Chairman of the UCCP General Assembly, and the National Treasurer, to cause the execution of a new document embodying the relationship between the UCCP and the NCCP with respect to this particular property in the light of the existing documents particularly the title and all the restriction and conditionalities embodied in the said title.
VOTED: 94-16	That the Executive Committee is in favor of the development of Union Theological Seminary property, but expresses opposition to the sale of any portion of the property; in this light, the Executive Committee instructs the UCCP representatives in the Board of Trustees to follow this action.
VOTED: 86-80	To allow Southern Tagalog Conference to use a portion (1,300 sq. m.) of the UCCP property located at College, Laguna for its headquarters building.
VOTED: 87-327	To confirm the action of the Property Committee that since the Los Baños property is a donation of the Mission Board to the Church, it is understood that the portions used, occupied and developed by the Church Among the Palms, are assigned to CAP and the area that has been mutually agreed upon between STC and CAP, is assigned to STC; henceforth, whatever future requests from other judicatories for the use of the unused portions, should be in consultation with the General Assembly. (This is in relation to the Request of National City United Church (NCUC) for the Use of Assignment of the Los Baños property).
VOTED: NC04-18	To approve the proposal of the Ecumenical Theological Seminary to put up a campus facility on the UCCP property at Bokawkan Road, Baguio City.
VOTED: 2002-76	To allow the relocation of the National Office to its new site in Malate, Manila to give way for the income generating development project at 877 EDSA property.

B.2.11 Policy on Integrated Management Systems for Shalom Centers/UCCP Guest Houses

B.2.3 Resource Center

Proposed Policy Statement

That the Church shall operate a Resource Center (formerly UCCP Literature Office) and shall publish books, Christian Education materials, and liturgical resources for the use of the churches.

That the Church shall publish books, materials, and other church resources to serve the needs of the churches.

That the net income of the Resource Center shall be allocated specifically to support the Christian Education Program of the Church, the Organizational Ministry, the Church Workers Benefits Program and the Ministerial Support Program.

That the Resource Centers shall set up outlets not only in the National offices, but also in the jurisdictional centers.

C. The Commission on Stewardship and Resource Development

Article VII, Constitution, Section 24. The Commission on Stewardship and Resource Development

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:

- a. The formulation of plans and strategies that advocate vigorous Christian stewardship expressed in the cheerful giving of tithes, time, talents and possessions;
- b. The establishment of comprehensive and nationwide property and resource development programs and projects which shall be implemented and managed by a foundation, distinct from and independent of the church administrative structure, but complementary to it, 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 statutes of the church;
- c. 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
- d. The formation of cooperatives and the establishment of church-owned or –related 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.

From the By-Laws

Section 21. Commission on Stewardship and Resource Development

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.

The Commission has establish comprehensive and nationwide property and resource development programs to generate income for the support of the Church.

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.

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.

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.

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.