## **Ministrative Guidelines**

The Ministrative Guidelines for His Church are written to aid all in understanding the workings of the Church and to clarify the roles and duties of its offices. As guidelines they are to assist in establishing uniform procedures and policies to assist in an efficient ministration of charity and hope. No ordinance or precept mentioned here in should obstruct, encumber or hinder Ministers of trust from their primary responsibility in the ministration of a charitable sacred trust in accordance with the Ministrative Guidelines and the Polity of the Church.

These guidelines may be amended and altered by approval of the Overseers of His Church Altar in general consensus and in mutual accordance with the individual Ministers.

# Official Ministrative Church Commission and Sacred Purpose Guidelines 1 Define Terms

- 1 Terms in the sections 2 to 10
- -An "Account" may include bank type institution used to record, receive and disburse valuables, funds and money.
- -A "Beneficiary" Means the Messiah Yeshua, Highest Son of David, here after called Jesus Christ.
- -A "Board" means the Executive or Acting members of the advisory board of the Commission who make the decision or perform the duties of the Commission in one accord.
- -"Books" may mean one book with several listings or columns of accounting or several different books.
- -A "church" means an institution established by Jesus the Christ, belonging to God, existing for His purposes and under His doctrines and ordinances.
- -A "congregation" means 2 or more people gathering for the purpose of worship of the Beneficiary in a practical way and the offering of contributions, services or sacrifices.
- -A "contribution" means money or valuables, the use of any tangible or non tangible item within the custody or control of individuals or persons and unconditionally released, granted or given to His Church
- -A "corpus" means any thing either corporeal hereditament within the jurisdiction of the Church or incorporeal where the two may not be separated without loss.
- -A "disciple" means either novice or student of Jesus Christ and the Church.
- -A "depository" is the specified locations, institutions, accounts, facilities where moneys and other valuables are kept by the authorized ministers of the Church for safe keeping.
- -A "Grantor" is anyone contributing to His Church.
- -"His Church" means all ministerial Church institutions appointed by His Holy Church Ministers in its Protector capacity.
- -A "member" means a member of any Church Commission, Church or Congregation as identified by reference.
- -"Money" means coin, bullion, exchangeable substance, foreign government currencies or securities, bank notes, checks, drafts, post office orders, credit card sales slips, express or bank money orders and other negotiable instruments, or electronic transfers or accounts.
- -A "repository" is a place or person used to keep moneys and other valuables held for the Church for safe keeping.
- -A "Protector" includes any recognized Ordained Minister of His Holy Church with a vow of poverty not disqualified to serve as Protector of a Sacred Purpose trust created by a Minister of the Church or created by the people of the congregation and appointed by the Church.
- -A "trust" means everything freely placed on the altar of God, and given entirely to God, and in the care of those ministers of God's church who also belong entirely to His Sacred Purpose.
- -"Trust property" means property held for the purpose of Christ by His church, other than trust money, received by the Church for the purpose of sale or reconversion.

-"Trustee" means any individual appointed or elected by grantors and/or appointed by Protectors of an active Church Commission or Congregation of record.

To "worship" means to pay homage to the Father or the Son;

## 2 Every Minister should maintain records

- (1) Every Commission should maintain books, records and accounts to record all moneys and Church property received and disbursed in connection with the Church practices, and as a minimum practice every Commission should maintain
  - (a) a receipt book of original entry or data source showing the date of receipt and source of contributions from each Grantor and identifying its requested purpose if any,
  - (b) a disbursements book of original entry or data source showing all disbursements out of the trust or exchange of money or property within the trust and showing each transaction, institutions involved, the date of each disbursement or exchange, the name of each recipient, in a manner comprehensible to the Overseer;
  - (c) transfer ledger showing shifting of the corpus within the Church and the amount or item received or distributed and its purpose and condition stated,
  - (d) a book of original entry or data source showing the date of receipt or disbursements and source or direction of all valuables received other than 'contributions' of money,
  - (e) a book of original entry, data source or chronological file of copies of billings showing all expenses of the Church or the Commission,
  - (f) a list of all accounts, institutions, individuals or persons used to hold, receive, exchange or distribute trust money and properties;
  - (i) a detailed reconciliation made of each depository, institution or bank account, and such detailed listings and reconciliation should be retained as records supporting the listings,
  - (g) a record showing all property, other than money, held in trust from time to time,
  - (i) a ledger of expenses and receipts concerning maintenance of each property,
  - (h) bank statements or pass books, cashed checks and detailed duplicate deposit slips for all trust and general accounts.

#### 2 The entries in the books

- (2) The entries in the books, records, data sources and accounts required to comply with subsection (1),
  - (a) should be entered and posted forthwith, and made available in a timely and regular fashion to the Overseer and other concerned Ministers of the Commission,
  - (b) should be entered and posted or a duplication thereof, or electronically, and shall be preserved for at least the seven-year period, with the exception of cash receipt and disbursement books of original entry, data sources and the books and records required by clauses (1)(c), and (h) which should be preserved for at least ten years.

#### 3 Every Minister gives notice

- (1) Every Minister should give written notice to the Overseer of the termination date of the Commission or his office.
- (2) Every Minister should complete and file with the Overseer within one hundred and twenty days from the termination of his fiscal year or filing the previous report, an Annual Report on the Management of the Church Accounts.
- (3) All Records, books, documents, files, information, funds, property of any commission or Church should be turned over to the successors of any and all ministers at termination, or held in trust by the overseer, or by his common order until a suitable successor may be elected and appointed.[AJ10]

#### 4 A Minister who receives

- (1) A Minister who receives Church money in trust from a grantor shall forthwith deposit or pay it into a depository or repository which
  - (a) is at a designated Church location or account, and
    - (i) is kept in the name of His Church, and

- (ii) is kept at an institution specified, and
- (iii) Which are approved by the Overseer, and
- (iv) Does not bear or collect interest.

## 4 Minister may keep trust accounts

- (2) A Minister may keep one or more trust accounts.
- 4 Use of Account only
- (3) A Minister shall pay into a trust account only
  - (a) trust money granted to His Church,
  - (b) money received from the exchange or sale of Church property,
  - (c) money which has been drawn from another trust account to be cleared and transferred or disbursed,
  - (d) money temporarily held while seeking a determination of acceptance,

## 4 Minister is the institution, not the institutional account

- (4) A Minister need not pay trust money into a trust institutional account if
  - (a) in the ordinary course of business, upon its receipt, it is paid forthwith in the form in which it is received to or on behalf of the Beneficiary, but a record of the handling of such money should be maintained by the Minister.

## 4 Limit payment into accounts

- (5) A Minister shall not pay into a trust account
  - (a) money which belongs entirely to the Minister including money received as a general payment for which the Minister is not required to account,
  - (b) money received by the Minister
    - (i) not related to His Church,
    - (ii) money obtained from illegal activities of anyone, or
    - (iii) money resulting from usury.

## **4 Timely Personal Withdrawals**

(6) A Minister who becomes entitled to money in a trust account shall withdraw it reasonably promptly thereafter in accordance with subsection (7).

#### **4 Limits on Personal Withdrawals**

- (7) A Minister shall not personally draw money from a trust account except
  - (a) money properly required for payment of expenses related to his duties, or
  - (b) money required to reimburse the Minister for money properly expended in the performance of his duties, or
  - (c) money that has been deposited inadvertently into the trust account in contravention of this section,

but in no case shall withdrawals exceed the balance of the money held in the trust account or its obligations.

#### 4 Record of Withdrawals

- (8) Money drawn from a Church account under paragraphs (7)(a), (b) or (c) shall be drawn only
  - (a) by a check drawn in favor of the Minister, or
  - (b) by a transfer to a bank account in the name of the Minister which is not a trust account, and
  - (c) or in cash if accounted in the ledger in an appropriate manner.

#### 4 Methods of Withdrawals

- (9) A check drawn on a trust account shall not be
  - (a) made payable to cash or to bearer without reasonable documentation of the dispersion of such funds.
  - (b) signed by a person who is not a Minister except
    - (i) where the check is cosigned by an authorized Minister.

## 4 Withdrawals Exceptions

- (10) Other than the exceptions permitted in subsection (7) all other withdrawals or disbursements should be at the charitable discretion of the Minister for the benefit of the Beneficiary and in accordance with His Will and Testament to applicants for the fulfillment of need(s)
  - (a) of members of the congregation and their families and dependents,
  - (b) of the Brethren of His Holy Church in service of the congregations including
    - (i) Novices of His Holy Church, or their families and dependents,
  - (c) of other Church Trusts in service to the congregation of the people including other Minister and their families and dependents,
  - (d) of anyone who seeks in faith the grace and comforts of the Beneficiary and His Ways and His Kingdom.

## 4 Maintain sufficient balances

- (11) At all times a Minister shall maintain sufficient balances on deposit in the trust account(s) to meet all the Trust's obligations with respect to money, expenses and property held by the Church.
- 4 Funds are for the purposes of the Church
- (12) For the purposes of subsections (7) and (11), cash, checks negotiable by the Minister, and checks drawn by the Minister on the Church accounts and debit card in the possession and control of the Minister, shall be deemed from the time the Minister receives such possession and control to be Church money, if the cash, checks, electronic entries or debit card, as the case may be, are precipitated into the Church depository at the first opportunity.

## 4 Actions of Minister Approved by the Overseer

- (13) In a form approved by the Overseer, a Minister shall direct every institution at which the trustee maintains a trust account
  - (a) to not pay interest on the account, and should
    - (i) return to the Minister all canceled checks drawn on the trust account or a satisfactory accounting of such withdrawals,
    - (ii) report to the Protector if overdrafts or irregularity occurs in the Church's account.

## 4 Directions by Minister to an institution

(14) Directions from a Minister to an institution given in accordance with the regulations prior to this agreement shall be deemed to have been made in accordance with this section.

#### 5 Limitation of guidelines

Nothing in these Rules deprives a Minister of any recourse or right, in the charitable ministration and control of a Church, its funds or its properties.

#### 6 Shall not borrow

A Minister shall not borrow money from the Church or lend money from the Church.

## 7 Properties, money or funds held

- (1) Properties, money or funds held in question may be held
  - (a) by a separate trust, independent of His Church or
  - (b) by a separate trust account for a period of time,
    - (i) but should have a means of return, or
    - (ii) a different named beneficiary if not accepted or
    - (iii) other ways and means of distribution specified if rejected.
  - c) or held in escrow under specified condition.

## 7 Ministers sole responsible for the management

- (2) Ministers are individually responsible for the management of properties, money or funds in their control
- (a) Ministers may assist in the management duties of other Ministers but Ministers remains in charge of the corpus under their original control,
- (b) two or more Minister may grant another trusteeship with the Protector appointing the elected Trustee.

#### 8 Initiate of investigation or audit

- (1) A Minister of His Holy Church acting as Protector may initiate an investigation or audit of the books, records, accounts and transactions of a Trustee to determine whether a Trustee has or has not breached trust.
  - (a) this should be done with the full and public knowledge of all Ordained Ministers acting as Protector and other concerned Overseers, Ministers and Congregations,
  - (b) any Minister may oversee the investigation respecting the position and duties of other Ministers, Bishops and Archbishops in congregation according to the Polity of the Church,
  - (c) at no time should any Minister's activity interfere with an investigation in due course
  - (d) every effort should be made to avoid investigations from interfering with the activities of a Church or Ministers.

## 8 Investigator or Auditor

(2) The Minister of His Holy Church acting as Protector may select the investigator or auditor to conduct an investigation.

#### 8 Unannounced investigations

(3) For the purpose of ensuring that no Ministers breach trust, a Minister of His Holy Church acting as Protector may implement and direct a continuing program of unannounced investigations or audits of the books, records, depositories, repositories, accounts and transactions of Ministers.

### 8 Random investigations

- (4) A Minister of His Holy Church acting as Protector may conduct a program referred to in subsection
- (3) by haphazardly selecting Ministers whose accounts are to be investigated or audited or by dividing the accounts into categories and, within each category, haphazardly selecting accounts or funds for investigation or audit.

## 8 Number of investigations

(5) A Minister of His Holy Church acting as Protector may select the same investigator or auditor to conduct any number of investigations or audits under subsection (3).

## 8 Minister shall produce all records

(6) Where an investigation or audit is to be conducted under this section, the Minister shall produce to the person conducting the investigation or audit all evidence, books, records, papers, accounts, vouchers, files, and explanations which the person may require for the investigation or audit.

## 8 Protector provide reports of an investigator or audit

(7) A Minister of His Holy Church acting as Protector shall provide a copy of the report of an investigator or auditor to the Minister whose accounts have been investigated or audited and shall make that report available to other concerned members.

#### 8 File and Maintain Strict Confidentiality

(8) An accountant conducting an investigation or audit under this section shall, before doing so, complete and file with A Minister of His Holy Church, acting as Protector, undertaking to maintain strict confidentiality with respect to all matters connected with the investigation or audit.

#### **8 Resignation of Ministers**

- (9) Resignation of Ministers should be with notice to the Overseer,
  - (a) a new appointed Minister should step forward in accordance with the Commission Call Registry and Bylaws and the Polity of His Holy Church,
  - (b) The other Active Minister with the Church Commission in accordance with the Bylaws may stand as acting Minister so that the duties of the Church are not neglected under the observation of the Overseer.
  - (c) In compliance with Section 3, Division (3) all records, or properties of any kind or form should be turned over to the successors or held in trust.[AJ10]

#### 8 Termination of a Minister

(10) Termination of a Minister is a sacred duty of the Overseer of His Church,

- (a) when breach of Office is apparent
- (b) refusing or failing to produce records in a timely fashion,
- (c) moral turpitude or any other reason in accordance with his God given conscience and the doctrines of the Beneficiary.
- (d) 8(9) a and b should apply.

## 9 The creation of an auxiliary requires

- (1) The creation of an auxiliary His Church requires
  - (a) a grantor to give entirely property, money or funds to a chosen Minister, and
  - (b) the grantor must recognize at least one Minister of His Holy Church as Overseer, and
  - (c) upon application an Overseer may appoint the Minister to His Church at a specified location.

#### 9 Termination of Minister by the Protector

- (2) Termination of Minister by the Overseer
  - (a) one or more of the Ministers of His Holy Church may witness the termination
  - (b) a Minister may appeal to other Ordained Ministers of His Holy Church directly according to the polity.
  - (c) 8(10) should apply.

#### 9 Termination of the Commission

- (3) Termination of the Commission may be necessary
  - (a) when no Minister can be found to take the place of a terminated or resigned Minister, and
  - (b) the corpus of the Church no longer exists.

## 9 Distribution of Church corpus

- (4) Distribution of the corpus is to be done by the immediate board to closest Church, Congregation in need or dispersed to the poor and needy or sanctified to His Holy Church after,
  - (a) application to and the approval of an Overseer, and
  - (b) a reasonable search for other Church or congregational needs, and
  - (c) a reasonable period of time for response
  - (d) consideration of limiting the loss to the Church corpus should be given to (b) and (c).

#### 10 The Ministrative Guidelines and Commission Guidelines comply

- (1) In all situations the Ministrative Guidelines for His Church Commission must be in compliance with the Spirit of His Church Commission Call, the Bylaws, The Polity of His Holy Church and the doctrines and ordinances of the Beneficiary.
- -end of Ministrative Commission Guidelines

Official Ministrative Church Commission and Sacred Purpose Guidelines. Date June 15th, 2003, Amended May 2010.