



ВОСТОЧНО-АМЕРИКАНСКАЯ ЕПАРХІЯ

Русская Православная Церковь Заграницей

EASTERN AMERICAN DIOCESE

Russian Orthodox Church Outside of Russia

140 E Ridgewood Avenue · Ste 415, S Tower · Paramus, NJ 07652

(201) 940-7340 · office@eadiocese.org · www.eadiocese.org

№: 12.71.19

December 17, 2019

To the Eastern American Diocesan Council of the Russian Orthodox Church Outside of Russia

Dear Diocesan Council Members,

The attached document shall henceforth serve as the operational manual governing the administrative and financial actions of the Council. The procedures herein will help ensure that everything proposed by the Council and blessed by the Ruling Bishop complies not only with all Church canons and regulations governing the Russian Orthodox Church Outside of Russia, but also with all local, state, and federal laws of the United States of America.

Additionally, these procedures will aid us in receiving good, insightful counsel from the Council as a whole, as well provide the necessary transparency expected in our role as stewards of the diocesan resources. By dutifully adhering to the procedures in this manual, we believe that the Council will operate more efficiently and use its many talents to serve the Diocese and address its many needs more effectively.

May God bless your service to the Eastern American Diocese.

+ *Hilarion*

Metropolitan of Eastern America & New York

First Hierarch of the Russian Orthodox Church Outside of Russia

**Fiscal Policies & Procedures for Administration of the
Eastern American Diocese of the Russian Orthodox Church Outside of Russia**

TABLE OF CONTENTS

1.0 Decision Making & Administration	1
1.1 Formulation of Decisions & Policies	1
1.2 Voting	1
1.3 Administration (<i>Implementation of Actions & Decisions</i>).....	3
2.0 Accounting Procedures	4
2.1 Responsibilities	4
2.2 Basis of Accounting.....	4
2.3 Journal Entries	5
2.4 Monthly Reconciliations.....	5
2.5 Recordkeeping	5
3.0 Internal Controls	7
3.1 Lines of Authority	7
3.2 Conflict of Interest.....	7
3.3 Segregation of Duties.....	8
4.0 Financial Reporting and Budgets	9
4.1 Process for Annual Operating Budget	9
4.2 Process for Budgets (<i>Not Part of Annual Operating Budget</i>).....	10
4.3 Audits	10
5.0 Revenue & Accounts Receivable	12
5.1 Invoice Preparation.....	12
5.2 Banking Operations	12
6.0 Expenses & Account Receivable	13
6.1 Payroll.....	13
6.2 Purchases & Procurement.....	13
6.3 Invoice Approval & Processing.....	13
6.4 Travel and Expense Reimbursement.....	14
6.5 Credit Cards.....	14
6.6 Debit Cards	14
7.0 Asset Management	15
7.1 Cash Management and Investments	15
7.2 Purchases & Procurement.....	15
Appendices	
Appendix 1 – Chapter VII of Statutes Compendium.....	16
Appendix 2 – Job Description – Diocesan Treasurer/Administrative Assistant	19
Appendix 3 – Job Description – Administrative Assistant for Media	21
Appendix 4 – Job Description – Diocesan Webmaster	22

Note: All references herein to “Council,” “Secretary,” “Treasurer,” “Hierarchs,” and “Auditing Committee” refer to the corresponding members of the Eastern American Diocese of ROCOR.

1.0 DECISION MAKING & ADMINISTRATION

1.1 Formulation of Decisions & Policies

- All matters that fall within the competency of the Council to decide (see Compendium at Appendix 1, pp. 60-61) shall be voted upon by the Council. These matters shall be decided upon by votes taken within scheduled meetings or by votes taken electronically, both under the direction and with the blessing of the Ruling Bishop.
- Decisions taken by the Council shall be considered confirmed only after a majority vote of at least a quorum of the Council, followed by the blessing of the Ruling Bishop.
- A quorum of the Council is at least six (6) members of the Council and one bishop. Without a quorum, the Council may not make any decisions that fall within its competency.
- In the case of disagreement of the Ruling Bishop with a decision of the Council, he may withhold his blessing, resubmit to the Council for reconsideration, or decide at his own discretion (see Compendium p. 61).

1.2 Voting

At Council Meetings

1. The Secretary, under the direction of the Ruling Bishop, shall appoint a "Chair" to manage the voting at a meeting, or fulfill that role himself.
2. On a matter requiring a vote, any Council member may make a "Motion" to consider a topic or issue to be decided upon by the Council.
3. The chair will call for a "Second" to the topic or issue, which would establish the topic or issue as worthy of consideration by the Council.
4. Upon a second to a Motion being declared, the chair shall call for "Discussion" on the topic or issue. If a Second is not made, the topic or issue will not be taken up by the Council to vote upon.
5. During a Discussion on a topic or issue that has been seconded, an amendment to the Motion can be made (which also would require an additional Second to be made).
6. If the vote is affirmed by the Council by a majority vote, the Chair will ask the Ruling Bishop for his blessing to confirm the outcome of the vote.

7. Upon the conference of the Ruling Bishop's blessing, the topic or issue is considered passed.
8. All motions, voting, and discussions – whether passed or not – shall be recorded in the meeting minutes, unless the motions, voting, and discussions occurred within an executive session.

Electronic Voting

1. Electronic voting includes votes taken by video teleconference or e-mail.
2. Regarding video teleconference voting, the same rules regarding voting at Council meetings apply (see 1-8 above).
3. Regarding e-mail voting, the same rules regarding voting at Council meetings apply (see 1-8 above), with the following exceptions:
 - The Chair will give a deadline to the voting and send e-mail reminders as necessary.
 - If there is not a quorum of the Council responding to the call for a vote after a Second in the allotted time, the outcome of the vote is considered negative and thus not affirmed by the Council.
 - All e-mail exchanges related to the voting – regardless of outcome – will be recorded in print and appended to the previous Council meeting minutes.

Executive Sessions

An executive session is required if the Council takes up matters concerning sensitive diocesan issues (such as personnel matters, contracts, legal issues, or clergy disciplinary affairs), and the Ruling Bishop has determined that the issues should only be discussed by appropriate and select members of the Council. Motions, voting, and discussions in an executive session are not recorded in the meeting minutes.

1.3 Administration (*Implementation of Actions & Decisions*)

The Recording Secretary appointed by the Council will be responsible for compiling minutes of Council proceedings (whether in meetings or electronic exchanges). The minutes will include information in support of and in opposition to any matter discussed within the Council, as well as the outcomes of motions, votes, and the conference of a Bishop's blessings on the outcomes.

At the end of each set of published minutes, the Recording Secretary will compile an executive summary of actions and requirements decided upon by the Council. Each such action will be defined by a description of who is responsible for performing or completing an action; the deadline by which the action is to be completed; and any requirements for records, receipts, reports, or other documentation that must be left as a formal record of the action.

The Bishop may elect to assign a Council member to track and report on implementation of Council decisions and actions. The appointee will report to the Council on the timeliness and propriety of completed actions and otherwise hold accountable those who must answer for implementation of Council decisions.

As they are compiled, minutes will be distributed to all members of the Council. The Secretary may elect to send minutes (or extracts of minutes) to other concerned parties.

2.0 Accounting Procedures

The accounting procedures used by the Diocese shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.

2.1 Responsibilities

The duly appointed Treasurer will be responsible for the accounting system and complying with these Policies and Procedures.

The Secretary will oversee the management of diocesan accounting through verification, review, audit and, where required, second endorsements. The Secretary (if a Hierarch) may appoint a clerical member of the Council to fulfill some or all of these roles.

2.2 Basis of Accounting

The Diocese will use the accrual basis of accounting. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. This method of recording revenue and expenses is without regard to date of receipt or payment of cash.

- The fiscal year for accounting will be January 1 through December 31.
- Throughout the fiscal year, expenses will be accrued into the month in which they are incurred. The books will be closed no later than the 5th day after the close of the month. Invoices received after closing the books will be counted as a current-month expense.
- At the close of the fiscal year, this rule is not enforced. All expenses that should be accrued into the prior fiscal year, are so accrued, in order to ensure that year-end financial statements reflect all expenses incurred during the fiscal year. Year-end books are closed by February 15 after the end of the fiscal year, and the Treasurer will determine whether the Diocese is obligated to file a Non-Profit Tax return (based on Federal Tax Law).
- Should the Diocese be required by Federal Tax Law to File a Federal Non-Profit Tax Return (Form 990), the Council will direct and approve the hiring of a CPA firm to complete and file the report, and will appoint the Treasurer and at least one Council Member as a "Liaison" to the CPA to provide information and answer questions. The completed and filed Form 990 will be published on the diocesan website

(remembering that Federal Form 990 filings by non-profit entities are publicly available documents).

- Revenue will always be recorded in the month in which it was earned or pledged.

2.3 Journal Entries

For any transactions that are “in and out” of the accounting system (for example, donations gathered for a particular cause and then directly dispensed as aid), appropriate Journal Entries will be prepared. The Treasurer will be responsible for preparing Journal Entries, and they must be endorsed by the Secretary or his appointed representative for financial oversight.

2.4 Monthly Reconciliations

After closing the books on each month’s transactions by the 5th of the following month, the Treasurer will reconcile each account by the 10th of the month. The Treasurer will then prepare a reconciliation report – that includes account balances, income and expense changes, and any notes and journal entries – for review by the Secretary by the 15th of the month.

2.5 Recordkeeping

The Treasurer will retain all records, receipts, reports, and accounting information for five years (while the IRS only requires three years, records should be sufficient so that a new Council has sufficient past records to see “back” into fiscal budgets, decisions, and transactions of past Councils).

Filing will be done mostly by electronic means (computer records). The Treasurer will maintain a computer archive of all correspondence, bookkeeping, and accounting ledgers, bank statements and reports, and reconciliation reports, as well as e-mails and cancelled checks. Electronic records must be backed-up locally (on the Treasurer’s computer) and in the “cloud” (stored in a secure archive through the Internet) at least quarterly.

Key original documents (signed agreements and statements, deeds and leases, contracts, &c.) will be scanned into electronic records and retained (in original form) in appropriate files.

Documents that have exceeded the retention period will be destroyed by certified shredding (a service commercially available for small fees). Electronic records will be wiped clean and overwritten with reliable records destruction software. The Secretary (or appointed representative) will monitor and observe the appropriate destruction of records.

3.0 Internal Controls

The Diocese will employ safeguards to ensure that financial transactions are properly authorized, appropriated, executed, and recorded. Internal controls will serve as a set of policies and procedures to prevent deliberate or misguided use of funds for unauthorized purposes or inappropriate ways.

3.1 Lines of Authority

Responsibility for financial management is vested in:

- The Council, which is the only and final approval authority for budgets (and changes), fiscal policies and procedures (and changes), and fiscal administration (subject to Hierarchal concurrence in accordance with Diocesan By-Laws).
 - Fiscal policies and procedures (this document) will be reviewed by the Council after each election of the membership of the Council. Recommended changes will be submitted for Council approval.
 - Final approval authority for this document, Fiscal Policies and Procedures, remains with Hierarchs presiding over the Council.
- The Secretary will be the approving authority for all expenditures made within the budget (and changes) approved by the Council. For expenditures (and collections) for non-budgetary items (events, conferences, commemorations, special charitable undertakings), the following stipulations apply:
 - If the Secretary is a Hierarch, he will retain approval authority over proposed budgets and expenditures.
 - If the Secretary is a non-hierarchal cleric, approval authority for non-budgetary collections and expenditures will remain with the Council.
- The Treasurer will remain the implementer of these policies and decisions and is required to record and retain written records of appropriate authority for all fiscal transactions.

3.2 Conflict of Interest

All clerical and non-clerical employees and members of the Council are expected to use good judgment, to adhere to high ethical standards, and to act in such a manner as to avoid any actual or potential conflict of interest. A conflict of interest occurs when the

personal, professional, or business interests of an employee or Council member conflict with the interests of the Council. Both the fact and the appearance of a conflict of interest should be avoided.

All clerical and non-clerical employees and members of the Council must disclose any interests in a proposed transaction or decision that may create a conflict of interest. After disclosure, the employee or Board member will not be permitted to participate in the transaction or decision. Examples include employer, business, and other non-profit affiliations, and those of family members.

3.3 Segregation of Duties

The Council's financial duties will be distributed among multiple people to help ensure protection from fraud, error, and conflict of interest. The distribution of duties aims for maximum protection of the Council's assets, while also considering efficiency of operations.

The Hierarchs will assign roles among clerical and non-clerical employees to insure multiple people participate in fiscal administration of diocesan affairs.

4.0 Financial Reporting & Budgets

The Diocesan Council will provide templates for simplified formats, by which the Treasurer will prepare monthly, quarterly, and annual financial statements.

- The monthly report, for the previous month, will be prepared for the Secretary by the 15th of each month. The Secretary (or appointed representative) will review this report monthly for questions, anomalies, or other issues.
- The quarterly report will be compiled by the 20th of the month after the closing of the fiscal quarter. The quarterly report will include statements showing balances and profits/losses of assets in diocesan investment accounts. The Secretary will distribute the quarterly report to the members of the Council, who will review and comment as appropriate.
- The annual fiscal year report will be prepared by the 15th of February of the following year and submitted to the Secretary. This report will be substantially more detailed, formatted in a Statement of Financial Activities (SOA), an accepted format for reflecting financial activities for non-profits. A template for the SOA will also be provided. The Secretary will distribute annual reports to the members of the Council and will direct distribution of annual report to diocesan rectors (in good standing, those who have contributed appropriate dues to the Diocese).

4.1 Process for Annual Operating Budget

The Council's annual budget will be prepared and approved annually in the following manner:

- Starting each fiscal year on October 1, the Council will appoint a Chair and two Members of a Budget Committee. The Committee will review past financial activities and consult with the wider Council on potential changes in income (more or less anticipated diocesan dues) or operating expenses in the coming fiscal year.
- This Committee will present its recommended budget to the Secretary and the wider Council by November 20. Necessary discussions and recommendations will be reviewed and incorporated, as appropriate.
- The Secretary will manage the review of the annual budget so that it can be approved by the Council by December 20 (for the coming fiscal year).

4.2 Process for Budgets (*Not Part of Annual Operating Budget*)

Budgets for items and special events of the Diocese (such as for retreats and conferences, special celebrations, extraordinary travel requirements, property sales or purchases, and loans and repayments) will be managed in the following manner:

- Proposed budgets for such special occurrences will be submitted 30 days in advance to the Secretary. Projected proceeds (ticket sales, fees) and expenditures (venues, catering, services) will be itemized and substantiated. Special attention will be paid to payments for personal travel and honoraria.
- Such budget proposals shall be independently reviewed within the Council to insure that there are no conflicts of interest, and to insure most favorable value for monies expended on behalf of the Diocese (the sponsor of the budget proposal cannot participate in the review or approval process).
- If the Secretary is a Hierarch, then the Secretary can approve the event. If the Secretary is a non-hierarchal cleric, approval authority remains with the Council.
- Within two (2) weeks of the completion of the event or special activity, the sponsor of the “special budget” will provide a full accounting on proceeds, expenses, and receipts, reconciliation of all balances, and deposits to the diocesan operating accounts. An appropriate journal entry will be made by the Treasurer in the accounting records.

4.3 Audits

The Council and the Secretary will ensure that the Auditing Committee, consisting of outside, independent members of the Diocese, conduct a thorough review of financial operations, annually.

- The audit will occur within 90 days of the end of the fiscal year (by April 1). The report of findings will be prepared within 30 days and submitted to the Secretary and the wider Council by May 1.
- The Auditing Committee will be charged with review of all facets of diocesan financial operations, including:
 - Verification of transaction histories for both deposits and expenditures. The Committee will select 5% of receipts, checks, and deposits to verify payers and payees, authenticity of records, and reconciliations of amounts for both deposits and payments. The Committee will pay particular attention to proceeds and

expenses for special budgets, verifying proceeds, expenditures, and reconciliation of balances.

- Examination of all legal compliance issues, including:
 - Licenses and insurance for any activity requiring such by State or Federal Law.
 - Tax and Workmen's Compensation Insurance issues for diocesan non-clerical and clerical employees, and proper end of year tax reporting.
 - Examination of any facet of financial activities or transactions inconsistent with the diocesan status as a 501(c)(3) Church (such as private inurement or conflicts of interest).
 - Review of criteria which would require the EAD to file a Federal Non-Profit Tax Return (Form 990) and identify if the EAD meets any of these criteria.

5.0 Revenue & Accounts Receivable

5.1 Invoice Preparation

The Treasurer will prepare invoices, as required:

- The Treasurer will prepare and mail reminders, as well as e-mail notifications for collection of diocesan dues from the parishes.
- The Treasurer will prepare invoices on any payments due to the Diocese, such as payments due for loans or bills for purchases. He will also prepare receipts for donors to the Diocese (for donations over \$250).
- The monthly report prepared by the Treasurer and forwarded to the Secretary will include notations on any invoice or payment due that is 30, 60, or 90 days delinquent and will note any significant donations to the Diocese during the reporting month (in excess of \$5,000). The Secretary will determine what actions or remedies may be required for delinquencies.

5.2 Banking Operations

The Treasurer will be responsible for banking operations for the Diocese, with the following parameters:

- All accounts will be held in nationally recognized banks, with electronic access available to the Treasurer and the Secretary, and anyone whom the Secretary may appoint. The Diocese will maintain four (4) types of accounts: a general operating account (checking account), savings accounts, benevolent account, and investment account.
- Checks and any other form of payments will be scanned and recorded before deposits, and the copy will remain part of the deposit record (along with the deposit slip). Any other payments, including cash, will include all records for sources of the monies, deposit slips used to make the deposit, and receipts issued.
- The Treasurer will make all deposits and formulate all records. The Council may appoint other members of the Council to monitor collections and deposits.

6.0 Expenses & Accounts Payable

6.1 Payroll

The diocesan administration currently uses ADP to provide payroll services for all non-clerical employees:

- The Treasurer will process monthly payroll amounts during the first full week of the month. He will then compile the ADP report set for record, and will forward these records to the Secretary (or an appointed representative).
- Diocesan use of ADP also provides for Workmen's Compensation insurance for non-clerical employees in each state where the employees reside, as required by law.
- Salary levels and any other payroll compensation issues (additions, deletions) are the responsibility of the Council.
- The Treasurer is the administrator of the ADP account.
- ADP will provide W-2 statements to all non-clerical employees at the end of the year.

6.2 Purchases & Procurement

Any expenditure in excess of \$500 for the purchase of a single item should have bids from three (3) suppliers if possible. These bids will be reviewed by the Council, which will determine the bid that provides the best value to the Diocese, at the lowest cost. For all purchases over \$500, the Treasurer will maintain records on what competing bids were investigated and will retain a record of the Council's decision and approval of the expenditure.

6.3 Invoice Approval & Processing

Invoices and bills will be opened and reviewed by the Treasurer. For all expenditures approved by the Annual Operating Budget of the Diocese, the Treasurer will pay the invoice by the best means (usually by check, for it leaves the best record). The Secretary (or his appointed representative) will be advised of all disbursements during any month in the monthly report.

The Secretary (or his appointed representative) will be responsible for receiving, reviewing, and reconciling reports from special events (such as, for example, diocesan pastoral retreats). The review will ensure that all proceeds and expenditures are in accordance with the pre-authorized budget for the event. All proceeds need to be

documented and verified, and receipts must be provided for all expenditures, including travel and honoraria. Upon approval, the Treasurer will deposit any proceeds, reconcile all amounts, and post a journal entry to the financial ledger.

6.4 Travel and Expense Reimbursements

Generally, the only category of expenditures that require reimbursement are travel expenses.

All travel by clerical and non-clerical members and employees of the Council will be on a pre-approved basis. The Hierarchs are the approval authority for travel. All receipts for expenditures over \$25 are to be attached to any request for reimbursement. All reimbursements will be on an actual cost basis (no per diems will be provided). Meal reimbursements will be only for travelers, and only for lunch and dinner.

6.5 Credit Cards

In general terms, the Diocese will not issue credit cards to clerical or non-clerical employees (given sufficient time to organize other forms of payment without incurring extra accounting burdens). If, however, the Council chooses to issue credit cards to clerical or non-clerical diocesan members or employees, the following conditions will apply:

- Any points, rebates, or benefits from card use (airline miles, rebates) will accrue to the benefit of the Diocese;
- All receipts will be provided to the Treasurer for reconciliation of costs and posting to accounting records.
- Use of personal cards for diocesan expenditures to accrue benefits such as miles or rebates, and then requesting reimbursement while bypassing established payment methods, is prohibited.

6.6 Debit Cards

The Secretary (if a Hierarchy) or the Council may issue debit cards to clerical or non-clerical employees for use in situations when there is insufficient time to organize other forms of payment for time-sensitive needs. In such cases, expenditures will be as directed by the Hierarchs or Council, and all receipts will be provided to the Treasurer for reconciliation of costs and posting to accounting records.

7.0 Asset Management

7.1 Cash Management and Investments

The Secretary will appoint custodians of the diocesan investment accounts, who will report to the Council on the status, gains, and losses and further actions required with the investment account. The decision to transfer funds from current accounts to investment accounts is made by the Council.

7.2 Capital Equipment

The Administrative Coordinator will maintain a ledger of all items, equipment, and supplies valued at over \$1,000 at time of purchase, and will maintain this ledger by updating it annually. The inventory will include Media Office equipment, automation and communication equipment, and any other articles of value.

The ledger will be updated annually in December of each year. The update will post new information about the whereabouts of the equipment, identification of the person possessing the equipment, and its serviceability, along with identifying information such as model descriptions, nomenclature, year purchased, and sale price. The annual inventory will also verify that the equipment is assigned and distributed appropriately and used only for authorized diocesan business.

Though the Diocese is not currently filing Federal Tax returns for non-profits (Form 990), in the case of future tax returns, this information will be required for itemization of capital assets and taking credit for depreciation.

Appendix 1

Extract from the Compendium of Regulations, Statutes & Laws of the Russian Orthodox Church Outside of Russia, 2006, regarding Diocesan Councils.

VII. THE DIOCESAN COUNCIL

67. The Diocesan Council is a body permanently under the presidency and direct guidance of the Diocesan Bishop.

68. The Diocesan Bishop shall be the president of the Diocesan Council and his deputy shall be the vicar bishop, where there is one, or a person the rank of priest, nominated by the Diocesan Bishop. It shall consist of four (4) to six (6) elected members, of whom no less than half shall be of the rank of priest.

Note: In those dioceses which have a large number of parishes, monasteries, and seminaries, the number of members of the Diocesan Council may be increased.

69. The Diocesan Council shall have a chancery (office) under the immediate control of the Secretary of the Diocesan Council, with the personnel who are clerical or lay but whose education is no lower than the high school level and sufficiently competent in church affairs.

70. The Secretary of the Diocesan Council shall be appointed by the Diocesan Bishop with notification of his appointment to the Synod of Bishops. At meetings of the Diocesan Council, the Secretary shall record the minutes and shall certify as to certain matters, but he does not have the right of the deciding vote if he is not a member of the Council.

71. Dioceses which have sufficient means may appoint personnel to assist him, upon recommendation of the Secretary.

72. The Treasurer is appointed by the Diocesan Bishop, preferably from among the members of the Diocesan Council, and as such, conducts the financial affairs and makes a report concerning them, pays the monthly salaries to the diocesan personnel, is responsible for the payment of the expenses connected to running the bishop's household, the chancery, and the premises of the Diocesan Council, the trips of the ruling or vicar bishops and members of the Diocesan Council when undertaken for

diocesan business, the insurance of the personnel, &c., and makes advance payments against forthcoming unforeseen expenses.

73. All the members of the Diocesan Council and their candidate deputies are elected for three (3) years, and are confirmed by the Diocesan Bishop with the notification of their appointment to the Synod of Bishops. They should not be younger than 30 years of age and should possess, as far as possible, sufficient education and be of sufficient piety and devotion to the church.

74. Members of the Diocesan Council and the deputy of the president should refrain from hearing matters in which they are directly involved, but in the case of their being investigated or brought to trial, they should withdraw until the matter has been finalized.

75. In case of illness, death, or absence of the Diocesan Bishop and his deputy president in the Diocesan Council, a person should be expressly appointed by the Supreme Church Authority to carry out the duties of the temporary president; or, if there were no such appointment, the most senior member of the Council, of priestly rank, should be temporarily appointed.

76. In order to supply replacements for people who, for various reasons, are no longer members of the Diocesan Council, the Diocesan Assembly should elect deputies for them, or candidates for membership of the Diocesan Council, being half of the active members in proportion to the number of clerical and lay members.

77. The Diocesan Council has control over all matters entrusted to its consideration and resolution by the Diocesan Bishop, in particular:

- a) safeguarding and spreading the Orthodox Faith;
- b) erection and furnishment of churches;
- c) church management;
- d) the opening and legalization of new parishes;
- e) the gathering of information about parishes and the clergy about pastoral educational activities in parishes;
- f) the organization of church festivals and festive services;
- g) matters concerning the opening of church schools and youth organizations in parishes;
- h) consideration and resolution of parishioners' complaints against clergyman;

- i) various matters concerning subscriptions and monetary collections in diocesan churches for the maintenance of the Synod of Bishops, diocesan establishments, for philanthropic purposes, &c.;
- j) compiling various reports and financial accounts for presentation to the Diocesan Bishop or Diocesan Assembly;
- k) all matters connected with auxiliary bodies in the diocese;
- l) executing resolutions of the Diocesan Assembly after confirmation by the Diocesan Bishop, and directives of the Diocesan Bishop on various matters;
- m) in dioceses where there is no church court, its functions shall be exercised by members of the Diocesan Council of priestly rank;
- n) consideration and resolution of matters of an administrative nature involving disputes between parishes and private individuals, and social and governmental bodies concerning church property; the defense of the rights of the diocese, parishes, and clergy.

78. All matters in the Diocesan Council are to be decided by majority vote and go into effect after confirmation by the Diocesan Bishop.

Note: Lay members of the Diocesan Council should not participate: 1. in the discussion and resolution of matters concerning accusations against clergy and their conduct; 2. divorce trials.

79. In case of disagreement of the Ruling Bishop with the decision of the Diocesan Council, he may either resubmit it for consideration to the Diocesan Council or make a decision at his own discretion.

80. No resolution or directive of the Diocesan Council, issued during the tenure of office of a lawful Ruling Bishop, shall be valid if issued without his knowledge of confirmation.

Appendix 2

Diocesan Treasurer/Administrative Assistant JOB DESCRIPTION & DUTIES

The Diocesan Treasurer/Administrative Assistant is responsible for financial transactions and bookkeeping, as well as essential administrative duties of the Eastern American Diocese.

Responsibilities include:

Treasurer Duties

- Maintains all diocesan financial records (hard copies)
- Digitizes all financial records
- Records and maintains records of diocesan institutions dues and financial contributions made to the Diocese
- Issues receipts for cash and payments received
- Conducts monthly bank reconciliations
- Distributes monthly financial reports to the Diocesan Council
- Prepares comprehensive financial reports to present at the quarterly Diocesan Council meetings
- Prepares and disseminates annual diocesan financial reports to parish rectors
- Prepares, disseminates, and presents financial reports for the triennial Diocesan Assembly
- Issues monthly payroll checks to diocesan bishops and administrative staff
- Ensures that all diocesan bills are paid on time (and reflect proper amounts)
- Issues reimbursement checks to administrative staff according to established protocols
- Maintains records of all reimbursements
- Prepares for and participates in biannual audit performed by diocesan Auditing Committee
- Maintains financial-related correspondence with parishes and diocesan institutions
- Performs budget related duties as assigned by the ruling bishop and/or the Diocesan Council

Administrative Assistant Duties

- Maintains directory of all diocesan clergy

- Maintains and updates electronic copies of diocesan clergy statistics forms
- Maintains diocesan mailing labels
- Records Diocesan Council meeting minutes and disseminates drafts to Diocesan Council
- Composes letters for the bishops and the Diocesan Council
- Proofs correspondence from the bishops and the Diocesan Council
- Prints and mails diocesan correspondence on behalf of the bishops and the Diocesan Council
- Edits and proofs articles submitted for publication on the diocesan website
- Assists in the translation of articles submitted for publication on the diocesan website
- Writes articles for publication on the diocesan website
- Maintains clergy and parish directory databases for the diocesan website
- Assists in the publication of flyers, brochures, etc. for the Diocese
- Manages directories and publications related to diocesan events and conferences
- Maintains hierarchical schedules on the diocesan website
- Performs related duties as assigned by the ruling bishop and/or the Diocesan Council

Qualifications: College degree; minimum of two years of experience keeping financial records; certification in QuickBooks or related financial software; professional level written and verbal communication skills; working knowledge of the Russian language (written and verbal); professional knowledge of MS Office Suite (MS Word, Excel, PowerPoint, etc.); knowledge of Orthodox Church protocol and etiquette.

Appendix 3

Administrative Assistant for Media JOB DESCRIPTION & DUTIES

The Administrative Assistant for Media is responsible for the Russian-language correspondence, productions, and journalistic endeavors of the Eastern American Diocese.

Responsibilities include:

- Serves as the primary English-to-Russian language translator for diocesan media
- Provides the primary journalistic and photographic coverage of the activities of the bishops of the Diocese
- Content creation for diocesan media in the form of conducting interviews and writing articles of spiritual and informational interest
- Edits Russian-language content for diocesan media
- Travels as needed to provide journalistic and photographic coverage of important events in the life of the Diocese
- Assists bishops of the Diocese with Russian-language correspondence (festal greetings, namesdays, anniversary recognitions, etc.)
- Assists diocesan webmaster to:
 - o Develop news stories
 - o Translate news stories
 - o Assist in the development of dedicated website sections when needed for notable diocesan events (St. Vladimir Day Celebrations, Diocesan Conferences and Assemblies, etc.)
- Related duties as assigned that assist in the media presence of the Diocese
- Related duties as assigned that assist with the bishops' correspondence

Qualifications: College degree; minimum of two years of journalistic and professional photographic experience; professional level written and verbal communication skills; expert knowledge of the Russian language (written and verbal); knowledge of Orthodox Church protocol and etiquette.

Appendix 4

Diocesan Webmaster JOB DESCRIPTION & DUTIES

The Diocesan Webmaster is responsible for the construction, development, and maintenance of the official website of the Eastern American Diocese.

Responsibilities include:

- Perform maintenance of diocesan website to ensure optimal functionality
- Coordinate with diocesan hierarchs and Diocesan Council liaison for media to discuss current and future functionality
- Coordinate with parish rectors, key individuals, etc. on submission of information and media regarding newsworthy items (i.e. patronal feasts, hierarchal visits, capital renovations)
 - o Develop new news stories when needed
 - o Publish news items in a timely fashion, once approved for publication by editors and associated photographs are made available
 - o Perform news translations when necessary and where applicable
 - o Publish appropriate photographs submitted for news items, in keeping with the media standards of the Diocese
 - o Maintain concise public hierarchal schedule
 - o Develop dedicated website sections when needed for notable diocesan events (St. Vladimir Day Celebrations, Diocesan Conferences and Assemblies, etc.)
 - o Maintain and update as needed, diocesan resource section of website
- Optimize website to ensure positive website exposure via search engines (SEO)
- Review website to ensure links and other associated materials are in working order
- Collect aggregate website visitor data, report on various trends to diocesan council liaison for media
- Conduct regular backups of website data
- Coordinate with website hosting company and diocesan treasurer, ensuring timely proper payment for yearly operation, storage costs, etc.
- Maintain diocesan social media accounts, creating posts and updates when necessary
- Respond to general website inquiries, defer to appropriate party when needed.

Qualifications: College degree; minimum of two years of experience in website maintenance and social media formats; professional level written and verbal communication skills; working knowledge of the Russian language (written and verbal); knowledge of Orthodox Church protocol and etiquette.