



PREPARATORY  
PHASE

## SECTION 23 : CHURCH ADMINISTRATION OF TEMPORAL GOODS

### **PART 1 : Report of the Preparatory Commission on Church Administration of Temporal Goods**

#### **INTRODUCTION**

##### **Description of the Work of the Commission**

649. The Preparatory Commission on Church Administration of Temporal Goods met several times to review the various pertinent sources. There has been very little substantive change since the last Synod. The Preparatory Commission has attempted to summarize the changes which have occurred, as well as to provide suggestions for future implementation.

##### **Review of Diocesan Policy and Programs Related to Church Administration of Temporal Goods**

650. The current Diocesan policies and procedures regarding temporal goods are based on Part Four of *The Bishop with His People*, which implemented universal Church law in the Diocese of La Crosse. Because the principles and synodal legislation articulated in the handbook of the Fourth Diocesan Synod are still in force, some excerpts will be repeated here for easy reference.

651. In the handbook of the Fourth Diocesan Synod, there is a section on stewardship.<sup>1</sup> For this Fifth Diocesan Synod, a separate preparatory commission was established to address the question of stewardship; so this subject will not be treated here.

652. The second topic addressed in the handbook of the Fourth Diocesan Synod in the chapter on the temporal goods of the Church is pastoral planning. The Fourth Synod understood pastoral planning to be the administration and stewardship of the Church's pastoral resources, including ministerial personnel. The expository portion of this section follows here.

§7 The topic of pastoral planning is one of immediate concern and one which shall be in the forefront of consultation now and in the time to come. There is a constant need for constructive challenge and question. There will be a constant need for common understanding and cooperation among all the faithful to effectuate good planning and implement effective solutions to difficulties. Pastoral planning is good stewardship of Church personnel and resources.

<sup>1</sup> Fourth Synod of the Diocese of La Crosse, *The Bishop with His People* (La Crosse: Diocese of La Crosse, 1987), pp. 191-194.

§8 An important means to understanding pastoral planning is a knowledge of the structure of the Diocese and, in particular, of the deanery structure. Great importance is given to the arrangement of the deaneries, and to their proper and effective functioning, for they contribute much to concerted pastoral action, and are a necessary means to subsidiarity and to good distribution of ministry throughout the Diocese. The deanery has as its aim that the pastors and members of deanery consultative bodies form a kind of vital cell around which the apostolate of the priests, deacons, members of institutes of the consecrated life, and the laity working in the area or in a pastoral office may be conveniently coordinated, and thus a common pastoral action may be suitably organized and fostered.

§9 The ability to establish continuity and uniformity within deanery areas, and to pool resources and various ministerial and administrative skills, are all elements to be considered in pastoral planning. The development and use of job descriptions for members of pastoral teams or staff should be a regular part of parish administration. It is necessary for proper planning to be aware of the needs which exist and of the personnel required to meet them.

§10 The diocesan Bishop through his offices and especially through his regular meetings with the College of Deans gives direction and assistance to the task of pastoral planning.<sup>2</sup>

653. The Diocesan Bishop has implemented these norms. For example, the Diocese has promulgated personnel policies which are to be used by parishes.<sup>3</sup> These are found in the *Parish Finance Manual*.

654. One of the recommendations of the Fourth Diocesan Synod, under the heading of pastoral planning, was correcting "the needless duplication of Masses."<sup>4</sup> This was addressed by Bishop Raymond Burke in his 1997 Pastoral Letter and Norms *On the Celebration of Mass for Special Occasions or Special Gatherings or Associations of the Faithful, Especially on Saturdays and Sundays*.

655. The other sections of Part Four of the Fourth Synod Handbook addressed the acquisition of temporal goods by Church entities, the administration and alienation of the temporal goods of the Church, civil law considerations, computerization and Catholic cemeteries. Some important passages from

<sup>2</sup> Ibid., pp. 194-195.

<sup>3</sup> Cf. §9 above.

<sup>4</sup> *The Bishop with His People*, p. 196, §12.

the handbook of the Fourth Diocesan Synod on the acquisition of temporal goods follow.

§13 The Church has the right to acquire temporal goods so that she can effectively carry out her mission to teach, to sanctify the faithful through acts of sacred worship, and to promote justice and works of charity. The acquisition and holding of temporal goods for use in the mission of the Church is a good and proper function.

§14 1) Ecclesiastical goods include the land, church-school, convent, rectory, other buildings, cemetery, money, furniture, sacred vessels, vestments, securities and everything else that is acquired from parish funds and through parish donations or to whose acquisition the faithful have in any way contributed.

2) Unless it is specifically stated otherwise, it is presumed that whatever is given to pastors, whether secular or religious, is given to the Church and not to the individual. Private possessions shall be declared by some clear means, for example, by including such declaration in an annual inventory filed with the Diocesan Finance Office.

3) Individuals shall not own in their own name any goods to the acquisition of which the faithful have in any way contributed.

§15 The title to all ecclesiastical goods must be vested in the diocesan corporation except for the goods of public juridic persons not directly subject to the diocesan Bishop, e.g., a congregation of women religious of pontifical right. The diocesan Bishop shall be consulted for counsel and permission before any real estate is acquired for a parish, institution, or agency of the Diocese.

§16 Certificates of ownership, bills of sale, and any other legal papers which are not required to be kept at the diocesan offices, are to be kept in a safe deposit box or vault of a reliable banking institution.<sup>5</sup>

656. In addition to the concern expressed in the Fourth Diocesan Synod for the good upkeep of parish buildings and grounds, this Preparatory Commission

<sup>5</sup> Ibid., pp. 196-197.

recommends the same for church-owned equipment and vehicles, along with the requirement that they and their operators be adequately insured.

657. Diocesan guidelines for the building, remodeling, and/or renovation of any sacred worship space are to be strictly observed.

658. With regard to improvements and building projects, the Bishop consults with the Diocesan Building Commission, when appropriate. All Diocesan contract-review procedures must be followed before any contracts are signed.

659. As the Fourth Synod emphasized,<sup>6</sup> money belonging to a parish or institution is to be administered in a manner that is consistent with generally accepted accounting practices. Complete and accurate accounting records are to be maintained at all times. All bank accounts are to be registered in the name of the parish with the pastor included as an authorized signer. Financial controls established by the Diocese or its insurer must be followed. Priests must exercise care to avoid commingling their personal funds with those of the parish. These policies, too, are articulated in the *Parish Finance Manual*.

660. Computer technology and electronic communications are advancing rapidly. Consequently, the directives of the Fourth Diocesan Synod in this regard are no longer relevant. This Preparatory Commission recommends that the Diocese keep pace with advancing communication technologies and strive to facilitate a greater use of electronic communications among Diocesan parishes and institutions.

661. The norms for Catholic cemeteries found in the handbook of the Fourth Diocesan Synod<sup>7</sup> remain in force. Local cemetery associations or cemetery committees should establish written rules to apply these norms to their particular cemeteries.

### **Review of Church Documents since 1986**

662. The Preparatory Commission reviewed and studied many sources concerning the administration of temporal goods. These sources included *The Bishop with His People* from the Fourth Diocesan Synod, the *Chancery Bulletin* from 1986 to 1999, NCCB Complementary Norms, USCC/NCCB Diocesan Internal Controls, and the *Code of Canon Law*.

### **Responses from Diocesanwide Consultation**

663. There was no input received regarding the administration of temporal goods as a result of this process.

<sup>6</sup> Cf. *Ibid.*, p. 201, §36.

<sup>7</sup> *Ibid.*, pp. 208-212.

### VISION FOR THE FUTURE

§11 The implementation of the deanery pastoral council and its committees, e.g., the deanery Catholic education committee, and the deanery finance council is the principal means of good pastoral planning. One of the chief obstacles to be overcome in effecting sound pastoral planning is parochialism, a vision of the Church which is too narrow and does not embrace the deanery, the Diocese, and the universal Church. The individual parishes and deaneries are to address consistently the difficulty of parochialism.

§12 Information from the deanery level is vital for pastoral planning. There is need for continual updating of information and open dialogue between the deaneries and the various diocesan offices so that the diocesan administration can assist the implementation of pastoral planning. On the deanery level, the needless duplication of Masses is to be corrected by joint scheduling of Masses and other liturgical celebrations, and mutual assistance among the clergy serving in the deanery.

### 3. Acquisition

§13 The Church has the right to acquire temporal goods so that she can effectively carry out her mission to teach, to sanctify the faithful through acts of sacred worship, and to promote justice and works of charity. The acquisition and holding of temporal goods for use in the mission of the Church is a good and proper function.

§14 1. Ecclesiastical goods include the land, church, school, convent, rectory, other buildings, cemetery, money, furniture, sacred vessels, vestments, securities and everything else that is acquired from parish funds and through parish donations or to whose acquisition the faithful have in any way contributed.

2. Unless it is specifically stated otherwise, it is presumed that whatever is given to pastors, whether secular or reli-

gious, is given to the Church and not to the individual. Private possessions shall be declared by some clear means, for example, by including such declaration in an annual inventory filed with the Diocesan Finance Office.

3. Individuals shall not own in their own name any goods to the acquisition of which the faithful have in any way contributed.

§15 The title to all ecclesiastical goods must be vested in the diocesan corporation except for the goods of public juridic persons not directly subject to the diocesan Bishop, e.g., a congregation of women religious of pontifical right. The diocesan Bishop shall be consulted for counsel and permission before any real estate is acquired for a parish, institution, or agency of the Diocese.

§16 Certificates of ownership, bills of sale, and any other legal papers which are not required to be kept at the diocesan offices, are to be kept in a safe deposit box or vault of a reliable banking institution.

§17 1. There is a need for the faithful to participate in the life of the Church in her mission to worship, teach, and promote works of justice and charity. Therefore, the faithful have the right to donate temporal goods for the benefit and promotion of the Church's mission.

2. The diocesan Bishop, after consulting the Presbyteral Council and the Diocesan Finance Council, may assign an assessment to the parishes for the needs of the Diocese.

3. Further, the diocesan bishop may order that a special collection be taken up to support specified parochial, deanery, diocesan, national, or universal Church initiatives. Those collections, except the annual collection for the support of the Diocesan Council of Catholic Women, are to be forwarded to the Diocesan Finance Office for proper distribution.

§18 The Diocesan Office of the Propagation of the Faith coordinates all missionary activity and appeals for support of the home and foreign missions. Therefore, all proceeds from such

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appeals shall be forwarded to the Office of the Propagation of the Faith for their proper distribution.

§19 Secular and religious clergy, without prejudice to mendicant religious, and all private persons and organizations are forbidden to make any appeals or collections in the name of the Church in the Diocese without the written permission of the diocesan Bishop.

§20 Extraordinary means of raising funds must be submitted to the diocesan Bishop for approval, including professional services for parish fund-raising drives.

§21 Parishes and all agencies of the Diocese are forbidden to accept a percentage on games of chance operated by professionals, or to rent the equipment for such games on a percentage basis. The pastor, in consultation with the parish finance council, is to see that all civil laws regarding gambling are observed strictly.

§22 The sale of intoxicating drinks for purposes of fund-raising is discouraged at parish events. It, likewise, is discouraged to award intoxicants as prizes.

§23 Social events conducted by associations of the faithful in the Diocese, or under the auspices of any society or group for the benefit of a parish or Church institution, or by parish societies, are all governed by §§21 and 22 above.

§24 1. No fund-raising campaign, including socials, shall be undertaken by a parish society without the pastor's approval. This approval also must include the purpose and procedure of the campaign.

2. All funds of parish societies are presumed to have been acquired in the name of the parish, to belong to the parish, and to be at the disposal of the pastor for any parish need.

3. Parish societies are to make an annual financial report to the pastor.

4. All funds in excess of what is needed for regular opera-

tion of parish societies are to be turned over to the parish at the end of each fiscal year.

§25 1. Bequests and donations which are accepted must be used in accordance with the directions of the testator or donor.

2. Pastors or administrators shall not obligate the parish by reason of any donation or bequest by signing any release, receipt, or other papers on behalf of the parish, institution, or agency in the matter of an estate except after approval of the diocesan Bishop.

3. Mass bequests may be accepted without such approval.

§26 Pious foundations of any kind may not be accepted without the permission and advice of the diocesan Bishop.

§27 In all matters concerning finances of the parish, pastors are to observe charity and avoid scandal.

#### DOCUMENTATION

- ◀ Synod of Bishops, *Justice in the World*, 11/30/71.
- ◀ *The Code of Canon Law*, Cann. 222 §1; 1259; 1261 §1; 1263; 1265 §1; 1266; 1304; 1308; 1309.
- ◀ National Conference of Catholic Bishops, *Principles and Guidelines for Fund Raising in the United States by Arch/Dioceses, Arch/Diocesan Agencies and Religious Institutes*, 11/16/77.
- ◀ Diocese of La Crosse, *Third Synod of the Diocese of La Crosse*, 4/27/55, Statutes 374-396.
- ◀ Diocese of La Crosse, *On Consultation in the Parish and Deanery*, 5/1/85.

#### VISION FOR THE FUTURE

§28 The establishment of foundations or endowments for parishes and institutions of the Diocese of La Crosse will be encouraged and promoted. Assets of a foundation or endowment are understood to be part of the temporal goods of the Church and are, therefore, to be administered in such a way as



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to protect the integrity of the foundation or endowment and the pastoral good it was intended to foster.

§29 The Presbyteral Council and the Diocesan Pastoral Council shall review annually the number of special appeals that are to be made and give counsel to the diocesan Bishop regarding the best way of conducting those appeals.

§30 All fund-raising efforts are to be looked at not only from their financial point of view but also pastorally. They shall be examined within the context of how they are promoting the life of faith in the Church and of how fitting they are within the mission of the Church.

§31 The parish finance council shall be seen as the prime consultative body for matters regarding the financial and legal aspects of acquisition. The parish pastoral council shall be considered the consultative body concerning the pastoral aspects of acquisition.

#### 4. Administration and Alienation

§32 Proper administration of Church goods is a direct requirement of good stewardship. It assures the best possible use of the Church's temporal goods for the sake of the apostolate.

§33 A parish finance council is to be established to assist the pastor in the administration of the temporal affairs of the parish according to norms established by universal Church law and the diocesan Bishop.

§34 Buildings and grounds of parishes and institutions of the Diocese shall demonstrate the respect which is had for the sacred nature of the work performed there. Therefore, pastors and administrators, with the assistance of the parish finance council, are to keep all parish buildings and grounds in good order.

§35 All major repairs and improvements as well as building projects must be reported to the diocesan Bishop for counsel and approval prior to purchase, construction or the signing of any contracts. Diocesan guidelines for the building, remodel-

ing, and/or renovation of any sacred worship space are to be observed.

§36 1. Money belonging to a parish or institution is to be deposited immediately in a trustworthy bank. Bank accounts of parishes shall be held in the name of the parish, with the pastor authorized to sign checks.

2. Priests must carefully avoid commingling their personal funds with those of the parish. Whenever practicable, parish accounts and priests' personal accounts should be in different banks.

3. Priests shall keep a special register for the recording of all Mass intentions received. In parishes where there are several priests, one register will fulfill this purpose. In all cases, however, the identity of all Mass intentions received must be accurately preserved.

§37 1. Surplus funds of a parish or funds in excess of expenses may not be invested or reinvested in stocks, bonds, mortgages, securities, notes, savings accounts, or any other investments, but shall be deposited to the credit of the parish in the Diocesan Deposit and Loan Fund administered by the Diocesan Finance Office.

2. It also is not permitted to loan parish funds even if a note or security is offered.

§38 1. An annual report of the parish, giving the status of sacramental ministry and the financial condition as of the end of the fiscal year shall be submitted to the diocesan Bishop by July 31st of each year on the form prescribed for this purpose.

2. Diocesan high schools shall submit their annual reports on forms prescribed for this purpose by July 31st for the preceding fiscal year. In addition diocesan high schools shall submit monthly financial statements in a timely manner to the Diocesan Finance Office on the form prescribed for this purpose.

§39 An annual report on the spiritual and financial state of the parish shall be presented to the members of the parish by the pastor with the assistance of the parish pastoral council and

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parish finance council. A copy of the report also shall be sent to the Diocesan Finance Office.

§40 A financial audit of the accounting records of the Diocesan Corporation and institutions or agencies of the Diocese shall be conducted annually. Internal audits of the financial records of the parishes shall be conducted according to a schedule approved by the diocesan Bishop.

§41 When a pastor or administrator has been transferred, he is to sign the books after the last entry and complete the Interim Report to the diocesan Bishop, supplied by the Diocese. The original form is to be returned to the Diocesan Finance Office. The duplicate copy of the form shall be kept in the parish files for his successor. An audit of the financial records of the parish shall be made according to a schedule approved by the diocesan Bishop when a pastor or administrator is transferred or retires.

§42 All priests shall draw up in duplicate an inventory of their personal property and file it in the Diocesan Finance Office. An inventory of personal property for others living on the premises of Church property shall be made and filed in the Diocesan Finance Office.

## DOCUMENTATION

- ◀ Sacred Congregation for Bishops, *Directory on the Pastoral Ministry of Bishops*, 2/22/73, Nos. 133-138.
- ◀ *The Code of Canon Law*, Can. 537.
- ◀ Diocese of La Crosse, *Third Synod of the Diocese of La Crosse*, 4/27/55, Statutes 397-415.
- ◀ Diocese of La Crosse, *Norms for Parish Finance Councils*, 5/1/85.
- ◀ Diocese of La Crosse, *Consultation in Preparation for the Fourth Diocesan Synod*, Topic 12, 11/85.