

**DELICTS OF FINANCIAL MALFEASANCE
IN THE REVISED *BOOK VI* OF THE
1983 *CODE OF CANON LAW***

JOSEPH YACOB

A dissertation submitted to the Faculty of Canon Law,
Saint Paul University, Ottawa, Canada, in partial
fulfillment of the requirements for the degree of
Doctor of Canon Law

Faculty of Canon Law
Saint Paul University

© Joseph Yacob, Ottawa, Canada, 2024

ABSTRACT

Financial malfeasance in the Catholic Church stands as the second-most discussed scandal, following closely after sexual misconduct. This issue spans globally, reaching from unnoticed parishes in a diocese, to the prestigious offices in the Vatican IOR. Perpetrators of such misconducts include both clerics and religious, occupying different positions in the Church administration. The current legislation of the Book VI of the 1983 Code of Canon Law has addressed two major issues that were relevant in our time; one is on sexual abuse and the other is on financial misconducts. This dissertation concerns the latter issue. The major concern of this dissertation is to identify, examine, and analyse those canons related to financial malfeasance found in the Book VI (2021).

In order to achieve this goal, the dissertation is divided into four chapters. The first chapter, initiates its exploration by delving into various concepts related to temporal goods in the Church. There are temporal goods and there are ecclesiastical goods distinguished by their ownership. They assist the Church in fulfilling its mission. Although, the juridic person “Church” possesses ecclesiastical goods, it cannot administer them, it needs a physical person to do so. Hence the need of an administrator for every juridic person is necessitated. The second chapter on the administrators, delves into their duties, functions, collaborations, and limitations. It also explores the roles of different individuals and councils, such as finance administrator, pastors, finance council, pastoral council, and consultors. The third chapter which is the answer to the major question raised, identifies the laws related to financial malfeasance. It meticulously examines relevant laws on financial malfeasance, their prescriptions, and the corresponding penalties. The final chapter focuses on potential preventive measures to address the ongoing abuses within the Church. It explores various techniques for mitigating financial abuses, encompassing canonical, professional, and punitive approaches as deterrents to misconduct.

Thus, this research endeavors to provide a comprehensive and insightful analysis of financial malfeasance within the Catholic Church. It serves as a valuable resource for ecclesiastical authorities, scholars, and practitioners interested in promoting ethical financial stewardship within religious institutions.

TABLE OF CONTENTS

ABSTRACT	ii
TABLE OF CONTENTS	iii
ACKNOWLEDGMENT	x
ABBREVIATION	xi
GENERAL INTRODUCTION	xiv

CHAPTER I

THE PROPERTY OF THE CHURCH

Introduction	1
1.1 Defining Technical Terms and Their Classifications	2
1.1.1 “Church” from the Perspective of Church Property (c. 1258).....	2
1.1.2 “Property” from the Perspective of Book V (c. 1257, §§1-2).....	8
1.1.2.1 Temporal Goods.....	11
1.1.2.2 Ecclesial Goods.....	12
1.1.2.3 Ecclesiastical Goods	14
1.1.2.4 Stable Patrimony.....	16
1.1.3 “Juridic Persons” and Their Relation to Church Property (cc. 113, §2-123; 1255-1257).....	17
1.2 Rationale of the Church towards Property	21
1.2.1 Innate Right (cc. 1254, §1; 1260)	21
1.2.2 Proper Purposes (c. 1254, §2)	25
1.2.3 Subjects Capable of Church Property (c. 1255).....	27
1.2.4 Ownership of the Property (c. 1256).....	29

1.3 Four-Fold Relation between the Church and Church Property	31
1.3.1 Acts of Acquisition	32
1.3.1.1 Acts of Ordinary Acquisition (cc. 1261-1266; 1268-1270).....	32
1.3.1.2 Acts of Extraordinary Acquisition	37
1.3.2 Acts of Retention (c. 1254, §1).....	45
1.3.2.1 Permanent Acts of Retention	46
1.3.2.2 Temporary Acts of Retention.....	47
1.3.3 Acts of Administration (cc. 1273-1289)	48
1.3.3.1 Pre-requisite for a Valid Administration (c. 1283, 2°-3°)	48
1.3.3.2 Various Acts of Administration (c. 1284, §1-3)	49
1.3.3.3 Restricted Administration (c. 1285).....	51
1.3.3.4 Specified Administration (c. 1287).....	52
1.3.3.5 Threatening Contract (c. 1295).....	52
1.3.3.6 Leasing Ecclesiastical Property (c. 1297).....	53
1.3.4 Acts of Alienation (cc. 1291-1294).....	54
1.4 The Manner of Exercising the Four-Fold Relations.....	57
1.4.1 Acts of Ordinary Administration (cc. 1283-1289).....	58
1.4.2 Acts of Extraordinary Administration (cc. 1277; 1281, §§1-2).....	62
1.4.3 Acts of Ordinary Administration which Are More Important in Light of Economic Condition of the Diocese (c. 1277).....	66
1.5 Church Property as Regarded by Civil Law.....	68
Conclusion	71

CHAPTER II

THE ADMINISTRATORS OF CHURCH PROPERTY AND THEIR COLLABORATORS

Introduction.....	73
2.1 The Concept of “Administration” in the Church	74
2.2 The Concept of “Administrator” in the Church.....	75
2.2.1 Roman Pontiff as Supreme Administrator (c. 1273)	77
2.2.2 Diocesan Bishop as Mediate Administrator (c. 1277)	80
2.2.3 Other Ordinaries as Administrators (c. 1276).....	83
2.2.3.1 Ordinaries of Clerical Institutes of Consecrated Life and Clerical Societies of Apostolic Life of Pontifical Right	86
2.2.3.2 Major Superiors of Clerical Institutes of Consecrated Life and Clerical Societies of Apostolic Life of Diocesan Right.....	89
2.2.3.3 Major Superiors of Lay Institutes	91
2.2.4 Administrators other than the Ordinaries (c. 1279, §2)	91
2.2.4.1 The Parish Priest as Administrator (cc. 515, 519, 532)	94
2.2.4.2 Diocesan Finance Officer as Administrator (cc. 494, 1278)	96
2.2.4.3 The Episcopal Vicar and Vicar Forane	97
2.2.5 Collaborators of Administrators	98
2.2.5.1 The College of Consultors (c. 502).....	99
2.2.5.2 The Presbyteral Council (c. 495)	101
2.2.5.3 The Pastoral Council (cc. 511-514; 536)	102
2.2.5.4 The Conferences of Bishops (cc. 447-459).....	104
2.2.5.5 The Diocesan Finance Council (cc. 1280, 492-493).....	105
2.2.5.6 The Parish Finance Council (c. 537).....	107
2.2.6 Administrators Who Are Not Officeholders (c. 1289)	109

2.3 Functions of Administrators	111
2.3.1 Functions of Administrators in General (c. 1284)	112
2.3.2 Functions of Ordinaries and Others as Administrators	118
2.3.3 Functions of Specified Administrators	123
2.3.3.1 Functions of Diocesan Bishop as Administrator	123
2.3.3.2 Functions of <i>parochus</i> as Administrator.....	126
2.3.3.3 Functions of Finance Officer as Administrator	128
Conclusion	129

CHAPTER III

DELICTS OF FINANCIAL MALFEASANCE

Introduction.....	131
3.1 The Revision of Book VI of the 1983 Code.....	132
3.1.1 Motivation for the Reform	132
3.1.2 Evolution of the Revision Process for Book VI of the 1983 Code	136
3.1.3 Fundamental Principles Guiding the Revision	138
3.2 Significant Revisions in the New Book VI of the 1983 Code.....	142
3.2.1 Significant Changes Found in Part I “Delicts and Penalties in General”	142
3.2.2 Significant Changes Found in Part II “Individual Delicts and the Penalties Established for Them”	144
3.2.2.1 Modification and Extension of Laws Pertaining to Sexual Abuse	145
3.2.2.2 Modifications and Inclusion of New Laws Regarding Financial Misconduct.....	147

3.3 The Modified Delicts on Financial Malfeasance	149
3.3.1 Delicts of Bribery (c. 1377, §1)	149
3.3.2 Delicts of Simony for Sacraments (c. 1380)	152
3.3.3 Delicts of Illegitimate Profit from Mass Offerings (c. 1383)	154
3.4 The New Delicts on Financial Malfeasance	158
3.4.1 Delicts in the Administration and Alienation of Ecclesiastical Goods (c. 1376)	158
3.4.2 Delicts of Overcharging for Services (c. 1377, §2)	162
3.4.3 Delicts of Clerics or Religious Performing other Financial Misdeeds or Unauthorized Management of Secular Property (c. 1393, §2)	165
3.5 The Other Related Delicts on Financial Malfeasance	169
3.5.1 Delicts of Impeding the Legitimacy Use of Sacred Things or Temporal Goods (c. 1372, 1°)	170
3.5.2 Delicts of Falsification of Ecclesiastical Documents (c. 1391)	172
3.5.3 Delicts of Clerics or Religious Involvement in Prohibited Trade or Business (c. 1393, §1)	175
3.5.4 Delicts of Abuse of Ecclesiastical Office, Power, or Function (c. 1378)	177
3.5.4.1 Malicious Abuse of Power or Office (<i>dolus</i>) (c. 1378, §1)	179
3.5.4.2 Culpable Negligence in the Acts of Authority or Office (<i>culpa</i>) (c. 1378, §2)	182
Conclusion	184

CHAPTER IV
PREVENTIVE MEASURES TO ERADICATE FINANCIAL MISCONDUCT
IN THE CHURCH

Introduction.....	187
4.1 The Canonical Preventive Measures.....	188
4.1.1 Enforcing Supervision and Vigilance (c. 1276, §1).....	190
4.1.2 Enacting Particular Legislations	193
4.1.3 Issuing Diocesan Special Instructions (c. 1276, §2)	197
4.1.4 Promoting Active Participation of Laypeople in Church Finances	200
4.1.5 Providing Adequate Financial Support for Priests and Ministers.....	203
4.1.6 Emphasizing Synodality	207
4.1.7 Emphasizing Financial Accountability	210
4.1.8 Emphasizing Financial Transparency	213
4.2 Safeguarding Church Finances: Academic and Professional Preventive Strategies.....	216
4.2.1 Adequate Education for Priests and Other Officials Entrusted with Finances	216
4.2.2 Enhancing Financial Integrity: Modernizing Accounting Systems and Promoting Regular Reporting	219
4.2.3 Enhancing Financial Oversight: Regular, Comprehensive, and Transparent Financial Auditing and Reporting.....	221
4.2.4 Compilation and Implementation of “Best Practices” for Preventing Financial Misconduct in the Catholic Church.....	224
4.3 The Penal Preventive Measures.....	225
4.3.1 Penal Remedies and Penances (cc. 1339; 1340).....	227
4.3.2 Penal Precept (c. 1319)	230

4.3.3 Penalties and Expiatory Penalties (cc. 1331-1333; 1336)	231
Conclusion	234
GENERAL CONCLUSION	235
APPENDICES	243
1. List of Special Collections	243
2. Fund-raising Appeals Canon 1262.....	244
3. Leasing of Church Property (c. 1297).....	247
4. Minimum and Maximum Sums, Alienation of Church Property (c. 1292, §1) ..	251
5. Acts of Extraordinary Administration by Diocesan Bishop (c. 1277).....	255
6. College of Consultors, their functions, consent, and counsel	259
7. Presbyteral Council, and their counsel.....	260
8. Episcopal Conferences, and their involvement.....	261
9. Diocesan Finance Councils, their functions, consent, and counsel	263
10. Canons on temporal goods outside the Book V.....	264
BIBLIOGRAPHY	268
BIOGRAPHICAL NOTE	311

ACKNOWLEDGMENT

The journey of preparing this dissertation has been lengthy, and as a result, there are many individuals whom I wish to acknowledge. Foremost among them is Professor Valère Nkouaya Mbandji, S.J. my thesis director. His patience, guidance, scholarly corrections, and fraternal encouragement have played a pivotal role in the successful completion of this thesis, and I am truly indebted to him.

I extend my sincere thanks to Professor Chad Glendinning, the Dean of the Faculty of Canon Law, for his personal understanding and encouragement, which greatly contributed to the successful completion of my study.

I also express my sincere gratitude to Monsignor John Renken, Professor Warren Bucket Soule, Professor Wojciech Kowal, Professor John Huels, and the late Professor Francis Morrissey, who, at the initial stage of my thesis work encouraged me through their unwavering support and guidance.

I am grateful to all professors of the Canon Law Faculty, the administrative staff, the library staff, the Academic Advisor, the Registrar, and the Rector for their constant support, availability, and assistance. A significant debt of gratitude is owed to the Faculty of Canon Law Oblate Scholarship Bursary Fund and Alumni and Development Office for their generous financial support.

Special thanks go to those who provided me with residence in Ottawa, namely the Dominican Fathers of Dominican University College, Msgr. Kevin Beech, and Fr. Stephen Amesse of St. Patrick Basilica. In Toronto, I extend my gratitude to Cardinal Thomas Collins, Msgr. Thomas Kalarathil, Fr. Edward Curtis, Fr. Mark Kilosowsky, and Fr. Damian Ali. A special appreciation to Fr. Eslin Pereira, Fr. Virgil Amurthakani, Fr. Lukose, and Fr. Anthony Bawanthade for their friendly accommodation. I would also like to express my thanks to Mrs. Claire Johnson and Mr. James Johnson for their dedicated time in proofreading and commenting on my thesis.

I sincerely acknowledge Bishop Eugene Joseph of the Diocese of Varanasi for facilitating my journey to Saint Paul University, Ottawa. I extend wholehearted thanks to Fr. Sudhir D'Souza and Fr. Augustine K. J. for their generous financial support throughout my studies.

To my sisters, brother-in-laws, nephews, nieces, and their children, I extend my appreciation for their unwavering material, moral, and prayerful support throughout my stay in Canada.

Finally, my deepest thanks to God Almighty for bringing me to Canada, ensuring my safety, and granting all that I prayed for during my study at Saint Paul University. May He continue to shower His blessings.

ABBREVIATION

<i>1917 Comm1</i>	T. L. BOUSCAREN, A. C. ELLIS, and F. N. KORTH, <i>Canon Law: - A Text and Commentary</i> , 4 th revised edition
<i>1917 Comm2</i>	C. A. BACHOFEN, <i>A Commentary on the New Code of Canon Law</i> , 8 vols.
AA	SECOND VATICAN COUNCIL, Decree on the Apostolate of Lay People <i>Apostolicam actuositatem</i>
AAS	<i>Acta Apostolicae Sedis, Commentarium officiale</i>
AG	SECOND VATICAN COUNCIL, Decree on the Church's Missionary Activity <i>Ad gentes divinitus</i>
ASS	<i>Acta Sanctae Sedis</i>
c.	canon
cc.	canons
CCC	<i>Catechism of the Catholic Church</i>
CCCB	Canadian Conference of Catholic Bishops
<i>CCEO Comm</i>	J. D. FARIS and J. ABBASS (eds.), <i>A Practical Commentary to the Code of Canons of the Eastern Churches</i> , 2 vols.
<i>CCEO</i>	<i>Codex canonum Ecclesiarum orientalium, auctoritate Ioannis Pauli PP. II promulgatus, fontium annotatione auctus</i>
<i>CCLA Comm1</i>	E. CAPARROS, M. THÉRIAULT, and J. THORN (eds.), <i>Code of Canon Law Annotated</i>
<i>CCLA Comm2</i>	E. CAPARROS, M. THÉRIAULT, J. THORN, and H. AUBÉ (eds.), <i>Code of Canon Law Annotated</i> , 2 nd ed. revised and updated of the 6 th Spanish language edition
<i>CCLA Comm4</i>	J. I. ARRIETA (ed.), <i>Code of Canon Law Annotated</i> , 4 th edition revised and updated completely
CD	SECOND VATICAN COUNCIL, Decree on the Pastoral Office of Bishops in the Church <i>Christus Dominus</i>

<i>CFH</i>	K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), <i>Church Finance Handbook</i>
<i>CIC/17</i>	<i>Codex iuris canonici, Pii X Pontificis Maximi iussu digestus</i>
<i>CIC/83</i>	<i>Codex iuris canonici, auctoritate Ioannis Pauli PP. II promulgatus</i>
<i>CLD</i>	<i>Canon Law Digest</i>
<i>CLSA Comm1</i>	J. A. CORIDEN, T. J. GREEN, and D. E. HEINTSCHEL (eds.), <i>The Code of Canon Law: A Text and Commentary</i>
<i>CLSA Comm2</i>	J. P. BEAL, J. A. CORIDEN, and T. J. GREEN (eds.), <i>New Commentary on the Code of Canon Law</i>
<i>CLSA</i>	Canon Law Society of America
<i>CLSANZ</i>	<i>Canon Law Society of Australia and New Zealand</i>
<i>CLSAP</i>	<i>Canon Law Society of America Proceedings</i>
<i>CLSGBI Comm</i>	G. SHEEHY, et al. (eds.), <i>The Canon law: Letter and Spirit</i>
<i>CLSGBI</i>	Canon Law Society of Great Britain and Ireland
<i>CLSN</i>	<i>Canon Law Society Newsletter, London</i>
<i>DPMB</i>	CONGREGATION FOR BISHOPS, <i>Directory for the Pastoral Ministry of Bishops, Apostolorum successores</i>
<i>Exegetical Comm</i>	Á. MARZOA, J. MÍRAS, and R. RODRÍGUES-OCAÑA (eds.) and E. CAPARROS (gen. ed. of English translation), <i>Exegetical Commentary on the Code of Canon Law</i>
<i>FLANNERY1</i>	A. FLANNERY, (gen. ed.), <i>Vatican Council II: The Conciliar and Post Conciliar Documents</i> , vol. 1
<i>FLANNERY2</i>	A. FLANNERY, (gen. ed.), <i>Vatican Council II: More Post-Conciliar Documents</i> , vol. 2
<i>GS</i>	SECOND VATICAN COUNCIL, Pastoral Constitution on the Church in the Modern World <i>Gaudium et spes</i>
<i>LG</i>	SECOND VATICAN COUNCIL, Dogmatic Constitution on the Church <i>Lumen gentium</i>

NCCB	National Conference of Catholic Bishops (of the USA—prior to 1 July 2001)
<i>OE</i>	SECOND VATICAN COUNCIL, Decree on the Catholic Churches of the Eastern Rite <i>Orientalium Ecclesiarum</i>
<i>PC</i>	SECOND VATICAN COUNCIL, Decree on the up-to-date Renewal of Religious Life <i>Perfectae caritatis</i>
<i>PO</i>	SECOND VATICAN COUNCIL, Decree on the Ministry and Life of Priests <i>Presbyterorum ordinis</i>
<i>SC</i>	SECOND VATICAN COUNCIL, Constitution on the Sacred Liturgy <i>Sacrosanctum Concilium</i>
<i>UR</i>	SECOND VATICAN COUNCIL, Decree on Ecumenism <i>Unitatis redintegratio</i>
USCC	United States Catholic Conference (until 1 July 2001)
USCCB	United States Conference of Catholic Bishops (from 1 July 2001)

GENERAL INTRODUCTION

Over the past two decades, the mainstream media has frequently highlighted issues of corruption, embezzlement, extortion, fraud, money laundering, abuse of power, and misappropriation of funds within church organizations. There is a growing consensus that, following the infamous sex scandal, financial misconduct could emerge as the most significant challenge facing the Catholic Church. What is particularly troubling is that these transgressions are not confined to underdeveloped regions with outdated accounting systems; rather, they transcend geographical boundaries, affecting even developed nations with modernized financial structures. Astonishingly, the perpetrators often include church officials, specifically nuns, priests, bishops, and high-ranking cardinals.

To underscore the gravity of this issue, consider a few examples: In 2007, a retired Catholic priest, Rev. Rodney L. Rodis, faced charges of soliciting donations and embezzling hundreds of thousands of dollars from parishioners. Subsequently, he was convicted of mail fraud, money laundering, and wire fraud, leading to a 13-year prison sentence. Rev. Rodis served as a pastor to two small Louisa county churches in the Diocese of Richmond.¹ In the following year, Sister Barbara Markey, ND, a 73-year-old nun, was sentenced to prison for embezzling money from casinos, gifts, and air travel within the Archdiocese of Omaha. Serving as the director of the Family Life Office, she faced charges of improperly spending more than \$300,000.² In Indonesia, in 2017, Bishop Hubertus

¹ See F. KUNKLE, “Priest Pleads Guilty to Swindling Parishes: Hundreds of Thousands of Dollars Stolen,” Saturday, 27 October 2007, in http://www.washingtonpost.com/wp-dyn/content/article/2007/10/26/AR2007102601474_pf.html (10 April 2022). See also RICHMOND TIMES-DISPATCH, “Rodney Rodis gets 13 more Years in Prison,” in https://richmond.com/news/rodney-rodis-gets-13-more-years-in-prison/article_9c80449f-0ad0-527e-b394-218e9c0e141b.html (15 January 2022).

² See J. J. POKORSKY, “Financial Scandal in the Church,” in *Canon Law Society of Great Britain & Ireland Newsletter*, March 2009, 36-37.

Leteng of the Diocese of Ruteng was compelled to resign by his own priests. Following reports to the Holy See, Pope Francis accepted his resignation on October 11, 2017, allowing him to address the allegations. Accused of having a mistress and diverting over \$120,000 of church funds from his diocese and the Indonesian Bishops' Conference to support her, Bishop Leteng's case exemplifies the pervasive nature of financial malfeasance within the Catholic Church.³

We are well acquainted with the case of Rev. Joseph LeClair in Ottawa. He faced charges of fraud and theft in April 2011, ultimately leading to a jail sentence in 2014 for the misappropriation of Sunday collections and church accounts at the Blessed Sacrament parish. It was reported that he struggled with alcohol addiction and spent approximately \$400,000 on gambling.⁴ Similarly, Father Amer Saka, a Chaldean Catholic priest and former pastor of St. Joseph's Chaldean Catholic parish in London, Ontario, as well as an administrator of the Mar Ouraha parish in Kitchener, Ontario, was accused of gambling away over \$500,000 from the refugee trust fund designated for the sponsorship of Iraqi refugees.⁵

On March 12, 2018, Cardinal George Alencherry, the major archbishop of the Syro-Malabar Church and head of the Archdiocese of Ernakulam-Angamaly in India, faced

³ See "69 Priests Resign after Accusing Bishop of Embezzlement," 15 June 2017, in *Catholic Herald*, <http://www.catholicherald.co.uk/news/2017/06/15/69-priests-resign-after-accusing-bishop-of-embezzlement/>; and "Indonesia Bishop Hubertus Leteng Resigns amid Scandal," 11 October 2017, in *BBC News*, <http://www.bbc.com/news/world-asia-41587850> (10 April 2021).

⁴ See "Ottawa Priest Who Stole More Than \$130,000 from Church Welcomed Back after Release from Jail," Saturday, 24 January 2015, in *National Post*, <http://nationalpost.com/holy-post/ottawa-priest-who-stole-more-than-130000-from-church-welcomed-back-after-release-from-jail> (24 May 2021).

⁵ See C. REYNOLDS, "Ontario Priest Accused of Gambling Away \$500,000 for Refugees," Monday, 28 March 2016, in *CTV News*, <https://www.ctvnews.ca/canada/ontario-priest-accused-of-gambling-away-500k-for-refugees-1.2834931> (24 May 2021).

accusations of criminal conspiracy, breach of trust, and misappropriation of money in a land deal. A case was filed against him in the provincial court. Local newspapers and television channels reported that the cardinal sold church property at a lower market value on a *quid pro quo* basis to a close friend. The case underwent trial in the Kerala High Court, where a single-judge bench directed the police to register a criminal case against the cardinal and three others. However, the Division Bench of the same High Court, consisting of two judges, overturned the decision, stating that the judgment of the single judge suffered from legal infirmity and was baseless, deserving to be set aside. Consequently, the accusations against the cardinal and three others were effortlessly dropped.⁶ Nonetheless, addressing the issue, Pope Francis appointed Bishop Jacob Manantheodath of Palghat (Syro-Malabar) as Apostolic Administrator “*Sede plena*” of the Metropolitan Archeparchy of Ernakulam-Angamaly on June 22, 2018.⁷

Such stories persist, with countless similar cases in the United States.⁸ The ongoing disconcerting events worldwide reached a new level of concern when the Italian police

⁶ See EXPRESS NEWS SERVICE, “Syro Malabar Church Land Case: Kerala High Court Sets Aside Single Bench Order to File FIR Against Cardinal George Alencherry,” Wednesday, 23 May 2018, in *The New Indian Express*, <http://www.newindianexpress.com/cities/kochi/2018/may/23/syro-malabar-church-land-case-kerala-high-court-sets-aside-single-bench-order-to-file-fir-against-c-1818187.html> (24 May 2021); “Kerala High Court Quashes Order Against Cardinal George Alencherry,” Wednesday, 23 May 2018, in *Deccan Chronicle*, <https://www.deccanchronicle.com/nation/current-affairs/230518/kerala-high-court-quashes-order-against-cardinal-george-alencherry.html> (24 May 2021); and “Interim Relief for Syro-Malabar Church Head in Land Deal Case, HC Stays Police Action,” Friday, 16 March 2018, in *The News Minute*, <https://www.thenewsminute.com/article/interim-relief-syro-malabar-church-head-land-deal-case-hc-stays-police-action-78081> (24 May 2021).

⁷ See “See Pope Appoints Apostolic Administrator “*Sede Plena*” in India-based Syro-Malabar Church,” Friday, 22 June 2018, in *Vatican News*, <https://www.vaticannews.va/en/pope/news/2018-06/pope-francis-syro-malabar-ernakulam-angamaly.html> (25 September 2021).

⁸ A few sensational cases of fraud and embezzlement, featured in local newspaper headlines, captured the attention of common Americans. Robert West and Charles Zech mention the following in their findings: “The parish administrator of the Basilica of the National Shrine of the Assumption of the Blessed Virgin Mary in the Archdiocese of Baltimore was accused of embezzling \$443,000 over a three-year period. A parish employee in the Diocese of San Antonio, Texas, pleaded guilty to stealing over \$472,000 in parish funds. A parish business manager in the Diocese of Little Rock, Arkansas, was charged with stealing over

arrested Monsignor Nunzio Scarano in June 2013. He was apprehended for allegedly attempting to bring 20 million euros in cash into Italy from Locarno, Switzerland, without paying taxes or undergoing normal customs control.⁹ At the time, Monsignor Scarano served as the senior accountant at APSA (Administration of the Patrimony of the Apostolic See — *Amministrazione del patrimonio della Sede apostolica*), overseeing the management of the Vatican’s real estate holdings and stock portfolios. Following a lengthy investigation and trial, he was acquitted of corruption charges in 2016 but convicted of a lesser slander charge, receiving a two-year suspended sentence from the Roman court. His arrest reverberated through the Vatican State, prompting Pope Francis to conduct a serious inquiry and launch a formal economic renewal in the Vatican IOR (the Institute for Religious Works — *Istituto per le Opere di Religione*).

The Vatican’s financial saga continues. In recent years, Cardinal Giovanni Angelo Becciu and ten others faced charges ranging from extortion, corruption, and embezzlement to fraud, money laundering, and abuse of office. Holding significant positions in the Secretariat of State and other Vatican offices, Cardinal Becciu was accused of diverting \$412 million of church funds intended to support the poor to purchase a property in

\$499,000. A priest of the Diocese of Worcester, Massachusetts, was charged with stealing more than \$250,000 from his parish. A priest of the Diocese of Brooklyn, New York, was accused of stealing nearly \$2 million from his parish between 1982 and 1999. A bookkeeper at a parish in Florida was accused of embezzling \$675,000 from her parish. A priest who served as the principal of a Philadelphia Catholic high school pleaded guilty to embezzling \$900,000 from the school and from his religious order. A priest in Connecticut was accused of embezzling \$1.2 million from his parish. A priest from New Jersey was accused of embezzling \$2 million from his parish. Two priests from the same parish in Florida were accused of embezzling over \$10 million from their parish.” C. E. ZECH, et al., *Best Practices of Catholic Pastoral and Financial Councils*, Our Sunday Visitor Publishing Division, Huntington, Indiana, 2010, 71-72.

⁹ See “Top Two at Scandal-hit Vatican Bank Fall on Swords Following Arrest of Church Official,” 2 July 2013, in *Guardian*, (London, England), Business News, 20; and “Vatican Official, Monsignor Nunzio Scarano, Arrested in Corruption Plot,” in *Independent*, <https://www.independent.co.uk/news/world/europe/vatican-official-monsignor-nunzio-scarano-arrested-in-corruption-plot-8678273.html> (12 April 2021).

Chelsea, resulting in substantial losses. The indictment was issued for the trial in the Vatican City State criminal court.¹⁰ After two years of trial proceedings, on December 16, 2023, the court sentenced Becciu to five years and six months in prison, imposed perpetual interdiction from public office, and ordered him to pay a fine of 8,000 Euros.¹¹

These incidents of financial malfeasance recently brought to light by the media represent just a fraction of the problem. Many more likely go unreported, with some concealed to prevent scandal among the faithful, while others may involve compromises for financial gain. Understanding the nature of such detestable abuses in the secular world is challenging enough, but it becomes even more difficult to accept when they occur within the Church administration.

Two observations emerge from the aforementioned cases. Firstly, while certain truths underlie these incidents, there is a possibility of news reports being exaggerated for personal publicity. Consequently, we neither wholly endorse the claims made in the above mentioned cases nor dismiss them entirely as fabrications or mere exaggerations by the media for publicity. Recognizing the vitality of the Church, these matters should be taken seriously to safeguard its patrimony. Secondly, it is evident that individuals holding positions in Church administration have, at times, misused their power for personal gain or

¹⁰ See “Ten Charged as Vatican Ends London Property Investigation,” in *Vatican News*, <https://www.vaticannews.va/en/vatican-city/news/2021-07/ten-charged-as-vatican-closes-investigation-into-london-property.html>; “Vatican Indicts Cardinal and 9 Others on Money Laundering and Fraud Charges,” in *The New York Times*, <https://www.nytimes.com/2021/07/03/world/europe/vatican-cardinal-becciu.html>; “Vatican Indicts 10, Including Cardinal, for Financial Crimes,” in *CBS News*, <https://www.cbsnews.com/news/vatican-indicts-10-including-cardinal-for-financial-crimes/> (5 July 2022).

¹¹ See, S. CERNUZIO, “Vatican Trial Defendants Sentenced to Total of 37 Years in Prison,” in *Vatican News*, <https://www.vaticannews.va/en/vatican-city/news/2023-12/vatican-trial-defendants-sentenced-total-37-years-prison.html> (10 April 2023).

selfish motives, causing harm to the Church. The implication is that if these individuals were not involved in Church administrations, such incidents might not have occurred.

To address the ongoing financial abuses globally, both the current Holy Father Pope Francis and his predecessor Benedict XVI have meticulously planned the revision of the penal sanctions of the Church. This revision was realized on December 8, 2021, through the updated Book VI (2021), which carefully addresses the issue of financial malfeasance. A notable contrast can be observed when comparing it to the previous legislation of penal sanctions contained in the *CIC/83*, which had only one canon (c. 1389 of the *CIC/83*) addressing all forms of financial malfeasance.¹² In contrast, the current legislation introduces ten canons to address the prevalent financial abuses worldwide.

Examining the cases mentioned earlier, it becomes apparent that the perpetrators of financial abuses are not exclusively ecclesiastical office holders; rather, they hold various functions, exercising their canonical participation as full-fledged members of Christ's Faithful at different levels. Bishop Hubertus Leteng of the Diocese of Ruteng held a strict sense of canonically established ecclesiastical office, the diocesan bishop, while Sister Barbara Markey held a broader sense of office established for a particular pastoral purpose, the director of the Family Life Office. Regardless of the nature of the office, both were equally found guilty of financial malfeasance. Therefore, it is inaccurate to presume that only those holding ecclesiastical office are prone to committing the delict of financial malfeasance. Instead, anyone involved in the administration of Church functions,

¹² The identification of c. 1389 of the *CIC/83* addressing financial malfeasance was proposed by Renken in his studies. However, he also acknowledges other related canons, which will be discussed in later chapters of this dissertation. See J. RENKEN, "Penal Law and Financial Malfeasance," in *Studia canonica*, 42 (2008), 5-57.

specifically those with financial administrative responsibilities, even for a particular purpose or duration, may be susceptible to committing the delict. In essence, those engaged in the administration of Church functions (ecclesiastical public juridic persons) are potential perpetrators of financial malfeasance in the Church.

As a result, the primary question of this study revolves around defining Church property and finances, identifying those capable of acquiring, retaining, administering, and disposing of Church property, exploring potential perpetrators of Church finance misconduct, examining canonical provisions addressing the abuse of Church finances, understanding the innovations introduced by the revised Book VI (2021) in handling such delicts, and investigating the primary mitigating factors to curb ongoing financial abuses in the Church.

To the best of our knowledge and research, there has not been a comprehensive study on this topic to date. While a few seminars by Francis Morrissey and John Renken have been conducted in select dioceses in North America, only Renken has published his work.¹³ Therefore, the primary sources for this study will be the Codes, commentaries, Church documents, apostolic letters, exhortations, encyclicals, along with selected precepts and rescripts. Additionally, ecclesiastical conferences' particular legislation, canonical articles, and relevant civil documents will serve as secondary materials. Given the absence of previous studies on this subject, our endeavor aims to be a pioneering effort, paving the way for future research in this field.

¹³ His works are found in the following, see RENKEN, "Penal Law and Financial Malfeasance," in *Studia canonica*, 42 (2008), 5-57; ID., "Delicts of Financial Malfeasance in the Revised Penal Law" in *Studies in Church Law*, 16 (2021), 15-30.

The main focus of this study is confined to the legal aspects associated with financial mismanagement in the Church. This includes exploring the laws and canons related to this issue, identifying the individuals involved in the administration of the Church's goods, establishing a clear concept of the delict, providing a legal approach to violations, outlining procedures for vindicating adequate penalties, and evaluating preventive measures to curb ongoing abuse. It relies more on legal principles of an academic type rather than field-oriented data collection activities. Hence, the methodology employed in this research will be descriptive, expository, and analytical in nature. Based on the legislation of the revised Book VI (2021), the study centers around the administration of Latin Churches and personnels involved in them, occasionally references are made to the 1990 Oriental Code (*CCEO*).

The structure of the study is divided into four interconnected chapters:

The Code addresses the finance of the Church dispersed throughout its sections, with a more extensive treatment in Book V, "The Temporal Goods of the Church." Therefore, the first chapter delves into the notion of temporal goods, examining the concept of Church property and related terms such as temporal goods, ecclesial goods, ecclesiastical goods, and stable patrimony. It also explores the legal entities capable of possessing Church property and their inherent rights to do so. Additionally, the chapter examines the aspects of acquiring, administering, retaining, and disposing of Church property, discussing the four-fold relationship between the Church and its property concisely in the context of financial malfeasance within Church organizations.

Given that a majority of financial malfeasance occurs at the Church finance administration level, the second chapter focuses on Church administration, specifically

Church property (finance) administration. This chapter explores the concepts of administration and administrators, discussing the authentic administrators of ecclesiastical property, their competency, limitations, and functions. It also delves into the roles of other entities, such as councils and consultors, which play a crucial role in the administration of Church property, particularly in relation to financial malfeasance.

The third chapter explores the laws related to the administration of temporal goods and the delicts associated with them. Given the primary need for revising Book VI, “Sanctions in the Church,” of the 1983 Code due to ongoing financial malfeasance in the Church, the revised Book VI (2021) extensively addresses financial delicts. This chapter identifies ten canons that penalize perpetrators of financial misdeeds. Among these canons, three are new, three have been modified, and four are indirectly related to finance or Church property. The chapter discusses these canons concisely, outlining the financial crimes and the respective penances and penalties prescribed within them.

The fourth chapter aims to identify possible preventive measures to curb the ongoing financial misconducts in the Church. This chapter is divided into three sections. The first section analyzes preventive measures found in the Code related to financial malfeasance. The second section explores secular and professional methods employed in preventing financial misconduct. The final section delves into penal sanctions found in the Code, serving as a punitive measures to offenders of financial abuses in the Church.

CHAPTER I

THE PROPERTY OF THE CHURCH

Introduction

The term “property” typically refers to objects owned by an individual in everyday usage. However, in legal contexts, it takes on a more nuanced definition, encompassing factors such as the nature of the object, the relationship between the person and the object, the number of people involved, and how the object fits within the prevailing legal system.¹⁴ At its core, property, in the legal sense, refers to the combination of the legal rights of individuals with respect to objects and the obligations owed to them by others, which are guaranteed and protected by the government.¹⁵ The state has the authority to regulate the ownership, use, and transfer of property and enforce laws relating to property rights.¹⁶

The property of the Catholic Church refers to the Church’s assets. In this sense, the term “Church” refers to not only the universal Church and the Apostolic See but also other public juridic persons such as dioceses, parishes, religious orders, and other similar entities (c. 1258). The Church’s assets, include land, buildings, artworks, investments, finances, and other types of property. Canon law and other related civil legal systems guide the Church’s acquisition and management of property. Church property is used to support the

¹⁴ See P. J. BADENHORST, J. M. PIENAAR, and H. MOSTERT, *Silberberg and Schoeman’s The Law of Property Fifth Edition*, Durban, LexisNexis, 2006, 9; A. M. SULLIVAN, “Cultural Heritage & New Media: A Future for the Past,” in *The John Marshall Review of Intellectual Property Law*, 15 (2016), 604-646.

¹⁵ See G. BALE and J. E. C. BRIERLEY, “Property Law,” in *The Canadian Encyclopedia*, <https://www.thecanadianencyclopedia.ca/en/article/property-law> (10 July 2021).

¹⁶ See C. B. MACPHERSON (ed.), *Property: Mainstream and Critical Positions*, Toronto, University of Toronto Press, 1978, 4-6; M. DAVIES, *Property: Meaning, Histories, Theories*, New York, Routledge-Cavendish, 2007, 7.

Church's mission and activities, which include worship, evangelization, education, social assistance, and charitable works (c. 1257, §2).

This chapter will examine everything about Church property. The legal concept of Church property, its inherent right, purpose, ownership, and management will be thoroughly addressed. More information about the relations between Church and its property, as well as how the Church's property is administered, will be provided. Finally, the recognition of property belonging to local Churches under civil law will be addressed briefly.

1.1 Defining Technical Terms and Their Classifications

Before examining the major topic of this chapter, the technical meanings of the terms used in this context must be clarified. Although the term "property" is simple to grasp, its precise meaning and application vary depending on the things and situations to which it is applied. Similarly, the term "Church" is ambiguous and can easily lead to misconceptions when used in conjunction with another ambiguous term, such as "property." As a result, precise definitions of terms like Church, Catholic Church, particular Church, juridic persons, property, temporal goods, ecclesiastical goods, legal owners, beneficiaries, donors, and administrators are required. Given the scope of this study, we shall concentrate on the most important terms: Church, property, and juridic persons. These terms encompass all related concepts relevant to this study.

1.1.1 "Church" from the Perspective of Church Property (c. 1258)

The term "Church" is polysemous and its meaning depends on the context in which it is used. For instance, when people say they are going to the church on Sunday, they refer

to the building, when they learn that many Churches in North America went bankrupt due to sex abuse settlements, they refer to different dioceses; and when they ask why the Church is against abortion, they refer to the universal Church. In essence, “Church” has multiple meanings, but it is primarily understood in three ways. First, it can refer to a building dedicated to public worship (c. 1214). Second, it can refer to a type of corporation recognized by civil law. Third, it can refer to the moral person (c. 113, §1), the ontological entity of the people of God (c. 204), the universal Church founded by Jesus Christ.¹⁷

Such a multiple use of the term “Church” is also present in its Latin equivalent, *ecclesia*. One word in Latin can refer to several entities related to the Church. To avoid ambiguity, official documents and decrees issued by dicasteries consistently employ a specific format. When used to indicate the universal Church or institutional Church, it is capitalized as *Ecclesia*. When used to refer to temporal goods, the term *bona ecclesiae* is used. And when referring to a building as a church, the term *ecclesia* in lowercase is employed.¹⁸

The meaning of “Church” in Scripture is also ambivalent. It is often described as a local assembly of those who profess faith and allegiance to Christ.¹⁹ Occasionally, it refers to the universal Church,²⁰ and at times it is called church of God.²¹ The nature of the

¹⁷ See J. L. ALLEN, *Catholic Church: What Everyone Needs to Know*, Oxford & New York, Oxford University Press, 2013, 72-73.

¹⁸ See J. P. BEAL, “It’s Déjà Vu all Over Again: Lay Trusteeism Rides Again,” in *The Jurist*, 68 (2008), 516.

¹⁹ See Mt 16:18, 18:19. Also see W. A. ELWELL, “The Church,” in *Baker’s Evangelical Dictionary of Theology*, <https://www.biblestudytools.com/dictionaries/bakers-evangelical-dictionary/the-church.html> (20 July 2022).

²⁰ See Acts 8:3; 9:31; 1 Cor 12:28, 15:9; Col 1:18; Eph 1:22-23.

²¹ See 1 Cor 1:2; 2 Cor 1:1.

Church in Scripture and in Tradition is too broad to be exhausted by the meaning of one word, *ecclesia* (ἐκκλησία). Thus, it has traditionally been expressed in figurative descriptions, such as the people of God,²² the kingdom of God,²³ the temple of God,²⁴ the bride of Christ,²⁵ and the body of Christ.²⁶ The dogmatic constitution on the Church *Lumen gentium* describes the notion of Church in different levels. In summary, it can be categorized into three, principally as the “people of God,”²⁷ theologically as the “mystical body of Christ,”²⁸ and in ecclesiology as *communio*.²⁹

²² The concept of the people of God can be summed up in the covenantal phrase: “I will be their God and they will be my people” see Ex 6:6-7, 19:5; Lev 26:9-14; Jer 7:23, 30:22, 32:37-40; Acts 15:14; 2 Cor 6:16; Heb 8:10-12; Rev 21:3.

²³ The early Christians preached the kingdom, and some texts in the scripture identified the Church as the people of the kingdom. See Acts 8:12, 19:8, 28:23, 31; Rev 5:10.

²⁴ The concept of eschatological temple of God was present in the Old Testament also in the teachings of Christ, see Ezk 40-48; Hag 2:1-9, Mt 16:18, Mk 14:58; Jn 2:19-22. The concept of eschatological temple of God was formed with the Holy Spirit’s inhabitation at Pentecost, see Acts 2: 16-36; 1 Cor 3:16-17; 2 Cor 6:14-7:1; Eph 2:19-22; 1 Peter 2:4-10.

²⁵ The image of marriage is applied to God and Israel in the Old Testament, see Is 54:5-6, 62:5; Hosea 2:7. Similar imagery is applied to Christ and the Church in the New Testament, see Eph 5:25-27; 2 Cor 11:2; Rev 19:7-9, 21:1-2).

²⁶ This metaphor is a unique concept from the Pauline literature and constitutes one of the most significant concepts in the development of Christian ecclesiology. See Rom 12:4-5; 1 Cor 12:12-27; Eph 4:7-16; Col 1:18; and 1 Cor 15:45 – The body of Christ is the last Adam.

²⁷ See SECOND VATICAN COUNCIL, Dogmatic Constitution on the Church *Lumen gentium*, 21 November 1964 (=LG), nos. 9-17, in AAS, 57 (1965), 12-21; English translation in FLANNERY1, 359-369. For more details see J. FAMERÉE, “Local Churches, Universal Church, and Other Churches in *Lumen Gentium*,” in *Ecclesiology*, 4 (2007), 52-67; R. OMBRES, “Canon Law and the Mystery of the Church,” in *Irish Theological Quarterly*, 62 (1996), 200-211. For their hierarchical union also see F. SULLIVAN, “Further Thoughts on the Meaning of *subsistit in*,” in *Theological Studies*, 71 (2010), 133-147; J. WILLEBRANDS, “La signification du “*subsistit in*” dans l’ecclésiologie de communion,” in *La Documentation catholique*, 85 (1988), 35-41; K. McDONNELL, “The Ratzinger/Kasper Debate: The Universal Church and Local Churches,” in *Theological Studies*, 63 (2002), 227-250; A. DULLES, *Models of the Church*, New York, Doubleday, 2002, mainly at 2-25.

²⁸ See LG, nos. 2-4, in AAS, 57 (1965), 5-6, FLANNERY1, 350-352.

²⁹ See LG, no. 26, in AAS, 57 (1965), 31-32, FLANNERY1, 381-382; also see W. KASPER, “The Church as *Communio*,” in *New Blackfriars*, 74 (1993), 234-235.

The legal system of the Church uses the term “Church” in various ways, as seen in the 1983 Code. These include instances like “Latin Church,”³⁰ “Catholic Church,”³¹ universal Church,³² particular Church,³³ Church of Christ,³⁴ another Church *sui iuris*,³⁵ Eastern Churches,³⁶ other Churches,³⁷ and ecclesial communities.³⁸ Although the Code does not define “Church,” it identifies the elements that constitute the Church. The subject recipient of the universal law is established in the first canon, and the elements that constitute the Church are explained in cc. 96, 113, 204, and 205. According to these norms, it can be deduced that the “Church” comprises of moral persons (c. 113, §1), physical persons (c. 96), and juridic persons (c. 113, §2).

The Code also legitimizes the existence of particular Churches within the Catholic Church.³⁹ Canon 368 states that the one and only Catholic Church exists in and from the

³⁰ See cc. 1; 111; 112; 438; 926; 1109.

³¹ See cc. 11; 113, §1; 204, §2; 205; 364, 5°; 368; 383, §3; 463, §3; 512, §1; 750, §2; 844, §§3-5; 883, 2°; 908; 933; 1086, §1; 1116, §3; 1117; 1124; 1125, 1°; 1148, §1; 1149; 1254, §1.

³² See cc. 209, §1; 233, §1; 256, §1; 257, §1; 331; 333, §§1-2; 335; 336; 337, §§1&3; 345; 349; 360; 392 §1; 529, §2; 591; 749, §2; 756, §1; 782, §2; 819; 838, §2; 1244, §1; 1246, §1; 1250; 1255; 1257, §1; 1258; 1271.

³³ See cc. 134, §1; 157; 209, §1; 257; 265; 266, §§1&3; 267; 268; 269; 271; 272; 297; 331, §§1-2; 362; 363, §1; 364, 1°; 368; 369; 372; 373; 374; 391, §1; 431; 433, §1; 439, §1; 440, §1; 443, §3, 1°, §5; 448; 460; 461, §1; 515, §1; 516, §1; 706, 1°; 765, §2; 782, §2; and 1255.

³⁴ See cc. 96; 245, §2; and 369.

³⁵ See cc. 111, §§2-3; 112, §1, 2°-3°; §§2-3; and 535, §2.

³⁶ See cc. 844, §3 and 1116, §3.

³⁷ In the context of a diocese as other Church see cc. 350, §4; 364, 5°; 844, §3; and in the context of other parish church (building) see cc. 389; 491, §1; 858; 859; 934, §1, 2°; 1011, §1; 1118, §1; 1177, §§2-3; 1178.

³⁸ See cc. 364, 6°; 463, §3; 713, §2; 869, §2; 874, §2; 908; 933; 1063; 1124; and 1183, §3.

³⁹ The recognition of particular churches within the Catholic Church was first introduced in the Second Vatican Council documents, later on it was adopted in the Code. For universal Church, particular Church, see SECOND VATICAN COUNCIL, Dogmatic Constitution on the Church *Lumen gentium*, 21 November 1964 (=LG), nos. 23, 27, in AAS, 57 (1965), 27-29, 32-33, FLANNERY1, 376-378, 382-384; for Churches of different rites, see SECOND VATICAN COUNCIL, Decree on the Catholic Churches of the Eastern Rite *Orientalium Ecclesiarum*, 21 November 1964 (=OE), in AAS, 57 (1965), nos. 2-3, in AAS, 57 (1965), 76-77, FLANNERY1, 441-442; for local Church, see LG, no. 23, in AAS, 57 (1965), 27-29, FLANNERY1, 376-

particular Churches. Particular Churches are principally dioceses and those equivalent to it in law (c. 368).⁴⁰ Diocese is a separate portion of the People of God (*portio populi Dei*)⁴¹ entrusted to a bishop, remaining in unity with the Bishop of Rome (*LG*, nos. 23, 27) who is the supreme authority of the universal Church (c. 331). The particular Church and the universal Church are not two separate entities existing independently, but “two ways of existing of the same Church of Christ, which visibly exists in multiple places without multiplying the essence of the salvific event.”⁴² They both constitute a two dimensional

378; also see SECOND VATICAN COUNCIL, Decree on Ecumenism *Unitatis redintegratio*, 21 November 1964 (*UR*), no. 14, in AAS, 57 (1965), 101, FLANNERY1, 464; SECOND VATICAN COUNCIL, Decree on the Church's Missionary Activity *Ad gentes divinitus*, 7 December 1965 (=AG), nos. 19-20, 27, 32, in AAS, 58 (1966), 969-972, 978-979, 982, FLANNERY1, 835-837, 844-845, 848. Although different types of Churches are mentioned in documents and in the 1983 Code, only two of them (namely, universal and particular churches) are referred to frequently. Moreover, the use of the term “local Church” in the Council documents not only refers to a diocese or a particular Church, but also a group of dioceses and parishes, see SECOND VATICAN COUNCIL, Decree on the Pastoral Office of Bishops in the Church *Christus Dominus*, 28 October 1965 (=CD), no. 30, in AAS, 58 (1966), 688-689, FLANNERY1, 581-582.

⁴⁰ Equivalent to dioceses are a Territorial Prelature (c. 370), a Territorial Abbacy (c. 370), an Apostolic Vicariate (c. 371, §1), an Apostolic Prefecture (c. 371, §1), an Apostolic Administration (c. 371, §2). The elevation of the Military Ordinariate to the status of a diocese was established by Pope John Paul II. See JOHN PAUL II, Apostolic constitution *Spirituali militum curae*, 21 April 1986, in AAS, (1986), 481-486; English translation in *CLD*, vol. 12, 312-317. The elevation of the Personal Apostolic Administration of Saint John Mary Vianney to the status of a diocese was established through the Congregation for Bishops; see CONGREGATION FOR BISHOPS, Decretum de Administratione Apostolica personali Sancti Ioannis Mariae Vianney condenda, in AAS, 94 (2002), 305-308. The elevation of the Personal Ordinariates for Anglicans to the status of a diocese was established by Pope Benedict VI; see BENEDICT XVI, Apostolic constitution providing for personal ordinariates for Anglicans entering into full communion with the Catholic Church *Anglicanorum coetibus*, 4 November 2009, in AAS, 101 (2009), 985-990; English translation in J. A. RENKEN, *Particular Churches and the Authority Established in Them: Commentary on Canons 368-430*, Ottawa, Faculty of Canon Law, Saint Paul University, 2011, 311-315 (=RENKEN, *Particular Churches and the Authority Established in Them*); M. SITARZ, *Competences of Collegial Organs in a Particular Church: In the Exercise of Executive Power According to the Code of Canon Law of 1983*, Lublin, Wydawnictwo KUL, 2013, 17-18 (=SITARZ, *Competences of Collegial Organs in a Particular Church*).

⁴¹ Canon 369 defines diocese as: “a portion of the people of God which is entrusted to a bishop for him to shepherd with the cooperation of the presbyterate, so that adhering to its pastor and gathered by him in the Holy Spirit through the Gospel and the Eucharist, it constitutes a particular Church in which the one, holy, catholic, and apostolic Church of Christ is truly present and operative.”

The Catechism of the Catholic Church interprets diocese as a particular church (or eparchy), see *Catechism of the Catholic Church*, Ottawa, CCCB, 1994, no. 833, 183. For more details on this, see M. ŻUROWSKI, “Kościół partykularny jednostką podstawową-twórczą we wspólnocie wspólnot,” in *Prawo Kanoniczne*, 22 (1979), 25-32; SOTARZ, *Competences of Collegial Organs in a Particular Church*, 16.

⁴² SITARZ, *Competences of Collegial Organs in a Particular Church*, 17; for a detailed discussion see J. I. ARRIETA, “Prawa personalne i ich relacje do struktur terytorialnych,” in *Prawo Kanoniczne*, 43

entity “that make up the Church of Christ on earth as a hierarchical community of the faithful.”⁴³ Pope John Paul II clarifies this dimension in his exhortation *Christifideles laici* as: “the particular Church does not come about from a kind of fragmentation of the universal Church, nor does the universal Church come about by a simple amalgamation of particular Churches. But there is a real, essential and constant bond uniting each of them and this is why the universal Church exists and is manifested in the particular Churches.”⁴⁴

Additionally, the Church is also understood as communion.⁴⁵ This communion occurs vertically in the body of Christ and extends horizontally through the people of God, which is further realized in other churches. The term “other churches” signifies not only the particular Churches as referred to above and mentioned in c. 368 but also those “institutions and communities established by the Apostolic Authority for specific pastoral tasks.”⁴⁶ This also includes the institutes and societies that express the charisms of consecrated life and apostolic life. Although they do not belong to the hierarchical structure of the Church, they belong to its life and holiness (*LG.*, no. 44d).⁴⁷ Furthermore, this mystical communion is also extended to non-Catholic Churches and Christian communities

(2000), 85-115.

⁴³ SITARZ, *Competences of Collegial Organs in a Particular Church*, 18; also see H. DE LUBAC, “Particular Churches in the Universal Church,” in *The Motherhood of the Church*, trans. S. ENGLUND, San Francisco, CA, Ignatius Press, 1982, 191-211; J. RATZINGER, “The Pastoral Implications of Episcopal Collegiality,” in *Concillium*, 1 (1975), 27-29; W. BERTRAMS, “De analogia quoad structuram hierarchicam inter Ecclesiam universalem ac Ecclesiam particularem,” in *Periodica*, 56 (1967), 267-308.

⁴⁴ JOHN PAUL II, Post-Synodal Apostolic Exhortation *Christifideles laici*, 30 December 1988, no. 25, in AAS, 81 (1989), 436-437, English translation in *Origins*, 18 (1988-1989), 571-572; also see SITARZ, *Competences of Collegial Organs in a Particular Church*, 18.

⁴⁵ See CONGREGATION FOR THE DOCTRINE OF THE FAITH, Letter to the Bishops of the Catholic Church on Some Aspects of the Church Understood as Communion *Communio in notio*, 28 May 1992, in AAS, 85 (1993), 838-850; English translation in *Origins*, 22(1992-1993), 108-112.

⁴⁶ See *ibid.*, no.16, p. 110.

⁴⁷ See *ibid.*, p. 111.

since many elements of the Church of Christ are found in them. In this sense, the Eastern Orthodox Churches are also considered particular Churches.⁴⁸

The Code goes on to specify the use of the term “Church” in Book V. Canon 1258 explicitly states that “the term Church signifies not only the universal Church or the Apostolic See but also any public juridic person in the Church unless it is otherwise apparent from the context or the nature of the matter.” Thus, the meaning of term “Church” is widely extended to any public juridic person that owns Church property. Book V uses the unspecified term “Church” indicating public juridic persons fourteen⁴⁹ times and the term “universal Church” eight times.⁵⁰ It is noteworthy that the meaning of the term “Church” has not included private juridic persons (c. 114, §§1-2) or private associations (cc. 298, 299) despite their orientation to works of the apostolate being similar to the the universal Church.⁵¹

1.1.2 “Property” from the Perspective of Book V (c. 1257, §§1-2)

The property of the Church refers to all that it owns. Since the Church encompasses both material and spiritual aspects, its property can be classified into material (*temporales*) and spiritual (*spirituales*).⁵² However, influenced by the Roman legal system, the Church’s

⁴⁸ See *ibid.*, no. 17, p. 112.

⁴⁹ See cc. 1259; 1261, §1; 1262; 1268; 1282; 1284, §2, 3^o; 1284, §2, 9^o; 1287; 1289; 1292, §2; 1293, §2; 1296; 1297 and 1299, §2.

⁵⁰ See cc. 1254; 1255; 1257, §1; 1260; 1274, §3; 1286, 1^o; 1290 and 1294, §2. Unfortunately, the translation is wrong; the Code has *Ecclesia universa*, with the meaning “the whole Church, entire Church” while the term *Ecclesia universalis*, i.e. universal church is not used at all in the Code.

⁵¹ See R. T. KENNEDY, “Book V: The Temporal Goods of the Church, [cc. 1254-1310],” in *CLSA Comm2*, 1459 (=KENNEDY, “The Temporal Goods of the Church”); M. LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church, Introduction, (cc. 1254-1258),” in *Exegetical Comm.* vol. IV/1, 40 (=LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church”).

⁵² See G. NEDUNGATT, “Temporal Goods in the Church,” in *Vidyajyothi*, 64 (2000), 367-368 (=NEDUNGATT, “Temporal Goods in the Church”).

property is traditionally divided into spiritual (*spirituales*), temporal (*temporales*), and mixed (*mixtae*). The 1917 Code followed the same classification in c. 726.⁵³ However, largely, the property of the Church in the 1917 Code are legally referred to as spiritual things (*res spirituales*) and ecclesiastical things (*res ecclesiasticae*). The spiritual things (*res spirituales*) can be further classified into three categories. The first category, *strictly spiritual*, includes things directly related to the salvation of souls, such as the Sacraments, sacramentals, prayer, fasts, indulgences, and so on. The second category, *sacred*, comprises things that are sanctified by special dedication, blessing, or consecration, such as churches, cemeteries, altars, sacred vessels, and so forth. Finally, the third category, *religious*, includes things related to religious life or that bear a religious character, but without any special blessings, such as religious houses, hospitals, and old age homes.⁵⁴ The temporal things (*res temporales*) are employed to support the Church, its ministers, or other necessities; they are funds, salaries, collections, and subscriptions. The mixed things (*res mixtae*) are a combination of both temporal and spiritual, or temporal and sacred, or temporal and religious, such as ecclesiastical benefices, sacred vessels and their material values, *ius patronatus*,⁵⁵ and so forth.⁵⁶

⁵³ See c. 726 of *CIC/17*: “Res de quibus in hoc libro agitur quaeque totidem media sunt ad Ecclesiae finem consequendum, aliae sunt spirituales, aliae temporales, aliae mixtae.” The things treated in this book are just those means that are necessary for the Church to pursue her end, some of which are spiritual, others temporal, [and] others mixed.

⁵⁴ See NEDUNGATT, “Temporal Goods in the Church,” 209-214.

⁵⁵ The right of patronage in Roman Catholic canon law is a set of rights and obligations of someone, known as the patron in connection with a gift of land. It is a grant made by the church out of gratitude towards a benefactor. Its counterpart in English law and in the Church of England is called an advowson. It means the right of presentation to a church or ecclesiastical benefice; the right of presenting a fit person to the bishop, to be by him admitted and instituted to a certain benefice within the diocese, which has become vacant. See H. C. BLACK, *Black Law Dictionary: Definitions of the Terms and Phrases of American and English Jurisprudence, Ancient and Modern*, 4th rev. ed., St. Paul, Min., West Publishing Co., 1968, 76.

⁵⁶ See *1917 Comm2*, vol. 4, 4-5.

While the preceding classification is based on their aims and objectives, they can also be classified by their values and usage. Accordingly, they are grouped into corporeal or incorporeal, movable or immovable, fixed or free, sacred or profane, precious and non-precious.⁵⁷ Corporeal goods are tangible or palpable and can be perceived by the senses, such as land, churches, hospitals, and buildings, while incorporeal goods are intangible and can only be perceived by the mind, such as goodwill, legal rights, patents, stocks, copyright, and so on. Movable goods are transferable from one place to another, such as furniture or supplies, while immovable goods are non-transferable, such as heavy machinery or printing press.⁵⁸ Fixed or stable goods are those attached to a specific purpose and are not easily transferable, like the stable patrimony of a juridic person in the 1983 Code. Free or liquid goods are basically cash without any specified purpose attached to them and are used for day-to-day transactions.⁵⁹ Sacred goods are designated for divine worship (cc. 1171, 1205), while non-sacred goods are profane. Precious goods are

⁵⁷ Traditionally, c. 1476 of *CIC/17* has distinguished the property of the Church into several categories, many of which are also found in the *CIC/83* and subsequent canonical traditions. See *1917 Comm1*, 802-804; V. DE PAOLIS, *De bonis Ecclesiae temporalibus: Adnotationes in Codicem, Liber V*, Rome, Gregorian University, 1986, 11; J. A. RENKEN, *Church Property: A Commentary on Canon Law Governing Temporal Goods in the United States and Canada*, Ottawa, Faculty of Canon Law, Saint Paul University, 2009, 23-24 (=RENKEN, *Church Property*); also see V. G. D'SOUZA, "General Principles Governing the Administration of Temporal Goods in the Church," in *In the Service of Truth and Justice: Festschrift in Honor of Prof. Augustine Mendonça, Prof. Emeritus*, ed. Victor George D'SOUZA, Bangalore, Saint Peter's Pontifical Institute, 2008, 471 (=D'SOUZA, "General Principles").

⁵⁸ The movable goods are further divided into fungible movable goods like grain, vegetable, fruits, etc. they are basically goods consumed. Non-fungible movable goods are like automobiles, furniture, computer, etc. which are not consumed. Immovable and movable goods are mentioned in cc. 1270; 1283, 2°; and 1302, §1. Movable goods are mentioned in cc. 1285 and 1305. Both movable and immovable goods are mentioned in c. 1376.

⁵⁹ The distinction between fixed and free goods are primarily referred to money or its equivalent like stocks, bonds, fixed deposits, etc. See E. R. KARAAAN and I. A. D. TIONGCO, "The Catholic Church, Temporal Goods and Church-State Relations," in *Philippiniana sacra*, Part I, 47 (2012), 47-48 (=KARAAAN-TIONGCO, "The Catholic Church, Temporal Goods"); also see A. J. MAIDA and N. P. CAFARDI, *Church Property, Church Finances, and Church-related Corporations*, St. Louis, The Catholic Health Association of the United States, 1984, 78-79 (=MAIDA-CAFARDI, *Church Property*).

distinguished by age, art, material, or veneration (c. 1189), while non-precious goods are ordinary.⁶⁰

Generally, this is how the property of the Church is classified and always referred to. However, based on the ownership it is further classified into “ecclesial goods,” “ecclesiastical goods” and most commonly as “temporal goods.” The legal system of Church employs these three phrases (mostly the latter two) throughout its legislations to provide a definite definition or to distinguish its precise meaning from other things.

1.1.2.1 Temporal Goods

In the civil legal system, an individual’s property is generally classified as personal, real, tangible, intangible, or intellectual. However, due to the dual nature of Church property as spiritual and temporal, the Church has traditionally considered its property as “temporal goods” (*bona temporales*). This term has been used to encompass all possessions of the Church and to differentiate them from secular ones.⁶¹ The meaning of temporal goods has progressively evolved over the centuries while retaining its proper sense. Kennedy notes that there is no definition of temporal goods in Book V, but he defines them as “all non-spiritual assets, tangible or intangible, that are instrumental in fulfilling the mission of the Church: land, buildings, furnishings, liturgical vessels and vestments, works of art, vehicles, securities, cash, and other categories of real or personal property.”⁶²

⁶⁰ Precious goods are mentioned in cc. 638, §3; 1189; 1220, §2; 1270; 1283, 2°; and 1292, §2. See *1917 Comm1*, 802-803; *1917 Comm2*, vol. 6, 555-556; RENKEN, *Church Property*, 23-24.

⁶¹ See R. J. AUSTIN, “Temporal Goods within the Church: Some Canonical Reflections,” in *The Australasian Catholic Record*, 69 (1992), 147-148.

⁶² KENNEDY, “The Temporal Goods of the Church,” 1451; also see J. POWER, “Corporate and Canonical Governance: Understanding Church Property,” in *University of Notre Dame Australia Law Review*, 21 (2019), 3-4.

Temporal goods can be seen as an “incarnated regime or economy” of the Church,⁶³ which helps the visible church achieve its spiritual ends.

1.1.2.2 Ecclesial Goods

Ecclesial goods are those owned by private juridic persons in the Church, and the concept is implicit in canonical legislation. Canon 1257, §1 explicitly regulates temporal goods identified as ecclesiastical goods exclusively owned by public juridic persons in the Church. On the other hand, c. 1257, §2 states other temporal goods belonging to private juridic persons within the Church, but these are regulated by their own statutes. Canon 1257 delineates these two types of goods but does not categorically differentiate them by using the phrase “*non sunt bona ecclesiastica*” (they are not ecclesiastical goods).⁶⁴

Some experts have proposed that using the word “ecclesial”⁶⁵ is a suitable choice to differentiate goods that are truly related to the Church from those that are merely associated with it. Goods of private juridic persons do have an ecclesiastical nature, as they belong to juridical persons in communion with the Church, fulfilling the Church’s proper

⁶³ See J. PERISSET, *Les biens temporels de l’Eglise: commentaire des canons 1254-1310*, Paris, Édition Tardy, 1996, 13-14; D’SOUZA, “General Principles,” 469.

⁶⁴ S. Mester says that “il nuovo codice non dice che I beni delle persone giuridiche private ‘non sunt bona ecclesiastica,’ ma afferma che sono esenti dalle disposizioni delle norme comuni contenute nel Libro V del Codice...” S. MESTER, “I beni temporali della Chiesa (Le novità apportate dal nuovo codice),” in *Apollinaris*, 57 (1984), 58. As quoted in KARAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 50.

⁶⁵ It was P. A. Perlado who proposed this term to qualify positively the goods of private juridic persons. Later M. López Alarcón affirmed it in his commentary, and J. A. Fuentes clarified its necessity. See P.A. PERLADO, “Sugerencias para una visión moderna del Derecho Patrimonial Canónico,” in *Ius canonicum*, 9 (1969), 397-400; LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” 37; ID., “Algunas consideraciones en torno al concepto de bienes eclesiásticos en el C.I.C. de 1983,” in *Revista Española de Derecho Canónico*, 44 (1987), 71-92; S. MESTER, “I beni temporali della Chiesa (Le novità apportate dal nuovo codice),” 59; F. R. AZNAR GIL, *La administración de los bienes temporales de la Iglesia*, 2ª Edición, Publicaciones Universidad Pontificia de Salamanca, Salamanca, 1993, 52; KARAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 50-51.

objectives. Thus, it is necessary to identify them in the ecclesial regimen as “ecclesial goods.” López Alarcón affirms it in the following:

The goods of private juridical persons are in fact, ecclesial because they belong to juridical persons in communion with the Church, fulfilling the Church’s proper objectives. What must not happen is to separate ecclesial from ecclesiastical, because the goods of public juridical persons are also called ecclesial. An *ecclesial* species must be created that includes the goods of all juridical persons, and the *ecclesiastical* species must be legally reserved to the goods of public juridic persons.⁶⁶

This distinction does not propose that there are three types of goods: ecclesial, ecclesiastical, and the rest. Instead, it recognizes that there are goods juridically belonging to the Church as ecclesiastical goods and goods that are not juridically belonging to the Church, but still part of the Church as private juridic persons and private associations of Christ’s faithful, regulated by their own statutes, not essentially by canons of Book V (c. 1257, §2).⁶⁷

Moreover, the adjective “ecclesial” is refers to anything that pertains to the Church as a community or to the Church’s teachings, practices, or traditions. In otherwords, it concerns more the Church’s theological self-understanding and is used more in the area of theology than canon law. The adjective “ecclesiastical,” on the other hand, pertains to the Church’s organization, government, structure, and laws.⁶⁸

⁶⁶ LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” 37; also see KARAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 51.

⁶⁷ See *ibid.*, V. DE PAOLIS, “I beni temporali nel Codice di Diritto Canonico,” in *Monitor Ecclesiasticus*, 111 (1986), 22.

⁶⁸ See A. EKPO, “Ecclesiastical Goods at the Service of Ecclesial Communion,” in *Studia canonica*, 57 (2023), 231, 233, 234, and 236.

1.1.2.3 Ecclesiastical Goods

The concept of ecclesiastical goods is well-defined, precise, and accurately described in canonical legislations.⁶⁹ Canon law defines ecclesiastical goods as “all temporal goods which belong to the universal Church, the Apostolic See, or other public juridic persons in the Church are ecclesiastical goods and are governed by the following canons and their own statutes” (c. 1257, §1). The canon explains what makes the goods of the Church ecclesiastical - *their proprietor*. The temporal goods belonging to the universal Church, the Apostolic See, or other public juridic persons are considered ecclesiastical goods, while other goods, such as those of private juridic persons, private associations of Christ’s faithful, and physical persons are not considered ecclesiastical goods.⁷⁰ Although private juridic persons have the capacity to acquire, retain, administer, and dispose of temporal goods, they are not considered ecclesiastical goods (c. 1255).⁷¹

The 1917 Code, which did not distinguish between private and public juridic persons, used the following description to explain the same concept: “Temporal goods, whether corporeal, both immovable and movable, or incorporeal, that belong to the universal Church and to the Apostolic See or to another moral person in the Church are ecclesiastical goods” (c. 1497, §1 of *CIC/17*). In the 1917 Code, the terms moral person and juridic persons are used interchangeably.⁷² Therefore, all goods owned by juridic

⁶⁹ See D’SOUZA, “General Principles,” 471.

⁷⁰ See KARAAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 48-49.

⁷¹ See LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” 36-38; V. DE PAOLIS, *I beni temporali della Chiesa*, Bologna, Dehoniane, 1995, 92-94; J. SCHOPPE, *Droit canonique des biens*, Montréal, Wilson and Lafleur, 2008, 44-48; RENKEN, *Church Property*, 56.

⁷² See A. GAUTHIER, “Juridical Persons in the *Code of Canon Law*,” in *Studia canonica*, 25 (1991), 81-82 (=GAUTHIER, “Juridical Persons,”).

(moral) persons are automatically considered property of the Church.⁷³ The Eastern Code holds a similar notion. According to c. 1009, §2 of *CCEO*, all temporal goods owned by juridic persons are necessarily ecclesiastical goods. The *CCEO* does not specifically differentiate the concept of private and public juridic persons in its canons (see cc. 920-930 of *CCEO*).⁷⁴

The purpose of assigning Church property to its owner is to watch over and protect the correct use of goods in fulfilling the mission of the Church. The Second Vatican Council repeatedly declared in its documents that the Church makes use of temporal things insofar as its own mission requires it.⁷⁵ Following the teachings of the Council, the Code reiterated its goal in c. 1254, §2.

Moreover, public juridic persons “fulfill in the name of the Church, according to the norms of the law, the proper function entrusted to them in view of the public goods” (c. 116, §1). Private juridic persons do not perform their function in the name of the Church (*in nomine Ecclesiae*), instead, they act in their own name. For this reason, they are

⁷³ See J. SCHOUPPE, *Derecho patrimonial canónico*, Pamplona, EUNSA, 2007, 57.

⁷⁴ The Eastern Code recognizes public associations of Christ’s faithful as juridic persons but it does not with respect to private associations (c. 573 of *CCEO*). In the 1983 Code, private associations can be established as juridic persons but the goods they own are not considered ecclesiastical precisely because such persons are juridically private in nature. See J. ABBASS, “The Temporal Goods of the Church: A Comparative Study of the Eastern and Latin Codes of Canon Law,” in *Periodica*, 83 (1994), 671-672. For further study of temporal goods in the Eastern Code see R. METZ, “Temporal Goods of the Church, [cc. 1007-1054],” in *A Guide to the Eastern Code*, G. NEDUNGATT (ed.), Rome, Pontificio Istituto Orientale, 2002, 689-712; J. D. FARIS, “The Code of Canons of the Eastern Churches and Temporal Goods,” in *Church Finance Handbook*, K. E. MCKENNA et al., (eds.), Washington, DC, Canon Law Society of America, 1999, 29-43; V. J. POSPISHIL, *Eastern Catholic Church Law*, 2nd revised edition, New York, Saint Maron Publications, 1996, 693-705; also see AAS, 44 (1952), 65-150.

⁷⁵ See *GS*, no. 76, in AAS, 58 (1966), 1099-1100, FLANNERY1, 984-985; *PO*, no. 17, in AAS, 58 (1966), 1017-1018, FLANNERY1, 894-896; *CD*, no. 12, in AAS, 58 (1966), 678, FLANNERY1, 569-570; *GS*, no. 69, in AAS, 58 (1966), 1090-1092, FLANNERY1, 975-976; also see G. J. ROCHE, “The Poor and Temporal Goods in Book V of the Code,” in *The Jurist*, 55 (1995), 299, (=ROCHE, “The Poor and Temporal Goods”); CONGREGATION FOR BISHOPS, *Directory for the Pastoral Ministry of Bishops, Apostolorum successores*, Vatican City State, Libreria editrice Vaticana, 2004, (=DPMB), no. 188, 205.

considered private goods, and the technical term “ecclesiastical goods” does not apply to them. However, they are recognized as juridic persons in the Church with the right to own temporal goods (c. 1255).⁷⁶

1.1.2.4 Stable Patrimony

“Stable patrimony” (*patrimonium stabile*) is a new term that did not appear in the 1917 Code.⁷⁷ It was introduced during the 1983 Code revision process and is found in canons 1285 and 1291 of the current Code. Although no definition is provided in the amended Code, the phrasing of cc. 1285 and 1291 implies that all property owned by a public juridic person is deemed its patrimony. However, only some substantial ecclesiastical goods designated by the appropriate authorities (c. 1291) are referred to as stable patrimony. The remaining properties are classified as non-stable patrimony and are given less weight in their management (c. 1285). Such a classification is carried out by the competent authorities through acts of extraordinary administration (cc. 1277, 1281, §§1-2).

Since there is no definition of stable patrimony in the Code, canonists have given a variety of interpretations of what constitutes stable patrimony. Most interpretations align closely with one another. Kennedy defines stable patrimony as “all property, real or personal, movable or immovable, tangible or intangible, that is destined to remain in the possession of its owner for a long or indefinite period of time to afford financial security for the future.”⁷⁸ López Alarcón describes stable patrimony as “those goods that constitute

⁷⁶ See RENKEN, *Church Property*, 57-58.

⁷⁷ See *ibid.* 221, *Communicationes*, 12 (1980), 420.

⁷⁸ KENNEDY, “The Temporal Goods of the Church,” 1495.

the minimum secure financial basis to enable the juridical person to subsist autonomously and to attend to the purposes and services proper to it.”⁷⁹ Meanwhile, Virginio Rovera proposes stable patrimony as “those goods which [...] are designated to form the permanent endowment of an entity which, directly or indirectly, allows the entity itself to achieve its proper ends.”⁸⁰ The Italian Episcopal Conference, in its 2005 instruction on the administration of ecclesiastical goods, defines stable patrimony as “goods which are part of the foundational property of the entity, goods coming to the entity itself, if the donor has so designated them; goods assigned to stable patrimony by the administrative organ of the entity; mobile goods given *ex voto* to the juridic person.”⁸¹ Overall, stable patrimony serves as the primary means for a public juridic person to fulfill its mission.⁸²

1.1.3 “Juridic Persons” and Their Relation to Church Property (cc. 113, §2-123; 1255-1257)

The Code sets out the criteria for establishing juridic persons in the Church in cc. 113-123. These entities are classified into two kinds: public juridic persons and private juridic persons.⁸³ Public juridic persons come into existence in two ways (c. 114, §1): either

⁷⁹ LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” in *CCLA Comm2*, 993.

⁸⁰ V. ROVERA, “I beni temporali della Chiesa,” in *La normativa del nuovo codice*, E. CAPPELLINI (ed.), Brescia, Queriniana, 1983, 277, as quoted in RENKEN, *Church Property*, 224.

⁸¹ CONFERENZA EPISCOPALE ITALIANA, “Istruzione in materia amministrativa (2005),” testo approvato della 54a Assemblea Generale, Roma (May 30-31, 2005), art. 53, 36, as quoted in RENKEN, *Church Property*, 225.

⁸² See E. N. OMOROGBE, *The Power of the Diocesan Bishop with Regard to the Administration of Ecclesiastical Goods of Public Juridic Persons Subject to Him: An Analysis of Canon 1276, §2*, doctoral thesis, Ottawa, Faculty of Canon Law, Saint Paul University, 2010, 67-70 (=OMOROGBE, *The Power of Diocesan Bishop*). For an in-depth study of stable patrimony see J. A. RENKEN, “The Stable Patrimony of Public Juridic Persons,” in *The Jurist*, 70 (2010), 131-162 (=RENKEN, “The Stable Patrimony”); ID, *Church Property*, 220-228; also see D’SOUZA, “General Principles,” 467-498; J. SCHOUPE, *Droit canonique des biens*, Montréal, Wilson and Lafleur, 2008, 10, fn. 10.

⁸³ The Eastern Code (*CCEO*) does not distinguish the way the Latin Code does. According to *CCEO* there are only two categories of persons, physical (cc. 909-919 of *CCEO*) and juridic (cc. 920-930 of *CCEO*). There is no further distinction of private and public. All juridic persons are “constituted for a purpose that is in keeping with the mission of the Church” (c. 921, §1 of *CCEO*). Similarly, the *CIC/17*, too differs from the

by the law itself (*a iure*)⁸⁴ or by a special grant of competent Church authority given through a decree (*ab homine*).⁸⁵ The competent ecclesiastical authority confers the status of public juridic persons only when there are convincing reasons for their establishment, and sufficient resources to attain their objectives (c. 114, §3).⁸⁶ Since they are established by the law or by special grant of ecclesiastical authority, they function in the name of the Church (*in nomine Ecclesiae*) and in view of the public good (cc. 116, 313, and 1257).⁸⁷ They are ordered to pursue works of piety, works of the apostolate, and works of charity, both spiritual and temporal (c. 114, §2). Private juridic persons, on the other hand, come into existence only by a special decree of the competent authority, and do not act in the name of the Church, but rather in their own name (c. 116).⁸⁸

Both private and public juridic persons are composed of either an aggregate of persons or an aggregate of things (cc. 114, §1, 115, §1). An aggregate of persons

CIC/83 on this. The *CIC/17* identifies two categories of persons: moral (c. 99 of *CIC/17*) and physical (c. 87 of *CIC/17*).

⁸⁴ Those established by law are the following: seminaries cc. 237, 238, §1; public associations of Christian faithful cc. 310, 312, 313, 320, 322, §1; particular churches c. 373; ecclesiastical provinces cc. 431, §3, 432, §2; conference of bishops c. 449, §§1-2; parishes c. 515, §§2 -3; religious institutes cc. 579-558, 634, §1; religious provinces c. 634, §1; religious houses c. 634, §1; secular institutes c. 718; and societies of apostolic life c. 741.

⁸⁵ For example, an ecclesiastical region (c. 433, §2) and a conference of major superiors (c. 709) are established by special grant.

⁸⁶ If the purpose is against the mission of the Church or if there are not sufficient resources to achieve its objectives the ecclesiastical authority should not confer its juridic personality. See V. DE PAOLIS, "Temporal Goods of the Church in the New Code with Particular Reference to Institutes of Consecrated Life," in *The Jurist*, 43 (1983), 356. Further, R. T. Kennedy briefly discusses the process of coming into existence of any juridic person as creation, erection, conferred, granted, given, obtained, acquired, or possessed in commentary on c. 114, see R. T. KENNEDY, "Chapter II: Juridic Persons [cc. 113-123]," in *CLSA Comm2*, 156-157 (=KENNEDY, "Juridic Persons").

⁸⁷ See J. FOX, "Introductory Thoughts about Public Ecclesiastical Juridic Persons and Their Civilly Incorporated Apostolates," in *Angelicum*, 79 (1999), 250-251; V. DE PAOLIS, "Dimensione ecclesiale dei beni temporali destinati a fini ecclesiasti," in *Periodica*, 84 (1995), 92-95, 102-103; RENKEN, *Church Property*, 30-32; GAUTHIER, "Juridical Persons," 91.

⁸⁸ See R. J. AUSTIN, "The Ministry of Catholic Healthcare: A Church Law Reflection on its Future," in *The Australasian Catholic Record*, 73 (1996), 162-164; KENNEDY, "Juridic Persons," 162.

(*universitates personarum*) can be collegial, where the members of the juridic person function with equal rights, or non-collegial (c. 115, §2), where some members may represent the whole group or may function as superiors. An aggregate of things (*universitates rerum*), also known as autonomous foundation (c. 1303, §1, 1°), consists of goods or things, whether spiritual or material. As they are non-living, they are managed by either an individual or a group of people in accordance with the laws and regulations of the foundation as stated in c. 115, §3.⁸⁹

Every juridic person has its own legal representative who acts in its name. The legal representative is determined by the universal law, particular law, or statutes for the public juridic person, while the private juridic person determines it by its statutes (cc. 117, 118). Generally, every juridic person is established perpetually; nevertheless, it can be extinguished by competent authority (c. 120). The public juridic person can be extinguished by legitimate suppression by a competent authority, or if it has ceased to exist for 100 years. The private juridic person is extinguished by legitimate suppression by a competent authority, if it has ceased to exist for 100 years, or according to the norm of statutes, or if, in the judgment of its authority, it has ceased to exist.⁹⁰

The Code outlines special norms for the extinction of public juridic persons (cc. 121-123).⁹¹ If a public juridic person is suppressed, the allocation of its goods, patrimonial

⁸⁹ See KENNEDY, “Juridic Persons,” 160-161; GAUTHIER, “Juridical Persons,” 85-89.

⁹⁰ See RENKEN, *Church Property*, 30-32.

⁹¹ In the context of c. 515, following the general principles enshrined in these canons the Congregation for the Clergy issued a letter of guidelines on administering the parish properties. See CONGREGATION FOR THE CLERGY, Official Documents of the Holy See: Letter from the Congregation for the Clergy and Procedural Guidelines for the Modification of Parishes and the Closure, Relegation and Alienation of Churches, in *The Jurist*, 73 (2013), 211-219.

rights, and obligations are governed by the law or its statutes. If the statutes are silent, the immediate superior of that public juridic person accedes to the responsibility of allocating the belongings of the juridic person, always faithfully following the intention of the donors and respect the acquired rights.⁹² Suppose one public juridic person is joined to another to form a new one, the new public juridic person obtains the goods, patrimonial rights, and obligations of the prior ones, again faithfully discharging the intentions of the founders, donors, and the acquired rights. If one public juridic person is divided such that either part is joined to another or erected to form a new one, the competent authority must observe the intentions of the founder, donors, acquired rights and responsibilities, and the approved statutes as well. In addition, if any debts or liabilities are present, they must be adequately distributed following equity and justice.⁹³

Moreover, juridic persons, both public and private, must have their own statutes (*statuta*). The competent ecclesiastical authority must approve the statutes before they obtain juridic personality (c. 117). The statutes of an aggregate of persons (*universitas personarum*) bind the legitimate members of the juridic person (c. 94, §1), and the statutes of an aggregate of things (*universitas rerum*) bind those who direct the juridic person (c. 94, §2). The norms of Book V govern the temporal goods of public juridic persons, while the temporal goods of private juridic persons are governed by their own statutes unless another provision is made (c. 1257, §1).

⁹² See R. W. OLIVER, "Temporal Goods and the Suppression/Merger of Parishes," in *The Jurist*, 72 (2012), 169-170; RENKEN, *Church Property*, 32-34.

⁹³ See RENKEN, *Church Property*, 33.

1.2 Rationale of the Church towards Property

The Catholic Church's approach to property is based on its teachings and beliefs. Catholic social teaching regards the right to own property as a fundamental right, but emphasizes the duty to utilize it ethically and responsibly.⁹⁴ The Church sees property as a tool for achieving its religious, social, and philanthropic goals, as well as preserving its cultural history and traditions. According to this viewpoint, the Catholic Church's canonical doctrines describe the basic factors required for its property ownership. These necessary features will be elaborated on in the following sections.

1.2.1 Innate Right (cc. 1254, §1; 1260)

Canon 1254, §1 establishes the fundamental principle of the Catholic Church's relation to temporal goods, stating that "to pursue its proper purposes, the Catholic Church by innate right is able to acquire, retain, administer, and alienate temporal goods independently." This legislation contains three essential elements that require further examination: "innate rights," "independence from civil power," and "proper purposes."⁹⁵

The term "innate right" or "native right" (*ius nativum*), as used in c. 1254, §1, refers to the Church's inherent ability to possess temporal goods for the pursuit of its proper ends. The Church's right to temporal goods is independent of any earthly power, and it is not a grant from any secular authority nor outsourced by any other power.⁹⁶ Instead, it is a right born with the Church from its inception, whose origin rests on divine will and is based on

⁹⁴ See *GS*, nos. 74-75, in *AAS*, 58 (1966), 1066-1067; FLANNERY1, 934-936.

⁹⁵ This will be dealt in a separate section.

⁹⁶ See J. A. GOODWINE, *The Right of the Church to Acquire Temporal Goods*, Canon Law Studies, no. 131, Washington, DC, The Catholic University of America Press, 1941, 22-24; J. SCHOUPE, *Les biens temporals de l'Église*, Paris, Éditions Tardy, 1996, 22.

divine positive law.⁹⁷ As a moral person established by divine disposition (c. 113, §1), the “innate right” of the Church to own temporal goods is a reflection of its divine establishment.⁹⁸ Therefore, the innate right to own temporal goods is an indispensable character and nature of the Catholic Church.

Furthermore, according to pre-Vatican ecclesiology, the nature of Church is a *societas perfectas*, that is, “sufficient and independent in its order and has all the means to attain its end.”⁹⁹ This *societas perfectas* is viewed as a community capable of claiming temporal goods to fulfill its needs. However, this position has been surpassed by post-Vatican ecclesiology, its elements remain pertinent in interpreting the Church’s fundamental character towards temporal goods.¹⁰⁰ For instance, the innate right of the Church is acknowledged when the church (public juridic person) is allowed to exercises its fourfold actions (acquire, retain, administer, and alienate) in accomplishing its purposes. In order to achieve these proper ends, the Code claims the Church’s “innate right” for the second time in c. 1260¹⁰¹, to ask required support from the Christian faithful. In c. 1256¹⁰², which stipulates the ownership of Church property, the concept of innate right is further

⁹⁷ See KARAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 44.

⁹⁸ According to c. 113, §1 the Catholic Church and the Apostolic See inherently possess the status of a moral person as ordained by divine authority. It is important to note that in this context, the reference to the Apostolic See pertains specifically to the See of Peter, as opposed to the dicasteries of the Roman curia, which do not assert a divine origin. While not explicitly stated in the Code, it is also recognized that the “college of bishops” is considered a moral person. For further insights, see RENKEN, *Church Property*, 13, fn. 4; KENNEDY, “Juridic Persons,” 154-156.

⁹⁹ KARAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 45; also see AZNAR GIL, *La administración de los bienes temporalis de la Iglesia*, 67-69.

¹⁰⁰ See KARAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 45-46.

¹⁰¹ Canon 1260: The Church has an innate right to require from the Christian faithful those things which are necessary for the purposes proper to it.

¹⁰² Canon 1256: Under the supreme authority of the Roman Pontiff, ownership of goods belongs to that juridic person which has acquired them legitimately.

defined, and the method of preserving this right is proclaimed in c. 1260.¹⁰³ The right exists in order for the Church to fulfill its proper objectives. No human power on earth can abolish this privilege; it exists, even if others, particularly the secular power, refuse to acknowledge it.¹⁰⁴ The innate right to possess temporal goods exists independently of civil authority.

The Church claims independence from any secular power in its existence and makes use of this prerogative as a result of divine concession.¹⁰⁵ The right to be free of civil control extends beyond the right to possess property to the freedom to administer it autonomously. This notion of religious freedom has been claimed by the Church, but it has frequently been challenged in practice.¹⁰⁶ The Edict of Constantine (313 AD)¹⁰⁷ was the first instance of civil recognition of the Church as an independent juridic personality with the right to acquire property for its appropriate purposes. Even before this, the Church, as a juridic person, had acquired and owned property to further its goals.¹⁰⁸ While civil authorities have recognized the Church's juridic identity to possess property freely, local

¹⁰³ See RENKEN, *Church Property*, 54; MORRISEY, "Acquiring Temporal Goods," in *The Jurist*, 56 (1996), 592.

¹⁰⁴ See NEDUNGATT, "Temporal Goods in the Church," 228; SCHOUPE, *Derecho patrimonial canónico*, 35; RENKEN, *Church Property*, 13.

¹⁰⁵ See KENNEDY, "The Temporal Goods of the Church," 1453; AZNAR GIL, *La administración de los bienes temporalis de la Iglesia*, 71; DE PAOLIS, *I beni temporalis della Chiesa*, 52; KARAAN-TIONGCO, "The Catholic Church, Temporal Goods," 65.

¹⁰⁶ See R. T. KENNEDY, "The Declaration of Religious Liberty Thirty Years Later: Challenges to the Church-State Relationship in the United States," in *The Jurist*, 55 (1995), 480-482; ID., "The Temporal Goods of the Church," 1454; LÓPEZ ALARCÓN, "Book V: The Temporal Goods of the Church," 18; also see AA, no. 2, in AAS, 58 (1966), 838-839, FLANNERY I, 767-768.

¹⁰⁷ See N. P. TANNER, (ed.), *Decrees of the Ecumenical Councils*, vol. 1, London, Sheed & Ward, 1990, 147-148; OBOMOGBE, *The Power of the Diocesan Bishop*, 51-52.

¹⁰⁸ See U. C. WIGGINS, *Property Laws of the State of Ohio Affecting the Church*, Canon Law Studies, no. 367, Washington, DC, The Catholic University of America Press, 1956, 7; L. RASAIAN, *Collaboration between Parochus and Parish Finance Council in the Protection of Parish Property: Practical Reflections on the Relation between Canon 532 and 537 of the 1983 Code of Canon Law*, doctoral thesis, Ottawa, Saint Paul University, 2014, 51 (=RASAIAN, *Collaboration between Parochus and Parish Finance Council*); A. S. SZUROMI, "An Historical Sketch of Principal Developments in the Canon Law on Temporal Goods," in *Studia canonica*, 50 (2016), 534.

church communities have frequently met confrontations with secular power. Throughout the Middle Ages, various councils¹⁰⁹ created legislations to affirm the Church's independent authority to hold property and to prevent undue intervention from civil authorities.¹¹⁰ This position has been maintained all through history and is defined in the 1917 Code as "freely and independently" (*libere et independenter*) in c. 1495, §1.¹¹¹ This concept is further confirmed in the current Code and the related official documents. In reality, however, to have legal standing in the court, every activity of property administration must comply with the civil laws of the State. As a result, the Code, notably Book V,¹¹² emphasizes the significance of following civil laws that do not contradict divine or canon law (c. 22).¹¹³

¹⁰⁹ The First (1123), Second (1139), Third (1179), and Fourth (1215) Lateran Councils repeatedly enacted norms refuting the notion of a favorable concession of the secular power or a grant from the same authority. WIGGINS, *Property Laws of the State of Ohio Affecting the Church*, 12; GOODWINE, *The Right of the Church to Acquire Temporal Goods*, 39-55; RASAIAN, Collaboration between *Parochus* and Parish Finance Council, 52-53; also see TANNER, (ed.), *Decrees of the Ecumenical Councils*, 191, 202, 218-219, and 255.

¹¹⁰ See KENNEDY, "The Temporal Goods of the Church," 1453.

¹¹¹ Canon 1495, §1 *Ecclesia catholica et Apostolica Sedes nativum ius habent libere et independenter a civili potestate acquirendi, retinendi et administrandi bona temporalia ad fines sibi proprios prosequendos.*

The 1983 Code has omitted "freely" (*libere*), but has retained its combination "independently from civil power" (*independenter a civili potestate*). *Communicationes*, 5 (1973), 94; See V. DE PAOLIS, "De bonis Ecclesiae temporalibus in novo Codice Iuris Canonici," in *Periodica*, 73 (1984), 127; RENKEN, *Church Property*, 14.

¹¹² The following cc. are found in Book V which insist the need to follow civil norms: Canon 1259, to acquire temporal goods by every means of civil law; c. 1268, to follow the prescriptions identified in the civil laws; c. 1274, §5, to establish financial funds in accord with civil recognition; c. 1284, §2, 2°, to protect the ownership of the goods by civilly valid methods; c. 1284, §2, 3°, to observe precepts of civil laws; c. 1286, 1°, to observe civil labor laws and other social policies in employment; c. 1288, to permit the administrators to contest civil litigation; c.1290, to observe civil laws on contracts; c. 1296, to carefully observe civil laws so to avoid conflicts in alienation of goods; c. 1299, §2, to observe civil laws in dispositions *mortis causa*. See RENKEN, *Church Property*, 16-17.

¹¹³ See W. W. BASSETT, "Relating Canon Law and Civil Law," in *The Jurist*, 44 (1984), 3-18; R. C. BECKER and J. A. SERRITELLA, "Problems of Ecclesiastical and Religious Organizations," in *The Jurist*, 44 (1984), 48-66; P. E. CAMPBELL, "The New Code of Canon Law and Religious: Some Civil Law Considerations," in *The Jurist*, 44 (1984), 81-109.

1.2.2 Proper Purposes (c. 1254, §2)

Canon 1254, §2 outlines the proper purposes for which the Catholic Church can acquire, retain, administer, and alienate temporal goods. These purposes are “principally (1) to order divine worship, (2) to care for the decent support of the clergy and other ministers, and (3) to exercise works of the sacred apostolate and of charity, especially toward the needy.”¹¹⁴ While the adverb “principally”¹¹⁵ suggests the existence of other purposes for which the Church can acquire temporal goods, similar lists of purposes have existed in the Church since around 600 AD. For instance, Morrisey recalls one such a list that contained five purposes: “the support of the bishop, hospitality, the support for the clergy, assistance to the poor, and the upkeep for churches.”¹¹⁶

Several canons in the Code reflect the proper purposes listed in c. 1254, §2. For example, c. 215 requires the fostering of Christian vocation in the world, c. 301, §1 promotes public worship, and c. 327 encourages the animation of temporal order with a Christian spirit.¹¹⁷ Other canons similarly illustrate the same or similar purposes. Canon

¹¹⁴ Some canonists consider it four-fold purposes instead of three-fold, as (1) to order divine worship, (2) to care for the decent support of the clergy and other ministers, (3) to exercise works of sacred apostolate, and (4) to exercise works of charity especially towards needy. See ROCHE, “The Poor and Temporal Goods,” 313-314, fn. 60; D’SOUZA, “General Principles,” 470-471; MAIDA-CAFARDI, *Church Property*, 10; MORRISEY, “Acquiring Temporal Goods,” 590-591; see also *Communicationes*, 12 (1980), 396-397.

¹¹⁵ Different words are used to introduce the purposes: the Second Vatican Council document *Presbyterorum ordinis* uses “namely” (*videlicet*), see *PO*, no. 17, in *AAS*, 58 (1966), 1017-1018, FLANNERY I, 894-895; the 1973 draft and the 1977 *Schema* used “especially” (*praesertim*), the 1979 meeting of the *coetus* made a final change and used the word “chiefly” (*praecipue*), see *Communicationes*, 12 (1980), 396, 397. The *CLSGBI* translates both *praecipue* and *praesertim* as “especially”, whereas the *CLSA* translates “principally” and “especially” that are found in same c. 1254, §2. Also see ROCHE, “The Poor and Temporal Goods,” 312-313.

¹¹⁶ MORRISEY, “Acquiring Temporal Goods,” 591. Morrisey quotes the secondary source from, GREGORY I, *Registre des lettres*, trans. and ed., P. MINARD, Sources Chrétienneq, 370-371; however, he mentions the unaccessibility of the original source.

¹¹⁷ See RENKEN, *Church Property*, 21.

298 lists a broad range of works, including promoting the perfection of Christian life, teaching the faith, evangelization, and spiritual and corporal works of mercy.¹¹⁸ Canon 222, §1 highlights the Christian faithful's responsibility to assist the Church's needs, which are identical to those listed in c. 1254, §2, albeit in a different order.¹¹⁹

The Directory for the Pastoral Ministry of Bishops also emphasizes the principal purposes as follows: "In the administration of goods, always presupposing that justice is observed, the Bishop concerns himself first of all with providing for divine worship, charity, the apostolate and the support of clergy: these ends are given precedence over all others."¹²⁰ All these purposes originate from *Presbyterorum ordinis*.¹²¹

Despite the range of purposes described in the Code, c. 1254, §2 is the only provision that authorizes the Church to own temporal goods. Maida clarifies that these three goals "form the entire list" and that "the church has no business owning property for any other reason."¹²² Myers similarly notes that "the sole purpose for which the Church may hold temporal goods is specified in c. 1254, §2."¹²³ Renken adds that goods acquired

¹¹⁸ See MORRISEY, "Acquiring Temporal Goods," 591.

¹¹⁹ See R. J. KASLYN, "The Obligation and Rights of All the Christian Faithful [cc. 208-223]," in *CLSA Comm2*, 282-283; S. LOURDUSAMY, "Canonical Perspective on Social Justice and Charity," in *Studia canonica*, 49 (2015), 493-499.

¹²⁰ *DPMB*, no. 188, 205.

¹²¹ See *PO*, no. 17, in *AAS*, 58 (1966), 1017-1018, FLANNERY1, 894-895.

¹²² A. J. MAIDA, "The 'Code of Canon Law' of 1983 and the Property of the Local Church," in *The New 'Code of Canon Law': Proceedings of the 5th International Congress of Canon Law*, vol. 2, M. THÉRIAULT and J. THORN (eds.), Ottawa, Saint Paul University, 1986, 744; also see ROCHE, "The Poor and Temporal Goods," 313; MAIDA-CAFARDI, *Church Property*, 10.

¹²³ J. J. MYERS, "Book V: The Temporal Goods of the Church Law (cc. 1254-1310)," in *CLSA Comm1*, 861 (=MYERS, "Temporal Goods of the Church"); also see ID., "The Economical Pastoral: Foundations in the Church's Mission: Challenges for the Church's Life," in *CLSA Proceedings*, 49 (1988), 192; R. J. AUSTIN, "Temporal Goods within the Church: Some Canonical Reflections," 150.

and retained solely for profit or accumulation, rather than for one of the principal purposes identified in c. 1254, §2, have no right to be called ecclesiastical goods.¹²⁴

Thus, there is a clear relationship between the ownership of temporal goods and their intended purposes. The Church may only own and administer property in pursuit of its mission,¹²⁵ and not for the sake of profit or accumulation.¹²⁶ The three principal purposes outlined in c. 1254, §2 reflect the Church's essential apostolic goals and ensure that ecclesiastical goods are used properly.

1.2.3 Subjects Capable of Church Property (c. 1255)

Canon 1255 establishes four entities that are legally authorized to acquire, retain, administer, and dispose of temporal goods in the Church: the universal Church (c. 204), the Apostolic See (c. 361), particular Churches (c. 368), and other juridic persons (public and private) (cc. 116 and 118). Even though secular powers might not acknowledge their lawfulness, these entities can legally govern temporal goods in the Church.¹²⁷

The term “universal Church” in c. 1255 refers to the Latin Church¹²⁸ since the Code is promulgated for the Latin rite faithful. The “Apostolic See” refers to various dicasteries of the Roman Curia, as defined in c. 361.¹²⁹ The “particular Churches” consist of dioceses

¹²⁴ See RENKEN, *Church Property*, 22.

¹²⁵ See KARAAN-TIONGCO, “The Catholic Church, Temporal Goods,” 53-54.

¹²⁶ See DE PAOLIS, “Temporal Goods of the Church in the New Code with Particular Reference to Institutes of Consecrated Life,” 350 & 352.

¹²⁷ See RENKEN, *Church Property*, 25.

¹²⁸. See KENNEDY, “The Temporal Goods of the Church,” in *CLSA Comm2*, 1456: “The term “universal Church” refers, anomalously, only to the Latin Church. (see c. 1).”

¹²⁹ According to c. 361 the Apostolic See or the Holy See refers to the Roman Pontiff, the Secretariat of State, the Council for the Public Affairs of the Church, and the other institutes of the Roman Curia. For further details see Pope JOHN PAUL II, apostolic constitution, *Pastor bonus*, July 28, 1988, in AAS, 80 (1988), 841-921. It is replaced with new constitution *Praedicate evangelium* see Pope FRANCIS, apostolic constitution on the Roman Curia and its Service to the Church in the World *Praedicate evangelium*, March 19, 2022, in

and their equivalents, as described in c. 368.¹³⁰ The “other juridic persons” are persons that a competent ecclesiastical authority has legitimately established. They include parishes (c. 515, §3), seminaries (c. 238, §1), catholic schools (c. 803, §1), bishops’ conferences (c. 449, §), public associations of the faithful (c. 313), private associations of the faithful with juridical personality (c. 322), institutes of consecrated life, their provinces and their houses, if so erected by decree of a competent authority (c. 634, §1), church-related colleges, universities, hospitals, and other health-care and charitable institutions.¹³¹ These entities have the legal capacity to hold property in the name of the Church.¹³²

It is important to note that physical persons are not authorized to own church property. Rather, they may only serve as superiors, administrators, or legal representatives of juridic persons (c. 118). All Church properties are owned by juridic persons, not by individual natural persons. Therefore, natural persons are not allowed to acquire,¹³³ retain, administer, or dispose of Church property, but they are responsible for managing the property entrusted to them as caretakers. They must provide an accounting of their stewardship to their superiors¹³⁴ and may require special intervention, consultation, or

Communicationes, 54 (2022) 9-81; English translation available online in https://www.vatican.va/content/francesco/en/apost_constitutions/documents/20220319-costituzione-ap-praedicate-evangelium.html (= *Praedicate evangelium*). In the context of c. 113, §1 “Apostolic See” means only the Roman Pontiff, since the institutes of the Roman Curia do not claim divine origin. See RENKEN, *Church Property*, 29.

¹³⁰ For information about other ecclesiastical entities that have been elevated to the status of a diocese, refer to footnote number 40 of this chapter.

¹³¹ See KENNEDY, “The Temporal Goods of the Church,” 1459; LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” 23-24; RENKEN, *Church Property*, 28-29.

¹³² Hereafter, in this paper, when we use the term church property, it indicates the property belonging to one of these entities (juridic persons) and not the universal Church property unless specified.

¹³³ According to c. 1269, sacred objects that belong to a private person (physical or juridic) can be acquired by another private person by prescription, provided that they are not used for profane purposes unless they have lost their dedication or blessings. See RENKEN, *Church Property*, 134.

¹³⁴ See cc. 363, §2; 1284; 1287; and 1307.

consent from their superiors for their stewardship to be considered valid.¹³⁵

Canon law designates the Roman Pontiff as the supreme administrator and steward of all ecclesiastical goods (c. 1273), while other Ordinaries are responsible for exercising vigilance over the goods under their jurisdiction. However, neither the Roman Pontiff nor the Ordinaries have the legal capacity to own any ecclesiastical goods in their own name.

1.2.4 Ownership of the Property (c. 1256)

The history of the Church demonstrates that properties are owned by “juridic persons” who have lawfully acquired them. This practice is codified in c. 1256, which states that “the ownership of goods belongs to that juridic person which has acquired them legitimately.” The canonical expression used here for ownership of goods is *dominium bonorum*, which is derived from the ancient Roman legal system and means “one has a virtually absolute right over a thing” (*ius in re*). In other words, the owner has the right to physical contact with the thing (*utendi*), the right to income gained from it (*fructuendi*), and the right to manage it (*abutendi*).¹³⁶ The owner and his rights over the things he possesses are unambiguously identified.¹³⁷

Unlike common law, which enables one person to own real estate while another has a right to revenue from it,¹³⁸ *dominium* in canon law signifies ownership for a specified

¹³⁵ For example, see cc. 1263; 1254; 1265; 1267, §2; 1277; 1279, §1; 1280; 1281; 1283; 1284; 1288; 1291; 1292; 1295; 1296; 1297; 1298; 1302; 1304, §1; 1305; 1308; 1309 and 1310.

¹³⁶ See MYERS, “Temporal Goods of the Church,” in *CLSA Comm1*, 862-563; RASAIAN, Collaboration Between *Parochus* and Parish Finance Council, 53-56; OMOROGBE, The Power of Diocesan Bishop, 50-55.

¹³⁷ See H. F. JOLOWICZ and B. NICHOLAS (eds.), *Historical Introduction to the Study of Roman Law*, 3rd edition, Cambridge, Cambridge University Press, 1972, 140; OMOROGBE, The Power of Diocesan Bishop, 52.

¹³⁸ See F. G. MORRISEY, “The Temporal Goods of the Church,” in *CLSGBI Comm.*, 709; OMOROGBE, The Power of Diocesan Bishop, 52-53.

purpose. Canon 1254 allows a juridic person to acquire, administer, retain, and alienate property in four ways. As a result, four rights to ownership are exposed, and this ownership is obtained only for the specified primary reasons.¹³⁹ The purposes are outlined in c. 1254, §2 (also see c. 114, §2). In general, these purposes are to enable the religious, charitable, and spiritual mission of the Church to be conducted in the world. The juridic persons are legitimately erected because of these genuine purposes and have sufficient resources to achieve them (c. 114). Therefore, the right to ownership stems from the purpose for which the juridic persons in the Church are established.

A person with *dominium* enjoys the actual possession of the property and exercises a real right over it. In the Church, almost in all cases, the juridic persons have the actual possessions of the property, with the power to acquire, retain, administer, and alienate, and these rights are exercised through the administrators. Sometimes, the administrator may have the ability to acquire, administer, and retain but may not have the power to alienate. For example, the pastor has the power to administer the property in his parish but does not have the power to alienate it. This power belongs to the juridic person that legitimately owns the property, which is the parish in this case. Therefore, the ownership of properties in the Church belongs to the juridic person alone.

The Roman Pontiff is the supreme administrator and steward of the entire property of the Church, and under his supremacy, the other Ordinaries and administrators exercise the power of stewardship in accordance with the norm of law. They are not the owners of Church property. For instance, the *parochus* is the administrator of the parish property, not

¹³⁹ See RENKEN, *Church Property*, 20; PONTIFICAL COUNCIL FOR LEGISLATIVE TEXTS, *Nota* La funzione dell'autorità sui beni ecclesiastici (February 12, 2004), in *Communicationes*, 36 (2004), 24 (=PCLT, *Nota*, La funzione dell'autorità).

its owner. The Ordinary is neither the administrator nor the owner of the parish property but only its supervisor (c. 1276).¹⁴⁰

1.3 Four-Fold Relation between the Church and Church Property

The 1917 Code established a three-fold relationship between the Church and Church property: acquisition, retention, and administration.¹⁴¹ However, the 1983 Code introduced a new concept, *alienation*, which is now the Church's fourth relationship to its property (c. 1254). While alienation was present in the 1917 Code as part of extraordinary administration, during the revision process, the *coetus De bonis Ecclesiae temporalibus* deemed it necessary to establish it as a separate relationship to Church property, resulting in the addition of the fourth category. The majority of members voted in favor of the new term, which drew a clear distinction between the transfer of ownership and extraordinary administration of property in the 1983 Code.¹⁴²

Together, these four-fold relationships form the inherent rights of the Church, independent of any civil power. They enable the Church to *acquire* property through just means (c. 1259), *retain* legitimately acquired properties for appropriate purposes, *administer* (manage or perform) duties related to its property, and *alienate* the property as needed in accordance with the laws. The Church can acquire property through natural or

¹⁴⁰ See RENKEN, *Church Property*, 27, 55.

¹⁴¹ Cf. c. 1495, §1 of *CIC/17*: "The Catholic Church and the Apostolic See have the native right freely and independently from any civil power of acquiring, retaining, and administering temporal goods for the pursuit of their own ends."

¹⁴² See *Communicationes*, 12 (1980), 396. Perhaps, this specification in the revised Code was influenced by the writings of commentators during and prior to the revision process. As a result, this new term brought a clear distinction between transfer of ownership and extraordinary administration of property in the 1983 Code. J. A. RENKEN, "Acts of the Church in Relation to Temporal Goods: The Ordinary and the Extraordinary," in *Studia canonica*, 50 (2016), 520, fn. 2.

positive law, retain it for proper use, manage it accordingly, and, when necessary, dispose of it through legal means.

1.3.1 Acts of Acquisition

The “acts of acquisition”¹⁴³ enables a juridic person, such as a parish or diocese, to obtain ownership of any property through any “just means of natural or positive law permitted to others” (c. 1259). This principle implies that the ecclesiastical juridic person can acquire property like any other corporation in civil legal system. Corporations can acquire property through various means, including occupancy, succession, accession, contract, testament, labor, forfeiture, marriage, insolvency, intestacy, court order, gift, sale, and the results of artistic works.¹⁴⁴ A juridic person in the ecclesiastical legal system can also acquire property through these appropriate civil means, as well as through specific means discussed in the following sections.

1.3.1.1 Acts of Ordinary Acquisition (cc. 1261-1266; 1268-1270)

The Code of Canon Law envisions several methods for the Church to acquire property, with most of them discussed in Book V and a few are found elsewhere in the Code. Generally, acquisition refers to obtaining ownership or control of land, buildings, or other assets that are currently owned by individuals or juridic persons. Acquisition can occur through various means, such as purchases, gifts, inheritance, or transfers. However, most canons related to acquisition pertain to norms concerning the procurement of funds

¹⁴³ Title I of Book V, comprising of fourteen cc. (cc. 1259-1272), deals with norms concerning the acquisition of property in the Church. However, there are other cc. elsewhere in the Code that deal with the same notion.

¹⁴⁴ See MORRISEY, “Acquiring Temporal Goods,” 593; ID, “The Temporal Goods of the Church,” 711; RENKEN, *Church Property*, 64.

to maintain and regulate the day-to-day management of existing juridic persons. This process of acquiring funds through regular administration is known as the act of ordinary acquisition.¹⁴⁵

One of the most common methods of acquiring Church property is through free-will offering (c. 1261).¹⁴⁶ This involves a voluntary transfer of property ownership to the Church, along with adequate financial support (c. 1299, 1), primarily motivated by the fundamental obligations imposed upon all the Catholic faithful (c. 222).¹⁴⁷ The Church has an inherent right (*ius nativum*) to require (*ius exigendi*)¹⁴⁸ temporal assistance (c. 1260), and the faithful have a primary obligation to contribute (c. 222). The diocesan bishop is responsible for admonishing (*monere tenetur*) his faithful to observe this obligation appropriately (c. 1261, §2).¹⁴⁹ Historically, this has been a popular method of acquiring

¹⁴⁵ Morrisey has identified the following means found in the Code: free-will donations (c. 1261); taxation (c. 1263); fund raising (c. 1265); special collections (c. 1266); prescription (c. 1268); deriving income from existing goods (cc. 1271, 1274, 1284); and contracts to purchase (c. 1290). See MORRISEY, “Acquiring Temporal Goods,” 593. Also see RENKEN, “Acts of the Church in Relation to Temporal Goods: The Ordinary and the Extraordinary,” 521-522.

¹⁴⁶ Canon 1261, §1 The Christian faithful are free to give temporal goods for the benefit of the Church.

§2 The diocesan bishop is bound to admonish the faithful of the obligation mentioned in can. 222, §1 and in an appropriate manner to urge its observance.

¹⁴⁷ Canon 222, §1 The Christian faithful are obliged to assist with the needs of the Church so that the Church has what is necessary for divine worship, for the works of the apostolate and of charity, and for the decent support of ministers.

¹⁴⁸ During the revision process there was a suggestion to change “to require” to the right “to ask” (*ius petendi*), “to collect” (*ius colligendi*), or “to seek” (*ius exquirendi*) assistance. In the final draft the *coetus* preferred to use “to require” (*ius exigendi*) following the 1917 Code c. 1496. See RENKEN, *Church Property*, 67; *Communicationes*, 12 (1980), 400; 1980 *Schema*, 270; 1982 *Schema*, 219.

¹⁴⁹ Canon 1261, §2 The diocesan bishop is bound to admonish the faithful of the obligation mentioned in can. 222, §1 and in an appropriate manner to urge its observance.

See MORRISEY, “The Temporal Goods of the Church,” 711-713; J. N. PERRY, “Support for the Church,” in *CFH*, 63-76; J. H. PROVOST, “The Obligations and Rights of all the Christian Faithful,” in *CLSA CommI*, 156. Also see *PO*, no. 20. in *AAS*, 58 (1966), 1021, FLANNERY1, 898; *AA*, no. 10; in *AAS*, 58 (1966), 846-847, FLANNERY1, 783-785.

The term diocesan bishop is exclusive in this context it does not include the other equivalent terms mentioned in c. 134, §2. Also, c. 222, §1 is among the canons identifying the obligations and rights of all the

property, and many of the Church's properties in prime locations have been acquired through free-will offerings.¹⁵⁰

The collection of fees and offerings is another traditional method of acquisition through ordinary administration (c. 1264). The Code identifies several actions that require payment of a fee. For instance, offerings in the form of money is applied for the celebration of Mass (*stips*) which is to be determined by the provincial council or the meeting of provincial bishops. If they have not decreed on this matter, the diocesan bishop can enact; if he, too, is silent, the priest can collect whatever is the local practice or custom (cc. 945, 952).¹⁵¹ Fees are also required for acts of executive power, such as granting a favor or carrying out rescripts of the Apostolic See (*taxa*). The amount of these fees should be determined by the meeting of the bishops of a province and approved by the Apostolic See (c. 1264, 1°). A stole fee (*oblata*) is required to celebrate sacraments and sacramentals. The provincial bishops are in charge of determining the upper limit for this fee, above which no one is permitted to charge (c. 281). Likewise, in order to cover the judicial expenses incurred during a tribunal process, a reasonable fee is to be determined by the bishop moderator of the tribunal (c. 1649).¹⁵²

Special collection is a common method of acquisition conducted through ordinary administration (c. 1266). The local Ordinary orders the gathering of special collections in all churches and oratories, including those affiliated with religious institutes, which are

Christian faithful, not only those of the laity. See RENKEN, *Church Property*, 70, fn. 15.

¹⁵⁰ See PERRY, "Support for the Church," 65; MORRISEY, "Acquiring Temporal Goods," 594-595.

¹⁵¹ See J. M. HUELS, "The Offerings Given for the Celebration of Masses [cc. 945-958]," in *CLSA Comm2*, 1133-1134.

¹⁵² See T. J. PAPROCKI, "Judicial Expenses and Gratuitous Legal Assistance (c. 1649)," in *CLSA Comm2*, 1748-1749.

habitually opened to the Christian faithful. These collections are intended for specific parochial, national, or universal projects. The national and universal projects are proposed by the bishops' conference and ordered by the local Ordinary.¹⁵³ This differs from the appeals (c. 1262) issued by the conference of bishops, and taxes (c. 1263), which the diocesan bishop imposes. Once the collections have been gathered, they must be diligently sent to the diocesan curia, where they will be delivered to the designated recipient. The collected funds must be transferred entirely to the purposes for which they were collected (c. 1267).¹⁵⁴

Diocesan assistance to the Apostolic See is another routine administration of acquiring funds for the Apostolic See's maintenance. As their bond of unity and charity, the diocesan bishops have a moral obligation to contribute to the Apostolic See.¹⁵⁵ The juridic person of the diocese, not the bishop as a person, contributes to the Apostolic See. This assistance is a voluntary contribution rather than a tax.¹⁵⁶

Prescriptions (c. 1268)¹⁵⁷ are another important and delicate means of acquiring Church property. It is significant because, through prescription, the juridic person acquires

¹⁵³ The Directory for the Pastoral Ministry of Bishops provides more detailed information on the manner of appeals, diocesan taxes, and special collections; see *DPMB*, no. 216; RENKEN, *Church Property*, 124-125. The list of special collections endorsed by the USCCB and CCCB are annexed in the appendix no.1.

¹⁵⁴ See RENKEN, *Church Property*, 123-127.

¹⁵⁵ See E. MIRAGOLI, "L'obolo di San Pietro, tra le esigenze della carità e dell'amministrazione (c. 1271)," in *Quaderni di diritto ecclesiale*, 5 (1992), 67-77; also see *LG*, no. 23, in *AAS*, 57 (1965), 27-29, FLANNERY1, 376-378; *CD*, no. 3, in *AAS*, 58 (1966), 674, FLANNERY1, 565.

¹⁵⁶ See V. DE PAOLIS, "Offerings for Peter's Pence and Canon 1271: A Contribution to the Service of the Apostolic See," in *CLSN (Canon Law Society Newsletter, London)*, no. 189 (2017), 8-34; ID, "El obolo de san Pedro y el canon 1271 al servicio del ministerio petrino," in *Ius communionis*, 7 (2019), 27-60; RENKEN, *Church Property*, 138-139.

¹⁵⁷ Canon 1268: The Church recognizes prescription as a means of acquiring temporal goods and freeing oneself from them, according to the norm of cc. 197-199.

Canon 197: The Church receives prescription as it is in the civil legislation of the nation in question,

property ownership and, if negligent, loses it. As a result, the Code encourages administrators to exercise special vigilance over the goods that they administer (c. 1284, §2, 1^o). This is because it involves substantial property in the form of land or a historically significant building, in which civil intervention is required. Even though the Church seems to have precedence over civil laws in matters of sacred objects and places (c. 1269), civil law is used to settle disputes. Four conditions must be met for the prescription to take place: the object must be actually held, held in good faith for the entire time, the object must be subject to prescription, and the time required by law must have passed. The prescription period is 30 years, but if the object or property belongs to the Apostolic See, the prescription period is 100 years (c. 1270).¹⁵⁸

Deriving income from existing goods (cc. 1274, 1284, §2, 4^o) may be considered acts of ordinary acquisition. Some may consider this to belong to the act of administration; however, since there is income in the form of revenue, it deserves mention here. It is the administrator's responsibility to establish special funds to generate revenue to meet the anticipated needs of the juridic person. Moreover, it is the administrators' responsibility to seek income from the goods accurately and on time.¹⁵⁹

without prejudice to the exceptions which are established in the canons of this Code; prescription is a means of acquiring or losing a subjective right as well as of freeing oneself from obligations.

¹⁵⁸ See RENKEN, *Church Property*, 131-137; MORRISEY, "Acquiring Temporal Goods," 598; also see P. BROWN, "Prescription and Statutes of Limitation," in *CLSA Proceedings*, 70 (2008), 383-451; G. BRUGNOTTI, "I beni culturali e quelli di interesse liturgico," in *Quaderni di diritto ecclesiale*, 29 (2016), 90-112; SCHOUPE, *Droit canonique des biens*, 55-60.

¹⁵⁹ See MORRISEY, "Acquiring Temporal Goods," 558-559.

1.3.1.2 Acts of Extraordinary Acquisition

Acts of extraordinary acquisition are actions that an administrator carries out under the direction of competent ecclesiastical authority or in collaboration with other parties. The administrator needs the intervention of competent ecclesiastical authority before or during the acts of acquisition, which is why they are considered extraordinary. The norms for this particular mode of acquisition can be found in Titles I and IV of Book V, and some of these rules are listed below.

Fund raising or general appeal is a specified method of requesting financial or material support from the faithful (c. 1262). The administrator, following the guidelines issued by the episcopal conference, makes an appeal to the faithful for a specific need of the juridic person. In the context of church property, it may be for the construction of a basilica or renovation of an ancient cathedral, or it could include the purchase of land for a parish church or liquidating the diocesan debt where the diocese obtains full ownership of a property. The faithful are not obliged to these appeals but are earnestly urged to render beneficial support. Since such acts depend on different factors, the canon regulates the mode of appeals through the episcopal conferences' guidelines.¹⁶⁰

In order to make appeals, administrators must follow specific procedures and conditions. Firstly, appeals must be truthful and transparent, and their purpose must be clearly announced. Funds collected should only be used for the specified need, and donors must be kept informed about how their donations are used. If there are any restrictions on the use of the funds, the intention of the donors must be respected.¹⁶¹ As the needs of each

¹⁶⁰ The particular laws on c. 1262 of the United States and Canada are given in the appendix no. 2.

¹⁶¹ A number of canons highlight the importance of intention of the donors, see cc. 121; 122; 123; 326, §2; 531; 616, §1; 706, 3°; 954; 1267, §3; 1284, §2, 3°; 1300, 1301, §1; 1303, §2; 1304, §1; 1307, §1;

public juridic person vary, the episcopal conference may not issue specific norms for all public juridic persons within their jurisdiction.¹⁶² When an administrator intends to make an appeal, they require the approval of the diocesan bishop. If the administrator is a member of a religious institute, they also need permission from their competent superior.¹⁶³

Taxation is a method of acquisition primarily designed to provide financial support to existing juridic persons. Canon 1263¹⁶⁴ outlines the norms concerning taxation. According to this canon, there are two types of taxes: a moderate tax (*tributum*) and an extraordinary moderate exaction (*exactio*), they are broadly referred to as ordinary and extraordinary taxes.¹⁶⁵ The administrator, specifically the diocesan bishop, has the right (not the obligation) to impose taxes upon his faithful, strictly adhering to the guidelines set out in c. 1263.¹⁶⁶ Before levying any taxes (ordinary or extraordinary), he must receive the counsel of the diocesan finance council and the presbyteral council.¹⁶⁷ The moderate tax

and 1310, §2.

¹⁶² See T. J. PAPROCKI “Recent Developments Concerning Temporal Goods, Including Complementary USCCB Norms,” in *CLSA Proceedings*, 70 (2008), 257-284,

¹⁶³ See RENKEN, *Church Property*, 71-77.

¹⁶⁴ Canon 1263: After the diocesan bishop has heard the finance council and the presbyteral council, he has the right to impose a moderate tax for the needs of the diocese upon public juridic persons subject to his governance; this tax is to be proportionate to their income. He is permitted only to impose an extraordinary and moderate exaction upon other physical and juridic persons in case of grave necessity and under the same conditions, without prejudice to particular laws and customs which attribute greater rights to him.

¹⁶⁵ The Code identifies three types of taxes that the diocesan bishop can freely impose on all subjects: an ordinary tax, an extraordinary tax, and the seminary tax (c. 264). For further details see RENKEN, *Church Property*, 78, specifically the discussions on ordinary tax and extraordinary tax (pp. 86-95) and the seminary tax (pp. 95-97). The Directory for the Pastoral Ministry of Bishops addresses the concept of a moderate tax in two types: ordinary and extraordinary; at number 216; see *DPMB*, no. 216.

¹⁶⁶ The diocesan bishop may do so by issuing a general degree defined in c. 30. See RENKEN, *Church Property*, 79; LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” in *CCLA Comm2*, 971; P. GRIENER, “Les biens des paroisses dans le contexte des dioceses français,” in *L’année canonique*, 47 (2005), 49.

¹⁶⁷ See J. A. RENKEN, “The Acquisition of Diocesan Revenue by the Diocesan Bishop,” in *Philippine Canonical Forum*, 11 (2009), 90-93.

(*tributum*) (ordinary tax) is imposed for the needs of his diocese upon the public juridic persons subject to his governance.¹⁶⁸ The needs are not specified in canon law, but they can be inferred from the prescriptions of cc. 1254, §1, 114, §2, and 222, §1. The tax imposed must be reasonable and proportionate to the income of the public juridic person, and it should not burden the stable patrimony.¹⁶⁹ The moderate tax cannot be imposed on physical individuals or private or public juridic persons who are not subject to the bishop's governance. Although the religious institutes are subject to the diocesan bishop in matters regarding the care of the souls or other works of the apostolate (cc. 678, §1; 1263), they are exempted from paying the moderate tax due to their autonomy of life (cc. 586, 738, §1).¹⁷⁰

On the contrary, if a public juridic person, like hospitals, schools, cemeteries, etc., is administered by religious members but governed by the diocesan bishop, they are

¹⁶⁸ See D. J. FRUGÉ, "Taxes in the Proposed Law," in *CLSA Proceedings*, 44 (1982), 274-275, 279-280; Richard G. CUNNINGHAM, Commentary on c. 264, in *CLSA Comm2*, 327-328; The moderate tax is also often called ordinary tax, see PONTIFICAL COUNCIL FOR LEGISLATIVE TEXTS, *Decretum De recurs super congruentia inter legem particularem et normam codicalem* [Recourse against a general decree which establishes a diocesan *tributum*], February 8, 2000, in *Communicationes*, 32 (2000), 23; J. PASSICOS, "Rapports droit general et paticulier: Une contribution diocésaine impose aux processés confiée à des religieux," in *L'année canonique*, 47 (2005), 114-117.

¹⁶⁹ See N. P. CAFARDI, "Assessment of Parish Income for Diocesan Needs," in *CLSA Advisory Opinions 1994-2000*, A. J. ESPELAGE (eds.), Washington, CLSA, 2002, 401; L. L. MCCREAVY, "The Limits of Diocesan Taxation," in *Clergy Review*, 32 (967), 985; MYERS, "Temporal Goods of the Church," 866; MORRISEY, "Acquiring Temporal Goods," 595-596; M. J. BARRETT, "The Theological Case for Progressive Taxation as Applied to Diocesan Taxes or Assessments under Canon Law in the United States," in *The Jurist*, 63 (2003), 313-314; J. H. PROVOST, "Right of the Diocesan Bishop to Levy a Tax on a Juridic Person Subject to Him," in *CLSA Advisory Opinions, 1984-1993*, P. J. COGAN (ed.), Washington, CLSA, 1995, 409; KENNEDY, "The Temporal Goods of the Church," 1463; LÓPEZ ALARCÓN, "Book V: The Temporal Goods of the Church," in *CCLA Comm2*, 971.

¹⁷⁰ A strict interpretation of c. 1263 would exempt the religious members and their institutes since they are not *governed* by the diocesan bishop, see cc. 591, 586, 588, 594, 678, §1, and 738, §1. R. L. KEALY, "Taxation, Assessment, and Extraordinary Collections," in *CFH*, 81-82; ID., *Diocesan Financial Support: Its Historical and Canonical Status*, Rome, Pontifical Gregorian University, 1986, 333. Also see L. G. WRENN, *Authentic Interpretations on the 1983 Code*, Washington, CLSA, 1993, 57-58; KENNEDY, "The Temporal Goods of the Church," 1464; V. DE PAOLIS, "Adnotatione ad responsum authenticum circa canonem 1263" in *Periodica*, 80 (1991), 108-127.

taxable.¹⁷¹ Suppose a parish is entrusted to a religious institute and entirely maintained by the religious members. In that case, it is still taxable because a parish is a distinct public juridic person under the governance of the diocesan bishop (c. 515, §2).¹⁷² Nevertheless, if a church or a chapel is attached to a religious institute, then it is not taxable since the institute itself governs them.

The extraordinary and moderate exaction (*exacio*) (extraordinary tax) can be imposed only in case of grave necessity.¹⁷³ The necessities are not specified; however, Renken suggests the renovation of the cathedral, establishing a clergy retirement center, the erection and maintenance of a seminary (c. 264) or similar ones.¹⁷⁴ Unlike an ordinary tax, the extraordinary tax can be imposed upon all physical and juridic persons without prejudice to particular laws and customs, which gives the individual a greater right. It is the privilege of the diocesan bishop that he may choose to exempt some individual or a group from this taxation, provided they all reside within his jurisdiction.¹⁷⁵ Through this method, the administrator, precisely the diocesan bishop, acquires financial support from the faithful for the support of his diocese.¹⁷⁶

¹⁷¹ See RENKEN, *Church Property*, 90.

¹⁷² See *Ibid.*, 91.

¹⁷³ See MORRISEY, "Acquiring Temporal Goods," 595-596; *ID.*, "The Temporal Goods of the Church," 713; KEALY, "Taxation, Assessment, and Extraordinary Collections," 82. Also see BARRETT, "The Theological Case for Progressive Taxation as Applied to Diocesan Taxes or Assessments under Canon Law in the United States," 313, 330-331.

¹⁷⁴ See RENKEN, *Church Property*, 87.

¹⁷⁵ See KENNEDY, "The Temporal Goods of the Church," 1464; MYERS, "Temporal Goods of the Church," 865; KEALY, *Diocesan Financial Support: Its History and Canonical Status*, 337; PÉRISSET, *Les biens temporels de l'Eglise: commentaire des canons 1254-1310*, 87.

¹⁷⁶ See RENKEN, *Church Property*, 79; *ID.*, "Canon 1263: Parish Financial Goals," in *CLSA, Roman Replies and Advisory Opinions*, J. J. KOURY and S. VERBEEK (eds.), Washington, CLSA, 2008, 122-224; N. P. CAFARDI, "The Bishop's Power to Tax All Parish Funds," in *CLSA Advisory Opinions, 1984-1993*, P. J. COGAN (ed.), Washington, CLSA, 1995, 414.

In ancient and middle ages, begging for alms (*stipem congere*) (c. 1265)¹⁷⁷ was a major means of acquiring Church property, especially when the mendicants (Dominicans, Franciscans, Capuchins, Augustinians, Carmelites, and others) did so.¹⁷⁸ However, in modern times, it is less appreciated among the religious. Physical, private, and public juridic persons are permitted to practice it, but only with written permission from the personal and the local Ordinaries. This precondition is not intended to discourage the ancient practice but rather to effectively coordinate fund-raising across local boundaries and conflicts. Because each diocese has its own appeals (c. 1262) and special collections (c. 1266), those who grant permission and those who seek them must be aware of various collections taking place in their territory.¹⁷⁹ The conference of bishops can establish norms for begging for alms, including the mendicants living in their territory. In instances of non-compliance, the diocesan bishops may enact supplementary measures. Most episcopal conferences, including CCCB and USCCB, have not established specific guidelines for begging for alms.¹⁸⁰

A common method of extraordinary acquisition is through gifts and offerings (c. 1267). Gifts given to the administrator of a juridic person are presumed given to the juridic person itself unless the contrary is established. Similarly, offerings received while

¹⁷⁷ Canon 1265 §1, Without prejudice to the right of religious mendicants, any private person, whether physical or juridic, is forbidden to beg for alms for any pious or ecclesiastical institute or purpose without the written permission of that person's own ordinary and of the local ordinary.

§2 The conference of bishops can establish norms for begging for alms which all must observe, including those who by their foundation are called and are mendicants.

¹⁷⁸ See J. A. CORIDEN, *An Introduction to Canon Law*, New York, Paulist Press, 1991, 166.

¹⁷⁹ See D. J. WARD, "Religious Institute Raising Funds in Diocese," in *CLSA Advisory Opinions, 1994-2000*, A. J. ESPELAGE (ed.), Washington, CLSA, 2002, 404.

¹⁸⁰ See RENKEN, *Church Property*, 120-122.

performing a certain parochial function are assumed to be offered to the juridic person, not the officiator, unless it is expressly specified (cc. 531, 551, 510, §4).¹⁸¹ Gifts are typically given for a specific purpose, they are voluntary, and are meant to support the general operations of the Church. Generally, juridic persons are not encouraged to receive gifts, only offerings. If the gifts are of greater value and importance, then they must be accepted with proper permission from the Ordinary. Further, no offerings given to the administrator of a juridic person can be refused except for a just cause and with the permission of the Ordinary. The permission of the Ordinary is also needed to accept offerings burdened by a moral obligation or condition. The failure to fulfill the moral obligation or condition does not result in returning the gifts received.¹⁸²

Other specified methods of acquiring church property are through pious wills, pious trust, and pious foundations (cc. 1299-1310). A pious will is a disposition of temporal goods by the faithful for a pious cause. A pious cause is “an undertaking for a spiritual or supernatural motive, to merit grace or to glorify God, or in satisfaction for one’s sins or those of others.”¹⁸³ Essentially, any endeavor undertaken for a supernatural motive can be considered a pious cause.¹⁸⁴ However, if it is not for a supernatural motive, it cannot

¹⁸¹ See RENKEN, “Chapter VI: Parishes, Pastors, and Parochial Vicars, [cc. 515-552],” in *CLSA Comm2*, 701-702.

¹⁸² See RENKEN, *Church Property*, 128-131; R. E. JENKINS, “Gifts, Donations and Donor Intent in the Canon Law of the Catholic Church,” in *The Jurist*, 72 (2012), 85-87.

¹⁸³ RENKEN, *Church Property*, 296; See cc. 114, §2; 1254, §2; also see G. VROMANT, *De boni Ecclesiae temporalibus*, 3rd rev. ed., Brussels, Éditions De Schuet, 1953, 137; *1917 Comm1*, 821.

¹⁸⁴ See KENNEDY, “The Temporal Goods of the Church,” 1509; DE PAOLIS, *I beni temporali della Chiesa*, 224; ID., *De beni Ecclesiae temporalibus: Adnotationes in Codicem, Liber V*, 109-110.

constitute a pious cause.¹⁸⁵ The commonly identified pious causes are worship, preaching the gospel, or pursuing Christian perfection (c. 114, §2).

A pious will is made to obtain these pious causes, and it is done in two ways. The first is *Inter vivos*, where the transfer of the ownership of goods takes effect while the owner is alive. It is contractual, and once accepted, it becomes irrevocable. The second is *Mortis causa*, where the transfer of the ownership takes place after the death of the donor through the last will and testament. It is not contractual, it need not be accepted before the donor's death, and it can be revoked as long as the testator lives. For pious wills to have civil effect, they must meet certain conditions set forth by state laws. Canon law also advises against potential burdens on the goods to be bequeathed through pious wills (c. 1290).¹⁸⁶

Pious trust is a type of pious will in which a donor, called the trustor, conveys goods to a physical or juridic person, known as the trustee, to own and administer for a specified period. During this time, the income, principal, or both are used to benefit one or more pious causes (c. 1302). This kind of trust can be established either *inter vivos* or *mortis causa*, with the primary focus being on the ongoing administration of the goods to achieve the pious cause.¹⁸⁷

¹⁸⁵ See KENNEDY, "The Temporal Goods of the Church," 1509, fn. 189. The term pious cause is used sparingly in the Code see cc. 325, §2; 956; 1299, §1; 1300; 1302, §§1, 3; 1310, §1; the cognate term "pious works" occurs in one instance in c. 1245.

¹⁸⁶ See KENNEDY, "The Temporal Goods of the Church," 1510; DE PAOLIS, *I beni temporali della Chiesa*, 196-197; VROMANT, *De boni Ecclesiae temporalibus*, 138; PÉRISSET, *Les biens temporels de l'Eglise: commentaire des canons 1254-1310*, 231; RENKEN, *Church Property*, 296-299.

¹⁸⁷ See KENNEDY, "The Temporal Goods of the Church," 1514-1515; RENKEN, *Church Property*. Also see J. OTADUY, "Perspectiva canónica del *trust*," in *Ius canonicum*, 55 (2015), 593-640.

A pious foundation, on the other hand, involves the donation of goods to the Church with a perpetual obligation to perform one or more pious causes. The principal endowment is preserved, but the income earned is spent on the pious cause. Canon 1303 outlines two types of pious foundations. The first is an autonomous pious foundation, which is a foundation established by a competent ecclesiastical authority as a private or public juridic person to further the works of piety, the apostolate, or spiritual or temporal charity (c. 114, §2). It is governed by its statutes and the universal laws on juridic persons. The second is the non-autonomous pious foundation, which is a foundation entrusted to an already existing public juridic person to accept temporal goods for fulfilling the obligation of celebrating Masses, performing other special ecclesiastical functions, or pursuing other works of piety, apostolate, spiritual, or material charity. It is not a juridic person but rather a type of pious trust entrusted to a public juridic person.¹⁸⁸ The ordinary's permission is required for the acceptance of a non-autonomous foundation (c. 1304, §1).

In conclusion, there are several ways in which a juridic person can acquire Church property through extraordinary means, such as fund raising or general appeal, taxation, begging for alms, gifts and offerings, pious wills, pious trust, and pious foundations. Each of these methods has its own specific rules and regulations, and administrators must ensure that they follow them strictly. The intervention of competent ecclesiastical authority is also necessary in most cases, highlighting the importance of collaboration and cooperation within the church hierarchy. By following the guidelines outlined in canon law, juridic persons can acquire property through extraordinary means in a fair and just manner.

¹⁸⁸ See D. J. WARD, "Trust Management Under the New Code of Canon Law," in *The Jurist*, 44 (1984), 139; RENKEN, *Church Property*, 311-312.

1.3.2 Acts of Retention (c. 1254, §1)

Canon 1254 uses the term *retinere*, which means “to restrain, to hold back, or to retain.”¹⁸⁹ The *Black’s Law Dictionary* defines it as “to hold in possession or under control; to keep and not lose, part with, or dismiss.”¹⁹⁰ Adolf Berger provides a more extensive definition, distinguishing between retention and ownership. He says that retention implies, “the retaining of a thing by a person who normally is obligated to return it to its owner. This kind of self-help could occur in various situations, especially when a person had to bear expenses on another’s thing which he was temporarily holding.”¹⁹¹ This interpretation aligns with Thomas Aquinas’ confirmation of God’s *dominium* over all created things. The right to retain property is nothing more than “a power of stewardship over what belongs to God, who intends material goods to be for the benefit of all men.”¹⁹²

Legitimately acquired property must be retained appropriately to accomplish the Church’s mission for which it was acquired. Therefore, the retention of church property is nothing but a continued possession of the property to ensure that the pursuit of the Church’s mission is not inhibited, retarded, or diverted.¹⁹³ The Code does not provide specific guidelines for how a public juridic person is to retain ecclesiastical goods. However, it emphasizes that administrators act diligently as good householders so that the purpose of

¹⁸⁹ L. F. STELTEN (ed.), *Dictionary of Ecclesiastical Latin*, Peabody, MA, Hendrickson Publishers, 2007, 231.

¹⁹⁰ B. A. GARNER and H. C. BLACK (eds.), *Black’s Law Dictionary*, 10th ed., St. Paul, Thomson West Group 2014, 1509.

¹⁹¹ A. BERGER (ed.), *Encyclopedic Dictionary of Roman Law*, Philadelphia, American Philosophical Society, 1953, 683.

¹⁹² D. MACLAREN, *Private Property and Natural Law*, Aquinas Papers No. 8, Oxford, Blackfriars, 1948, 15.

¹⁹³ See J. GONZÁLEZ, “Alienation of Church Goods: Why and How?” in *Boletín Eclesiástico de Filipinas*, 8 (2005), 426-435; for further details, also see A. O. EKPO, “The “Retention” of Ecclesiastical Goods in Book V of the 1983 Code: A Merely Notional Concept?” in *The Canonist*, 12 (2021), 22-54.

the acquisition of goods is accomplished. Every diligent action of a householder is called to fulfill the mission of the Church; hence, a mindful possession of church property is aimed at achieving its mission. When the Code provides norms for the administrators to perform acts of acquisition, administration, and alienation, the norms concerning the acts of retention are also implied.¹⁹⁴ Perhaps, this is why the Code has not outlined specific norms for acts of retention. Moreover, underscoring the concept of patrimony, the revised Code indicates the redundancy of placing separate norms for retention. The patrimony of a juridic person is an earmarked essential part of the whole property, and retention is to safeguard this appraised property by every just means so that the purpose is achieved. While a public juridic person is not encouraged to accumulate profits or wealth, canons on stable patrimony in the Code can be interpreted as relating to acts of retention.¹⁹⁵ Logically, it follows from this, the concept of retention can be classified into two levels, permanent acts of retention and temporary acts of retention.

1.3.2.1 Permanent Acts of Retention

The term “permanent acts of retention” is self-explanatory. It indicates that the action is performed only once and for a specific period of time. This act designates a portion of the juridic person’s property as a stable patrimony, ensuring the juridic person’s long-term existence and protecting it from irresponsible administration or alienation (c. 1291). Permanent acts of retention are frequently carried out through ordinary administration, but they can also be carried out through extraordinary acts. The following are a few examples

¹⁹⁴ See PÉRISSET, *Les biens temporels de l’Eglise: commentaire des canons 1254-1310*, 68-71; B. V. PHAM, “Public Juridic Persons and Chapter 11 Reorganization Bankruptcy,” in *Studia canonica*, 51 (2017), 560-564.

¹⁹⁵ See RENKEN, “The Stable Patrimony,” 155; ID., *Church Property*, 282; LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” 15.

of ordinary acts of retention: establishing funds for clergy support, social benefit, and common support (cc. 1274-1275), assuring civil protection of the property ownership (c. 1284, §2, 2^o), observing the prescripts of canon law, civil law, founders, donors, or legitimate authority so that no damage comes to the property by non-observance (c. 1284, §2, 2^o), and erecting an autonomous pious foundation (c. 1303, §1, 1^o).¹⁹⁶

1.3.2.2 Temporary Acts of Retention

The temporary acts of retention that are done periodically or once for a certain purpose, it can be either ordinary or extraordinary. The temporary acts of retention that are performed ordinarily include: collecting returns accurately and on time, and ensuring their protection (c. 1284, §2, 4^o), accepting a trust in order to safeguard its assets (cc. 1302; 1303 §1, 2^o), reducing Mass obligations for a just and necessary cause according to the norms of law (c. 1308), and modifying the wills of the faithful for pious causes, according to the norms of law (c. 1310). The temporary acts of retention that are performed extraordinarily require the involvement of other functionaries: investing surplus funds requires the consent of the Ordinary (c. 1284, §2, 6^o), accepting a non-autonomous pious foundation requires the written permission of the Ordinary (cc. 1303, §1, 2^o; 1304, §1), and investing the goods of an endowment requires the prudent judgment of the Ordinary who responds after he has heard from the finance council and those concerned (cc. 1305; 1303, §1, 1^o).¹⁹⁷

¹⁹⁶ See J. A. RENKEN, “Acts of the Church in Relation to Temporal Goods: The Ordinary and the Extraordinary,” in *Studia canonica*, 50 (2016), 524.

¹⁹⁷ See *ibid.*, 525.

1.3.3 Acts of Administration (cc. 1273-1289)

“Acts of administration” is the third and indispensable relationship between Church and church property. Acts of administration basically mean actions performed to protect church property, to help bear fruit, and to use them for their proper ends.¹⁹⁸ It is this relationship that determines the life and progress of any public juridic person. Whenever a skillful and managerial administration happens in a public juridic person, it obviously reflects the progress of the Church’s mission in that institution. For this reason, the Code has dedicated 17 canons (cc. 1273-1289), each dealing with different aspects of the administration of Church property. Hence, it is necessary to deal with them briefly under separate sections.

1.3.3.1 Pre-requisite for a Valid Administration (c. 1283, 2^o-3^o)

The Code proposes two requirements for performing acts of administration in the Church. They are swearing an oath and updating inventory.¹⁹⁹ Taking an oath before the Ordinary consist on “the invocation of the divine name in witness to the truth” (c. 1199,). In other word, the administrator declares to perform his function well and faithfully. In general, significant positions in the Church are conferred with an oath; the administrator’s function is not exempt. The inventory is a living document that reflects the current state of any juridic person. Whenever an administrator is appointed, the inventory of all the property of the diocese must be properly and accurately made. This is to assist the

¹⁹⁸ See *ibid.*, 520; ID., “Acts of Extraordinary Administration of Ecclesiastical Goods in Book V of the CIC,” in *Studia canonica*, 49 (2015), 578; ID., *Church Property*, 18.

¹⁹⁹ Taking an oath is a juridic act and it is for validity, c. 1199, §2, see J. C. PÉRISSET, *Les biens temporels de l’Eglise*, Paris, Edition Tardy, 1995. 174.

administrator in understanding the juridic person's potential and in preparing an achievable budget for carrying out its mission.²⁰⁰

1.3.3.2 Various Acts of Administration (c. 1284, §1-3)

Canon 1284 outlines ten responsibilities of an administrator that can be considered as ten identified acts of administrators.²⁰¹ (1) Vigilance and insurance: c. 1284, §2, 1° requires that the administrators exercise vigilance, so that the properties entrusted to their care are in no way lost or damaged. Further, to achieve the proper ends and protect the property's patrimony, the administrators are advised to ensure each property with suitable insurance policy. These policies must be periodically reviewed to keep pace with inflation.²⁰² (2) Civil legal protection: If public juridic persons are civilly incorporated, their properties must also be civilly recognized and registered in the civil legal forum as owned by them (c. 1284, §2, 2°). If different apostolates (hospitals, schools, social works, etc.) of public juridic persons are separately civilly incorporated, then their incorporation must be canonically recognized. Administrators must employ norms that do not contradict civil and canon law.²⁰³ (3) Observing laws and prescripts: While administering the property, the administrators must observe the civil law, canon law, and prescripts imposed by a founder, donor, or legitimate authority so that no damage occurs from ignoring any of them (c. 1284, §2, 2°). They must also ensure that civil laws do not contradict divine and

²⁰⁰ See L. A. DINARDO, "The Inventory of Property," in *CFH*, 151-163.

²⁰¹ Jordan Hite considers nine specified duties in c. 1284, §2; see J. HITE, "Church Law on Property and Contracts," in *The Jurist*, 44 (1984), 122-123.

²⁰² See J. A. FRANK, "Insurance and Ecclesiastical Goods," in *CFH*, 215-221; MAIDA-CAFARDI, *Church Property*, 68; RENKEN, *Church Property*, 213.

²⁰³ See RENKEN, *Church Property*, 213-214; also, at 46-52; also see MAIDA-CAFARDI, *Church Property*, 70.

canon law. (c. 22).²⁰⁴ (4) Gathering and protecting revenue: Administrators must collect the income on due time and secure it in such a way that the intention of the donor is achieved (c. 1284, §2, 4°). (5) Debt reduction: It is important that the administrators take extra care to pay off any debts, loans, or mortgages on due time to free the property from any potential burden (c. 1284, §2, 5°). (6) Investment: After paying off the routine expenses, the administrators are advised to invest the profits to support the juridic person. If the investment involves a large sum, the Ordinary's permission is required (c. 1284, §2, 6°).²⁰⁵ (7) Accurate financial record keeping: The administrators are obliged to keep a proper record of income and expenses to prepare a budget and have a periodic progress check of the juridic person (c. 1284, §2, 7°). (8) Annual reports of administration: Administrators must prepare annual reports to evaluate the progress of the juridic person (c. 1284, §2, 8°). The report is to be reviewed and submitted to the Ordinary and to the donors in some cases (c. 1287). (9) Protection of legal documents: Canon 1284, §2, 9° requires the administrators to organize and protect securely the documents and records that are identified as the property right of the juridic person. Both the civil and the canonical documents are to be updated regularly and preserved in the curial archive. (10) Annual budget: Administrators must prepare the annual budget for various purposes, such as knowing the income and expense, advancing future plans, meeting unforeseen circumstances (c. 1286), and performing works of charity toward the needy (c. 1254, §2). The universal law recommends that particular laws require and regulate the nature of the

²⁰⁴ See RENKEN, *Church Property*, 215.

²⁰⁵ See MORRISEY, "The Temporal Goods of the Church," 728.

annual budget (c. 1284, §3).²⁰⁶ Additionally, particular and proper laws can determine other functions as acts of church property administration.

1.3.3.3 Restricted Administration (c. 1285)

Although the universal law prescribes certain functions for administrators to perform freely (c. 1284), it also restricts their administration in specific matters. For instance, c. 1285 permits (*fas est*)²⁰⁷ the administrators to make donations for piety or Christian charity purposes. Since piety or Christian charity are among the principal purposes listed in c. 1254, §2, administrators can perform acts of charity on their own, particularly towards the needy (also see c. 114, §2; 222, §1). However, the same canon prohibits administrators from donating goods designated as stable patrimony of the juridic person. This restriction is not intended to limit the administrators' power of administration but rather to protect and safeguard the patrimony of the juridic person. A juridic person's patrimony encompasses all of its possessions, but only some of it is designated as stable patrimony to ensure that the juridic person can pursue its established goals. Administrators are permitted to make donations within the limits of their ordinary administration. If they exceed these limits, the laws on extraordinary administration come into effect. Norms concerning extraordinary administrations are to be determined by the statutes of the juridic persons. If the statute is silent, the diocesan bishop may define them, provided the juridic

²⁰⁶ See RENKEN, *Church Property*, 216-218.

²⁰⁷ The Latin *fas est administratoribus* is translated as "administrators are permitted," in fact, it conveys more than this, it would mean "it is lawful for the administrators." Which means the administrators are lawfully permitted to make donations within the limits of ordinary administrations. See KENNEDY, "The Temporal Goods of the Church," 1487.

persons are subject to his power of governance and have received the finance council's counsel (1281).²⁰⁸

1.3.3.4 Specified Administration (c. 1287)

Canon 1287 delineates two acts that are specifically identified and distinguished from other acts of administration of church property. Firstly, administrators are required to prepare an annual report to be presented to the local Ordinary (c. 1287, §1). Secondly, they are obligated to provide an account of the property, or financial support received from the faithful (c. 1287, §2). The submission of the annual report to the local Ordinary is only necessary if the public juridic person's property falls under the power of governance of the diocesan bishop. The local Ordinary, in turn, presents the report to the finance council for examination. It is noteworthy that any custom contrary to this is expressly reprobated.²⁰⁹ Similarly, the rendering of the report to the donor or faithful is limited only to the property received from the faithful, not to the whole property or entire revenue of the public juridic person. The manner and procedure for reporting are to be determined by the diocese's particular laws.²¹⁰

1.3.3.5 Threatening Contract (c. 1295)

A threatening contract is a distinct type of administration carried out by administrators that falls outside the realms of alienation, regular administration or extraordinary administration. It is governed by specific statutes derived from cc. 1291-

²⁰⁸ See RENKEN, *Church Property*, 219-220.

²⁰⁹ See T. J. PAPROCKI and R. B. SAUDIS, "Annual Report to the Diocesan Bishop," in *CFH*, 175-183.

²¹⁰ See R. R. THOMAS, "Financial Reports to the Faithful," in *CFH*, 165-174.

1294. However, in some cases, it may require some of the processes of alienation and extraordinary administration.²¹¹ In simpler terms, it is a critical form of administration where the very act itself poses a significant risk or potential threat to the patrimonial condition of a public juridic person.²¹² While alienation involves the transfer of property ownership, a threatening contract does not transfer ownership but is deemed to threaten it through the transaction. To ensure safe and protective administration, administrators must seek aid from civil law.²¹³ This principle is effectively implemented in the property transactions of religious institutes (cc. 638, §3; 741, §1; 638, §3; 718). Additionally, the Code mandates that superiors seek permission from competent Apostolic See regarding transactions of this type.²¹⁴

1.3.3.6 Leasing Ecclesiastical Property (c. 1297)

Leasing ecclesiastical property is a distinct form of church property administration that differs from all other forms. It is defined as “a contract by which property, whether movable or immovable, is let to another for his or her use for a determined time at a specified price or rent.”²¹⁵ It is not property alienation (cc. 1291-1294), nor a threatening contract (c. 1295), but a genuine and authentic agreement that assures the juridic person of

²¹¹ See LÓPEZ ALARCÓN, “Book V: The Temporal Goods of the Church,” in *CCLA Comm2*, 1002-1003; F. R. ANZAR GIL, “Actos de administración ordinaria y extraordinaria: normas canónicas,” in *Revista española de derecho canonica*, 57 (2000), 66-67; F. G. MORRISEY, “The Alienation of Temporal Goods in Contemporary Practice,” in *Studia canonica*, 29 (1995), 113; J. A. RENKEN, “Contracts Threatening Stable Patrimony: The Discipline and Application of Canon 1295,” in *Studia canonica*, 45 (2011), 513; ID, *Church Property*, 280-284.

²¹² See KENNEDY, “The Temporal Goods of the Church,” 1503; also see RENKEN, “Contracts Threatening Stable Patrimony: The Discipline and Application of Canon 1295,” 507.

²¹³ See MORRISEY, “The Temporal Goods of the Church,” 736; ID, “The Alienation of Temporal Goods in Contemporary Practice,” 311.

²¹⁴ See D. J. WARD, “Temporal Goods,” in *CLSA Procedural Handbook for Institutes of Consecrated Life and Societies of Apostolic Life*, Washington, CLSA, 2002, 203.

²¹⁵ 1917 Comm1, 844.

its property ownership intact. Furthermore, the lessor and the lessee share the profit and revenue generated by this contract. The Code requires that this type of administration be governed by particular laws enacted by conferences of bishops.²¹⁶ It also strictly adheres to the appropriate civil laws and norms of the states where it occurs.²¹⁷

1.3.4 Acts of Alienation (cc. 1291-1294)

The Church has a fourth and final relationship to its property, which concerns the acts of alienation. The Church has an innate right to dispose of its property independently of any secular power (c. 1254, §1). This right allows the juridic person to transfer property ownership to another person, whether juridic or physical, by gift, sale, or exchange. While the acts of acquisition, retention, and administration all involve different activities, the acts of alienation only involves one: the conveyance of property ownership to another person, juridic or physical. If there is no transfer of ownership, then there is no alienation.²¹⁸ The universal law governing these acts is outlined in cc. 1291-1294, 638, §3, and 741, §1, and it focuses on the alienation of the stable patrimony of public juridic persons. These acts were considered extraordinary administration in the 1917 Code, but the 1983 Code expressly differentiated them into acts of alienation and acts of extraordinary

²¹⁶ See PAPROCKI, “Recent Developments Concerning Temporal Goods, Including Complementary USCCB Norms,” 257-284. The particular laws on c. 1297, by the USCCB and the CCCB are given in the appendix no. 3.

²¹⁷ See N. P. CAFARDI, “Leasing Ecclesiastical Goods,” in *CFH*, 207-214; A. MENDONÇA, “May a Diocesan Administrator *sede vacante* Sign a Long Term Lease on a Piece of Valuable Property Belonging to the Diocese?” in *Studies in Church Law*, 8 (2012), 431-446.

²¹⁸ See MORRISEY, “The Alienation of Temporal Goods in Contemporary Practice,” 296; MAIDA-CAFARDI, *Church Property*, 234-246.

administration.²¹⁹ Renken identifies two types of alienation: acts of ordinary alienation and acts of extraordinary alienation.²²⁰

The acts of ordinary alienation refer to actions taken by an administrator that do not affect the stable patrimony of the public juridic person, property that has been given to the Church through a vow, or property that has significant artistic or historical value. Examples of such actions may include using invested funds that are not part of the permanent assets, paying off debts, making purchases,²²¹ loaning money at a moderate rate of interest, using goods as collateral for a loan,²²² mortgaging property,²²³ assuming ownership of mortgaged property, spending donated money for the intended purposes, incorporating a portion of an ecclesiastical legal entity while retaining ecclesiastical ownership, exchanging securities of equal value,²²⁴ granting a temporary easement,²²⁵ and selling or replacing non-precious church furniture with items of equal value.²²⁶ These actions do not involve the transfer of ownership and are, therefore, not considered alienation. However, they are intended to reduce the overall property of the juridic person and are therefore considered acts of

²¹⁹ During the revision process, those drafting the 1983 Code explained the acts of alienation by stating: “*alienatio non est actus extraordinariae administrationis*” making it clear in their discussion that they are different and to be treated separately. See *Communicationes*, 12 (1980), 396; DE PAOLIS, *De bonis Ecclesiae temporalibus: Adnotationes in Codicem, Liber V*, 98. Also see RENKEN, *Church Property*, 247.

²²⁰ See RENKEN, “Acts of the Church in Relation to Temporal Goods,” 523.

²²¹ See c. 1284, §2, 6°; also see W. J. DOHENY, *Practical Problems in Church Finances: A Study of the Alienation of Church Resources and the Canonical Restrictions on Church Debt*, Milwaukee, Bruce Publicising Co., 1941, 47.

²²² See MORRISEY, “The Alienation of Temporal Goods in Contemporary Practice,” 308.

²²³ See KENNEDY, “The Temporal Goods of the Church,” 1494.

²²⁴ See MORRISEY, “The Alienation of Temporal Goods in Contemporary Practice,” 308.

²²⁵ See KENNEDY, “The Temporal Goods of the Church,” 1494, fn. 135.

²²⁶ See the decision of the SACRED CONGREGATION FOR THE COUNCIL, 12 July, 1919, in AAS, 11 (1919), 418.

administration or extraordinary administration. As they relate to the extinguishment of property, they can be categorized as acts of ordinary alienation.

The acts of extraordinary alienation are actions taken by an administrator that may impact the stable patrimony of a public juridic person, as well as property given to the Church through a vow or property of significant artistic or historical value. Examples of such acts include transferring title ownership to another person or juridic person,²²⁷ using the stable patrimony for a purpose other than its legitimate designation, transferring control of major decision-making in apostolic works owned and operated by the public juridic person to others,²²⁸ transferring ownership of real estate that has been legitimately designated as stable capital (even if the proceeds are again legitimately designated as stable patrimony), and burdening the stable patrimony with a perpetual or long-term easement.²²⁹

Regarding the alienation of church property belonging to the stable patrimony of a public juridic person, universal law (c. 1291) does not prohibit its alienation. Instead, it requires obtaining adequate permission from the competent ecclesiastical authority.²³⁰ Canon 1291 empowers the conference of bishops to establish a minimum and maximum amount for any public juridic person in its territory, excluding religious institutes.²³¹

²²⁷ See KENNEDY, “The Temporal Goods of the Church,” 1495.

²²⁸ See RENKEN, *Church Property*, 250.

²²⁹ See F. G. MORRISEY, “Temporal Goods and Their Administration,” in *Exegetical Comm.*, vol. IV/2, 1685.

²³⁰ Book V uses the term “permission” (*licentia*) to mean “consent” (*consensus*) in cc. 1291, 1292, §2; and 1304, §1. The Eastern Code uses the term *consensus* in the corresponding cc. 1035, §1, 3^o; 1036, §4; 1048, §2. See RENKEN, *Church Property*, 248, fn. 13.

²³¹ Particular laws on the determination of minimum and maximum limit for valid alienation of ecclesiastical property by USCCB and CCCB are given in the appendix no. 4.

For the religious institutes the competent Roman dicasteries will set the minimum and maximum limit see cc. 638, §3; 718; 741, §1.

According to c. 1291, there are three possible scenarios for alienation. First, if the value of alienation is less than the minimum amount set by the bishops' conference, the administrator, without prior permission, can validly alienate it,²³² (as mentioned earlier in this section). Second, if the value of alienation is between the minimum and maximum amounts. In that case, permission from the competent higher authority is required (c. 1292, §1), and additional conditions given in c. 1293 are to be followed.²³³ Third, if the value of alienation exceeds the maximum amount, additional permission from the Holy See is necessary for a valid alienation (c. 1292, §2). If an administrator alienates ecclesiastical property without the required permission, they commit the delicts given in c. 1376, §1, 2^o.²³⁴

1.4 The Manner of Exercising the Four-Fold Relations

In previous sections, we have examined the relationship between the Church and property. This section will discuss how these relationships are carried out. The Code of

²³² Sometime the particular law or the statutes of the juridic person may say that the consent of competent higher authority is needed for values below the stander set by the conference of bishops, in that case, for a valid alienation, the permission is a must. See CONFERENZA EPISCOPALE ITALIANA, "Istruzione in material amministrativa (2005)," testo approvato dalla 54a Assemblea Generale, Roma (May 30-31, 2005), art. 63.

²³³ Canon 1293, §1 The alienation of goods whose value exceed the defined minimum amount also requires the following:

1^o a just cause, such as urgent necessity, evident advantage, piety, charity, or some other gave pastoral reason;

2^o a written appraisal by experts of eh asset to be alienated.

§2. Other precautions prescribed by legitimate authority are also to be observed to avoid harm to the Church.

²³⁴ As of the revised Book VI (2021), it is c. 1376, §1, 2^o; however, in the 1983 Code, it is c. 1377.

Canon 1376, §1. The following are to be punished with the penalties established in c. 1336, §§2-4, without prejudice to the obligation of repairing the harm: [...].

2^o a person who without the prescribed consultation, consent, or permission, or without another requirement imposed by law for validity or for lawfulness, alienates ecclesiastical goods or carries out an act of administration over them. [...].

Canon Law defines two types of administration: ordinary and extraordinary.²³⁵ Additionally, c. 1277 introduces a third category, which is more important in light of the economic condition of a diocese.²³⁶ These describe how the administrator, the immediate caretaker of the property, fulfills their responsibilities in each act of acquisition, retention, administration, and alienation. Although every juridic person in the Church is governed by universal law, each is unique. For instance, the nature of a diocese as a juridic person differs from that of a parish, which is a subordinate entity within the diocese. Similarly, the juridic person of a religious institute or a public or private association is distinct from a parish or a diocese. Therefore, exercising the four-fold relationships varies based on the nature of the juridic persons; nevertheless, the essence of the relation between the property and the juridic person remain the same. The focus of our study in the following section will primarily be on the diocese and the parish and their four-fold relationships to their property. Occasionally, reference will be made to religious institutes.

1.4.1 Acts of Ordinary Administration (cc. 1283-1289)

The acts of the ordinary administration of Church property refer to the routine and regular management carried out by the administrator based on the annual plan of the juridic person. This includes acts that are performed on a regular basis (cc. 1283-1287). In the

²³⁵ The Code has not lineated a definition or explanation for “ordinary administration” or “extraordinary administration,” what is mentioned in the c. is some functions that are “routine” cc. 1283-1287, and others “that exceed the limit and manner of ordinary administration” c. 1281 §1. See RENKEN, “Acts of Extraordinary Administration of Ecclesiastical Goods in Book V of the CIC,” 578-580.

²³⁶ See PHAM, “Public Juridic Persons and Chapter 11 Reorganization Bankruptcy,” 562; 30-32; F. G. MORRISEY, “Challenges for the Administration of Temporal Goods in the Light of Changing Circumstances,” in *Studies in Church Law*, 6 (2010), 30-32; RENKEN, *Church Property*, 175-182; J. P. BEAL, “Ordinary, Extraordinary and Something in between: Administration of the Temporal Goods of Dioceses and Parishes,” in *The Jurist*, 72 (2012), 112 (=BEAL, “Ordinary, Extraordinary and Something in between”); Beal mentions four types of administration, ordinary administration (*simpliciter*), ordinary administration of greater importance (*maioris momenti*), extraordinary administration, and extraordinary administration of greater importance.

words of Beal, “ordinary administration of Church property is the whole gamut of activities by which the normal, everyday business of a juridic person is carried out. The administrator of the juridic person is empowered in virtue of office to carry out these activities without having to consult with or receive the permission or consent of any other authority, council or individual in advance.”²³⁷

The diocesan finance officer carries out the acts of ordinary administration for the diocese under the supervision of the diocesan bishop (c. 494, §4). The finance officer functions as the administrator of the diocese, but only for acts of ordinary administration. In a parish, the pastor performs the acts of ordinary administration (c. 532), although, in some parishes, this responsibility is delegated to a parish finance manager. For religious institutes, the superior and other officials designated in proper law perform the acts of ordinary administration (c. 638, §2). The finance officer, known as the bursar or finance administrator, manages the administration of religious property for a religious institute under the direction of the superior (c. 636, §1). As for all other public juridic persons, it is the designated administrator by their statutes, who administers the property of the public juridic person by virtue of their office.

The following acts of acquisitions are considered acts of ordinary acquisition and can be performed by the administrator in a routine manner without the need for external approval: making appeals according to the norms issued by the conference of bishops (c. 1262), collecting fees for acts of executive power and rescripts (c. 1264, 1°), collecting offerings for the administration of sacraments and sacramentals (c. 1264, 2°), making

²³⁷ BEAL, “Ordinary, Extraordinary and Something in between,” 112. Also see F. TESTERA, “Ecclesiastical Financial Management,” in *Selected Readings in Canon Law I*, J. M. B. TINOKO, (ed.), Philippines, Santo Tomas University Press, 1989, 139; MAIDA-CAFARDI, *Church Property*, 301.

appeals for special collections that are already listed and approved (c. 1266), receiving benefices where they still exist (c. 1272), receiving pious trusts (c. 1302), collecting stole fees (cc. 945-958) and tribunal fees (c. 1694) according to diocesan policies, and acquiring property through prescription (cc. 1268-1270).²³⁸ Additionally, it is the administrator's ordinary responsibility to procure funds for the welfare of the Apostolic See (c. 1271). In performing these activities of acquisition, the administrator does not require permission from other individuals or councils.

Regarding the ordinary acts of retention, administrators have the authority to perform certain functions independently. These include accurately collecting and safeguarding returns and income (c. 1284, §2, 4^o), accepting trusts and protecting their assets (cc. 1302, 1303, §1, 2^o), and reducing Mass obligations for just and lawful reasons as stipulated in c. 1308, §4.²³⁹ Also, administrators have the ordinary function of reducing, modifying, or commuting the wills of the faithful for pious causes, provided that the founder has explicitly entrusted them with the power to do so (c. 1310).²⁴⁰

The Code, specifically in cc. 1283-1287, identifies several acts of ordinary administration, which administrators are not required to seek approval from other officials. Some of the commonly recognized actions of ordinary administration include collecting

²³⁸ See RENKEN, "Acts of the Church in Relation to Temporal Goods," 521-522.

²³⁹ Mass obligations are not subject to prescriptions (c. 199, 5^o). They are governed by cc. 945-958 and occasionally regulated by *Mos iugiter*, see CONGREGATION FOR THE CLERGY, general decree on the Stipends Accepted by a Priest for the Celebration of Masses *Mos iugiter*, 22 February 1991, in AAS, 83 (1991), 443-446; English translation in *Origins*, 20 (1990-1991), 705-706. Further, c. 1308 concerns the reduction of Mass obligation attached to a foundation that is foundational mass, not manual Mass obligations. See. D. R. PERKIN, "Canonical Rights to Reduce and to Transfer Mass Obligations," in *CLSA Advisory Opinions 1984-1993*, P. J. COGAN (ed.), Washington, CLSA, 1995, 421-423; also see P. ZIELINSKI, "Pious Wills and Mass Stipends in Relation to Canons 1299-1310," in *Studia canonica*, 19 (1985), 115-154; RENKEN, *Church Property*, 325, fn. 63.

²⁴⁰ See RENKEN, "Acts of the Church in Relation to Temporal Goods," 525.

yearly revenue from stocks, shares, bonds, rents, interests, and dividends; executing purchases and sales, contracts, and payments necessary for the normal functioning of the Church and its staff; reconciling financial records; disbursing employee salaries; contributing to employee pension and health insurance plans; managing financial and material assets belonging to the legal entity; receiving donations; executing minor leasing agreements; and opening checking accounts to facilitate payments.²⁴¹

Administrators can perform the following acts of alienation ordinarily: i) alienation of property belonging to non-stable patrimony, which is not given to the Church by a vow and is not precious for artistic or historic reasons, and ii) alienation of property belonging to the stable patrimony but with a value lower than the minimum amount established by particular law, which is not given to the Church by a vow and is not precious for artistic or historic reasons.²⁴² In other words, the alienation of Church property that are not classified as stable patrimony can be carried out without permission from competent authorities as part of ordinary administration. Renken has identified several acts of alienation. Some of these acts can be designated as acts of extraordinary administration.²⁴³

²⁴¹ See W. J. RADEMACHER, J. S. WEBER, and D. MCNEILL, Jr., *Understanding Today's Catholic Parish*, New London, CT, Twenty Third Publications, 2007, 117; PHAM, "Public Juridic Persons and Chapter 11 Reorganization Bankruptcy," 563; also see J. A. ABBO and J. D. HANNAN, *The Sacred Canons: A Concise Presentation of the Current Disciplinary Norms of the Church*, vol. 2, Saint Louis, B. Herder Book Co., 1952, 731 (=ABBO-HANNAN, *The Sacred Canons*); 1917 *Comm1*, 829-830; VROMANT, *De bonis Ecclesiae temporalibus*, 161; F. G. MORRISEY, "Ordinary and Extraordinary Administration: Canon 1277," in *The Jurist*, 48 (1988), 711.

²⁴² See RENKEN, "Acts of the Church in Relation to Temporal Goods," 529.

²⁴³ The identified acts are: 1. To spend money, including invested money, which has not been legitimately designated as stable patrimony (i.e., free capital), whether to pay debts or to make purchases. 2. To loan money at a moderate rate of interest, with or without collateral. 3. To use goods as collateral for loans. 4. To renegotiate or consolidate loans in order to profit the juridic persons (e.g., to receive a better rate of interest, to facilitate case in bookkeeping, etc.). 5. To mortgage property. 6. To assume mortgaged property (since the mortgage is not on Church property; rather, the Church acquires partial ownership to property already encumbered by the mortgage, there by resulting in the Church being in a better position). 7. To spend money for the purpose for which it was donated (i.e., to observe intentions of donors). 8. To refuse to accept a gift (since nothing is alienated, but something is merely refused c. 1267, §2). 9. To incorporate civilly a part

1.4.2 Acts of Extraordinary Administration (cc. 1277; 1281, §§1-2)

An “act of extraordinary administration” means an act of administration that exceeds the limits and manner of ordinary administration (c. 1281, §§1-2). The universal law has not specifically defined these acts; however, the manner in which these acts are classified (especially in c. 1277) indicates that they are the administration of extraordinary nature. Renken has generally identified six of them in the Code.²⁴⁴ They include refusal of significant gifts (c. 1267, §2), acceptance of gifts with conditions (c. 1267, §2), initiation or participation in civil litigation (c. 1288), entering into threatening contracts (c. 1295), leasing of church property (c. 1297), and constructing new church buildings (c. 1215).²⁴⁵ In order to perform these acts validly, the administrator requires permission from the competent ecclesiastical authority.

Jordan Hite suggests that particular laws, statutes, or proper laws can designate the following actions as extraordinary administration: accepting or declining major bequests or gifts, buying land, investing capital, or establishing a hospital or school, as acts of extraordinary administration. They are extraordinary because of the nature or importance of the action or its financial value, and to perform them, they require the permission of a

of an ecclesiastical juridic person while retaining ecclesiastical ownership, particularly through articulated reserved powers (such as a religious institute separately civilly incorporating an educational or health care facility, while retaining canonical ownership). 10. To exchange securities for other securities of the same value. 11. To lose temporal goods by prescription (since this is an act of poor administration but not involving a contract, cc. 1268, 1289). 12. To grant an easement to come across or otherwise use one’s land in a way that is neither perpetual nor for too long a time. 13. To lease one’s property (c. 1297). 14. To surrender ecclesiastical goods to civil governmental authority involuntarily. 15. To accept foundations (since there is no transfer of ownership, but the norms of cc. 1303-1307 must be observed). 16. To sell old non-precious church furniture (including vestments and equipment in order to replace it with new furniture and equipment of equal value). See RENKEN, *Church Property*, 251-253.

²⁴⁴ In another list he has suggested only five actions as acts of extraordinary administration: See RENKEN, “Acts of the Church in Relation to Temporal Goods: The Ordinary and the Extraordinary,” 528.

²⁴⁵ See RENKEN, “Acts of Extraordinary Administration of Ecclesiastical Goods in Book V of the CIC,” 593-594.

higher authority.²⁴⁶ There is another list of extraordinary acts approved by the Sacred Congregation for the Propagation of the Faith for the dioceses in the Netherlands, which many commentators suggest to use in defining extraordinary acts for a particular juridic person.²⁴⁷

According to the universal norms, the designation of acts of extraordinary administration falls under the jurisdiction of local competent ecclesiastical bodies.²⁴⁸ For example, the episcopal conference identifies these acts for the diocese and assigns them to individual diocesan bishops (c. 1277). The diocesan bishop alone is the administrator of these acts, he discharges them with the consent of the finance council and the college of consultors.²⁴⁹ If a public juridic person, such as a parish, school, or hospital, is under the authority of the diocesan bishop, the bishop, with the consent of the college of consultors and the finance council, determines the extraordinary acts and incorporates them into the entity's statutes. The administrator of the juridic person, whether it be the diocesan finance administrator or the pastor, requires written permission from the diocesan bishop to validly perform these acts. If the statutes of other public juridic persons under the diocesan bishop do not specify a list of extraordinary acts, the diocesan bishop determines these acts after

²⁴⁶ See HITE, "Church Law on Property and Contracts," 121; RENKEN, *Church Property*, 179.

²⁴⁷ See MORRISEY, "Ordinary and Extraordinary Administration: Canon 1277," 712; also see RENKEN, *Church Property*, 181, fn. 77, SACRED CONGREGATION FOR THE PROPAGATION OF THE FAITH, *Collectanea Sacrae Congregationis de propadanda fide*, 2nd ed. vol. 1, "Congregatio generalis" (July 21, 1856), Vatican City, Ex Typographia polyglotta, 1907, n. 1127, art. 20, 603. This is cited as a source for *CIC/1917*, c. 1527, §1, which is the source for c. 1281, §1 of *CIC/83*.

²⁴⁸ *Communicationes*, 1 (1969), 81, 99-100; *Communicationes*, 37 (2005), 285; for further reflections on the application of subsidiarity in the 1983 Code, and particularly in Book V, see P. J. BROWN, "The 1983 Code and Vatican II Ecclesiology: The Principle of Subsidiarity in Book V," in *The Jurist*, 69 (2009), 583-614.

²⁴⁹ See RENKEN, *Church Property*, 179-180; ID. "Acts of Extraordinary Administration of Ecclesiastical Goods in Book V of the CIC," 590-591.

consulting with the diocesan finance council.²⁵⁰ Renken has provided the following criteria for identifying the extraordinary acts of administration: “the quantity involved, the risk of loss, the effect that the act can have on the substance of the temporal good, the effect that the acts can have on the revenue of the temporal good, the endangerment of the stable patrimony, the modality and complexity of the transaction, the predicted financial return, the value of the thing, the duration of the time of execution, the certitude of economic results, the patrimonial and economic impact of the juridic person in question, etc.”²⁵¹

The following actions are considered extraordinary acts of acquisition: imposing diocesan taxes (c. 1263) requires the bishop of the diocese to consult with the Diocesan Finance Council and the Presbyteral Council prior to implementation; begging for alms (c. 1265) requires written permission from the personal ordinary and the local ordinary; acceptance of gifts with a moral obligation or condition attached (c. 1267) requires the ordinary’s permission before the administrator can accept it;²⁵² and acceptance of non-autonomous foundations (c. 1304, §1) requires the ordinary’s permission.²⁵³

The following actions are considered acts of extraordinary retention, they require the involvement of the Ordinary prior to being performed by the administrator. They include: investing surplus funds (c. 1284 §2, 6^o) requires the Ordinary’s consent; acceptance of a non-autonomous pious foundation (cc. 1303 §1, 2^o; 1304 §1) requires

²⁵⁰ See *ibid.*, 591-592.

²⁵¹ See *Id*, Church Property, 180-181; also see BEAL, “Ordinary, Extraordinary and Something in between,” 116; DE PAOLIS, *I beni temporalis della Chiesa*, 147; J. M. SIGNÉ, *Paroisses et administration des biens: Un chemin vers l’autosuffisance des Églises d’Afrique*, Paris, L’Harmattan, 2007, 108-110.

²⁵² See KENNEDY, “Temporal Goods of the Church,” 1469; BEAL, “Ordinary, Extraordinary and Something in between,” 121.

²⁵³ See RENKEN, “Acts of the Church in Relation to Temporal Goods,” 522.

written permission from the Ordinary; and investing the goods of an endowment (cc. 1305 also see 1303 §1, 1^o) requires the Ordinary's prudent judgment, obtained after consulting with the finance council and relevant parties.²⁵⁴

For most of the actions of extraordinary administration, the Code specifies that particular laws determine them. For a diocese, it is established by the Conference of Bishops (c. 1277);²⁵⁵ for a public juridic person subject to the diocesan bishop, such as a parish, it is established by the statutes or by the diocesan bishop after consulting with the Diocesan Finance Council (c. 1281, §2);²⁵⁶ for religious institutes (c. 638, §1) and societies of apostolic life (c. 741, §2), it is established by proper law; and for other public juridic persons, it is established by the statutes, and if silent, the diocesan bishop is competent to establish one (c. 1281, §2).²⁵⁷

The acts of alienation, which are considered acts of extraordinary administration, are those that result in the loss of property ownership. First of all, such acts are not welcomed; if inevitable, prescribed conditions must be followed. What belongs to the extraordinary administration of alienation is the property that constitutes the stable patrimony of the juridic person and whose value exceeds the limit determined by particular laws (c. 1292, §1). They include alienation of goods given to the Church by a vow (c. 1292, §2), and goods that are precious for artistic or historical reasons (c. 1292, §2). For religious

²⁵⁴ See *ibid.*

²⁵⁵ The particular laws on extraordinary administration, pertaining to c. 1277, applicable to the dioceses in Canada and the United States are given in the appendix no. 5.

²⁵⁶ See RENKEN, *Church Property*, 201; PHAM, "Public Juridic Persons and Chapter 11 Reorganization Bankruptcy," 566.

²⁵⁷ See RENKEN, *Church Property*, 201; also see KENNEDY, "The Temporal Goods of the Church," 1483.

institutes and societies of apostolic life, extraordinary alienation involves anything other than the non-stable patrimony, which is not bound by a condition or valued as precious for artistic or historical reasons. Alienation of these goods requires written permission from the competent superior with the consent of the council. Additionally, if the alienation exceeds the defined value, permission from the Holy See is also required (cc. 638, §3; 741, §1).²⁵⁸

1.4.3 Acts of Ordinary Administration which Are More Important in Light of Economic Condition of the Diocese (c. 1277)

Canon 1277²⁵⁹ stipulates a third category of administration of Church property “acts of administration which are more important in light of the economic condition of the diocese.” In this category, the public juridic person is exclusively the diocese, and the administrator is solely the diocesan bishop. At the diocesan level, the acts of ordinary administrations are performed by the diocesan finance officer under the supervision of the diocesan bishop (c. 494, §3). He functions as an administrator of the diocese only for the routine and regular actions such as: “the collection of debts, rents, interests or dividends; contracts and payments necessary for the ordinary maintenance of the church and its personnel; the opening of checking accounts to facilitate these payments; and the acceptance of ordinary donations.”²⁶⁰ All other non-routine and extraordinary actions in the diocese are performed by the diocesan bishop alone.

²⁵⁸ See RENKEN, “Acts of the Church in Relation to Temporal Goods,” 529-530.

²⁵⁹ Canon 1277, The diocesan bishop must hear the finance council and college of consultors to place acts of administration which are more important in light of the economic condition of the diocese. In addition to the cases specially expressed in universal law or the charter of a foundation, however, he needs the consent of the finance council and of the college of consultors to place acts of extraordinary administration. It is for the conference of bishops to define which acts are to be considered of extraordinary administration.

²⁶⁰ ABBO-HANNAN, *The Sacred Canons*, 731; also see BOUSCAREN-ELLIS-KORTH, *Canon Law A*

The diocesan bishop as an administrator of the diocese performs the acts of extraordinary administrations with the consent or counsel of the finance council, the college of consultors, the council of priests, the finance committee, or others concerned for validity of his acts. Some of these functions include appointing or removing the diocesan finance office (c. 494, §§1-2), imposing diocesan taxes (c. 1263), adopting an annual budget (c. 493), making decisions related to extraordinary administration for parish and other juridic persons (c. 1281, §2), authorizing the investment of endowments of non-autonomous foundations (c. 1305), and reducing the obligations of pious wills due to decreased revenues (c. 1310, §2).

The diocesan bishop can set aside any of these actions or identify other ordinary functions as important in his diocese with the consultation of the finance council and the college of consultors.²⁶¹ The diocesan bishop chooses to do so because of their important significance, the risky and potential danger that may occur in their transaction. In fact, that might put the patrimony of the diocese in danger. The diocesan bishop chooses to do so due to the significant importance, risky nature, potential dangers in their transactions, and the potential impact on the patrimonial condition of the diocese. The diocesan bishop can

Text and Commentary, where a similar reflection is given “Ordinary administration includes whatever is necessary for the preservation of church property and whatever actions are required to collect the income from such property; also, the payment of current bills and taxes, the making of ordinary repairs, and keeping an ordinary bank account. Ordinary acts of administration also include such acts as are to be done at fixed intervals (monthly, quarterly, annually) as well as those which are necessary for the customary transaction of business.” *1917 Comm1*, 829-830; also see VROMANT, *De bonis Ecclesiae temporalibus*, 161.

²⁶¹ Beal suggests the following functions that can be added as ordinary administrations of major importance in the diocese: establishing norms for parish finance councils (c. 537); issuing instructions governing the administration of temporal good within the diocese (c. 1276, §2); long term investment surplus diocesan funds; leases of diocesan property not subject to the episcopal conference norms; initiating fund raising appeals or approving the conduct of fund raising appeals by parishes and other juridic persons (c. 1263); and granting pastors and other administrators the faculty to perform acts of extraordinary administration. See BEAL, “Ordinary, Extraordinary and Something in between,” 124.

designate them as of greater importance (*maioris momenti*) in his diocese (c. 1277).²⁶² He alone is the administrator of these functions; without proper delegation, no one can validly carry out these functions on his behalf (c. 1277).²⁶³ The canon does not provide a specific list of important functions but suggests that the diocesan bishop seek collaboration from the finance council, the college of consultors, and others concerned to determine those acts that are financially significant to his diocese.²⁶⁴ As a result, these functions may vary from one diocese to another.²⁶⁵ By committing himself to consult with the finance council and the college of consultors before engaging in any activities, the diocesan bishop sets an example of transparency and fosters an atmosphere of trust regarding the financial situation of his diocese.²⁶⁶

1.5 Church Property as Regarded by Civil Law

Up to this point, we have covered the broad idea of Church property, the connection between the Church and property, and how Church property is managed. Before we move forward, it is important to remember that Church property is always owned by public juridic persons within the Church. Any property that exists independently cannot be

²⁶² See RENKEN, *Church Property*, 178-179; MORRISEY, “Ordinary and Extraordinary Administration: Canon 1277,” 716; Z. COMBALÍA, “Title II: The Administration of Goods, cc. 1273-1289,” in *Exegetical Comm.*, vol. IV/1, 97; F. AZNAR GIL, *La administración de los bienes temporales de la Iglesia: Legislación universal y particular Española*, Salamanca, Universidad Pontificia de Salamanca, 1984, 383; BEAL, “Ordinary, Extraordinary and Something in between,” 123-125. Beal gives a list of acts of major importance at diocesan level and at parish level.

²⁶³ See PHAM, “Public Juridic Persons and Chapter 11 Reorganization Bankruptcy,” 566-567; BEAL, “Ordinary, Extraordinary and Something in between,” 123-125; RENKEN, *Church Property*, 178.

²⁶⁴ See PAPROCKI “Recent Developments Concerning Temporal Goods, Including Complementary USCCB Norms,” 28; MYERS, “Temporal Goods of the Church,” 873; C. J. RITTY, “Changing Economy and the New Code of Canon Law,” in *Catholic Lawyer*, 12 (1966), 342.

²⁶⁵ See MORRISEY, “Ordinary and Extraordinary Administration: Canon 1277,” 716; PHAM, “Public Juridic Persons and Chapter 11 Reorganization Bankruptcy,” 567.

²⁶⁶ See BEAL, “Ordinary, Extraordinary and Something in between,” 124-125.

considered Church property.²⁶⁷ Additionally, all property owned by public juridic persons within the Church must be recognized by civil laws.

Civil law, notably in modern-day North America, recognizes Church properties through a variety of titles, including corporation sole, Parish Corporation, charitable trust, not-for-profit Corporation, corporation aggregate, and aggregates of charitable trusts. This acceptance did not occur overnight; it took centuries, and it was frequently a source of friction between the Church and the state. Influenced by the European civil system, the Church eventually gained respect in the United States for its property ownership.²⁶⁸

Civil law generally recognizes the diocese and the parish as juridic persons and incorporates them into state law recognition. All other supporting entities, such as schools, hospitals, fundraising organizations, special interest welfare corporations, corporations formed to operate homeless shelters or low-income housing projects, charitable organizations, and so on, are reorganized within realized corporations by state laws.²⁶⁹ However, the recognition of these entities is not universal, differing from one state to another and from one juridic person to another.

For instance, in New York State, church properties are recognized under religious corporations. The parish is recognized as a Parish Corporation, in which the bishop, pastor, chancellor, and two lay members act as corporate trustees and operate jointly in the administration of church property. In other states, parishes are considered trusts, and the

²⁶⁷ See N. P. CAFARDI, "The Availability of Parish Assets for diocesan Debts: A Canonical Analysis," in *Seton Hall Legislative Journal*, 29 (2005), 363.

²⁶⁸ See M. E. CHOPKO, "An Overview on the Parish and the Civil Law," in *The Jurist*, 67 (2007), 195-200.

²⁶⁹ See J. S. MANNY, "Governance Issues for Non-Profit Religious Organizations," in *Catholic Lawyer*, 40 (2000-2001), 3-4.

pastor or bishop exercises a fiduciary responsibility, depending on the nature of the entity. In Texas, dioceses are found to be in common-law trusts, and sub-juridic persons are administered in the same way. In New Hampshire, some entities are recognized under statutory trusts, while others are under unincorporated associations within the overall structure of the diocese. In most states, the common-law corporation sole is followed, where the bishop is the sole member of all its property, holds the title of the property and assets of the corporation, and is responsible for making decisions regarding the management and operation of the organization.²⁷⁰

One of the most common methods of civil law recognition of church property is the corporation sole,²⁷¹ although the preferred method is the parish corporation. In 1911, the Holy See advised the Catholic Church in the United States to adopt the parish corporation method, and further suggested that dioceses influence states to endorse this method in civilly recognizing church property. If this was not possible, the corporation sole method was suggested, but never the fee simple method.²⁷²

Under the parish corporation method, a church is recognized as a juridic person and can enter into contracts, sue and be sued, and own and manage property, just like any other corporation. This allows the church to carry out its mission and serve its members in more efficient and effective ways. On the other hand, the corporation sole method is a

²⁷⁰ See CHOPKO, "An Overview on the Parish and the Civil Law," 198-200.

²⁷¹ See MAIDA-CAFARDI, *Church Property*, 128-129; CHOPKO, "An Overview on the Parish and the Civil Law," 199-200. For a detailed study of corporation sole, see J. O'HORA, "The Modern Corporation Sole," in *Dickinson Law Review*, 93 (1988), 23-40.

²⁷² See SACRED CONGREGATION OF THE COUNCIL, Private reply on the Methods of Holding and Administering Church Goods in the United States of America, July 29, 1911, in *CLD*, vol. 2, 444-445. Also see RENKEN, *Church Property*, 48-52; J. J. M. FOSTER, "Canonical Issues Relating to the Civil Restructuring of Dioceses and Parishes," in *The Jurist*, 69 (2009), 311-312; M. J. O'BRIEN, "Instructions for Parochial Temporal Administration," in *Catholic Lawyer*, 41 (2001), 132-133.

hierarchical and centralized method where a single individual or a small group of individuals controls the property and assets of the organization. This structure allows for more centralized control and management of the organization's assets and can provide for a more streamlined and efficient administration of the organization's affairs.

In Canada, the recognition of church property in civil matters is subject to the laws of each province and territory, rather than a single national law. Generally, churches are considered legal entities by the state and are allowed to own and manage property like any other organization. However, the specific laws and regulations that apply to the recognition of church property vary depending on the province or territory in which the church is situated. For instance, in Ontario, churches can be incorporated as non-profit corporations under the relevant corporation legislation, which provides a legal structure for the church to hold and manage its assets for the religious community's benefit. In Quebec, the Civil Code of Quebec governs the recognition of church property and provides specific rules and regulations regarding the ownership and management of property by religious organizations. Regardless of the province or territory, it is crucial for churches to understand the legal framework that governs their operations and ensure that they comply with all applicable laws and regulations.²⁷³

Conclusion

The property of the Catholic Church includes all assets held by the Church, including tangible items such as buildings, land, estates, and valuable possessions, as well as intangible assets like sacraments. While the Church is commonly understood as an

²⁷³ See M. H. OGILVIE, *Religious Institutions and the Law in Canada*, 4th edition, Toronto, Irwin Law Inc., 2017, 69.

institution, organization, or place of worship, theologically it is referred to as the “people of God.” Most of the secular entities within the Church are recognized as public juridic persons, capable of possessing property for management. The property of the Church legally belongs only to these public juridic persons, including dioceses, parishes, bishops’ conferences, etc., that are officially recognized and established by the norms of the Code of Canon Law.

The administrator of each public juridic person manages the property belonging to that entity through four aspects: acquisition, retention, administration, and alienation. These four aspects are inherent rights of the Church, independent of any secular power, and are upheld by the Church’s divine disposition and canonical legality. Although the Church upholds its credibility and capacity to possess any property, it is necessary for public juridic persons to obtain civil recognition for official dealings with secular entities in the world. Most public juridic persons, such as parishes, are civilly recognized as Parish Corporations, while some are approved as Corporation Sole.

CHAPTER II

THE ADMINISTRATORS OF CHURCH PROPERTY AND THEIR COLLABORATORS

Introduction

The Church property, despite appearing to be a single entity, is actually independently possessed, regulated, and maintained by different proprietors. For instance, in a diocese, the parish's properties belong to the parish as public juridic person that has legitimately acquired them, rather than to the diocese under which it functions. Similarly, schools, hospitals, orphanages, and senior homes are owned by the person or organization that legitimately acquired them for a specified utility. In law, these entities are known as juridic persons, which are fictitious entities that have the necessary rights and obligations for legal functioning. However, in reality, these legal entities cannot function physically and require a representative to act on their behalf. In the Church, as it is commonly perceived, the diocesan bishop represents them. Therefore, the properties of each individual juridic person are commonly viewed as belonging to the diocese or the Church. In fact, the diocesan bishop only supervises them in his capacity.

Administrators of every juridic person conduct regular and extraordinary financial administration. This chapter aims to explore the concept of administration within the sphere of temporal goods, and the concept of administrators who are responsible for temporality, and all those who collaborate with them in managing Church property. It will also cover the functions of each personnel involved in the management process.

2.1 The Concept of “Administration” in the Church

The concept of administration within the context of Book V has been extensively discussed in the previous chapter. However, at the outset of this chapter, it is necessary to outline the juridic understanding of administration in Church legislation. In the 1917 Code, “administration” was understood on two distinct levels: the management of temporal goods and the distribution of various sacraments and sacramentals.²⁷⁴ Nonetheless, in the 1983 Code and the subsequent explanatory note issued by the Pontifical Council for Legislative Texts, the term “administration” is adequately defined in two significant senses.²⁷⁵ Firstly, it refers to the power of governance, referring to the functions of an ecclesiastical authority that place the acts of jurisdiction as opposed to legislative and judicial acts; and secondly, it refers to the economic affairs of the church (as juridic persons), asserting on the preservation and protection of the patrimonial goods of a juridic person in order to help it bear fruit and enhance its existence.²⁷⁶ They are frequently referred to by the terms “administrative acts” and “acts of administration.”²⁷⁷ The majority of laws pertaining to

²⁷⁴ For examples of management of temporal goods in the 1917 Code see cc. 325, §2; 357, §1; 392, §2; 537; 634, §1; 635, §2; 636, §1; 638, §§1-2; 668, §1; 706, 1°-2°; 718; 1323, §2; 1273-1289; 1300; 1333, §3, 3°; 1413, 1°; 1508, §3; 1524, §2; 1741, 5° and 1042, 2°. For examples, where it is used in reference to administration of sacraments see cc. 530, 1°-3°; 561; 841; 844, §§1-4; 848; 863; 875; 878; 884, §§-2; 886, §§1-2; 921, §1; 1168 and 1379. Besides, the term “administration” is also used to refer to an ecclesiastical office to which one has been elected, see c. 179, §4; the whole operation of managing a seminary see c. 259, §1; and running a diocese see cc. 388, §3; 469; 572; and 473. There is also another combination as “apostolic administration” which is likened to a diocese, see cc. 368 and 371, §2; and in other context as administration of justice, see in c. 1445, §4, 1°. See A. O. EKPO, *Temporal Goods of the Church: A Canonical Examination of Administrative Acts Concerning Their Ownership and Management*, Montréal, Wilson & Lafleur Inc., 2021, 25, fn. 85 (=EKPO, *Temporal Goods of the Church*). Also see, F. J. URRUTIA, “Administrative Power in the Church according to the *Code of Canon Law*,” in *Studia canonica*, 20 (1986), 253-254; ID., “La potestà amministrativa secondo il diritto canonico,” in P. FEDELE, (ed.), *De iustitia administrativa in Ecclesia*, Roma, Officium Libri Catholici, 1984, 74.

²⁷⁵ See PCLT, *Nota*, La funzione dell’ autorità, 26; J. A. RENKEN, “The *Parochus* as Administrator of Parish Property,” in *Studia canonica*, 43 (2009), 491-492 (=RENKEN, “The *Parochus* as Administrator”).

²⁷⁶ See EKPO, *Temporal Goods of the Church*, 26; PCLT, *Nota*, La funzione dell’ autorità, 24.

²⁷⁷ In addition to these two, there is a third common usage as “administrative activity” which Huels invites the attention of Canon Law, see J. M. HUELS, “Administrative Acts and Activities in Canon Law,” in

“administrative acts” are located in Book I, cc. 35-47, while “acts of administration” are located in Book V, cc. 1273-1289.

2.2 The Concept of “Administrator” in the Church

Every juridic person in the Church is administered by a physical person. This physical person acts as the designated superior, legal representative, or administrator of the juridic person they represent. Therefore, the representants of the juridic person should not acquire, retain, administer, or alienate ecclesiastical property in their personal name. However, they administer tangible property on behalf of the juridic person and are therefore known as administrators of Church property. They exercise their functions through executive authority in the specific context of managing Church’s temporal goods.²⁷⁸ Canon 1279, §1 defines the person competent to administer ecclesiastical goods. It states, “The administration of ecclesiastical goods pertains to the one who immediately governs the person to which the goods belong, unless particular laws, statutes, or legitimate customs determine otherwise, and without prejudice to the right of the Ordinary to intervene in case of negligence by an administrator.”²⁷⁹ As a result, the diocesan bishop²⁸⁰

The Canonist, 6 (2015), 165-178.

²⁷⁸ See EKPO, *Temporal Goods of the Church*, 97.

²⁷⁹ The original Latin text reads: “Administratio bonorum ecclesiasticorum ei competit, qui immediate regit personam ad quam eadem bona pertinent, nisi aliud ferant ius particulare, statuta aut legitima consuetudo, et salvo iure Ordinarii interveniendi in casu neglegentiae administratoris.” The *Exegetical Commentary* and the *CLSGBI* translate the first line as “the administration of ecclesiastical goods pertains to the one with the *direct power of governance* over the person to whom the goods belongs.” While the *CLSA* translates it as “the administration of ecclesiastical goods pertains to *the one who immediately governs* the person to which the goods belong.” It seems the *CLSA* translation is accurate. The Latin text does not in any way use the word *potestas* in relation to the verb *regit*, moreover, nowhere any equivalent word is found for the “power of governance.” See, OMOROGBE, *The Power of Diocesan Bishop*, 93, fn. 15; RASAIAN, *Collaboration between Parochus and Parish Finance Council*, 67, fn. 201. Also see DE PAOLIS, *De bonis Ecclesiae temporalibus*, 89.

²⁸⁰ The diocesan finance officer is the routine administrator of the ecclesiastical goods of the diocese (c. 494, §3) under the authority of the diocesan bishop who governs the diocese (cc. 369; 393).

is the administrator of the diocese, the parish priest (*parochus*) is the administrator of the parish, the rector is the administrator of the seminary, and the religious superior is the administrator of the institution they head.

All administrators of public juridic persons in the Church are primarily designated by universal law. However, some are assigned as administrators by particular law, statute, lawful custom, or appointment by an Ordinary (c. 1279, §2). Others may perform the functions of administrators for a particular case, not designated by universal law or assigned by particular law, but through a specific juridic act, individual delegation, or as an act of voluntary service in church ministry.²⁸¹ Huels defines an administrator as “an official of the church who is responsible for administrative tasks in general, including planning, organization, the leadership of groups, finances, etc., and a person responsible for financial administration.”²⁸²

It is important to note that while establishing the patrimonial laws of the Church, the Code implicitly detailed regulations concerning the finance office, councils of economic affairs, and administrative activity. To further functions regarding these entities, the Code seeks the intervention of a physical person as a legal representative, administrator, and superior(s).²⁸³ The legal representative acts on behalf of the public juridic person in a

²⁸¹ Omorogbe observes that it would have been more appropriate not to use the term administrator for such unofficial persons because the Code has already determined the proper use of the term administrator of ecclesiastical goods (cc. 118; 1279, §1). Since it designates an ecclesiastical office in accordance with c. 145, the reference to administrators who are not office-holders is not appropriate. See OMOROGBE, *The Power of Diocesan Bishop*, 118, fn. 82.

²⁸² J. M. HUELS, *Empowerment for Ministry: A Complete Manual on Diocesan Faculties for Priests, Deacons, and Lay Ministers*, New York, Paulist Press, 2003, 254 (=HUELS, *Empowerment for Ministry*).

²⁸³ See LÓPE ALARCÓN, “The Temporal Goods of the Church,” 2; For an extensive consideration of the distinctions among the legal representative, administrator, and superior of a juridic person, see: V. DE PAOLIS, “L’amministrazione dei beni: Soggetti cui è demandata in via immediate e loro funzioni (cc. 1279-1289),” in *I beni temporali della Chiesa*, Studi Giuridici, 50, Vatican City, Libreria editrice Vaticana, 1999, 59-82; also see RENKEN, *Church Property*, 147-149, fn. 5; ID., “The Principles Guiding the Care of Church

legal forum. Sometimes, the legal representative is also the administrator of the public juridic person.²⁸⁴ The administrator fulfills the executive functions of a public juridic person outlined in cc. 1284-1289. Sometimes, the administrator is also the superior of the public juridic person (c. 1279, §1).²⁸⁵ The superiors are those who oversee the administration of ecclesiastical goods and are ultimately responsible for a public juridic person. Sometimes, they may perform administrative actions that transcend the limit and manner of ordinary administration (cc. 638, §1; 1277; 1281, §§1-2).²⁸⁶ This complex system of legal representative, administrator, and superior is due to the dual nature of administrative power vested in the Church's competent authorities discussed in the previous section.

2.2.1 Roman Pontiff as Supreme Administrator (c. 1273)

Canon 1273 legislates that the Pope is the supreme administrator and steward of all ecclesiastical goods in the Catholic Church. As a supreme administrator (*administrator*), the Pope promulgates laws, issues administrative norms, supervises extraordinary acts,²⁸⁷

Property,” in *The Jurist*, 68 (2008), 169.

²⁸⁴ The legal representative of a diocese is its diocesan bishop (c. 393), but the routine administrator of the goods, under the authority of the diocesan bishop, is the diocesan finance officer. The legal representative of the parish is its pastor (c. 532), who also is the administrator of parochial goods. See PCLT, *Nota*, La funzione dell'autorità 27, fn. 14; RENKEN, *Church Property*, 148.

²⁸⁵ For a religious institute, c. 636, §1 permits, but does not recommend, that the local superior may be the finance officer of the local community, and c. 638, §2 says that superiors perform acts of ordinary administration. Canon 741 applies these norms to societies of apostolic life. Canon 718 allows proper law to apply these norms to secular institutes. See RENKEN, *Church Property*, 148, fn. 10.

²⁸⁶ While the diocesan finance officer is the “routine” administrator of diocesan ecclesiastical goods, the diocesan bishop alone is able to perform “non-routine” acts of ordinary diocesan administration. The diocesan finance officer's power is limited to acts of ordinary diocesan administration which are not more important in the light of the economic condition of the diocese. The diocesan bishop is able to perform all important diocesan economic affairs; cf. c. 1277. See *ibid.*, 149, fn. 12.

²⁸⁷ The Roman Pontiff reserves to himself certain executive activities concerning ecclesiastical goods, see cc. 1292, §2; 1308, §1; 1301, §3. He also reserves to himself approval of certain norms regarding ecclesiastical goods; see cc. 1264, 1°; 1271. See PCLT, *Nota*, La funzione dell'autorità, 30-32; RENKEN, *Church Property*, 150-154; J. SCHOUPE, *Droit canonique des biens*, Montréal, Wilson and Lafleur, 2008,

and reserves certain administrative activities that relate to the ownership and management of ecclesiastical goods.²⁸⁸ Additionally, every five years, he gathers information about dioceses and religious institutes.²⁸⁹ As the supreme steward (*dispensator*), the Pope unifies the great diversity of patrimony, arranges transfers between some of them under extraordinary circumstances, and at times condones unduly made appropriations publicly or in private (by means of the Apostolic Penitentiary).²⁹⁰

The Roman Pontiff is the supreme administrator and steward of all ecclesiastical goods, but he does not have *dominium* over them (c. 1279). In the words of Thomas Aquinas, his relation to Church goods are like, “the things of the Church are his as the principal steward; they are not his, however, as lord and possessor.”²⁹¹ The ownership of each good belongs to that juridic person which has acquired them legitimately (c. 1256). The Pope’s relationship with temporal goods reflects his universal primacy of governance (*vi primatus regiminis*),²⁹² and he exercises his universal power of jurisdiction (c. 331) through controlling their use, resolving controversies, and distributing goods while

179-181, 187-191.

²⁸⁸ See cc. 1292, §2; 1308, §1; 1310, §3, also cc. 1264, 1^o; 1272.

²⁸⁹ The Roman Pontiff receives information about the dioceses from the diocesan bishops during their *ad limina* visits, while religious institutes report to the competent dicastery through reports called *quinquennial* reports. See EKPO, *Temporal Goods of the Church*, 98.

²⁹⁰ See COMBALÍA, “The Administration of Goods,” 84-85; EKPO, *Temporal Goods of the Church*, 98.

²⁹¹ “Quamvis enim res Ecclesiae sunt eius ut principalis dispensatoris, non tamen sunt eius ut domini et possessoris.” As quoted in RENKEN, *Church Property*, 151, fn. 19; also see EKPO, *Temporal Goods of the Church*, 99.

²⁹² See RENKEN, *Church Property*, 151; ABBO-HANNON, *The Sacred Canons*, vol. 2, 710-711; When reviewing comments on the 1977 *Schema*, the *coetus De bonis Ecclesiae temporalibus* changed reference to Roman Pontiff’s “jurisdiction” to his “power of governance” see *Communicationes*, 12 (1980), 413; PCLT, *Nota*, La funzione dell’ autorità, 29-31; Also see F. SALERNO, “L’ amministrazione dei beni: la funzione primaziale del Romano Pontifice,” in *I beni temporali della Chiesa*, Studi Giuridici, 50, Vatican City, Libreria editrice Vaticana, 1999, 103-139.

exercising superior functions of ecclesial unity, solidarity among juridical persons, and social justice.²⁹³

In addition to being the supreme administrator and steward, the Pope is also the Ordinary, giving him the responsibility of carefully monitoring all ecclesiastical goods (cc. 1273; 1276, §1; 1278). The Code identifies the other Ordinaries as mere administrators who have general oversight over ecclesiastical goods entrusted to their care (cc 1280; 1282; 1283, 2°; 1283, 3°; 1284; 285; 1286). As the supreme Ordinary, the Pope can intervene directly in the administration of any juridic person's temporal goods, especially in cases of disputes, controversy, appeal, or hierarchical recourse. One of the Pope's prerogatives is to "safeguard and carefully administer its goods in light of its mission of evangelization, with special care for the needy."²⁹⁴ The Pope is supported in his role as the supreme administrator and steward of the Church's temporal goods by several organs in the Roman Curia, who offer assistance to him. The Apostolic See's temporal goods are directly administered in his name.²⁹⁵

²⁹³ See COMBALÍA, "The Administration of Goods," 86.

²⁹⁴ POPE FRANCIS, apostolic letter *motu proprio* for the management of the economic assets of the Holy See *Fidelis dispensator et prudens*, 24 February 2014, in AAS, 106 (2014), 164; as quoted in EKPO, *Temporal Goods of the Church*, 99.

²⁹⁵ The current apostolic constitution *Praedicate Evangelium* has granted most of the dicasteries' financial administration to the Council for the Economy (*Praedicate Evangelium*, arts. 205-211), Secretariat for the Economy (*Praedicate Evangelium*, arts. 212-218), and Administration of the Patrimony of the Apostolic See (*Praedicate Evangelium*, arts. 219-221), who administer them in the name of Roman Pontiff.

The previous apostolic constitution *Pastor bonus* on this regard dealt with them differently by individual Congregations; see, Congregation for the Clergy (*Pastor bonus*, Art. 98), Congregation for Institutes of Consecrated Life and Societies of Apostolic Life (*Pastor bonus*, Art. 97, 2°), Congregation for the Evangelization of Peoples (*Pastor bonus*, Art. 92), Congregation for the Oriental Churches (*Pastor bonus*, Art. 56), Pontifical Commission for Preserving the Patrimony of Art and History (*Pastor bonus*, Art. 99), Administration of the Patrimony of the Apostolic See (*Pastor bonus*, Art. 172; 173-175), Prefecture for the Economic Affairs of the Holy See (*Pastor bonus*, Art. 176, 177-179) Apostolic Camera (*Pastor bonus*, Art. 171 §2); See SECRETARIAT OF STATE, "Regolamento della Camera Apostolica," March 3, 2008, in *Communicationes*, 40 (2008), 63-80; RENKEN, *Church Property*, 153-154; EKPO, *Temporal Goods of the Church*, 101-102.

2.2.2 Diocesan Bishop as Mediate Administrator (c. 1277)

Canon 376 distinguishes the diocesan bishop from all other bishops by assigning him the responsibility of overseeing a specific diocese. According to c. 393, the diocesan bishop acts as the legal representative of the diocese, both in ecclesiastical and civil matters.²⁹⁶ Additionally, c. 1277 reinforces the bishop's role as administrator of the diocese, granting him the authority to make important administrative decisions based on the diocese's financial situation. Thus, the diocesan bishop is the superior, the legal representative, and the administrator.

Furthermore, the diocesan bishop (cc. 376; 369) is endowed with various powers in the Church, such as the ordinary, proper, and immediate powers that are required for the exercise of his pastoral function (*muneris pastoralis*) (c. 381), and legislative, judicial, and executive powers that are conferred to govern the particular church entrusted to his care (c. 391). The ordinary, proper, and immediate powers vested in the diocesan bishop indicate that he is the vicar of Christ, not the Pope²⁹⁷ hence he is the immediate and sole owner of the diocese he governs.²⁹⁸ His power of ownership (*dominium*) pervades throughout the diocese (as an ontological entity). However, his power of "administrator" of the diocese (as a public juridic person) is selective since the ownership of goods belongs to the juridic person who has acquired them legitimately (c. 1256). According to c. 118, the diocesan

²⁹⁶ See V. GÓMEZ-IGLESIAS, Commentary on c. 393, in *Exegetical Comm.*, vol. II/2, 820.

²⁹⁷ This notion is made clear in the Eastern Code, where c. 178 states "The eparchial bishop, to whom the eparch has been entrusted to shepherd in his own name, governs it as the vicar and legate of Christ; the power which he exercises personally in the name of Christ, is proper, ordinary, and immediate, [...]"

²⁹⁸ See J. A. RENKEN, "Diocesan Bishops [cc.381-402]," in *CLSA Comm2*, 519; for a detailed understanding see T. GREEN, "The Pastoral Governance Role of the Diocesan Bishop: Foundations, Scope and Limitations," in *The Jurist*, 49 (1989), 472-506; J. HERRANZ, "The Personal Power of Governance of the Diocesan Bishop," in *CLSA Proceedings*, 49 (1987), 16-34.

bishop assumes the role of legal representative of the juridic person “diocese,”²⁹⁹ while also serving as its administrator, as prescribed by cc. 1277; 1279, §1, and 1280. He is the administrator of the goods of the juridic person as “diocese” (c. 1277), but not of the goods of other juridic person(s) within his diocesan territory (cc. 1279, §1; 1280), as each of them has its own administrators.³⁰⁰ Nevertheless, he exercises his power of administrator (pertaining to temporal goods of acts of administration) as a supervisor (c. 392, §2).

In fact, the diocesan bishop functions as a mediate administrator between the Holy See and the local Church (the diocese). To the Holy See, he assists the Roman Pontiff in exercising his office (c. 334), while to his diocese, he exercises vigilance, supervision, and coordination of various temporal, personnel, and spiritual functions (cc. 392, §2; 1276),³⁰¹ including acting as an administrator (c. 1277). The significant difference is that within his diocese, in matters of extraordinary administrations pertaining to the diocese, he functions as an administrator. In contrast, to all other juridic persons, he functions more as an “investigator” or “supervisor” according to c. 1276.³⁰² According to c. 1276 His role is one of vigilance (c. 1276). He directs and supervises other juridic persons such as parishes,

²⁹⁹ See KENNEDY, “Juridic Persons,” 164.

³⁰⁰ See F. COCCOPALMERIO, Commentary on c. 494, in *Exegetical Comm.*, vol. II/2, 1182; J. A. RERNKEN, *Particular Churches and the Authority Established in Them: Commentary on Canon 368-430*, Ottawa, Saint Paul University, 2011, 170 (=RERNKEN, *Particular Churches and the Authority Established in Them*); V. GÓMEZ-IGLESIAS, Commentary on c. 393, in *Exegetical Comm.*, vol. II/1, 820-821; COMBALÍA, “The Administration of Goods,” 93-95.

³⁰¹ See T. GREEN, *Manual for Bishops: Rights and Responsibilities of Diocesan Bishops in the Revised Code of Canon Law Revised Edition*, Washington, United States Catholic Conference, 1992, 25-55.

³⁰² See RENKEN, *Church Property*, 166-167; S. WOYWOOD and C. SMITH, *A Practical Commentary on the Code of Canon Law*, rev. ed., vol. 1., New York, Joseph F. Wagner, Inc., 1948, 231-237; José T. Martín de Agar calls the ordinary the “mediate administrator” of ecclesiastical goods subject to him; see, J. T. MARTÍN DE AGAR, “Bienes temporales y misión de la Iglesia” in *Manual de Derecho Canónica*, 2nd ed., Pamplona, Ediciones Universidad de Navarra, 1991, 708.

schools, hospitals, and religious institutes subject to him, functioning as a supervisor, as these entities have their own immediate administrators.³⁰³

As a principal function, the diocesan bishop, in communion with the Roman Pontiff, exercises vigilance to prevent abuses in ecclesiastical discipline (c. 392, §2).³⁰⁴ The Code provides instances where the diocesan bishop can intervene with juridic persons subject to him while exercising this power of vigilance. These include cases where the immediate administrator is negligent (c. 1279, §1), the juridic person subject to him has no administrator (c. 1279, §2), the meaning of acts of extraordinary administration needs to be defined (c. 1281, §2), the administrator's oath needs to be received (c. 1283, 1°), annual financial reports need to be received (c. 1287, §1), and written permission is required to contest civil litigation (c. 1288).³⁰⁵

The bishop's vigilance ensures that the general principles for administering the Church's goods, such as preservation, avoiding risk and immoderate gain, adhering to the purposes, fulfillment of dispositions, etc., are observed. Additionally, the bishop ensures compliance with universal, private, and individual laws on patrimonial management.³⁰⁶ Thus, the bishop's role is an active function and a regulatory competence that organizes the administration of goods within his jurisdiction and the limits of universal and particular law, rather than just correcting abuse or negligence.³⁰⁷

³⁰³ See EKPO, *Temporal Goods of the Church*, 104.

³⁰⁴ See RENKEN, "Diocesan Bishops [cc. 381-402]," 518-120, and 529.

³⁰⁵ See MARTÍN DE AGAR, "Bienes temporales y misión de la Iglesia," 708; EKPO, *Temporal Goods of the Church*, 103-104; COMBALÍA, "The Administration of Goods," 93-94.

³⁰⁶ See COMBALÍA, "The Administration of Goods," 94; EKPO, *Temporal Goods of the Church*, 104.

³⁰⁷ See *ibid.*

The administration of temporal goods in a diocese or a particular Church is a complex task that cannot be accomplished fruitfully by an individual person alone. Therefore, the diocesan bishop is assisted by clerics, religious, and laity, in fact, the involvement of lay economic expertise is strongly encouraged.³⁰⁸ The involvement of laity enhances accountability and transparency in the administration of diocesan goods.³⁰⁹ Furthermore, the bishop is regularly supported by the financial council (cc. 492-493; 537; 1280), college of consultors (c. 502), presbyteral and pastoral councils (cc. 459, §1; 511), and episcopal conferences (cc. 1262; 1265, §2; 1274, §§2 & 4; 1277; 1287, §2; 1292, §1; 1297).³¹⁰

2.2.3 Other Ordinaries as Administrators (c. 1276)

In Book V of the 1983 Code, which establishes norms regarding temporal goods, the term “Ordinary” (*ordinarius*) is frequently used to refer to the administrator of ecclesiastical goods.³¹¹ For example, c. 1276 specifies the general vigilance that the Ordinary must exercise over the ecclesiastical goods of public juridic persons subject to him, and he may issue special instructions as needed. Although the 1983 Code does not define the term “Ordinary,” it does enumerate those who are considered to be Ordinary in c. 134.³¹²

³⁰⁸ See T. J. GREEN, “Shepherding the Patrimony of the Poor: Diocesan and Parish Structures of Financial Administration,” in *The Jurist*, 56 (1996), 708 (=GREEN, “Shepherding the Patrimony of the Poor”).

³⁰⁹ See R. KASLYN, “Accountability of the Diocesan Bishop: A Significant Aspect of Ecclesial Communion,” in *The Jurist*, 67 (2007), 138 (=KASLYN, “Accountability of the Diocesan Bishop”).

³¹⁰ See EKPO, *Temporal Goods of the Church*, 106.

³¹¹ See cc. 1273; 1276; 1279; 1281, §1; 1284, §1, 6°; 1288, and 1301.

³¹² Canon 134, §1. In addition to the Roman Pontiff, by the title of ordinary are understood in the law diocesan bishops and others who, even if only temporarily, are placed over some particular church or a community equivalent to it according to the norm of can. 368 as well as those who possess general ordinary executive power in them, namely, vicars general and episcopal vicars; likewise, for their own members, major superiors of clerical religious institutes of pontifical right and of clerical societies of apostolic life of

In the first section of c. 134, the following individuals are listed as Ordinaries: (1) the Roman pontiff; (2) diocesan bishops; (3) individuals who are equivalent to diocesan bishops and temporarily placed over a particular Church or community equivalent to a particular Church as per c. 368. These include territorial prelates, territorial abbots (c. 370), apostolic vicars, apostolic prefects (c. 371, §1), apostolic administrators of a permanently established apostolic administration (c. 371, §2), military ordinaries, personal apostolic administration of Saint John Mary Vianney, and personal ordinariate for Anglicans.³¹³ They may hold the rank of bishop or priest.³¹⁴ (4) Vicars general and episcopal vicars of those mentioned in (2) and (3) possess the general ordinary executive power of governance in a proper or vicarious manner (cc. 475; 476; 477; 479). (5) Major superiors of clerical religious institutes of pontifical right and clerical societies of apostolic life of pontifical right who have at least ordinary executive power of governance over their own members.³¹⁵

pontifical right who at least possess ordinary executive power.

§2 By the title of local ordinary are understood all those mentioned in §1 except the superiors of religious institutes and of societies of apostolic life.

3§ Within the context of executive power, those things which in the canons are attributed by name to the diocesan bishop are understood to belong only to a diocesan bishop and to the others made equivalent to him in can. 381, §2, excluding the vicar general and episcopal vicar except by special mandate.

Also refer footnote number 40 of this thesis.

See H. FRANCESCHI, "Power of Governance," in *Exegetical Comm.*, vol. 1, 842-843. The same is found in c. 198 of the 1917 Code. See *1917 Comm2*, vol. 1, 174-175.

³¹³ See JOHN PAUL II, Apostolic constitution *Spirituali militum curae*, 21 April 1986, in *AAS*, (1986), 481-486; English translation in *CLD*, vol. 12, 312-317; also see J. A. RENKEN, "Chaplains in Canon Law," in *Studia canonica*, 45 (2011), 191-223. Further details of new entities in the list of diocese, see the footnote number 40 of this thesis.

³¹⁴ See J. A. RENKEN, "Particular Churches [cc. 368-374]," in *CLSA Comm2*, 505.

³¹⁵ See D. J. ANDRÉS, "Los Superiores religiosos de los Religiosos según el Código: Estatuto específico de los Superiores Mayores Ordinarios," in *Commentarium pro Religiosis*, 79 (1998), 161-162; B. ESPOSITO, "Alcuni riflessioni sul superior Maggiore in quanto Ordinario e sulla valenza ecclesiologica e canonica della qualifica," in *Angelicum*, 78 (2001), 694-696 (=ESPOSITO, "Alcuni riflessioni sul superior Maggiore"); U. BESTE, *Introductio in Codicem*, Naples, M. D'Auria Pontificius Ed., 1961, 212-216; M. J. KEENE, *Religious Ordinaries and Canon 198*, Canon Law Studies no. 135, Washington, The Catholic University of America, 1941, 57-95; J. I. ARRIETA, *Governance Structures within the Catholic Church*,

In the second section of c. 134, a distinction is made between Ordinaries (*ordinarius*) and local Ordinaries (*ordinarius loci*). Local Ordinaries include those mentioned in groups (1) to (4), while “other Ordinaries” refer to those listed in group (5). It is important to note that the jurisdiction of a local Ordinary extends over everyone in the territory he governs, while the jurisdiction of a religious (Ordinary) is limited to his own subjects and is therefore often referred to as personal Ordinary.

The Ordinaries listed in c. 134, as elaborated above, possess the power of order (*sacra potestas*), necessary for performing the priestly functions (*tria munera*) associated with their office. For example, to confer the power of order upon someone, the conferrer must possess the episcopate, which is part of *sacra potestas* (c. 1012). However, for administering temporal goods or managing the finances of institutions, the *sacra potestas* is not required. What is needed is the power of governance (cc. 131; 135), specifically the executive power of governance. Interestingly, all the Ordinaries explicitly identified possess the power of governance (c. 129, §1).³¹⁶ They have the ability to manage the temporal goods subject to them in accordance with the laws and are explicitly designated as administrators of the Church’s goods.

Apart from the specified groups of Ordinaries as administrators, there are other ecclesiastical authorities who are equivalent to the Ordinaries and represent the public juridic person in all aspects as superior, legal representative, and administrator. Although they are not considered belonging to the group of Ordinaries,³¹⁷ c. 1279 of Book V

Montréal, Wilson & Lafleur Ltée, 2000, 59-60 (=ARRIETA, *Governance Structures*).

³¹⁶ See ARRIETA, *Governance Structures*, 60; ID, “El Pueblo de Dios,” in *Manual de derecho canónico*, Pamplona, EUNSA, 1988, 139-141; J. M. SERRANO, “El ejercicio de la potestad en el ordinario,” in *Revista Española de derecho canónico*, 37 (1981), 229-238.

³¹⁷ For a detailed explanation of religious ordinary see Y. SUGAWARA, “Ordinari per i membri degli

regulates them as administrators. The following are regarded as administrators though not in the category of Ordinaries:³¹⁸ (a) major superiors of clerical religious institutes of diocesan right and clerical societies of apostolic life of diocesan right (cc. 586; 620; 622; 635; 636), (b) major superiors of clerical secular institutes of pontifical rights (cc. 715; 266, §3), (c) women religious (lay) superiors of various ranks (institutes of consecrated life and societies of apostolic life, both pontifical and diocesan rights), (d) the order of virgins (c. 604), and (e) heads of private associations, both men and women, approved by the diocesan bishop (cc. 312; 322, §1; 325, §1).

2.2.3.1 Ordinaries of Clerical Institutes of Consecrated Life and Clerical Societies of Apostolic Life of Pontifical Right

The major superiors of clerical institutes of consecrated life and societies of apostolic life of Pontifical right are referred to as Ordinaries according to c. 134, §1. The current Code, specifically in c. 620, states that major Superiors are the ones who govern the institutes.³¹⁹ These major Superiors hold the ordinary executive power for both internal and external *fora* concerning their members, as stated in cc. 596, §2 and 732.³²⁰ In addition

istituti religiosi,” in *Periodica*, 101 (2012), 417-440; ESPOSITO, “Alcuni riflessioni sul superior Maggiore,” 669-731.

³¹⁸ Franceschi points out that all those who govern the juridic persons with ordinary power are acknowledged as *ordinaries*, as evident in a great number of canons. There are those who possess an executive, ordinary power, be it proper or vicarious, that must be general (c. 476) which differentiates them from ordinaries who due to their office have some ordinary power which is not general, but specific or one referred to certain sphere of competence. See H. FRANCESCHI, “Power of Governance,” 842-843.

³¹⁹ They govern different entities, such as, a) the entire institution, b) one of its provinces, c) a part of the institution equivalent to it, d) a *sui iuris* house, e) their respective vicars, f) the abbot primate, or g) the superior of a monastic congregation. The one who governs an entire institute is the supreme moderator who has the power over every single province, house, and every single member of the same institute (c. 622). He holds a power that he is called to exercise not arbitrarily but according to universal (c. 617) and proper (c. 622) law. See ESPOSITO, “Alcuni riflessioni sul superior Maggiore,” 692-694. For our study, we will confine ourselves to the narrow interpretation of c. 620, specifically focusing on the major superiors of each institute, excluding all other superiors in the broader sense as mentioned earlier.

³²⁰ See R. M. MCDERMOTT, “Institutes of Consecrated Life and Societies of Apostolic Life [cc. 573-746],” in *CLSA Comm2*, 762; Y. SUGAWARA, “Ordinari per i membri degli istituti religiosi,” 418. Examples

to this, they also take on pastoral, spiritual, and material responsibility for the members of their respective institutes, thereby governing the entire institute. It is worth noting that in a monastery *sui iuris*, a local Superior assumes the role of a Major Superior according to c. 613, §2.³²¹ Furthermore, whenever the Code mentions Ordinary, particularly in the context of temporal goods, it includes the major Superiors of these Institutes.³²²

The major superiors are capable of being Ordinaries because of their power of order and power of governance. The power of order provides the faculty necessary for administering certain sacraments, while the power of governance (also known as jurisdiction) enables the superiors to govern the entity entrusted to them (c. 129, §1).³²³ As Huels notes, “the power of governance exists in the Church by divine law, but the way in which this power is exercised is regulated by ecclesiastical law.”³²⁴ Canon 588, §2 lays out the fundamental requirements for an institute to be considered clerical. Specifically, it must

of exercising the ordinary executive power include granting dispensations from irregularities and impediments for ordination (c. 1047, §4) or remitting the penalty (c. 1355, ff.). For a more in-depth understanding of the major superiors’ power in exercising the faculties as Ordinary, see *ibid.*, 423-424.

³²¹ See Y. SUGAWARA, “Ordinari per i membri degli istituti religiosi,” 421.

³²² In fact, the Code designates the following as major superiors: the supreme moderator of a religious institute or society of apostolic life; the provincial superior; the superior of an autonomous house; and the vicars of all those above mentioned (see cc. 620 and 734). For a detailed understanding of major superiors and other superiors as ordinaries with general executive power over their members. See ESPOSITO, “Alcuni riflessioni sul superior Maggiore,” 691-962.

³²³ See K. CONNORS, *The Role of the Major Superior with Particular Reference to Apostolic Women’s Religious Institutes in the United States*, JCD thesis, Ottawa, Saint Paul University, 2011, 18 (=CONNORS, *The Role of the Major Superior*).

³²⁴ J. M. HUELS, “The Power of Governance and Its Exercise by Lay Persons: A Juridical Approach,” in *Studia canonica*, 35 (2001), 64 (=HUELS, “The Power of Governance”); also see A. VIANA, “Title VIII: The Power of Governance: Introduction,” in *Exegetical Comm.*, vol. 1, 818; W. L. DANIEL, *The Art of Good Governance: A Guide to the Administrative Procedure for Just Decision-Making in the Catholic Church*, Montréal, Wilson & Lafleur, 2015, 10; J. HARVADA, “Estructura y principios constitucionales del gobierno central,” in *Ius canonicum*, 22 (1971), 45; E. LABANDEIRA, *Trattato di diritto amministrativo canonico*, Milan, Giuffrè, 1994, 45 and 71; P. V. PINTO, *Diritto amministrativo canonico: la Chiesa: mistero e istituzione*, Bologna, EDB, 2006, 97; J. GARCÍA MARTÍN, *Gli atti amministrativi nel Codice di Diritto Canonico*, Venezia, Marcianum Press, 2018, 303. HUELS, “The Power of Governance,” 64.

be overseen by clerics who have received sacred orders and acknowledged as such by ecclesiastical authority.³²⁵ Sugawara points out that the power of order, also known as “clericality,” distinguishes these religious groups from other lay religious institutes.³²⁶ The previous Code regulated ecclesiastical power under the power of jurisdiction (*potestas iurisdictionis*). However, after Vatican II, a new understanding has developed in this sphere, where governance refers to one of the three functions (namely *munus regendi*) that make up the power of the Church.³²⁷

Religious institutes established or approved through a formal decree by the Apostolic See (c. 589) are subject exclusively and immediately to the Apostolic See regarding their internal regime and discipline (c. 593).³²⁸ Because their apostolates extend beyond the boundaries of particular Churches, they require a broader autonomy of life and governance. This must be ensured by an authority that transcends specific territories, namely the Apostolic See. As Bruno Esposito points out, although their jurisdictional power extends beyond a particular church, their dominative power is limited to their members only. This distinguishes them from the Ordinary or local Ordinary in the proper

³²⁵ See R. M. MCDERMOTT, “Institutes of Consecrated Life and Societies of Apostolic Life,” 762; Y. SUGAWARA, “Ordinari per i membri degli istituti religiosi,” 421-422.

³²⁶ See Y. SUGAWARA, “Ordinari per i membri degli istituti religiosi,” 421-422; R. M. MCDERMOTT, “Institutes of Consecrated Life and Societies of Apostolic Life,” 756.

³²⁷ For further details of the power of jurisdiction in the 1917 Code and the evolution of it in the present Code see M. M. SCHAUMBER, *The Evolution of the Power of the Lay Religious Superior in the Ecclesial Documents of the Twentieth Century*, JCD thesis, Rome, Pontifical University of Santa Croce, 2003; also see HUELS, “The Power of Governance,” 59-96; B. A. CUSACK, “Power of Governance: Theoretical and Practical Consideration,” in *CLSA Proceedings*, 52 (1990), 187-205; J. A. CORIDEN, “Lay Persons and the Power of Governance,” in *The Jurist*, 59 (1999), 335-347.

³²⁸ See Y. SUGAWARA, “Ordinari per i membri degli istituti religiosi,” 422; also see J. P. DOSS, “Dettes et obligations: la responsabilité des instituts et des membres (can. 639),” in CONGREGATION POUR LES INSTITUTS DE VIE CONSACREE ET LES SOCIETES DE VIE APOSTOLIQUE, *La gestion des biens ecclésiastiques des instituts de vie consacrée et des sociétés de vie apostolique Au service de l'humanum et de la mission dans l'Église. Actes du Symposium International, Rome, 8-9 mars 2014*, présentation du Card. João Braz de Aviz, Vatican City, Libreria Editrice Vaticana, 2014, 226-227.

sense (c. 134).³²⁹

The major superiors of a clerical religious institute of consecrated life and clerical society of apostolic life are considered Ordinaries due to three distinct constitutive elements: sacred order, power of governance, and pontifical right. Additionally, their solemn public vows or other sacred bond, fraternal life in community, public witness, greater responsibilities, and wide territorial extension of missions are considered supportive elements.³³⁰ These Ordinaries may administer their goods directly or through another administrator.

2.2.3.2 Major Superiors of Clerical Institutes of Consecrated Life and Clerical Societies of Apostolic Life of Diocesan Right

The clerical institutes of consecrated life and clerical society of apostolic life with major superiors of the diocesan right are not recognized as Ordinaries in the Code, even though their apostolate, *charism*, purpose, and institute discipline closely resemble those of institutes of pontifical right. In their case, the Ordinary is the diocesan bishop of the motherhouse, (who is typically their patron), and the local Ordinary is the diocesan bishop of the house where they reside (see cc. 103; 107, §1).³³¹ Canon 594 stipulates that “without prejudice to c. 586, an institute of diocesan right remains under the special care of the diocesan bishop.” While the Code does not explicitly explain why these individuals require special care, it is reasonable to assume that they are not yet mature enough to operate independently. This becomes more evident when one considers the reasons for establishing

³²⁹ See ESPOSITO, “Alcuni riflessioni sul superior Maggiore,” 694-699.

³³⁰ See Y. SUGAWARA, “Ordinari per i membri degli istituti religiosi,” 440.

³³¹ See *ibid.*, 425; also see J. P. DOSS, “Dettes et obligations: la responsabilité des instituts et des membres (can. 639),” 228-229.

an institute under pontifical right (c. 591).³³²

Although the Code does not recognize them as Ordinaries, it highly approves of the autonomy of their institutes. Canon 586, §1 confirms their independence by stating that “individual institutes have a just autonomy of life, particularly in governance, by which they possess their own discipline in the Church and can maintain their own patrimony intact, as mentioned in c. 578.” In the second section (c. 586, §2), it reiterates the duty of the diocesan bishop to protect this patrimony, “It is the responsibility of the local Ordinaries to safeguard and maintain this autonomy.” By applying the principle of subsidiarity, c. 586 ensures the institute’s internal autonomy of life and governance by the superior. Meanwhile, in matters related to the care of the soul, apostolate, and public worship, they are subject to the local Ordinary.³³³

The major superiors of diocesan right, while they often function similarly to Ordinaries, they are not recognized as such in the Code. Members of these Institutes are clerics and therefore possess the power of order. The superiors, who are rightfully elected as the head of the Institutes, possess the dominative power (c. 596, §1), but due to their unique status, function under the supervision of the diocesan bishop. Nevertheless, with regard to their internal governance, particularly the management of temporal goods, they usually act as administrators either directly or through a financial officer within the Institute.

³³² *Lumen gentium* states, “Any institute of perfection and its individual members may be removed from the jurisdiction of the local Ordinaries by the Supreme Pontiff and subjected to himself alone. This is done in virtue of his primacy over the entire Church in order to more fully provide for the necessities of the entire flock of the Lord and in consideration of the common good.” See *LG*, no. 45b, in *AAS*, 57 (1965), 51; FLANNERY1, 372; Y. SUGAWARA, “Ordinari per i membri degli istituti religiosi,” 434-435; also see J. P. DOSS, “Dettes et obligations: la responsabilité des instituts et des membres (can. 639),” 236-238.

³³³ See R. M. MCDERMOTT, “Institutes of Consecrated Life and Societies of Apostolic Life,” 752.

2.2.3.3 Major Superiors of Lay Institutes

In the Catholic Church, the major superiors of lay institutes are not considered ordinaries. These institutes, whether religious, secular, society of apostolic life, or other associations, are not founded with the intention of exercising sacred orders, and as such, are recognized as lay institutes by the competent ecclesiastical authority (c. 588, §3). As a result, the major superiors of these institutes lack the constitutive element of “clericity” required for Ordinary status.³³⁴ Despite this, lay institutes can still be established with pontifical rights or erected to such status. Depending on the nature of their jurisdiction, whether diocesan or pontifical, their goods are administered according to the norms of Book V and by the institutes' own laws. This determination is made at the time when the institute is approved or established as public juridic persons within the Church.³³⁵ Generally, the superiors of these institutes administer their temporal goods.

2.2.4 Administrators other than the Ordinaries (c. 1279, §2)

By way of recapitulation, some Ordinaries become administrators of the assets of the juridic persons they govern, including the Roman Pontiff (c. 1273), the diocesan bishop (c. 134), and all those who are equivalent to him in the law (c. 368). In addition, the Code designates other individuals who are not Ordinaries but function as lawful administrators in the administration of church property, such as parish priests (cc. 532; 515, §1) and

³³⁴ Canon 588, §3 states, “The institute is called lay which, recognized as such by the authority of the Church, has by virtue of its nature, character, and purpose a proper function defined by the founder or by legitimate tradition, which does not include the exercise of sacred orders.” However, the conciliar teachings of the Church have permitted the members of brothers to decide if some members could be admitted to orders, while the lay character of the institute remain intact. See SECOND VATICAN COUNCIL, decree on the up-to-date renewal of religious life *Perfectae caritatis*, no. 10b, 28 October 1965, in *AAS*, 58 (1966), 706-707, FLANERY1, 616; R. M. MCDERMOTT, “Institutes of Consecrated Life and Societies of Apostolic Life,” 756-757; T. RINCÓN-PÉREZ, Commentary on c. 588, in *Exegetical Comm.*, vol. II/1, 1514.

³³⁵ See MCDERMOTT, “Institutes of Consecrated Life and Societies of Apostolic Life,” 757.

diocesan finance administrators. The Code, in c. 1279, §2, permits their multiplication, implying that each public juridic person, such as schools, hospitals, orphanages, social work, etc., can have their own administrators. If they do not have one, the Ordinary under whose subjection the juridic person functions can appoint one for a term of three years, which can be extended for another term.³³⁶ It is important to note that if administrators display any negligence in their duties, the concerned ordinaries reserve the right to intervene in their functioning.³³⁷

Normally, the administrator is a physical person who represents the public juridic person and manages its assets. However, sometimes the administrator can be a group of people (an aggregate of persons - *universitas personarum*), such as a college, council, conference, committee, or other body. In any case, the administrator's primary responsibilities include managing the assets of the juridic person and administering its finances.³³⁸

When the administrator is recognized as a group of people, the chairperson usually acts on behalf of the legal entity. For example, the diocesan finance council (cc. 492-493) is a mandatory body in the diocese and consists of at least three members. The diocesan bishop presides over the council and acts on its behalf for matters of major importance.

³³⁶ This type of appointment of administrators, some canonists consider as exception to the universal principle given in c. 1279, §1; this exception can be made by particular law, statutes of a public juridic person, or lawful custom; no particular law or statute, however, can derogate from universal laws such as c. 532, which contains no express provision for particular law to the contrary (c. 6, §1, 2°), and no custom contrary to current law can become lawful until it has been observed for thirty years by a community intending thereby to introduce a law (cc. 25-26). See KENNEDY, "The Temporal Goods of the Church," 1481.

³³⁷ The Oriental Code designates the eparchial financial officer who functions on this capacity instead of the ordinaries mentioned in the Latin Code. See J. A. RENKEN, "The Administrator of a Juridic Person," in *CCEO Comm.*, vol.1, 1931-1932.

³³⁸ See RITTY, "Changing Economy and the New Code of Canon Law," 475-476; MAIDA-CAFARDI, *Church Property*, 32.

Sometimes, the bishop may delegate this role to others, such as the diocesan vicar general or the moderator of the diocesan curia, or the diocesan administrative officers, to carry out the administration.³³⁹ They prepare annual financial reports and budgets and assist the bishop in making major economic decisions.³⁴⁰ Likewise, a parish is a group of people of a non-collegial nature (c. 515, §2), consisting of individuals and assets, whether spiritual or material. The pastor is the one who immediately governs the parish as a legal entity; therefore, the pastor is the administrator of the assets and finances that belong to the parish (c. 532).³⁴¹ Similarly, when the diocese is vacant, the college of consultors, by the provision of the universal law assume the interim governance of the diocese (cc. 413, §3; 419; 501, §2). Although this arrangement may be short-term, the consultors' juridical person possesses all the general executive power of governance and functions similarly to a vicar general as an administrator (cc. 419 and 502).³⁴²

The physical person known as the administrator of the public juridic person is responsible for acquiring, possessing, administering, and alienating properties belonging to the public juridic person. This person is commonly referred to as the legal representative in common law, superior in universal canon law, and administrator in constitutions, statutes, or particular laws.³⁴³ In the following section, we will explore physical persons declared as administrators under the Code, empowered with various responsibilities.

³³⁹ See RENKEN, *Church Property*, 191-192; MAIDA-CAFARDI, *Church Property*, 33.

³⁴⁰ See J. A. RENKEN, *Particular Churches: Their Internal Ordering- Commentary on Canon 460-572*, Ottawa, Saint Paul University, 2011, 106-112 (=RENKEN, *Particular Churches: Their Internal Ordering*).

³⁴¹ See ID, "Parishes and Pastors [cc. 515-544]," in *CLSA Comm2*, 703-704.

³⁴² See ID, "The Vacant See [cc. 416-430]," in *CLSA Comm2*, 551-552; B. A. CUSACK, "The Presbyteral Council and the College of Consultors [cc. 495-502]," in *CLSA Comm2*, 661-662.

³⁴³ See *ibid.*

2.2.4.1 The Parish Priest as Administrator (cc. 515, 519, 532)

The Code of Canon Law states that a parish is a public juridic personality (*a iure* see c. 116, §2) that is legitimately erected (c. 515, §3). This means that it is a perpetual entity (c. 120, §1) made up of a community of Christian faithful stably established within a particular Church. The care of the parish is entrusted to a *parochus*, who serves as its proper *pastor* under the authority of the diocesan bishop.³⁴⁴ The *parochus* acts on behalf of the particular Church (*in nomine Ecclesiae*) and is responsible for governing the parish in view of the public goods (c. 116, §1. He immediately governs the public juridic person, the parish (c. 1279, §1),³⁴⁵ representing it in all its juridic affairs. The legal representative (c. 118) and the administrator of all property and finance of the parish (c. 1279) is its *parochus* (c. 532), but the superior is the diocesan bishop.³⁴⁶ The *parochus* receives assistance from the parish finance council (c. 537) in administering most of the parish's finances and property.³⁴⁷

³⁴⁴ The community of faithful and pastoral care the two distinctive element of a parish, see J. CALVO, "Parishes, Parish Priests, and Assistant Priests (cc. 515-552)," in *CCLA*, 428-429; J. PÉRISSET, *La paroisse: Commentaire des canons 515-572*, Paris, Éditions Tardy, 1989, 13. However, there are other canonists who propose different numbers of elements of a parish; Coccopalmerio identifies seven elements, see F. COCCOPALMERIO, *De paroecia*, Rome, Editrice Pontificia Università Gregoriana, 1991, 3-12. Euart says the parish has four elements, see S. EUART, "Parishes without a Resident Pastor: Reflections on the Provisions and Conditions of Canon 517, §2 and its Implications," in *The Jurist*, 54 (1944), 374. Sánchez-Gil identifies four elements, see A. S. SÁNCHEZ-GIL, Commentary on c. 515, in *Exegetical Comm.*, vol. II/2, 1255-1257; RENKEN, *Particular Churches: Their Internal Ordering*, 173, fn. 28.

³⁴⁵ The same responsibilities of a *parochus* (c. 519) rests with all those who care the parish in his absence or interim, namely, the "parochial administrator" (c. 540), the "moderator" of the group of priests to whom a parish is entrusted *in solidum* (c. 534, §2, 3°), and the priest having the power and faculties of a pastor who directs the pastoral care of a parish where a participation in the exercise of pastoral care has been entrusted to other than a priest (c. 517, §2). See RENKEN, "Parishes and Pastors [cc. 515-544]," 684-688.

³⁴⁶ Technically, the *parochus* is not the superior of the parish; it is the diocesan bishop who appoints him to this post. See SÁNCHEZ-GIL, Commentary on c. 515, 1259; RENKEN, "The *Parochus* as Administrator," 490. For a better understanding compare cc. 393 & 519, and cc. 373 & 515, §3.

³⁴⁷ See RENKEN, *Particular Churches: Their Internal Ordering*, 191.

As the administrator of the parish's ecclesiastical goods, the *parochus* has an obligation to fulfill his *munus* according to universal law (cc. 1281-1288), particularly c. 1282.³⁴⁸ In addition, c. 532 assigns two more functions to the *parochus* as the parish administrator. Firstly, he is the legal representative of the parish in all legal affairs, and secondly, he acts as an administrator in his capacity to acquire, retain, administer, and alienate the parish's temporal goods (cc. 1255 and 1279, §1).³⁴⁹ None can replace him in these functions. Although the parish finance council, the parish finance officer, or the parish business manager may appear to function in the place of the *parochus*, they do not replace him but rather assist him.³⁵⁰ They cannot substitute the proper role of the *parochus* as the legal representative or the administrator of the parish.

According to c. 118, the legal representation of a public juridic person is established by law (universal, particular, or statutes). Canons 515, §1, and 519 identify the *parochus*, as its proper *pastor*, as the physical person representing the parish. Based on these principles and the general principle stated in c. 1279, §1, c. 532 reinforces the *parochus* as the administrator of the parish that he represents.³⁵¹ He manages the parish's property and finances under his care as an administrator with the executive power of an Ordinary, not as

³⁴⁸ Canon 1282 says, "All clerics or lay persons who take part in the administration of ecclesiastical goods by a legitimate title are bound to fulfill their functions in the name of the Church according to the norm of law." See RENKEN, "The *Parochus* as Administrator," 492.

³⁴⁹ See RASAIAN, Collaboration between *Parochus* and Parish Finance Council, 87; A. S. SÁNCHEZ-GIL, Commentary on c. 532, in *Exegetical Comm.*, vol. II/2, 1331; Francesco Coccopalmerio observes that the role of the *parochus* as the administrator of parish property involves the entire discipline of Book V not only that of cc. 1281-1288. See F. COCCOPALMERIO, *De paroecia*, 204.

³⁵⁰ Green suggests the appointment of a "parish finance officer" or a "parish business manager" to assist the administration of the parish goods. For practical and canonical reflection on this, see GREEN, "Shepherding the Patrimony of the Poor," 732-734; RENKEN, *Church Property*, 192, fn. 90; also see; ID., *Particular Churches: Their Internal Ordering*, 267; EKPO, *Temporal Goods of the Church*, 109.

³⁵¹ See RASAIAN, Collaboration between *Parochus* and Parish Finance Council, 85.

the Ordinary. Therefore, he ranks first among those who function as administrators other than the ordinary.

2.2.4.2 Diocesan Finance Officer as Administrator (cc. 494, 1278)

The diocesan finance officer plays a crucial role in managing the property and finances of the diocese. The office is mandatory, established stably for the management of goods and finances, and does not cease with the vacant of the See. It is appointed for five years and can only be removed for grave reasons, such as misappropriation of funds. While the diocesan bishop typically appoints the finance officer, the finance council or the diocesan administrator may do so in exceptional circumstances. This ensures that the diocese is never without a finance officer, except for brief intervals.³⁵²

Unlike the *parochus*, who must be clergy, the finance officer can be a layperson, either male or female, who possesses expertise in financial matters and demonstrates outstanding integrity (c. 494, §1).³⁵³ As the appointed diocesan administrator, the finance officer primarily oversees the finances and property of the diocese. Compared to the *parochus*, the finance officer occasionally acquires, retains, or alienates ecclesiastical goods of the diocese. He largely exercises the function of “administering” the diocesan goods. The diocesan bishop functions as the administrator and legal representative of the diocese’s goods (cc. 373, 393, 1277, 1279, §1).³⁵⁴ However, the finance officer provides

³⁵² See B. A. CUSACK, “The Internal Ordering of Particular Churches [cc. 460-572],” in *CSLA Comm2*, 651-162.

³⁵³ See N. CAFARDI, “Religious Affiliation of the Diocesan Finance Officer,” in *Roman Replies and CLSA Advisory Opinions 1992*, K. W. VANN, and L. JARRELL (eds.), Washington, The Catholic University of America, 1993, 71.

³⁵⁴ Coccopalmerio explains the simultaneous presence of two administrators, the diocesan bishop and the finance officer of the diocese. See F. COCCOPALMERIO, Commentary on c. 494, in *Exegetical Comm.*, vol. II/2, 1182-1183, and 1186.

administrative services, acts as a comptroller, authorizes disbursement of funds in line with diocesan policies, assists in preparing the annual budget, and reports income and expenses to the finance council at the end of the fiscal year (c. 494, §4).³⁵⁵

Moreover, the diocesan finance administrator is responsible for the “routine” administration of the diocese’s ecclesiastical goods.³⁵⁶ He performs this function under the direction or authority of the diocesan bishop (*sub auctoritate Episcopi*),³⁵⁷ acting in the name of the diocesan bishop (*in nomine episcopi dioecesani*). While he may not need the bishop’s permission for every act, his actions must always align with the bishop’s intention and mind (c. 480).

2.2.4.3 The Episcopal Vicar and Vicar Forane

The Code of Canon Law allows diocesan bishops to appoint additional personnel (c. 381) to assist them in governing the diocese (c. 476³⁵⁸). This provision reveals two important points: (i) the diocese has various ministries, and (ii) the appointed personnel, known as episcopal vicars, possess the same executive power of governance (c. 134, §1). This implies that episcopal vicars can also function as administrators under the supervision of the diocesan bishop. If the episcopal vicar is appointed exclusively to help supervise the administration of ecclesiastical goods, his competence and authority in exercising his

³⁵⁵ See CUSACK, “The Internal Ordering of Particular Churches [cc. 460-572],” 652.

³⁵⁶ See J. A. DI NICCO, “El ecónomo diocesano: precisiones y propuesta sobre el canon 494,” in *Anuario Argentino de derecho canónico*, 23 (2017), 328-330.

³⁵⁷ See COCCOPALMERIO, Commentary on c. 494, in *Exegetical Comm.*, vol. II/2, 1182.

³⁵⁸ Canon 476: “Whenever the correct governance of a diocese requires it, the diocesan bishop can also appoint one or more episcopal vicars, namely, those who in a specific part of the diocese or in a certain type of affairs or over the faithful of a specific rite or over certain groups of persons possess the same ordinary power which a vicar general has by universal law, according to the norm of the following canons.” The sources of c. 476 are *CD*, nos. 23, 27, in *AAS*, 58 (1996), 684-685, 686-687, *FLANNERY*1, 577, 579; and *ES*, no. 14, in *AAS*, 58 (1996), 765-766, *FLANNERY*1, 599.

ordinary vicarious executive power in the governance of the diocese must be precisely defined. The episcopal vicar has the power to issue singular administrative acts, general executive decrees, and instructions relating to the regulation of ecclesiastical goods.³⁵⁹

Similarly, the appointment of a vicar forane is to assist the bishop in safeguarding the goods of the church. According to c. 555, §1, 3^o³⁶⁰, the vicar forane is expected to assist the diocesan bishop in fulfilling his responsibilities, including supervising the proper administration of ecclesiastical goods and ensuring that there are no abuses in the administration of such goods (cc. 1276; 392, §2). The vicar forane has the right and duty of vigilance on behalf of the diocesan bishop to ensure that parochial ecclesiastical goods are administered with care and that any abuse or negligence in their administration is promptly remedied.³⁶¹

2.2.5 Collaborators of Administrators

In addition to the personnel previously mentioned, councils and colleges within the Church also play a significant role in managing and safeguarding the Church's property to fulfill their original objectives. Essentially, they collaborate with the authorized

³⁵⁹ See *DPMB*, no. 178, pp. 193-194; For further details on the historical origin of the episcopal vicar in the Second Vatican Council see A. PERLASCA, "I vicari generale ed episcopali," in *Quaderni di diritto ecclesiale*, 18 (2005), 31-54; concerning the nature of the office of episcopal vicar, see M. CALVI, "Vicari episcopali o delegati vescovili?" in *Quaderni di diritto ecclesiale*, 18 (2005), 55-69; A. RAYAPPAN, "The Office of the Vicar General and Episcopal Vicar," in *Canonical Studies*, 26 (2002), 142-171.

³⁶⁰ Canon 555, §1, In addition to the faculties legitimately given to him by particular law, the vicar forane has the duty and right: [...].

³ of seeing to it that religious functions are celebrated according to the precepts of the sacred liturgy, that the beauty and elegance of churches and sacred furnishings are maintained carefully, especially in the Eucharistic celebration and custody of the Most Blessed Sacrament, that the parochial registers are inscribed correctly and protected appropriately, that ecclesiastical goods are administered carefully, and finally that the rectory is cared for with proper diligence.

See RENKEN, *Particular Churches: Their Internal Ordering*, 330;

³⁶¹ See G. READ, "Particular Churches and their Groupings," in *CLSGBI Comm.*, 307; V. GÓMEZ-IGLESIAS, *Commentary on c. 392*, in *Exegetical Comm.*, vol. II/2, 816-819.

administrators. Although they are not commonly referred to as administrators, they carry out similar responsibilities to those of administrators. The Second Vatican Council's decree *Presbyterorum ordinis* encourages priests to employ qualified laypeople to assist in managing the temporal goods to achieve their intended purpose.³⁶² In accordance with the Council's teachings, the Code outlines various individuals (cc. 476; 555, §1, 3°) and councils (cc. 495-501; 502) to aid in administering ecclesiastical goods.³⁶³ Sometimes, these individuals and councils are summoned to ensure the proper management of ecclesiastical goods (c. 555, §1, 3°), provide advice (cc. 1263; 1277), or give consent (cc. 1277; 1292, §1). Their participation demonstrates a practical way of expressing the call for collaboration as administrators in the Church's mission (c. 211).

It is crucial to establish that these entities do not replace administrators within the Church in any way. Rather, they assist the actual administrators in fulfilling their responsibilities. If necessary, they may handle routine administration during a transition period or in the absence of an administrator. However, they may not engage directly in any of the four functions (c. 1254, §1). Therefore, they are considered in this study.

2.2.5.1 The College of Consultors (c. 502)

The College of Consultors³⁶⁴ is one of the cooperative senates of the diocesan

³⁶² See *PO*, no. 17, in *AAS*, 58 (1996), 1017-1018, FLANNERY1, 894-896.

³⁶³ See also in cc. 421, §1; 494, §2; 537; 492-493; 493; 502; 531; 551; 1263; 1277; 1280; 1287, §1; 1295; 1310.

³⁶⁴ It is composed of not less than six nor more than twelve priests. Its members are elected by the diocesan bishop from among the *sacerdotes* (i.e., bishops and presbyters) serving on the presbyteral council. See T. J. GREEN, "The Players in the Church's Temporal Goods World," in *The Jurist*, 72 (2012), 64-65; ID., "Shepherding the Patrimony of the Poor," 718-719; J. H. PROVOST, "Number of Members of College of Consultors," in A. ESPELAGE (ed.), *CLSA Advisory Opinions, 1994-2000*, Washington, CLSA, 2000, 125. For further details about the college of consultors, see CUSACK, "The Internal Ordering of Particular Churches [cc. 460-572]," 661-663; F. GRAZIAN, "Il ruolo del collegio dei consultori e del Consiglio diocesano per gli affari economici nell'amministrazione dei beni diocesani," in *Quaderni di diritto ecclesiale*, 31 (2018), 338-

bishop, as decreed by the Second Vatican Council,³⁶⁵ and mandated by c. 502, §§1-2 of the Code. In addition to assuming a special role during a vacancy of the See (c. 419), the college plays an important role in assisting the diocesan bishop in administering ecclesiastical goods through its counsel and consent. The diocesan bishop must seek counsel from the college for the following matters: (i) the appointment of the diocesan finance officer (c. 494, §1), (ii) the removal of the diocesan finance officer during their five-year term (c. 494, §2), and (iii) the placement of “non-routine” acts of ordinary administration that are of greater importance in light of the economic condition of the diocese (c. 1277).³⁶⁶

On the other hand, the diocesan bishop must obtain consent from the college for the following matters: (i) the placement of acts of extraordinary administration, as defined by the conference of bishops (c. 1277), with the added requirement of consent from the diocesan finance council, (ii) the permission to alienate goods of public juridic persons subject to their authority and to alienate diocesan goods, which belong to the stable patrimony and whose value is beyond the minimum amount established by the conference of bishops, (c. 1392, §2)³⁶⁷ and (iii) the permission to administrators to perform any

359; J. HADLEY, “The College of Consultors,” in *Canon Law Society Newsletter*, 167 (2011), 51-98; H. C. RELON, *Legislation on the College of Consultors. Evolution and Commentary on some Aspects*, JCD thesis, Rome, Pontifical University of the Holy Cross, 1996, 8, 16-32; J. A. RENKEN, “The College of (Eparchial) Consultors: A Comparison of Latin and Eastern Law,” in *Studia canonica*, 44 (2011), 445-495; ID, “College of Consultors,” in *CLSA Advisory Opinions*, 45 (2011), 77-81. J. H. PROVOST, “Presbyteral Councils and Colleges of Consultors: Current Law and Some Diocesan Statutes,” in *CLSA Proceedings*, 49 (1987), 201-211; *Communications*, 24 (1992), 69.

³⁶⁵ See CD, no. 27, in AAS, 58 (1996), 686-687, *FLANNERY I*, 579.

³⁶⁶ See RENKEN, *Church Property*, 108.

³⁶⁷ Besides the college of consultors, the canon mentions “those concerned” on two occasions in Book V. The diocesan bishop is required to receive the consent of “those concerned” before he acts (cc. 1292, §1 and 1295). On two other occasions he is required to receive the counsel of “those concern” before he acts (cc. 1305, §1; 1310, §2). Morrisey says, “in the case of parochial property, the parish priest would certainly be [one concerned] (see c. 532); in other cases, each to be examined in its own circumstances; it might well

contractual transaction (other than alienation) that could worsen the patrimonial condition of a public juridic person subject to their authority or to perform the transaction himself if it involves diocesan goods (c. 1295).³⁶⁸

2.2.5.2 The Presbyteral Council (c. 495)

The presbyteral council, similar to the college of consultors, is a mandatory body that cooperates with the diocesan bishop's governance.³⁶⁹ It possesses only a consultative vote, as stated in c. 495, §1. However, in matters of greater importance, its vote can be deliberative or consensual as determined by law (c. 500, §2).³⁷⁰ In most cases, the council offers its counsel to aid the diocesan bishop, who is required to seek the council's advice

be the original donor or the lawful representative thereof, or anyone -who might retain an acknowledged legal interest in the property in question." F. G. MORRISEY, "Temporal Goods of the Church," in *CLSGBI Comm.*, 734.

³⁶⁸ The diocesan finance council and "those concerned" must also give their consent, see cc. 1292, §1; 1295; RENKEN, *Church Property*, 108-109; OMOROGBE, *The Power of Diocesan Bishop*, 112-113.

Other functions of college of consultors, other than the temporal goods where they play a vital role in the management of local church are given in the appendix no. 6.

³⁶⁹ The sources for the formation of this council are *LG*, no. 28, in *AAS*, 57 (1965), 35, FLANNERY1, 385-386; *CD*, no. 16, in *AAS*, 58 (1966), 680-681, FLANNERY1, 573 & 580; *PO*, no. 2, in *AAS*, 58 (1966), 992, FLANNERY1, 865 also at no. 7, in *AAS*, 58 (1966), 1001, FLANNERY1, 875-877. The decree *Apostolicam actuositatem*, in no. 26 states "in the diocese as far as possible, councils should be set up to assist the Church's apostolic work, whether in the field of evangelization and sanctification or in the fields of charity, social relations and the rest, the clergy and religious working with the laity in whatever way proves satisfactory." AA no. 26, in *AAS*, 58 (1966), 858, FLANNERY1, 791; GREEN, "The Players in the Church's Temporal Goods World," 63-64.

³⁷⁰ See J. E. OKOSUN, *The Collaborative Role of the Presbyteral Council in the Governance of a Diocese*, JCD thesis, Ottawa, Saint Paul University, 2012, 60-61. The universal law has not identified a single instance where the diocesan bishop must receive the consent of the presbyteral council to perform an episcopal function, on the contrary, there are number of instances where the bishop seeks counsel from the presbyteral council. RENKEN, *Church Property*, 105. The general functions of the presbyteral council are given in the appendix no. 7.

Also see SACRED CONGREGATION FOR THE CLERGY, circular letter, 11 April 1970, in *AAS*, 62 (1970), 462, English translation in *CLD*, vol. 7, 388. "The priests' council is a special consultative organ. It is called consultative because it does not possess a deliberative vote. As a result, it is not competent to make decisions which bind the bishop unless the universal law of the Church provides otherwise or unless the bishop in individual cases believes it appropriate to give the council a deliberative vote." OMOROGBE, *The Power of Diocesan Bishop*, 113, fn. 68.

on various matters.³⁷¹ These include determining how to allocate offerings made by the faithful for parochial services and remunerating the clerics who perform them (cc. 531; 555), erecting a new church building (c. 1215, §2), relegating a church to profane but not sordid use (c. 1222, §2), imposing moderate tax upon public juridic persons subject to the diocesan bishop (c. 1263), and imposing extraordinary diocesan tax upon physical and public juridic persons subject to the diocesan bishop (c. 1263).³⁷²

The council acts as an administrator in providing counsel to the diocesan bishop and shares executive responsibility in his governance. Therefore, it holds greater accountability for financial matters and the maintenance of church property. The Directory for the Pastoral Ministry of Bishops, *Apostolorum successores*, advises diocesan bishops to involve the presbyteral council in more significant financial decisions, emphasizing its involvement in the governance of the diocese.³⁷³

2.2.5.3 The Pastoral Council (cc. 511-514; 536)

The establishment of the pastoral council in the diocese or at the parish level is optional. However, its establishment is highly recommended to ensure a fair sharing of the church's pastoral activities.³⁷⁴ The council is responsible for pastoral planning (see c. 511), and therefore only possesses a consultative vote (c. 514, §1; also see c. 536, §2), and does

³⁷¹ The Code identifies no instances where the diocesan bishop needs the *consent* of the counsel, it appears that the only situation where the presbyteral council acts with a deliberative power is when they elect the group of priests whom the diocesan bishop will consult in removing or transferring an unwilling pastor (see cc. 1742, §1; 1745, 2°; 1750). OMOROGBE, *The Power of Diocesan Bishop*, 113, fn. 68.

³⁷² See RENKEN, *Church Property*, 108. See also PROVOST, "Presbyteral Councils and Colleges of Consultors," 204-206.

³⁷³ See RENKEN, *Church Property*, 106; also see *DPMB*, no. 189b, 206-207.

³⁷⁴ Canons 511-514 deal with the establishment of diocesan pastoral council, and c. 536 of parish pastoral council. Also see AA no. 26, in *AAS*, 58 (1966), 858, FLANNERY1, 791; GREEN, "The Players in the Church's Temporal Goods World," 65-66.

not involve in the governance of the diocese or the parish. Its members are Christian faithful with firm faith, good morals, and prudence (c. 512, §3), and are chosen by the diocesan bishop to represent the diversity of the Christian faithful's professional, social, economic, and cultural conditions in his diocese (c. 512, §2).³⁷⁵ Therefore, the number of council members is not predetermined.

Similarly, at the parish level, the diocesan bishop may establish the parish pastoral council after consulting the presbyteral council. The *parochus*, under the direction of the diocesan bishop and in accordance with the particular law of the diocese, forms the council. At the parish level, the pastoral council may be considered mandatory by diocesan particular law (see c. 536, §2).³⁷⁶

The pastoral council's significant involvement in the pastoral activities of the parish allows it to play a role in the management of church property. Many pastoral works, such as the formation of prayer groups, pious devotions, and catering to the needs of the elderly in a parish, require funding to operate efficiently. Therefore, the Directory for the Pastoral Ministry of Bishops suggests that in certain important financial decisions, "it may also be helpful [for the diocesan bishop] to consult the diocesan pastoral council."³⁷⁷

³⁷⁵ See *DPMB*, no. 184, 202-203.

³⁷⁶ See RENKEN, *Particular Churches: Their Internal Ordering*, 159-172; ID, *Church Property*, 110-111. For a detailed study of the development of legislation on pastoral councils, diocesan and parochial, see ID, "Pastoral Councils: Pastoral Planning and Dialogue Among the People of God," in *The Jurist*, 53 (1993), 132-154.

³⁷⁷ *DPMB*, no. 189b, 206-207; also see RENKEN, *Church Property*, 110-111; for the role of parish pastoral council, see ID, *Particular Church: Their Internal Ordering*, 268.

2.2.5.4 The Conferences of Bishops (cc. 447-459)

The conference of bishops, also known as the episcopal conference,³⁷⁸ is a group of bishops who jointly (*coniunctim*) exercise certain pastoral functions for the Christian faithful of a nation or a certain territory (see c. 447). It is a public juridic person that gains its juridic personality *ipso iure* (c. 449, §2).³⁷⁹ Unlike other particular councils,³⁸⁰ it is a permanent institution with a permanent committee, a general secretariat, and other offices and commissions (c. 451, see also cc. 457-458), established by positive ecclesiastical law, and it does not claim divine origin.³⁸¹ Although the structure appears to be decisively governing, its primary focus is pastoral work.³⁸²

The episcopal conference, in addition to its pastoral governance, also plays a vital role in providing legislative assistance in administering the ecclesiastical goods of particular churches in a given region or nation. In this regard, the universal law authorizes the conference to enact additional norms to foster proper administration of church property.

³⁷⁸ It is different from the “episcopal council” mentioned in c. 473, §4. The episcopal council is established by the diocesan bishop in his diocese through a particular law, consisting of priests, only priests, who hold the offices of vicars general and episcopal vicars. In many dioceses, the diocesan bishop establishes such a group, consisting of many people, like, vicars general, episcopal vicars, diocesan finance officer, the director of catholic education, the director of medical associations, etc. may include lay persons, it is not strictly called episcopal council but by different names. See RENKEN, *Particular Churches: Their Internal Ordering*, 63. Also, for a detailed study on the role, function, ministry, governance, and the differences between episcopal council and the presbyteral council see A. BORRAS, “L’évêque diocésain, son conseil épiscopal et le conseil presbytéral au service du gouvernement du diocèse” in *Studia canonica*, 41 (2015), 111-138.

³⁷⁹ Compare with cc. 116, §2; 477, §2; 515, §3; and see c. 120, §1 “A juridic person is perpetual by its nature.”

³⁸⁰ For a detailed comparison between particular councils and episcopal conferences see T. J. GREEN, “The Legislative Competency of the Episcopal Conference: Present Situation and Future Possibilities in Light of Eastern Synodal Experience,” in *The Jurist*, 64 (2004), 284-331, mainly at page 301.

³⁸¹ See J. A. RENKEN, *Particular Churches: Their Groupings Commentary on Canons 431-459*, Ottawa, Saint Paul University, 2012, 169-170 (=RENKEN, *Particular Churches: Their Groupings*).

³⁸² See T. J. GREEN, “Selected Legislative Structures in Service of Ecclesial Reform,” in *The Jurist*, 71 (2011), 436.

Notably, the conference provides norms for the support of retired *parochi* (c. 538, §3), publishes norms for the financial contributions of the faithful (c. 1262), establishes norms for fundraising (c. 1265, §2), regulates the administration of benefices where they exist (c. 1272), defines acts of extraordinary administration (c. 1277), fixes maximum and minimum amounts for alienations (c. 1292, §1), establishes norms for leasing church goods (c. 1297), and ensures a fund is established to afford adequate security for clerics where there is no suitable system of social provision for them (c. 1274, §2).³⁸³

Although pastoral work is the primary concern of the episcopal conference, it is also urged to explore its juridic nature by enacting norms and decrees in certain instances. Here, the juridic nature of episcopal conferences over the churches under their care is recognized. Several conferences around the world have enacted norms and guidelines for proper financial administration of dioceses under their care.³⁸⁴

2.2.5.5 The Diocesan Finance Council (cc. 1280, 492-493)

The establishment of a diocesan finance council, as prescribed in cc. 492-493³⁸⁵ and reiterated in c. 1280, is mandatory in every diocese. Thus, it cannot be dispensed with

³⁸³ See RENKEN, *Particular Churches: Their Groupings*, 247-251. Number of instances where the universal law authorizes the episcopal conference to take actions are given in the appendix no. 8.

³⁸⁴ The US Conference of Catholic Bishops has issued a guideline for proper management of finance, see USCCB COMMITTEE ON BUDGET AND FINANCE, *Diocesan Finance Management (A Guide to Best Practices)*, updated, February 2020, in <https://www.usccb.org/about/financial-reporting/upload/diocesan-financial-management.pdf>

³⁸⁵ For a comparative study of *CCEO* norms on the diocesan finance council (c. 263, §§1-5) see J. A. RENKEN, "Finance Councils and Finance Officers in the Latin and Eastern Codes: A Comparative Study," in *The Jurist*, 71 (2011), 295-315. For a historical and canonical understanding of the finance council see A. G. FARRELLY, *The Diocesan Finance Council: A Historical and Canonical Study*, JCD thesis, Ottawa, Saint Paul University, 1987, 164-171. For its formation, functions and other financial affairs see A. W. BUNGE, "Los consejos de asuntos económicos," in *Anuario Argentino de derecho canónico*, 5 (1998), 45-70; A. G. FARRELLY, "The Diocesan Finance Council: Functions and Duties according to the Code of Canon Law," in *Studia canonica*, 23 (1989), 149-166; GREEN, "The Players in the Church's Temporal Goods World," 59-63.

by the diocesan bishop as it is a constitutive law (see c. 86). The council is comprised of at least three members who are not related to the diocesan bishop up to the fourth degree of consanguinity or affinity, appointed for a five-year term and are renewable for another term. The universal law defines their functions (c. 493), and additional functions may be added by particular law.³⁸⁶ Members of the council are “bound to fulfill their functions in the name of the Church” (c. 1282) and are therefore responsible for assisting the diocesan bishop in matters of finances and temporalities.³⁸⁷

Canon 1280 mandates that each administrator of a public juridic person must have their own financial council or two counselors to assist in their functions (*munus*) according to their statutes. The diocese is a public juridic person *a iure* (c. 373), and the diocesan bishop is the administrator of the diocese (c. 1276). The bishop shares his executive power of managing the finances and temporalities of the diocese with the finance council, as an aggregate of persons constituting a juridic personality (c. 115, §2). The council’s extent to share the *pastorale munera* of the diocesan bishop is determined by the functions prescribed in the universal law (c. 493).³⁸⁸ The diocesan bishop seeks counsel or consent from the finance council before placing a juridic act, so that their act stands valid (c. 127, §1). The council members collectively give consent or counsel to the diocesan bishop in matters of great importance prescribed in the universal law (c. 493) and the

³⁸⁶ The mandatory functions of diocesan finance council and the occasions where its consent and counsel are required by the diocesan bishop to place the acts validly are given in the appendix no. 9.

³⁸⁷ See RENKEN, *Church Property*, 100-102; *ID.*, *Particular Churches: Their Internal Ordering*, 103-112.

³⁸⁸ Canon 493 makes a reference to a set of functions illustrated in Book V *The Temporal Goods of the Church*, in addition, it identifies two *munera*: (i) to prepare an annual diocesan budget, and (2) to examine the annual diocesan financial report. Previously, this was done by different people, but now the discipline of c. 493 indicates that the job rests on the council and it should develop a version of each task. See RENKEN, *Particular Churches: Their Internal Ordering*, 110.

particular law.³⁸⁹ They continue to fulfill their *munus* even when the see is vacant or the bishop is impeded (c. 423, §1).³⁹⁰ Thus, the council assists the administrator in exercising their power of administration of ecclesiastical goods. Furthermore, they can be held accountable for the consent and counsel they provide to the diocesan bishop.

2.2.5.6 The Parish Finance Council (c. 537)

Canon 537³⁹¹ mandates the establishment of a finance committee in every parish to assist the *parochus* in managing parochial property, subject to the provisions of c. 532.³⁹² This council is not optional³⁹³ but mandatory and governed by the norms of universal and particular laws. It should be established stably, and if established must be convoked at least once a year, and must continue to function even when the parish is vacant, or the *parochus* is unable to perform their duties.³⁹⁴ When the care of the parish is entrusted to a parochial administrator (c. 539), a priest moderator *in solidum* (c. 517, §1), or a temporary interim

³⁸⁹ See CUSACK, “The Internal Ordering of Particular Churches [cc. 460-572],” 650; RENKEN, *Church Property*, 102-104; ID., *Particular Churches: Their Internal Ordering*, 108.

³⁹⁰ See RENKEN, *Particular Churches: Their Internal Ordering*, 290.

³⁹¹ Canon 537 did not have source in the 1917 Code, and also it did not appear in the initial 1977 *Schema*, however, latter on it was included. See *Communicationes*, 13 (1381), 307-308. Although it is a new canon, the notion of the parish finance council can be found in different canons of the 1917 Code, cc. 1182-1184 (concerning the council of maintenance of church property); cc. 1520, §§1-2 and 1521, §1 (the diocesan council of administration); and c. 1525, §1 (requiring an annual report of administrators to be presented to the local ordinary). The source of this canon is similar to the source of c. 1389 that we are dealing with in this thesis. See RENKEN, *Church Property*, 195; also see P. SHEA, “Parish Finance Councils,” in *CLSA Proceedings*, 68 (2006), 169-188; GREEN, “Shepherding the Patrimony of the Poor,” 729.

³⁹² Canon 532 In all juridic affairs the pastor represents the parish according to the norm of law. He is to take care that the goods of the parish are administered according to the norm of cc. 1281-1288.

³⁹³ See *DPMB*, no. 210, 229. – Parish Finance Council: “Regardless of the number of parishioners, every parish must have a finance council.”

³⁹⁴ See RENKEN, *Particular Churches: Their Internal Groupings*, 290.

leader of the parish (c. 517, §2) due to a lack of a priest, the finance council plays a crucial role in managing the finances and temporalities of the parish.³⁹⁵

Although the juridic nature of the council is not expressly stated in c. 537, the instruction *Ecclesia de mysterio* clarifies that the council members are non-ordained faithful who only enjoy a consultative vote and cannot become deliberative structures (art. 5, §2). The instruction also states that the faithful can be elected to such positions if they possess the qualities prescribed by the canonical norms (c. 512, §§1-3).³⁹⁶

The main purpose of the council is to assist the *parochus* in administering parochial goods in accordance with the norms of cc. 1281-1288.³⁹⁷ In this regard, the *parochus* remains the sole responsible person for the parochial goods of the parish, and their administrative role as an administrator cannot be divided or shared (cc. 532; 537).³⁹⁸ Moreover, an instruction issued by the Congregation for the Clergy emphasizes that the economic organs established in a parish cannot constrain the pastoral role of the *parochus*, who is the legal representative and administrator of the parish goods (cc. 532; 1279, §1).³⁹⁹

³⁹⁵ Although the office of a parochial administrator is stable according to c. 145, §1, it is not intended to be permanent. He may function with power of governance attached to this office which he exercises in his own name, and obviously has the ordinary proper power. But the uncertainty of the office prevents him from the administrations of the ecclesiastical goods of the parish. The office itself has “objective” stability but the officeholder does not have “subjective” stability. For a detailed discussion, including the contrary opinions see RENKEN, *Particular Churches: Their Internal Groupings*, 298-299, fn. 158; ID, *Church Property*, 195-196; GREEN, “The Players in the Church’s Temporal Goods World,” 60-61.

³⁹⁶ See CONGREGATION FOR THE CLERGY, (et al.), Instruction on Certain Questions Regarding the Collaboration of the Non-Ordained Faithful in the Sacred Ministry of Priest *Ecclesia de mysterio*, 15 August 1997, in AAS, 89 (1997), 852-877; English translation at: http://www.vatican.va/roman_curia/congregations/cclergy/documents/rc_con_interdic_doc_15081997_en.html (= *Ecclesia de mysterio*).

³⁹⁷ See *PO*, no. 17, in AAS, 58 (1996), 1017-1018, FLANNERY1, 894-896; RENKEN, *Particular Churches: Their Internal Ordering*, 290-291.

³⁹⁸ See F. COCCOPALERMO, “Quaestiones de parochia in novo Codice,” in *Periodica*, 73 (1984), 403-404; RENKEN, *Church Property*, 196.

³⁹⁹ See CONGREGATION FOR THE CLERGY, Instruction *The Priest, Pastor and Leader of the Parish Community*, 2 August 2002, available at: http://www.vatican.va/roman_curia/congregations/cclergy/

Therefore, the finance council's collective role in administration cannot be considered a juridic act of an administrator. However, in the absence of the *parochus*, the council is accountable for all the activities related to the finances and temporalities of the parish.⁴⁰⁰

2.2.6 Administrators Who Are Not Officeholders (c. 1289)

So far, we have discussed different categories of administrators who are responsible for the proper and careful administration of the temporal goods of the Church. We have also examined those who, collectively, are held accountable for important matters related to the administration of ecclesiastical goods, such as councils, colleges, and conferences. Most of these individuals hold ecclesiastical offices (c. 145, §2) and function as administrators of ecclesiastical goods. However, there is another group of people who are involved in the administration of both the ecclesial and the ecclesiastical goods of the Church, despite not holding any ecclesiastical office (see c. 1289). These individuals are referred to as administrators without ecclesiastical office.

Kennedy has identified a number of “unofficial administrators” who perform various administrative tasks related to the management of Church property and finances. These individuals are responsible for the upkeep of real estate, the maintenance of buildings, the management of investment portfolios, the supervision of employees, and the hosting of various activities in the parish, among other responsibilities. There are several

documents/rc_con_cclergy_doc_20020804_istruzione-presbitero_en.html

⁴⁰⁰ See RENKEN, *Particular Churches: Their Internal Ordering*, 290; SHEA, “Parish Finance Councils,” 178-179; regarding parish collaborative structure see G. READ, “The Vatican Instruction on Collaborative Ministry,” in *Canon Law Society of Great Britain and Ireland Newsletter*, no. 113, (1998), 15-31, esp. 24-26; GREEN, “The Players in the Church’s Temporal Goods World,” 72-73.

other unofficial administrators who offer their services voluntarily or at the request of others on a daily basis in the Church.⁴⁰¹

In c. 1289, the legislator reminds all administrators, including those who are unofficial, that they have a responsibility to fulfill their administrative duties with diligence and integrity. Once they have undertaken certain responsibilities, they are obligated not to abruptly abandon them without providing ample opportunity for the relevant authorities to arrange for others to assume their responsibilities.⁴⁰² Abruptly relinquishing administrative functions, even for an unofficial administrator, can cause significant harm to the Church and its faithful. Canon 1289 recognizes the potential for such harm and provides for disciplinary measures, including restitution (c. 128), from the administrator.⁴⁰³

The corresponding canon 1033 of the Eastern Code does not include “unofficial” administrators in the disciplinary norm of arbitrary cessation of an administrative function. In fact, c. 1033 of *CCEO* uses the term “office or function” (*officium vel munus*) instead of “even if not bound to administration by the title of an ecclesiastical office” (*quamvis ad administrationem non teneantur titulo officii ecclesiastici*) in c. 1289 of *CIC*.⁴⁰⁴

⁴⁰¹ See KENNEDY, “The Temporal Goods of the Church,” 1492; MYERS, “Temporal Goods of the Church,” 878;

⁴⁰² See COMBALÍA, “The Administration of Goods,” 123; KENNEDY, “Temporal Goods of the Church,” 1492.

⁴⁰³ See OMOROGBE, *The Power of Diocesan Bishop*, 118-119; RENKEN, *Church Property*, 238-239; also see M. POLL CHALMERS, “The Remedy of Harm in Accord with Canon 128,” in *Studia canonica*, 38 (2004), 111-154.

⁴⁰⁴ See COMBALÍA, “The Administration of Goods,” 121; RENKEN, *Church Property*, 239.

2.3 Functions of Administrators

When it comes to managing the finances and property of any juridic person, the administrator has several key functions, including acquiring, retaining, administering, and alienating (c. 1254, §1). These four functions are essential to the ownership of church property and are therefore the general and proper functions of all administrators. Depending on the nature of the office or the designation of the role, however, the specific functions of an administrator can vary. For example, the functions of a diocesan bishop as an administrator are different from those of a *parochus* or a diocesan finance officer. Similarly, the functions of each collegial entity, such as colleges, councils, and conferences, may differ slightly depending on their founding norms and statutes. Nonetheless, most administrators of public juridic persons will have to carry out these four essential functions specified in c. 1254, §1.

Regardless of whether an administrator is working for a private or public juridic person, they are bound to assist the superior who has appointed them to discharge their functions on their behalf. Additionally, the law requires that each public juridic person has its own finance council (*consilium a rebus oeconomicis*) or two finance counselors to assist the administrator in fulfilling their function (c. 1280).⁴⁰⁵ The purpose of having administrators work with appropriate associates in church finance and property management is to prevent any financial misconduct in the church administration. By employing these designated individuals, the juridic person aims to pursue several objectives: such as, decentralization (allowing the bishop to be free from ordinary temporal

⁴⁰⁵ See GREEN, “Shepherding the Patrimony of the Poor,” 729; OMOROGBE, *The Power of Diocesan Bishop*, 259.

administration), expertise (employing financial experts), transparency (eliminating suspicions of dishonest dealings), and freedom (allowing the bishop to devote more time to pastoral and spiritual ministry).⁴⁰⁶

2.3.1 Functions of Administrators in General (c. 1284)

Canon 1284 primarily describes the duties and responsibilities of administrators of public juridic persons.⁴⁰⁷ However, these obligations are also present throughout the Code,⁴⁰⁸ including Book V, in other canons. Canon 1283, for instance, outlines two essential tasks that administrators must fulfill before beginning their duties: taking a mandatory oath and providing a self-attested inventory.⁴⁰⁹

However, when performing their assigned functions, administrators must adhere to the duties and responsibilities prescribed by c. 1284. The canon stresses the importance of fulfilling these duties with the same level of care as a diligent householder (*diligentia boni partrifamiliae*) (c. 1284, §1). Additionally, it enumerates nine obligations that administrators are obligated to fulfill (c. 1284, §2). As for the tenth obligation, administrators must prepare an annual budget that outlines projected income and

⁴⁰⁶ See E. A. CIELO, “Caring of Ecclesiastical Goods in the Light of Canon 1276,” in *Excerpta e dissertationibus in Iure Canonico Cuadernos doctorales de la facultad de derecho canónico*, Pamplona, Universidad de Navarra, 2015, 26 (2014-2015), 319; M. JOHN, “The Role of Diocesan Finance Officer: A Comparative Study of the Easter and Latin Codes,” in *Iustitia*, 5 (2014), 101-102 (=JOHN, “The Role of Diocesan Finance Officer”); G. NEDUNGATT, *Laity and Church Temporalities: Appraisal of a Tradition*, Bangalore, Dharmaram Publications, 2000, 242.

⁴⁰⁷ The obligations of administrator prescribed in c. 1284 can also be applied to private juridic persons, unless the contrary is indicated like in c. 1257, §1. See KENNEDY, “Temporal Goods of the Church,” 1483-1484.

⁴⁰⁸ A list of canons related to temporal goods which are located outside Book V of the Code is given in the appendix no. 10.

⁴⁰⁹ See COMBALÍA, “The Administration of Goods,” 109-111.

expenditures (c. 1284, §3). Specific laws may provide various approaches to meeting this requirement.⁴¹⁰

1. Vigilance and Insurance: According to c. 1276, §1, Ordinaries are required to exercise careful vigilance (*sedulo advigilare*) over all public juridic persons under their care. This requirement is based on the discipline outlined in c. 392, §2, which mandates that diocesan bishops exercise vigilance to prevent abuses in ecclesiastical discipline, particularly with regard to the administration of temporal goods. This provision allows them to intervene in the administration of temporal goods for any juridic persons.⁴¹¹ Similarly, c. 1284, §2, 1° requires administrators to exercise vigilance over the goods entrusted to their care. As administrators, they have a fiduciary role to fulfill, which must be executed with great care and diligence.⁴¹² The exercise of vigilance does not confer ownership of the goods, but instead increases the administrator's responsibility to safely maintain them. Therefore, the canon recommends the acquisition of insurance policies to safeguard the ecclesiastical goods. These policies should include provisions for property replacement in cases of loss and should be periodically reviewed to account for inflation.⁴¹³

⁴¹⁰ See RENKEN, *Church Property*, 211.

⁴¹¹ Some of the cases, where the Ordinaries may intervene in the administration of public juridic persons, as long as it is done within the norms of the law. See cc. 1279, §1; 1279, §2; 1281, §1; 1282, §2; 1283, 1°; 1287, §1; 1288; also see cc. 1280; 1284; 1285; and 1286. RENKEN, *Church Property*, 167-168.

⁴¹² See RENKEN, *Church Property*, 192; On the vigilance and monitoring role of the diocesan bishop and other ordinaries in the area of temporality, see A. VIZZARI, "Il consiglio diocesano per gli affari economici," in *Monitor Ecclesiasticus*, 119 (1994), 264-290; also see DE PAOLIS, *I beni temporali*, 158-160; PÉRISSET, *Les biens temporels de l'Église*, 150-153; GREEN, "Shepherding the Patrimony of the Poor," 707-708; M. CARNÌ, "Contratti assicurativi e diritto canonico," in *Ephemerides Iuris Canonici*, 60 (2020), 655-678; A. ZAMBON, "I beni ecclesiastici: amministrazione e vigilanza," in *Quaderni di Diritto Ecclesiale*, 28 (2015), 202-229.

⁴¹³ See MAIDA-CAFARDI, *Church Property*, 68; FRANK, "Insurance and Ecclesiastical Goods," 215-221; RENKEN, *Church Property*, 213, fn. 133; K. A. Hall, identified the following as kinds of insurance which may protect Church property: (1) general liability; (2) personal injury liability (libel, slander, defamation, etc.); (3) civil damages; (4) legal defense; (5) policy territory, on and off the premises; (6) advertising injury; (7) additional insured, including volunteers; (8) participants coverage (in recreation and sports); (9) medical

2. Civil Legal Protection: According to c. 1284, §2, 2°, administrators are obligated to safeguard the property entrusted to their care by using every legal and civil means available. Although the Church has the inherent right to acquire temporal goods independently of civil authority (see c. 1254, §1), it still requires civil recognition. This is because public juridic persons are incorporated under civil law, and therefore, their properties must also be registered under civil law. The Church acknowledges the apostolates of public juridic persons, such as education, health, and social services, as their works. If these apostolates are civilly incorporated, they must also retain canonical ownership and rights.⁴¹⁴

3. Observing Laws and Prescripts: According to c. 1284, §2, 3°, it is required that administrators abide by civil law, canon law, and regulations imposed by a founder, donor, or legitimate authority. They must also take great care to prevent any harm or damage resulting from disregarding civil laws, unless they contradict canon law (c. 22). Administrators should ensure that the property of the juridic person is not harmed in any way by ignoring civil legal norms. Moreover, it is important to carefully consider the observance of regulations imposed by the founder, donor, or legitimate authority.⁴¹⁵

expenses (no fault coverage); (10) non-owned coverage; (11) mental anguish rider; (12) counseling liability; (13) abuse and harassment (vicarious liability); (14) employers liability rider (bodily injury); (15) employee benefits liability (for errors or omissions); (16) pollution liability (environmental damage); (17) tenants legal liability; (18) directors and officers liability (wrongful and negligent acts); (19) umbrella or excess liability. See K. A. HALL, "Facing the Risk – Liability Insurance Checklist," in *CCCC Bulletin*, 4 (1996), 5.

⁴¹⁴ See MAIDA-CAFARDI, *Church Property*, 70; RENKEN, *Church Property*, 213-214.

⁴¹⁵ See RENKEN, *Church Property*, 215; CIELO, "Caring of Ecclesiastical Goods in the Light of Canon 1276," 324; KENNEDY, "The Temporal Goods of the Church," 1485-1486; also see MARTÍN DE AGAR, "Bienes temporales y misión de la Iglesia," 708. The intention of the donor is highlighted in a number of canons, see cc. 121; 122; 123; 326, §2; 531; 616, §1; 706, 3°; 1284, §2, 3°; 1300; 1302, §1; 1302, §2; 1303, §2; 1304, §1; 1307, §1; and 1310, §2.

4. Gathering and Protecting Revenue: Canon 1284, §2, 4° requires that administrators collect income accurately and on time. Once collected, the income must be protected, such as by depositing it immediately in a financial institution or keeping it in a secure place until it can be deposited. The income is to be used for the proper purposes of the Church and in accordance with the intentions of the founder or legitimate customs.⁴¹⁶

5. Debt Reduction. Canon 1284, §2, 5° requires the administrators to promptly eliminate any debts incurred by the public juridic person. It is the responsibility of administrators to ensure that interest on loans or mortgages is paid on time. A feasible plan for debt reduction should be developed, with the goal of paying off the principal within a reasonable timeframe.⁴¹⁷

6. Investment: Canon 1284 §2, 6° requires administrators to invest any excess funds of the public juridic person after covering its expenses. One of the most prevalent methods of saving is depositing these funds into an interest-bearing bank account. In such cases, administrators are not required to obtain the Ordinary's consent,⁴¹⁸ unless the funds belong to the designated part of the stable patrimony (c. 1291), in which case the Ordinary's

⁴¹⁶ See RENKEN, *Church Property*, 215.

⁴¹⁷ In this regard, turning to the discipline of religious is an appropriate, where c. 639, §5 admonished religious superiors "to take care that they do not permit debts to be contracted unless it is certain that the interest on the debt can be paid off from ordinary income and that the capital sum can be paid off through legitimate amortization within a period that is not too long." Also see cc. 639, §1; 741, §1; 718; See RENKEN, *Church Property*, 215.

⁴¹⁸ See MORRISEY, "The Temporal Goods of the Church," in *CLSGBI Comm.*, 728; ID., "The Temporal Goods of the Diocesan Church," in *CLSANZ Newsletter*, 2 (2002), 28; also see LÓPEZ ALARCÓN, "Book V: The Temporal Goods of the Church," in *CCLA Comm2*, 992; KENNEDY, "The Temporal Goods of the Church," 1486; CIELO, "Caring of Ecclesiastical Goods in the Light of Canon 1276," 324; A. PERLASCA, "Commento al canone 1284, §2, 6°," in *Quaderni di Diritto Ecclesiale*, 11 (1998), 382-394.

permission is necessary. Unless, this act is considered an act of extraordinary administration.⁴¹⁹

7. Accurate Financial Record-Keeping: According to c. 1284, §2, 7°, the administrators have a duty to maintain well-organized financial records for each juridic person that falls under their jurisdiction. These financial records serve as a crucial tool for planning new apostolic activities or expanding existing ones. Additionally, they are essential for ensuring a steady flow of finances within the public legal entity. Financial records assist in the preparation of annual budgets, allowing for comparisons with past budgets and improving the future ones. Moreover, they aid the finance council in making important decisions that affect the juridic person's progress. Accurate record-keeping also protects the juridic person's property and eliminates the risk of loss or damage. The Code explicitly states the need for accurate record-keeping in two instances: with regards to Mass offerings (c. 958, §2) and the acceptance and fulfillment of individual Mass stipends of non-autonomous foundations (c. 1307, §2).⁴²⁰

8. Annual Report of Administration: Canon 1284, §2, 8° stipulates that at the conclusion of each fiscal year, the administrator must prepare a report of administration. This report must contain the minimum information required under c. 1284, §2, such as income and expenses, incurred or reduced debts, investments, insurance coverage, compliance with donor intentions, legal protections, and other pertinent matters related to the administration of public juridic persons. Competent authorities may develop a form for

⁴¹⁹ See DE PAOLIS, *De bonis Ecclesiae temporalibus*, 101.

⁴²⁰ See KENNEDY, "The Temporal Goods of the Church," 1520; P. L. GOLDEN, "Mass Offerings Held in an Interest-Bearing Account," in *CLSA, Roman Replies and Advisory Opinions*, J. J. KOURY and S. M. VERBEEK (eds.), Washington, CLSA, 2007, 78.

these annual reports and determine when they must be submitted. They may also require that an updated inventory (c. 1283, 3°) be included with the annual report of administration.⁴²¹ The local ordinary is the recipient of the report, provided that the juridic person is governed by the diocesan bishop. The local ordinary then presents the report to the diocesan finance council for further examination (c. 1287).⁴²²

9. Protection of Legal Documents: Canon 1284, §2, 9° mandates that administrators must securely organize and protect the documents and records that identify the property rights of the Church. This includes both the civil and canonical documents. If it is convenient, an authentic copy of them to be kept in the curial archive. It is the responsibility of the administrators to ensure that these documents are current and up to date, and that their contents are regularly updated to reflect in the corresponding civil legal documents and insurance policies. The inventory of the ecclesiastical goods of a public juridic person is a canonical legal document that identifies the ecclesiastical goods (see c. 1283, 2°-3°), the administrator must see to its regular updates.⁴²³

10. Annual Budget: According to c. 1284, §3, administrators are not required to make an annual report of their income and expenses, but it is strongly recommended.⁴²⁴ However, it is important for good administration to start with a balanced budget. Although making an annual budget is not mandatory, it is necessary for the Church's mission to have

⁴²¹ See RENKEN, *Church Property*, 217.

⁴²² See *ibid.*, 232-235; also see *DPMB*, no. 189b; R. R. THOMAS, "Financial Reports to the Faithful," in *CFH*, 165-174.

⁴²³ See RENKEN, *Church Property*, 217.

⁴²⁴ See COMBALÍA, "The Administration of Temporal Goods", 114; MORISSEY, "The Temporal Goods of the Church", 709. The phrase earnestly recommended (*enixe commendatur*) is found in several canons, see cc. 904; 945, §2; 1065, §2; 1152, §1; 1176, §3.

a projection of income and expenses. Therefore, it is suggested that those (Ordinaries) in charge of public juridic person should encourage the preparation of annual budgets, and the administrators actualize them by his regular administration.⁴²⁵

Preparing a balanced budget is essential for good stewardship and effective Church apostolate. Budgeting is not just about saving or spending efficiently, but also about investing properly in the Church's mission.⁴²⁶ Having an annual budget and expenditures will allow administrators to prioritize pastoral concerns and manage unexpected problems. It will also help manage unused properties and surplus income without compromising the Church's future needs.⁴²⁷ Although the particular law may not require it, there are many good reasons for administrators of juridic person to create an annual budget. Even if particular law does not mandate the creation of an annual budget, there are countless prudent reasons for administrators of juridic persons to make one freely.⁴²⁸

2.3.2 Functions of Ordinaries and Others as Administrators

In addition to the general functions of administrators described in c. 1284, there are other canons within Book V that outline the important duties of administrators. These canons often refer to administrators as Ordinaries,⁴²⁹ and in some cases, they are identified

⁴²⁵ See CIELO, "Caring of Ecclesiastical Goods in the Light of Canon 1276," 329.

⁴²⁶ See B. I. JOHNSON, "Planning and Budgeting," in B. P. POWERS (ed.), *Church Administration Handbook*, 3rd ed. Tennessee, B&H Academic, 2008, 153.

⁴²⁷ See CIELO, "Caring of Ecclesiastical Goods in the Light of Canon 1276," 329.

⁴²⁸ See RENKEN, *Church Property*, 218.

⁴²⁹ See cc. 1276, §§1-2; 1279, §§1-2; 1281, §1; 1283, 1^o; 1284, §2, 6^o; 1301, §§1-3; 1302, §§1-2; 1304, §1; 1305; 1308, §2; 1310, §§1-2.

as local Ordinaries⁴³⁰ and proper Ordinaries,⁴³¹ while in a few instances, they are referred as diocesan bishop.⁴³² The following subpoints discuss some of their common functions.

1. To fulfill their functions in accordance with the norms of the law (c. 1282):

This requisite applies to all individuals, including clergy, religious persons, and laity, and requires them to perform their duties in compliance with legal norms. The obligation extends not only to those officially appointed as administrators of ecclesiastical goods, but also to anyone who participates in the management of church property, such as members of the finance council, the college of consultors, or a committee created for a specific purpose. These individuals are always expected to perform their duties “in the name of the Church” (c. 116, §1), which means they must operate in full communion with the Church and exercise due diligence under the authority of the competent body.⁴³³

2. To perform lawfully extraordinary acts of non-diocesan administration (c. 1281): One of the functions of administrators is to perform both ordinary and extraordinary acts of non-diocesan administration in compliance with c. 1281. To carry out certain actions, precisely the extraordinary actions, validly, administrators must obtain written permission from their Ordinary beforehand. The specific actions that require permission are determined by the laws and statutes of the particular juridic person. If these laws do not define the actions, the diocesan bishop determines them while taking into account the

⁴³⁰ See cc. 1265, §1 – written permission prior to begging; 1266 – to order taking up of a special collection for specific parochial, diocesan, national, or universal projects; 1287, §1 – receives the annual report; 1302, §3 – accepting goods in trust for pious causes.

⁴³¹ See c. 1265, §1 – written permission prior to begging; c. 1288 – to initiate or to contest litigation in a civil forum; c. 1302, §3 – accepting goods in trust for pious causes.

⁴³² See cc. 1261, §2; 1263; 1277; 1278; 1281, §2; 1287, §1; 1292, §1; 1303, §2; 1308, §§3-4.

⁴³³ See MAIDA-CAFARDI, *Church Property*, 62; DE PAOLIS, *De bonis Ecclesiae temporalibus*, 91; See RENKEN, *Church Property*, 203-205.

governance of the juridic persons under his authority and after consulting the finance council.⁴³⁴

The Code does not define any acts of extraordinary administration, but the conference of bishops can define such acts for the diocese only (c. 1277). For other public juridic persons, such as parishes within the diocese, their statutes must define the acts of extraordinary administration.⁴³⁵ This provision in the Code acknowledges the distinct characteristics of each juridic person. For instance, the diocesan bishop cannot uniformly define specific acts of extraordinary administration for all parishes in his diocese. What may be considered extraordinary for one parish may not necessarily be the same for another. Therefore, each juridic person must express its individuality by defining the acts of extraordinary administration in its statutes.⁴³⁶

The administrator's responsibility is to obtain a written faculty before performing any acts of extraordinary administration to ensure that his actions are valid.⁴³⁷ If the administrator performs an invalid act of extraordinary administration that causes damage to the juridic person, he is subject to the penalties mentioned in cc. 1376, §1, 2° and 1378, §2.⁴³⁸

⁴³⁴ If the juridic person is not subject to the governance of the diocesan bishop, and its statute is silent on the acts of extraordinary administration then it is the competent authority of the juridic person identified in the universal, particular, or proper law. See DE PAOLIS, *De beni Ecclesiae temporalibus*, 90.

⁴³⁵ Statutes are required for all juridic persons and no aggregate intending to obtain juridic personality is to acquire it without a proper statute. See cc. 94; and 117.

⁴³⁶ See M. J. O'BRIEN, "Instructions for Parochial Temporal Administrators," in *Catholic Lawyer*, 41 (2001), 119, 121-127.

⁴³⁷ The canonical tradition grants that an oral permission can be accepted for validity, however, in accord with the principle of good governance, a written permission is encouraged. See KENNEDY, "The Temporal Goods of the Church," 1483.

⁴³⁸ The third paragraph of c. 1281 speaks of three propositions, 1. The public juridic person is responsible for acts placed validly and licitly by the administrator, 2. The juridic person is not responsible for act placed invalidly, also illicit, provided it is advantageous to the juridic person, 3. The juridic person is

3. To be accountable for their actions (cc. 1296, and 1281, §3): Administrators must take full responsibility for their actions. At times, their actions may be valid in civil law but fail to meet the necessary canonical formalities (*solemnitates*). In such cases, canon law deems their actions invalid. Failure to adhere to the required canonical formalities renders their actions invalid under canon law.⁴³⁹ If an administrator's actions are deemed invalid or illicit (c. 1281, §3), the competent ecclesiastical authority, which includes the superiors of juridic persons, must take appropriate action, such as attempting to recover alienated property. Administrators who fail to fulfill their duty of accountability can face disciplinary action in the form of penalties prescribed in cc. 1276 and 1378.⁴⁴⁰

4. To engage in litigation (c. 1288): According to universal, particular, and statutory laws, every juridic person must have its own legal representative who serves as an advocate for the juridic person in both civil and canonical matters. Consequently, administrators are generally prohibited from engaging in civil litigation. However, in many cases, perhaps due to the convenience and nature of the matter, administrators themselves represent the juridic person in all civil forums. In such instances, the administrator must obtain written permission from their proper Ordinary before discharging this function. If the administrator proceeds without written permission, their actions would be illicit, but not necessarily invalid.⁴⁴¹ In crucial cases, failure to represent the juridic person in a civil

responsible for acts place validly but illicit, in this case, if harm is caused against the juridic person, it can make recourse against the administrator. See RENKEN, *Church Property*, 201; KENNEDY, "The Temporal Goods of the Church," 1483.

⁴³⁹ See M. RIVELLA, "Rilevanza civile dei controlli canonici," in *Quaderni di diritto ecclesiale*, 29 (2016), 490-499.

⁴⁴⁰ See RENKEN, *Church Property*, 284-286.

⁴⁴¹ See VROMANT, *De boni Ecclesiae temporalibus*, 192; RENKEN, *Church Property*, 236; EKPO, *Temporal Goods of the Church*, 202-204.

court could result in fines or contempt of court. In such cases, the Ordinary may prompt the administrator to proceed or advise them to settle the dispute outside of court to minimize harm to the juridic person. In either scenario, the administrator must fulfill their role in accordance with the direction of the Ordinary.⁴⁴²

5. To relinquish functions even *de facto* functions (c. 1289): All administrators, regardless of whether they hold official or unofficial positions, whether their activities are permanent or temporary, and whether they are in ecclesial or ecclesiastical roles, are strictly prohibited from relinquishing their function on their own accord. In an unavoidable situation where they have to relinquish their administrative functions, they must inform the competent ecclesiastical authority before doing so.⁴⁴³ If their arbitrary withdrawal causes harm to the juridic person they administer, they must make restitution as given in c. 128.⁴⁴⁴

6. To engage in a restricted sale or lease of goods (c. 1298): Canon 1298 prohibits administrators from engaging in any restricted sale or lease of goods to their blood relatives, except in cases where the goods have little value. The competent authority may grant permission for such transactions if they are deemed reasonable and necessary, but only after weighing the value of the goods (cc. 1283, 2°; 1293, §1, 2°) and other reasons to support the sale or lease. The permission must be in writing, with a particular mention of “special” in it.⁴⁴⁵ If the administrator violates this norm, his actions may be civilly valid,

⁴⁴² See MORRISEY, “Temporal Goods of the Church,” in *CLSGBI Comm.*, 731; KENNEDY, “The Temporal Goods of the Church,” 1491.

⁴⁴³ See KENNEDY, “The Temporal Goods of the Church,” 1492; MYERS, “Temporal Goods of the Church,” 878.

⁴⁴⁴ This aspect of restitution was later added to the c. 1289 by a consultative group commenting on the 1977 *Schema*, see *Communicationes*, 12 (1980), 422; RENKEN, *Church Property*, 238, fn. 184.

⁴⁴⁵ See RENKEN, *Church Property*, 294; also see EKPO, *Temporal Goods of the Church*, 228-229.

but he is subject to the discipline of c. 1296. This canon is in place to prevent any forms of abuse or even the appearance of impropriety, especially when administrators tend to seek support from their blood relatives.⁴⁴⁶

2.3.3 Functions of Specified Administrators

Under universal law, certain individuals are recognized as administrators by their titles, including the Roman Pontiff, the diocesan bishop, the Ordinaries, the diocesan finance officer, and the pastor of a parish or his canonical equivalent (see cc. 118; 1273; 1277; 494, §2; 532). Depending on the nature of the public juridic person they represent, they are expected to excel in their specified responsibilities. For example, the Roman Pontiff is the supreme administrator of all goods in the Catholic Church (c. 1256), and has the authority to exercise his stewardship over every public juridic person within the Church (c. 1273). Similarly, the diocesan bishop for the diocese, the pastor for the parish, and the finance administrator for the diocese (under the supervision of the diocesan bishop) are expected to perform their specific duties and responsibilities for the public juridic persons they represent. Due to the significance of their office, the function of “administrator” varies for each individual, and each of their functions should be briefly viewed.

2.3.3.1 Functions of Diocesan Bishop as Administrator

As the administrator of his diocese, the bishop is responsible for supervising, safeguarding the temporal goods, and to ensure that they are utilized for their intended

⁴⁴⁶ In other occasions the Code emphasizes the same norm, see c. 492, §2, it excludes close relatives of the diocesan bishop from being members of the diocesan finance council; c. 1448 forbids tribunal officials from serving in trials involving close relatives; c. 1456 forbids tribunal officials from accepting any gifts on the occasion of a trial, and c. 478, §2 forbids the diocesan bishop from appointing as vicars from his relative up to the fourth degree.

purposes. Canon 1276, §1 states that the bishop must exercise careful vigilance (*sedulo advigilare*) over the administration of public juridic persons' goods.⁴⁴⁷

Book V outlines several specific instances in which the diocesan bishop must intervene in the administration of ecclesiastical goods and exercise vigilance. These instances include the right to intervene when an administrator is negligent (c. 1279, §1), the appointment of an administrator when none is present (c. 1279, §2), the granting of written faculty for acts of extraordinary administration (c. 1281, §1), the definition of acts of extraordinary administration when the statute is silent (c. 1281, §2), the receipt of an oath from the administrator of other public juridic persons (c. 1283, 1°), the receipt of annual financial reports from administrators of other public juridic persons (c. 1287, §1), the permission to prosecute in civil courts (c. 1288), the reduction of Mass obligations to the level of diocesan Mass offerings (c. 1308, §3), the reduction of obligations or legacies of Masses binding an institute if the revenue has become insufficient to pursue the proper purpose of the institute (c. 1308, §4),⁴⁴⁸ and the obligation to ensure that pious wills are fulfilled accordingly (c. 1301).⁴⁴⁹ It is important to note that exercising vigilance does not confer ownership of the ecclesiastical goods upon the diocesan bishop. Instead, it grants him more power to prevent abuses occurring in their administration.⁴⁵⁰ Furthermore, it

⁴⁴⁷ See GREEN, "The Players in the Church's Temporal Goods World," 55. Canon 1276 does not use the term "diocesan bishop" instead "ordinary", this designation includes the diocesan bishop as well, see c. 134. Further, c. 1278 permits the diocesan bishop to assign this task to the diocesan finance officer. See MARTÍN DE AGAR, "Bienes temporales y misión de la Iglesia," 708; COMBALÍA, "The Administration of Goods," 93-94; KENNEDY, "The Temporal Goods of the Church," 1477-1478.

⁴⁴⁸ See EKPO, *Temporal Goods of the Church*, 105.

⁴⁴⁹ There are few instances where the religious Ordinaries have specific vigilance over their subjects, see cc. 638, §4, 1292, §2, 1296. See OMOROGBE, *The Power of Diocesan Bishop*, 194.

⁴⁵⁰ See W. J. KING, "Mandated Diocesan Centralized Financial Service," in *CLSA Advisory Opinions, 2001-2005*, A. J. ESPELAGE (ed.), Alexandria, CLSA, 2006, 332.

ensures greater financial accountability and lay faithful involvement in diocesan governance.⁴⁵¹

Within the bounds of the universal and particular laws, and taking into account rights, lawful customs, and circumstances, the diocesan bishop is required to issue special instructions (*instructiones*) (c. 1276, §2).⁴⁵² The Code provides various occasions for the diocesan bishop to legislate particular laws, some of which are mandatory, and others are optional. The following are mandatory norms required: (i) defining acts of ordinary administration that are more important given the economic condition of the diocese (c. 1277); (ii) determining acts of extraordinary administration for the public juridic person subject to him (c. 1281, §2); (iii) issuing norms determining the transparency of funds received from the faithful (c. 1278, §2); (iv) issuing particular laws determining the duration of non-autonomous pious foundations (c. 1303, §1, 2°); and (v) defining additional conditions for receiving foundations (c. 1304, §2).⁴⁵³

The following are occasions where the diocesan bishop may establish norms governing church property: (i) establishing particular laws to impose “moderate tax” and “extraordinary and moderate exaction” (c. 1263); (ii) determining norms for special collections (c. 1266); (iii) establishing various financial institutes, such as clergy support, social security of clergy, support for non-ordained personnel, poorer dioceses, etc. (c. 1274); (iv) establishing norms demanding annual budgets, income and expenditure, and inventories from the administrators (c. 1284, §3); and (v) issuing particular laws

⁴⁵¹ See KASLYN, “Accountability of the Diocesan Bishop,” 138.

⁴⁵² See EKPO, *Temporal Goods of the Church*, 192-194; also see PCLT, *Nota*, La funzione dell'autorità, 28.

⁴⁵³ See EKPO, *Temporal Goods of the Church*, 192-194.

concerning the “stole fees” (c. 531).⁴⁵⁴ It is important to note that the majority of the routine tasks involved in managing the ecclesiastical goods described earlier are carried out by the diocesan finance officer. The diocesan bishop only gets personally involved in a limited number of cases (see c. 494, §3).⁴⁵⁵

2.3.3.2 Functions of *parochus* as Administrator

In contrast to the diocesan bishop, who has the support of a finance officer as diocesan administrator, the *parochus* does not have a subordinate established by the law. However, he is permitted to hire a parish business manager or a similarly titled employee⁴⁵⁶ to help him carry out his duties in ministering the parish. The *parochus* serves as the immediate and sole administrator of the parish he represents, with primary responsibility for protecting its rights and ensuring that it fulfills its obligations.⁴⁵⁷ While the Code does provide for a parish finance council (c. 537) to assist in important matters, in most cases, the *parochus* administers the parish goods on his own. In accordance with the relevant laws, he alone has the authority to acquire, retain, administer, and dispose of parochial property (see c. 1254, §1).⁴⁵⁸ Canon 532 underscores his obligation to oversee the proper administration of parochial ecclesiastical goods according to the discipline of cc. 1281-

⁴⁵⁴ See J. A. RENKEN, “Particular Laws on Temporal Goods,” in *Studies in Church Law*, 4 (2008), 448-450.

⁴⁵⁵ See F. COCCOPALMERIO, Commentary on c. 494, in *Exegetical Comm.*, vol. II/2, 1183.

⁴⁵⁶ See GREEN, “Shepherding the Patrimony of the Poor,” 732-734.

⁴⁵⁷ See ID., “The Players in the Church’s Temporal Goods World,” 70; also see J. CORIDEN, “The Rights of Parishes,” in *Studia canonica*, 28 (1994), 298-307; ID., *The Parish in Catholic Tradition: History, Theology, and Canon Law*, New York, Paulist, 1997, 72-79.

⁴⁵⁸ See EKPO, *Temporal Goods of the Church*, 109; RENKEN, “The *Parochus* as Administrator,” 487.

1288, and therefore, the specific duties and responsibilities of the *parochus* must be carried out in accordance with these canons.⁴⁵⁹

The *parochus*, as an administrator, is responsible for various canonical duties and responsibilities. These include updating the parish inventory (c. 1283, 3°), being vigilant over the parish goods (c. 1284, §2, 1°), caring for the ecclesiastical goods using valid civil means (c. 1284, §2, 2°), observing canonical and civil regulations to avoid harm (c. 1284, §2, 3°), maintaining account books of income and expenses (c. 1284, §2, 7°), drawing up an annual parish administration report (c. 1284, §2, 8°), submitting an annual parish financial report to the local Ordinary (c. 1287, §1), rendering a parish financial report to the concerned donor (c. 1287, §2), preparing an annual parish budget of projected income and expenses (c. 1284, §3), and safeguarding the legal documents in the parish, with a copy sent to the diocesan archive (c. 1284, §2, 9°). These specific duties and responsibilities must be followed in accordance with the canons, and it is the *parochus*' responsibility to ensure their proper administration of parochial ecclesiastical goods, as outlined in cc. 1281-1288.⁴⁶⁰

There are several ways in which a pastor may lose his position (c. 538, §1). One of these is removal (cc. 1740-1747), due to poor and irreparable administration of finances resulting in severe damage to the parish (c. 1741, 5°). It should be noted that embezzlement is also a serious offense that can lead to removal from office after a judicial penal process.⁴⁶¹

⁴⁵⁹ See RENKEN, *Particular Churches: Their Internal Ordering*, 266-267.

⁴⁶⁰ See RASAIAN, *Collaboration between Parochus and Parish Finance Council*, 98-100; RENKEN, "The *Parochus* as Administrator," 503-506.

⁴⁶¹ See J. A. RENKEN, "Penal Law and Financial Malfeasance," in *Studia canonica*, 42 (2008), 36-

2.3.3.3 Functions of Finance Officer as Administrator

The diocesan bishop is responsible for administering the ecclesiastical goods of the diocese, but he shares this function to the diocesan finance officer so that he can focus more on spiritual ministry. The diocesan finance officer acts under the authority of the bishop (*sub auctoritate Episcopi*)⁴⁶² and performs four key functions: administering diocesan goods, operating in accordance with the diocesan budget approved by the bishop after being prepared by the finance council, meeting diocesan expenditures, and reporting periodically to the finance council.⁴⁶³

In addition to conducting the ordinary administration of goods, the finance officer also performs specific duties outlined in c. 494, §§3-4. These include administering the goods of the diocese according to the plan of the finance council, making payments from diocesan funds that the bishop or his delegates have authorized, and preparing financial reports to be submitted to the finance council.⁴⁶⁴ Additionally, the diocesan bishop can assign two more functions to the finance officer in accordance with c. 1278: exercising careful vigilance over the administration of public juridic persons subject to the diocesan bishop (c. 1276, §1) and appointing administrators of the goods of public juridic persons

40; MORRISEY, “Challenges for the Administration of Temporal Goods in the Light of Changing Circumstances,” 46; GREEN, “Players in the Church’s Temporal Goods World,” 71.

⁴⁶² The concept of under the authority of the bishop “*sub auctoritate Episcopi*” is not only applicable to the diocesan finance officer, but also to all the administrators of public juridic persons subject to the diocesan bishop, see cc. 1263; 1276; 1303, §2; regarding the regulations, c. 1276, §2; oversight, cc. 1276, §1; 1283, 1^o, 3^o; 1284, §2, 9^o; 1287; 1301-1302; special authorizations for certain acts, cc. 1288; 1291-1297; 1304-1306; 1308-1310. See COCCOPALMERIO, “The Chancellor, Other Notaries and the Archives,” 1182-1183.

⁴⁶³ See GREEN, “Players in the Church’s Temporal Goods World,” 67; F. C. EASTON, “The Diocesan Finance Officer,” in *CFH*, 125-134.

⁴⁶⁴ See RENKEN, *Particular Churches: Their Internal Ordering*, 116-117; COCCOPALMERIO, “The Chancellor, Other Notaries and the Archives,” 1186-1187; EKPO, *Temporal Goods of the Church*, 110-111.

that are subject to the ordinary and do not have their own designated administrators by law, the charter of the foundation, or its own statutes (c. 1279, §2).⁴⁶⁵

The *CCEO* parallel c. 262, §§3-4 provides more details on this, which prescribes five duties for finance officers. These include (i) administering the temporal goods of the eparchy, (ii) supervising the administration of ecclesiastical goods in the entire eparchy, (iii) providing for their preservation, safety, and increase, (iv) compensating for the negligence of local administrators, and (v) administering the ecclesiastical temporal goods that lack an administrator designated by law.⁴⁶⁶

Conclusion

Church property may seem to be owned by a single individual, but in reality, it is acquired, retained, and administered on behalf of a juridic person. This juridic person is a real entity with all the rights and obligations of a physical person according to its nature (c. 113, §2). These juridic persons come into existence either by the provision of law itself or by a decree of the competent authority (c. 114, §1).⁴⁶⁷ Once their legality is established, the proprietor, superior, legal representative, or administrator of the juridic person functions on its behalf.

⁴⁶⁵ See RENKEN, *Particular Churches: Their Internal Ordering*, 116-117; Whether the diocesan financial administrator can delegate this power to others, or in what manner can he exercise this delegation that he received from the diocesan bishop, different opinions are found, see ID., *Church Property*, 188-189, fn. 83; COCCOPALMERIO, "The Chancellor, Other Notaries and the Archives," 1185.

⁴⁶⁶ See JOHN, "The Role of Diocesan Officer," 110; T. J. GREEN, "The Eparchial Curia," in *CCEO Comm.*, vol. 2, 545-548.

⁴⁶⁷ Some of the instances where the juridic persons come into existence by the provision of law are c. 238, §1 seminaries; c. 363 particular churches; c. 515, §3 parishes; c. 634, §1 religious institutes, provinces, and established houses. See MORRISEY, "Basic Concepts and Principles," 4.

In canon law, the term “administrator” is used to address all those who function on behalf of the property of a public juridic person. Administrators may be official or unofficial, and their positions may be acquired by their power of governance or by appointment for a specific purpose. The Code of Canon Law does not discuss the latter in detail, but they play a vital role in the administration of church property. Additionally, the Code officially recognizes collaborators, such as members of finance councils, members of pastoral councils, consultors, councilors, and experts in economic affairs. They also have an important role and responsibilities in the administration of church property, along with the administrator of each juridic person.

All administrators, whether official or unofficial, as well as collaborators, have important duties and responsibilities when discharging their functions. These duties include taking an oath before assuming any office, updating inventory, preparing budgets, submitting reports, representing the juridic person in legal matters, and performing other routine activities required to maintain the regular functioning of the juridic person. It is important to exercise careful vigilance over the property to avoid any loss to the juridic person. If administrators fail to discharge their duties or are negligent in their responsibilities, the law stipulates appropriate penalties and equal restitution (cc. 128 and 1289). This underscores the relevance of the next chapter, which will focus on the delicts of financial malfeasance.

CHAPTER III DELICTS OF FINANCIAL MALFEASANCE

Introduction

Financial misconduct within the Catholic Church refers to a range of unethical and illegal financial activities or mismanagement of resources by individuals or entities associated with the Church. This misconduct may involve embezzlement, fraud, misappropriation of funds, or any actions that violate established financial regulations and ethical standards. The Catholic Church, as one of the oldest and largest organizations globally, operates at various administrative levels. In this huge administration, it has definitely faced financial irregularities at various levels. Nevertheless, throughout its existence, the Church has enacted norms for the responsible and efficient administration of its properties. This commitment to sound financial management is evident in Pope Francis's revision of Book VI, titled "Penal Sanctions in the Church," which addresses a range of scandals, including financial improprieties in the Church. This chapter, based on the revised Book VI of the *CIC/83*, aims to explore the laws governing financial administration, with a specific focus on canons related to financial malfeasance within the Church.

This chapter unfolds by exploring the rationale for the revision, tracing its historical evolution, and emphasizing its profound significance. It proceeds to a detailed examination of the recently amended penal laws concerning financial malfeasance. Ultimately, the chapter offers a succinct and comprehensive analysis encompassing all canons associated with financial malfeasance in the Catholic Church, providing a thorough understanding of this critical subject matter.

3.1 The Revision of Book VI of the 1983 Code

On May 23, 2021, which marked the solemnity of Pentecost, Pope Francis signed the apostolic constitution “*Pascite gregem Dei*” (Shepherd the Flock of God),⁴⁶⁸ thereby promulgating a section of the 1983 Code of Canon Law. This significant development was unveiled during a press conference held on June 1, 2021, which was presided over by Archbishop Filippo Iannone, the President of the Pontifical Council for Legislative Texts, along with Bishop Juan Ignacio Arrieta, who served as the Secretary. The press conference marked the announcement of the enactment of the Revised Book VI, which is set to take effect on December 8, 2021, coinciding with the solemnity of the Immaculate Conception. This delay in implementation, referred to as “*vacatio legis*,” was provided to ensure that all individuals concerned could readily access and thoroughly comprehend the newly introduced provisions.⁴⁶⁹ The culmination of this solemn juridic act was the result of not a fleeting endeavor, but rather a labor-intensive process spanning two decades. Numerous canonists and groups devoted their diligence and expertise to its completion, making it an endeavor that warrants thorough attention.

3.1.1 Motivation for the Reform

The revision of Book VI of the 1983 Code was driven by a multitude of factors, and some are particularly pertinent within the scope of our study. Firstly, it is evident that the 1983 Code, promulgated by John Paul II, was substantially grounded in the principles

⁴⁶⁸ See POPE FRANCIS, apostolic constitution *Pascite gregem Dei*, 23 May 2021, in *L’Osservatore Romano*, Weekly English edition, 4 June 2021, 1, 5, and 8 (= *Pascite gregem Dei*).

⁴⁶⁹ See HOLY SEE PRESS OFFICE, *Bollettino*, “Press Conference to Present the New Book VI of the Code of Canon Law,” 01 June 2021, available in <https://press.vatican.va/content/salastampa/en/bollettino/pubblico/2021/06/01/210601e.html> (= HOLY SEE PRESS OFFICE, “Press Conference to Present the New Book VI”).

established by the Second Vatican Council. Nonetheless, since then, significant shifts in society have transpired, necessitating a vital modernization of the Church's regulations, particularly in the area of penal discipline.⁴⁷⁰

Secondly, shortly after the enactment of the 1983 Code, it became evident that the penal provisions within it fell short of the expectations they had generated. Several canons related to criminal law were notably condensed when compared to their counterparts in the 1917 Code.⁴⁷¹ Several behaviors that were once penalized by the 1917 Code were now either decriminalized, regarded as expressions of freedom, or incorporated into vague and general penal categories.⁴⁷² Consequently, the Code failed to comprehensively address all offenses from the perspective of the highest legislator, instead entrusting these matters to the discretion of local authorities.⁴⁷³

Thirdly, perhaps due to an overemphasis on the guiding principle of decentralization, a significant portion of the 1983 Code's prescriptions on penal law granted a considerable degree of discretionary power upon competent ecclesiastical authorities, such as bishops and religious superiors. This excessive delegation aimed to enable them to determine offenses and corresponding penalties. However, many of these

⁴⁷⁰ See M. R. AMBROSE, "The Revision to Book VI on Sanctions: A Welcome Necessity!" in *Indian Theological Studies*, 58 (2021), 562; HOLY SEE PRESS OFFICE, "Press Conference to Present the New Book VI."

⁴⁷¹ The 1917 Code had 221 cc. (2195-2414), whereas the 1983 Code has just 89 cc. (1311-1399), a reduction of 132 cc.

⁴⁷² See J. I. ARRIETA, "A Presentation of the New Penal System of Canon Law," in *The Jurist*, 77 (2021), 247; also see J. BERNAL, "Derecho penal canónico," in *Diccionario General de Derecho Canónico*, vol. 1, eds., J. OTADUY, A. VIANA and J. SEDANO, Pamplona, Thomson Reuters Aranzadi, 2012, 173; Á. MARZOA, "Penalties for Particular Offences: Introduction," in *Exegetical Comm.*, vol. IV/1, 431-432.

⁴⁷³ See AMBROSE, "The Revision to Book VI on Sanctions: A Welcome Necessity!" 563; also see J. P. KIMES, "Reclaiming 'Pastoral': *Pascite gregem Dei* and Its Vision of Penal Law," in *The Jurist*, 77 (2021), 272-273.

authorities struggled to effectively wield this power.⁴⁷⁴ Any attempts to address these issues often came too late, exacerbating community scandals. Moreover, there was a lack of consistency among local authorities' discretionary power. What was considered a serious offense by one authority was deemed less significant by another, causing confusion among the faithful.⁴⁷⁵

Fourthly, a misguided understanding of mercy and charity took root among authorities, leading to a tendency to sidestep judicial processes in favor of pastoral solutions. Although not necessarily their fault, most penal prescriptions offered indeterminate punishments *iusta poena puniatur*,⁴⁷⁶ which were left to the authorities' discretion to define as "just." In adhering to this concept of justice, authorities primarily sought pastoral resolutions for legal issues.⁴⁷⁷ However, an undue focus on mercy without

⁴⁷⁴ See B. T. AUSTIN, "Nullum crimen, nulla poena sine lege The Principle of Penal Legality in the *Ius Vigens*," in *Studia canonica*, 54 (2020), 16-17; also see K. E. BOCCAFOLA, "The Special Penal Norms of the United States and Their Application," in P. M. DUGAN (ed.), *The Penal Process and the Protection of Rights in Canon Law*, Montreal, Wilson & Lafleur, 2005, 258; WOESTMAN, *Ecclesiastical Sanctions and the Penal Process: A Commentary on the Code of Canon Law*, 2nd ed., Ottawa, Saint Paul University, 2003, xv, (=WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*); C. J. SCICLUNA, "Response to and Prevention of Clerical Sexual Misconduct: Current Praxis," in *Origins*, 43 (2013), 358; J. C. KOZLOWSKI, "Understanding the "*Ius Vigens*" of the Mandatory Dismissal Process," in *The Jurist*, 75 (2015), 387-427; J. SANCHIS, "Rilevanza del principio di sussidiarietà nel sistema penale del Codice del 1983," in *Monitor Ecclesiasticus*, 114 (1989), 132-142.

⁴⁷⁵ See ARRIETA, "A Presentation of the New Penal System of Canon Law," 248.

⁴⁷⁶ This phrase and similar phrases are found in the 1983 Code in several instances, for example, "indeterminate just penalty" see cc. 1365; 1368; 1369; 1370, §3; 1371; 1374; 1375; 1376; 1377; 1379; 1381, §1; 1384; 1386; 1389, §2; 1391; 1393; 1399. A punishment in relation to the gravity of the offence without further specification, see cc. 1388, §1; 1389; 1392. An indeterminate punishment, not excluding the possibility of a more specific criminal provision, see cc. 1388, §2; 1389, §1; 1395, §2; 1396. A certain and possible indeterminate penalty, see cc. 1357; 1370, §1; 1378, §3; 1385. See AMBROSE, "The Revision to Book VI on Sanctions: A Welcome Necessity!" 562, fn. 4; also see RENKEN, "Penal Law and Financial Malfeasance," 30-31; T. PAZHAYAMPALLIL, *A Commentary on the New Code of Canon Law*, Bangalore, KJC Publications, 1985, 599.

⁴⁷⁷ See AMBROSE, "The Revision to Book VI on Sanctions: A Welcome Necessity!" 562-563; C. COPPENS, "Misericordia Extra Codicem in Iustitia," in *The Jurist*, 71 (2011), 363.

justice resulted in disorder, while justice without mercy risked cruelty. This imbalance often resulted in an excessive leniency when applying criminal law.⁴⁷⁸

Fifthly, the competent ecclesiastical authorities within the Church demonstrated a deficient utilization of penal discipline. The past two decades witnessed a proliferation of cases involving pedophilia and other forms of sexual abuse, revealing the authorities' failure to effectively curtail these abuses through the enforcement of the Church's penal discipline. This failure prompted a centralized approach to penal discipline within the Holy See. Subsequently, the Holy See issued special norms,⁴⁷⁹ granted specific faculties to various dicasteries,⁴⁸⁰ and reserved certain crimes for its own jurisdiction.⁴⁸¹ The sexual abuse scandal within the Church undoubtedly underscored the urgency and necessity of such reform.⁴⁸²

⁴⁷⁸ See ARRIETA, "A Presentation of the New Penal System of Canon Law," 247-248; ID., "The Return of Penal Discipline in the Pastoral Field of Government," in *The Canon Law Society of Great Britain and Ireland Newsletter*, no. 204, (2023), 29-31; HOLY SEE PRESS OFFICE, "Press Conference to Present the New Book VI." On the correct manner of overcoming pastoralism and penal law, see V. DE PAOLIS, "L'applicazione della pena canonica," in *Monitor Ecclesiasticus*, 114 (1989), 69-94. For the pastoral vision of penal law introduced by Pope Francis, see J. A. RENKEN, "The Revised Book VI of *The Code of Canon Law: A Pastoral Instrument for Shepherding the Church*," in *CLSANZ Proceedings*, Fifty-Fifth Annual Conference, September 5 - 8, 2022, 77-80, 83-92.

⁴⁷⁹ See JOHN PAUL II, motu proprio *Sacramentorum sanctitatis tutela*, 30 April 2001, in AAS, 93 (2001), 737-739; rescript *ex audientia*, 21 May 2010, in AAS, 102 (2010), 419-430; also see V. DE PAOLIS, "Norme 'de gravioribus delictis' riservati alla Congregazione per la Dottrina della Fede," in *Periodica*, 91 (2002), 273-312; D. CITO, "Nota al m.p. 'Sacramentorum sanctitatis tutela,'" in *Ius Ecclesiae*, 14 (2002), 322-328; also see J. I. ARRIETA, "Reasons and Main Novelties in the New CIC Book VI," in *CLSANZ Proceedings*, Fifty-Fourth Annual Conference, 29 August – 2 September, 2021, 11.

⁴⁸⁰ See CONGREGATION FOR THE CLERGY, "Lettera Circolare per l'applicazione delle tre 'facoltà speciali' concesse il 30 gennaio 2009 dal Sommo Pontefice," in *Ius Ecclesiae*, 23 (2011), 229-235; also see F. PAPPADIA, "Ambito e procedimento di applicazione delle Facoltà speciali della Congregazione per il Clero," in *Ius Ecclesiae*, 23 (2011), 235-251; D. CITO, "Note alle nuove norme sui 'Delicata graviora,'" in *Ius Ecclesiae*, 22 (2010), 773-786; ARRIETA, "Reasons and Main Novelties in the New CIC Book VI," 11.

⁴⁸¹ See ARRIETA, "A Presentation of the New Penal System of Canon Law," 246; also see F. PAPPADIA, "Facoltà concesse dai Sommi Pontefici alla Congregazione per l'Evangelizzazione dei Popoli," in *Ius Missionale*, 1 (2007), 258-260.

⁴⁸² See V. NKOUAYA MBANDJI, "The Revised Version of Book VI of the *CIC/83*: Major Changes and Issues Not Addressed," in *Studies in Church Law*, 16 (2021), 32 (=NKOUAYA MBANDJI, "The Revised Version of Book VI of the *CIC/83*"); ARRIETA, "A Presentation of the New Penal System of Canon Law,"

These factors are reflected in the opening statement of Pope Francis in the apostolic constitution, where he asserts:

Amid today's rapid social changes, we are experiencing not simply an epoch of changes but an epochal change... It has thus become clear that a fitting response to the needs of the Church throughout the world calls for a revision of the penal discipline ... so that the Church's pastors can employ it as a more flexible means of correction and salvation, capable of being applied swiftly and with pastoral charity in order to avoid more serious evils and to bring healing to injuries caused by human weakness.⁴⁸³

These represent the primary driving factors behind the revision of Book VI of the 1983 Code. However, additional factors could emerge through the analysis of different pontificates, time periods, and the influences of various dicasteries.⁴⁸⁴

3.1.2 Evolution of the Revision Process for Book VI of the 1983 Code

The initiative to revise Book VI of the 1983 Code was first introduced during an audience with the president and secretary of the Pontifical Council for Legislative Texts by Pope Benedict XVI in September 2007 at Castel Gandolfo.⁴⁸⁵ Roughly two years later, in September 2009, the Pontiff directed the Pontifical Council for Legislative Texts to commence the process of revising Book VI. In immediate response to this directive, the Council promptly established a study group (*coetus studiorum*) within the Dicastery, comprising expert canonists specializing in criminal law.⁴⁸⁶

246; also see B. DALY, "Canon Law in 2021 on Sexual Abuse," in *Australasian Catholic Record*, 98 (2021), 449-450; KIMES, "Reclaiming "Pastoral": *Pascite gregem Dei* and Its Vision of Penal Law," 273-279.

⁴⁸³ *Pascite gregem Dei*, 5.

⁴⁸⁴ Juan Ignacio Arrieta explains similar criteria in his study, see J. I. ARRIETA, "The Return of Penal Discipline in the Pastoral Field of Government," in *The Canon Law Society of Great Britain and Ireland Newsletter*, no. 204, (2023), 34-39.

⁴⁸⁵ See N. ZAMBRANA-TÉVAR, "The New Reform of the Penal law of the Catholic Church: Resuscitating a Forgotten Pastoral Instrument?" in *Oxford Journal of Law and Religion*, 10 (2021), 230 and 244; also see NKOUAYA MBANDJI, "The Revised Version of Book VI of the *CIC/83*," 31, fn. 3.

⁴⁸⁶ See A. MCGRATH, "New Penal Law for the Church," in *The Canon Law Society of Great Britain and Ireland Newsletter*, no. 201, (2022), 92-93; AMBROSE, "The Revision to Book VI on Sanctions: A Welcome Necessity!" 565; also see V. NKOUAYA MBANDJI, "Le pape François et la crise des abus sexuels.

The endeavor to revise Book VI unfolded within a broad framework of collaborative effort, involving an ongoing exchange of suggestions and insights across a diverse group of individuals worldwide. The work conducted by the study group in Rome was consistently shared with a wider group of canonists. After formulating an initial draft in the summer of 2011,⁴⁸⁷ the draft was disseminated to Episcopal Conferences, the dicasteries of the Roman Curia, the Major Superiors of Institutes of Consecrated Life, canon law faculties, consultants, and a considerable number of other canonists. This consultation yielded over 150 detailed observations (*animadversiones*), which were organized and subsequently employed to guide the group's subsequent efforts. This culminated in a newly revised *Schema* by mid-2016.⁴⁸⁸

A period of reflection ensued, contemplating whether more substantial alterations should be made to the text. After further examination, the prevailing consensus was that no further changes were currently viable. Further consultations with Dicasteries and consultants contributed to the finalization of the text, which received approval from the Plenary Assembly of the Dicastery on January 20, 2020.⁴⁸⁹ Upon the completion of all consultation and revision work, the text was presented to the Roman Pontiff in February

La poursuite de la réforme du droit pénal canonique,” in *Studia canonica*, 54 (2020), 585; J. L. SÁNCHEZ-GIRÓN RENEDO, “Nuevos desarrollos en el proyecto de reforma del derecho canónico penal,” in *Revista Española de Derecho Canónico*, 76 (2019), 271-314; ID., “El Nuevo derecho penal de la Iglesia,” in *Estudios Eclesiásticos*, 96 (2021), 647-685.

⁴⁸⁷ PONTIFICAL COUNCIL FOR LEGISLATIVE TEXTS, *Schema recognitionis Libri VI Codicis Iuris Canonici (Reservatum)*, Vatican City, Typis Polyglottis Vaticanis, 2011.

⁴⁸⁸ See HOLY SEE PRESS OFFICE, “Press Conference to Present the New Book VI,”; also see MCGRATH, “New Penal Law for the Church,” 93.

⁴⁸⁹ See AMBROSE, “The Revision to Book VI on Sanctions: A Welcome Necessity!” 565; RENKEN, “The Revised Book VI of *The Code of Canon Law*: A Pastoral Instrument for Shepherding the Church,” 80-81; also see HOLY SEE PRESS OFFICE, “Press Conference to Present the New Book VI,”; MCGRATH, “New Penal Law for the Church,” 93.

2020. There is no indication provided by either Pope Francis or the Pontifical Council regarding events occurring from February 2020 to June 2021.⁴⁹⁰ Nonetheless, it is plausible to deduce, upon observing alterations to the 2016 *schema*, particularly pertaining to canons concerning economic matters, significant amendments were undertaken. This document was ultimately endorsed by Holy Father Pope Francis on May 23, 2021, and amendments were introduced through the apostolic constitution *Pascite gregem Dei*, formally establishing its promulgation. Through this solemn juridical act, the legislator restructured 89 canons of Book VI of the 1983 Code. Specifically, 63 canons underwent amendments, 9 were relocated to different sections, and 17 remained unaltered.⁴⁹¹

3.1.3 Fundamental Principles Guiding the Revision

The amendments (*amendationes*) introduced in the revised Book VI on Sanctions primarily address three fundamental principles. These principles served as the primary criteria for the significant changes made to the Book VI of the 1983 Code.⁴⁹²

1. Clear Determination of Penal Norms for Uniform Application: In contrast to the previous version, the revised Book VI meticulously defines penal norms to provide clear and precise guidance to those responsible for their application. The revised norms incorporate specific penalties and aim to minimize the discretionary authority of bishops or superiors in imposing a wide range of penalties. This shift is intended to foster greater

⁴⁹⁰ See MCGRATH, “New Penal Law for the Church,” 93.

⁴⁹¹ See HOLY SEE PRESS OFFICE, “Press Conference to Present the New Book VI,”; AMBROSE, “The Revision to Book VI on Sanctions: A Welcome Necessity!” 565.

⁴⁹² In addition to these three main criteria, several other supporting criteria are recognized by other canonists. For further insights, see J. PUJOL, “El context eclesiológico y los principios que guiaron la revision del Libro VI del CIC,” in *Ius canonicum*, 61 (2021), 873-879; ARRIETA, “Reasons and Main Novelties of the New CIC Book VI,” 13-19; ID., “A Presentation of the New Penal System of Canon Law,” 249-254; ID., “The Return of Penal Discipline in the Pastoral Field of Government,” 34-39.

consistency in the application of just penalties across the entire Church, as the scope for judges' discretion is minimized. While the revised Book VI reduces the previously granted authority's discretionary scope to ensure uniform application of penal laws within the Church, it retains necessary discretion for certain specific offenses requiring pastoral discernment.⁴⁹³ The updated version more distinctly specifies offenses, distinguishing cases that were previously grouped. Additionally, expiatory penalties⁴⁹⁴ are systematically listed in c. 1336,⁴⁹⁵ and the text includes reference parameters to guide evaluations by those

⁴⁹³ See MCGRATH, "New Penal Law for the Church," 97; HOLY SEE PRESS OFFICE, "Press Conference to Present the New Book VI;" ARRIETTA, "A Presentation of the New Penal System of Canon Law," 249-250.

⁴⁹⁴ Expiatory penalties are intended for the public punishment for a serious delict and to bring about correction and conversion of the person. It is also for the deterrence of a sinful behaviour. Expiatory penalties seek to compensate for the harm done to the life of the Church and their remission does not depend on repentance or correction of the offender. See S. JERMAN, *Pope Francis' Amendments on Penal Laws of the Church*, Aluva, RIC Publications, 2021, 16; AMBROSE, "The Revision to Book VI on Sanctions: A Welcome Necessity!" 567, fn. 10. For a detailed explanation of expiatory penalty in the context of revised Book VI see DICASTERY FOR LEGISLATIVE TEXTS, *Penal Sanctions in the Church: User Guide for Book VI of the Code of Canon Law*, Vatican City, Dicastery for Legislative Texts, 2023, 58-61 (=User Guide for Book VI).

⁴⁹⁵ Book VI (2021), c. 1336, "§1. Expiatory penalties can affect the offender either forever or for a determined or an indeterminate period. Apart from others which the law may perhaps establish, they are those enumerated in §§2-5.

§2. An order:

1° to reside in a certain place or territory;

2° to pay a fine or a sum of money for the Church's purposes, in accordance with the guidelines established by the Episcopal Conference.

§3. A prohibition:

1° against residing in a certain place or territory;

2° against exercising, everywhere or inside or outside a specified place or territory, all or some offices, duties, ministries or functions, or only certain tasks attaching to offices or duties;

3° against performing all or some acts of the power of order;

4° against performing all or some acts of the power of governance;

5° against exercising any right or privilege or using insignia or titles;

6° against enjoying an active or passive voice in canonical elections or taking part with a right to vote in ecclesial councils or colleges;

7° against wearing ecclesiastical or religious dress.

§4. A deprivation:

1° of all or some offices, duties, ministries or functions, or only of certain functions attaching to

tasked with judging specific circumstances.⁴⁹⁶

2. Balanced Concern for Community Protection, Scandal Repair, and Compensation: The administration of the Church’s penal law is often misinterpreted as a mere imposition of penalties, rather than an exercise in disciplining for the spiritual well-being. The administration of justice must invariably honor all parties affected by any form of abuse – the accuser, the victim, and the Church itself. The new text aims to integrate penal sanctions as an integral component of the ordinary pastoral governance of communities, referred to as “*caritas pastoralis*” by Pope Francis.⁴⁹⁷ In practical terms, the updated texts underscore the imposition of a penal precept (c. 1319, §2) or the initiation of the sanctioning procedure (c. 1341) when deemed prudent or necessary by authorities. This step is taken when other means fail to achieve the restoration of justice (*restitutio iustitiam*), correction of the offender (*emandatio rerum*), and reparation of scandal (*reparatio scandalum*) (c. 1341).⁴⁹⁸ The emphasis on pastoral charity is evident in several penal laws,

offices or duties;

2° of the faculty of hearing confessions or of preaching;

3° of a delegated power of governance;

4° of some right or privilege or insignia or title;

5° of all ecclesiastical remuneration or part of it, in accordance with the guidelines established by the Episcopal Conference, without prejudice to the provision of c. 1350, §1.

§5. Dismissal from the clerical state.”

⁴⁹⁶ The Revised Book VI (2021) makes several references to the expiatory penalties mentioned in c. 1336. In cases involving expiatory penalties of an *order*, a *prohibition*, and a *privation*, as specified in c. 1336, §§2-4, the references can be found in cc. 1361, §4; 1364, §1; 1365; 1371, §1; 1371, §2; 1371, §4; 1371, §6; 1372; 1376, §1; 1377, §1; 1378, §2; 1379, §4; 1380; 1383; 1390, §2; 1391; 1392; 1393, §1; 1393, §2; 1397, §1; and 1398, §2. When dealing with expiatory penalties of only a *privation*, as mentioned in c. 1336, §4, references can be found in cc. 1365; 1371, §1; 1376, §2; 1377, §§1-2; 1378, §1; 1385; 1394, §1; 1396; and 1398, §1. For cases involving expiatory penalties of a *dismissal*, specified in c. 1336, §5, references can be found in cc. 1364, §2; 1370, §1; 1379, §3; 1382, §§1-2; 1385; 1386, §3; 1392; 1394, §1; 1395, §§1-3; 1397, §3; and 1398, §1.

⁴⁹⁷ See MCGRATH, “New Penal Law for the Church,” 97.

⁴⁹⁸ See *Pascite gregem Dei*, 5.

stressing the obligation to mend harm and rectify damage. Notably, c. 1361, §4 mandates, “remission must not be granted until, in the prudent judgement of the Ordinary, the offender has repaired any harm caused.”⁴⁹⁹

3. Proactive Offense Prevention and Timely Intervention: The revised Book VI effectively addresses the lack of provisions for preventing offenses and intervening promptly to mitigate potential escalation. This is discreetly done while preserving the safeguard for the accused, as outlined in c. 1321, §1: “Everyone is presumed innocent until the contrary is proven.”⁵⁰⁰ The ecclesiastical authorities are empowered with provisions to prevent crime in adequate times. While opting for the administrative sanctioning procedure over the judicial process, the need to adhere to all defense rights’ requirements and achieve moral certainty regarding the final decision is emphasized. Additionally, the obligation of authority to maintain the same attitude of independence that is required of the judge by c. 1342, §3, is observed. Furthermore, to prevent offenses, a set of penal remedies (c. 1339),⁵⁰¹ such as warnings, reprimands, penal precepts, and vigilance are provided to the

⁴⁹⁹ See AMBROSE, “The Revision to Book VI on Sanctions: A Welcome Necessity!” 569; also see HOLY SEE PRESS OFFICE, “Press Conference to Present the New Book VI;” MCGRATH, “New Penal Law for the Church,” 97; D. GERALDO, “The Reform of Penal Law” in *Revista scientia canonica*, 4 (2021), 14; ARRIETA, “A Presentation of the New Penal System of Canon Law,” 250-251.

⁵⁰⁰ The presumption of innocent is a legal principle that every person accused of any crime is considered innocent until proven guilty. This sixth century Digest of Justinian proves as a general rule of evidence; *Ei incumbit probatio qui dicit, non qui negat* which means “proof lies on him who asserts, not on him who denies.” It is attributed to the second and third century jurist Paul. It was introduced in Roman criminal law by emperor Antonius Pius; see A. WATSON (ed.), *The Digest of Justinian*, Philadelphia, University of Pennsylvania Press, 1998, 67; as cited in AMBROSE, “The Revision to Book VI on Sanctions: A Welcome Necessity!” 569, fn. 13; also see *User Guide for Book VI*, 32-34.

⁵⁰¹ Book VI (2021), c. 1339, §1. When someone is in a proximate occasion of committing an offence or when, after an investigation, there is a serious suspicion that an offence has been committed, the Ordinary either personally or through another can give that person warning.

§2. In the case of behavior which gives rise to scandal or serious disturbance of public order, the Ordinary can also correct the person, in a way appropriate to the particular conditions of the person and of what has been done.

§3. The fact that there has been a warning or a correction must always be proven, at least from some

Ordinary. These measures are not strictly criminal sanctions and can also be used without a specific investigation procedure, but they must always follow the rules for issuing administrative acts.⁵⁰²

3.2 Significant Revisions in the New Book VI of the 1983 Code

The revised Book VI of the 1983 Code, published in 2021 under the title “Penal Sanctions in the Church” (*De sanctionibus poenalibus in Ecclesia*) maintains the foundational structure of the Code. This includes keeping the same parts, titles, chapters, and the total number of canons in the individual sections. In total, there are still 89 canons. However, there have been some changes. A few titles have been modified, redefined, and specified to align with their content. Some canons now feature expanded paragraphs and numbers, and certain canons have been relocated to more appropriate sections. Overall, the most noticeable alterations pertain to canons concerning sexual abuses and financial misconduct.

3.2.1 Significant Changes Found in Part I “Delicts and Penalties in General”

In Part I, known as “Delicts and Penalties in General,” the foundational principles of penal law have been articulated with greater clarity. These principles encompass the

document to be kept in the secret archive of the curia.

§4. If on one or more occasions warnings or corrections have been made to someone to no effect, or if it is not possible to expect them to have any effect, the Ordinary is to issue a penal precept in which he sets out exactly what is to be done or avoided.

§5. If the gravity of the case so requires, and especially in a case where someone is in danger of relapsing into an offence, the Ordinary is also to subject the offender, over and above the penalties imposed according to the provision of the law or declared by sentence or decree, to a measure of vigilance determined by means of a singular decree.

⁵⁰² See AMBROSE, “The Revision to Book VI on Sanctions: A Welcome Necessity!” 570; HOLY SEE PRESS OFFICE, “Press Conference to Present the New Book VI;” MCGRATH, “New Penal Law for the Church,” 97-98; D. GERALDO, “The Reform of Penal Law,” 14.

right to self-defense, the specification of penal actions, and a heightened precision in determining penalties. The confusion between mercy and pastoral charity has been addressed by placing renewed emphasis on the “*munus pastorale*” in the revised Book VI (2021).⁵⁰³ The three core objectives of penal law have been reorganized to respond to contemporary needs: the restoration of justice, the reformation of offenders, and the reparation of scandal. Previously, these aims were mainly present in two instances (cc. 1341; 1344 of *CIC/83*). However, the revised Book VI includes them in five instances (cc. 1311, §2; 1324, §3; 1335, §1; 1343, and 1345).⁵⁰⁴ The application of pastoral corrections alongside penal sanctions has become an essential duty for all ecclesiastical authorities (c. 1311, §2).⁵⁰⁵ While the general types of penal sanctions remain unaltered, there has been a systematic increase in the subjects, application, and number of penal remedies.⁵⁰⁶ Moreover, the number of *latae sententiae* penalties has been increased and no *latae sententiae* penalties have become *ferendae sententiae*.⁵⁰⁷

⁵⁰³ See AMBROSE, “The Revision to Book VI on Sanctions: A Welcome Necessity!” 575-576; B. T. AUSTIN, “The Revised Book VI, Part I Selected Norms and Commentary,” in *The Jurist*, 77 (2021), 294.

⁵⁰⁴ See *Pascite gregem Dei*, 5; MCGRATH, “New Penal Law for the Church,” 94-95.

⁵⁰⁵ The second paragraph of c. 1311 is a new addition, outlining the general perspective of the revised Book VI (2021). Canon 1311, §2: “One who presides over a Church must protect and promote the good of the community itself and of each of the members of the Christian faithful by pastoral charity, the example of life, counsel and exhortation and, if necessary, also by the imposition or declaration of penalties, according to the precepts of law that are always to be applied with canonical equity, having before his eyes the restoration of justice, the reform of the offender, and the reparation of scandal.”

⁵⁰⁶ The types of penalties include: (1) Medicinal penalties or censures (excommunication, interdict, and suspension) outlined in cc. 1331-1333; (2) Expiatory penalties detailed in c. 1336; (3) Penal remedies and penances described in cc. 1339 and 1340; and (4) Other expiatory penalties for substituting or increasing a penalty, as stated in c. 1312, §2. Additionally, the newly specified expiatory penalties consist of orders, prohibitions, privations, and dismissal from the clerical state, see c. 1336, §§2-5.

⁵⁰⁷ Previously the number of *latae sententiae* penalties were eleven, see cc. of *CIC/83*, cc. 1367, §3; 1370, §1; 1370, §2; 1378, §§1-4; 1383; 1388, §§1-4; 1390, §1; 1394, §1; 1394, §2; 1397; 1398. Now it is increased to sixteen, see cc. of Book VI (2021), cc. 1364, §1; 1370, §1; 1370, §2 (twice); 1379, §1; 1379, §3; 1382, §1; 1384; 1386, §1; 1387; 1388, §1; 1388, §2; 1390, §1; 1394, §1; 1394, §2; 1397, §2. Also see RENKEN, *The Penal Law of the Roman Catholic Church*, 557-569.

Failing to report a canonical offense to ecclesiastical authorities, when required by canon law, has been established as an offense in itself (c. 1371, §6). Offenses and penalties, which were previously grouped together, are now better defined, categorized, graded, and escalated. The expiatory penalties are now classified into four categories: orders (c. 1336, §2), prohibitions (c. 1336, §3), privations (c. 1336, §4), and dismissal from the clerical state (c. 1336, §5).⁵⁰⁸ This reclassification is also aimed at reducing the discretion of church authorities on determining appropriate penalty. The range of penalties for which the competent church authority can decide whether or not to impose them, or has the obligation to forgive upon evidence of repentance and restitution, has been reduced (cc. 1323-1326). More canonical offenses committed by laypersons or members of religious institutes who are not priests are considered as delicts in the current legislation. Examples of these offenses include homicide or abortion (c. 1397). The principle of presumption of innocence is made more explicit, along with the necessity of attaining a sufficient level of moral certitude about the elements of a crime in the administrative penal process. The principle of proportionality is more clearly established, stating that if a penalty is not precisely determined, the judge must select a penalty that corresponds to the gravity of the harm and the scandal. However, a preference for milder penalties is indicated in such cases.⁵⁰⁹

3.2.2 Significant Changes Found in Part II “Individual Delicts and the Penalties Established for Them”

In Part II, which addresses Individual Delicts and their Corresponding Penalties, a comprehensive reorganization of titles and individual offences has taken place. The

⁵⁰⁸ See B. T. AUSTIN, “The Revised Book VI, Part I Selected Norms and Commentary,” 312-314.

⁵⁰⁹ See ZAMBRANA-TÉVAR, “The New Reform of the Penal Law of the Catholic Church: Resuscitating a Forgotten Pastoral Instrument?” 238-239.

number of offences carrying automatic penalties (*latae sententiae*) has been expanded, along with an increase in the offences that can result in a cleric's dismissal from the clerical state. The revised Book VI exhibits a preference for preceptive penalties (*puniatur*) over optional penalties (*puniri potest*), and instances previously referring to indeterminate penalties have been replaced with specific determinate penalties. To be precise, the phrase “*iusta poena puniatur*” has been substituted with distinct penalties outlined in c. 1336, §§2-4. While the *latae sententiae* or *ipso facto* penalties remain largely unaltered, there are no delicts in which a *latae sententiae* penalty has transformed into *ferendae sententiae* or been revoked.⁵¹⁰

Moreover, several new delicts have been incorporated: offences related to the ordination of women (c. 1379, §3), offences for failing to report a violation (c. 1371, §6), presenting oneself for ordination while subject to censure or irregularity (c. 1388, §2), sacrilegious consecration of the Eucharist (c. 1382, §1), recording or maliciously disclosing the content of a confession (c. 1386, §3), and improper interruption of ministry for six months (c. 1392). Additionally, a significant portion of canons addressing sexual misconduct and financial administration have undergone notable changes, which merit separate acknowledgment.

3.2.2.1 Modification and Extension of Laws Pertaining to Sexual Abuse

Generally, the 1983 Code treated sexual crimes as offences “against special obligation” (c. 277). In contrast, the revised Book VI (2021) classifies these acts as “offences against human life, dignity, and liberty.”⁵¹¹ Consequently, it presents a

⁵¹⁰ See *ibid.*, 239.

⁵¹¹ See V. NKOUAYA MBANDJI, “The Revised Version of Book VI of the *CIC/83*: Major Changes

comprehensive framework addressing several delicts in two canons: c. 1395, §3, and c. 1398. The first c. 1393, §3, in addition to other delicts mentioned in paragraph one and two, introduces three new delicts, they include: “abuse of power for sexual gratification,” “compelling someone to engage in sexual acts,” and “compelling someone to submit to sexual acts,”⁵¹² The second c. 1398, introduces a completely new norm addressing the sexual abuse of vulnerable persons within the Church. This law identifies eight delicts involving three distinct groups of people. The eight delicts are the following: (1) To commit a delict against the sixth commandment of the Decalogue with a minor; (2) To commit a delict against the sixth commandment of the Decalogue with a person who habitually has the imperfect use of reason; (3) To commit a delict against the sixth commandment of the Decalogue with a person for whom the law recognizes equal protection; (4) To recruit or to induce a minor to show himself or herself pornographically or to participate in pornographic exhibitions, whether real or simulated; (5) To recruit or to induce a person who habitually has the imperfect use of reason to show himself or herself pornographically or to participate in pornographic exhibitions, whether real or simulated; (6) To recruit or to induce a person for whom the law recognizes equal protection, to show himself or herself pornographically or to participate in pornographic exhibitions, whether real or simulated; (7) To immorally acquire, possess, exhibit, or distribute, by any means and using whatever

and Issues Not Addressed,” in *Studies in Church Law*, 16 (2021), 49.

⁵¹² See Pope Francis, hitting on the correlations between abuse and clericalism repeatedly spoke about these two delicts. See RENKEN, “The Delict of Sexual Abuses in the Revised Book VI,” 101-104; also see F. RAKOTOARISOA, “Cléricalisme et abus de pouvoir dans l’Église. Entre droit et réalité,” in *Revue de Droit Canonique*, 69 (019), 105-122; J. A. RENKEN, “Synodality: A Constitutive Element of the Church. Reflections on Pope Francis and Synodality,” in *Studia canonica*, 52 (2018), 40-44; ID., “The Management of Church Property in a Synodal Church: Towards Eliminating Financial Misconduct,” in *Studia canonica*, 52 (2018), 602-608; POPE FRANCIS, post-synodal apostolic exhortation *Christus vivit*, 25 March 2019, in AAS, 111 (2019), 391-476, esp. no. 98, p. 417; English translation in [https:// www. Vatican.va / archive / aas / documents/2019/acta-aprile2019.pdf](https://www.vatican.va/archive/aas/documents/2019/acta-aprile2019.pdf) (28 May 2023).

technology, pornographic images of minors; and (8) To immorally acquire, possess, exhibit, or distribute, by any means and using whatever technology, pornographic images of persons who habitually have the imperfect use of reason. The three groups of individuals affected are (i) minors under the age of eighteen years (c. 97, §1); (ii) individuals who habitually lack complete reasoning capacity; and (iii) individuals who receive equal protection under the law, often referred to as vulnerable adults in the teachings of the Church.⁵¹³

3.2.2.2 Modifications and Inclusion of New Laws Regarding Financial Misconduct

Laws dealing with financial malfeasance were broadly discussed in Book VI of the 1983 Code. These laws included (1) malicious abuse of authority (c. 1389, §1), (2) negligent exercise of authority (c. 1389, §2), (3) production and use of false documents (c. 1391), (4) impeding the use of ecclesiastical goods (c. 1375), (5) invalid alienation of ecclesiastical goods (c. 1377), (6) simony (c. 1380), (7) illegitimate profit from Mass offerings (c. 1385), and (8) bribery (c. 1386).⁵¹⁴ Additionally, there are several instances outside of Book VI that pertain to this matter, including guidelines for proper financial

⁵¹³ The term “vulnerable person” is introduced into penal law by Pope Francis in his apostolic letter “*Vos estis lux mundi*,” where he defines it as “any person in a state of infirmity, physical or mental deficiency, or deprivation of personal liberty which, in fact, even occasionally, limits their ability to understand or to want or otherwise resist the offense.” However, in the revised version of “*Vos estis lux mundi*,” Pope Francis modifies the term to “vulnerable adult” while retaining the same description. See POPE FRANCIS, apostolic letter *motu proprio Vos estis lux mundi*, 25 March 2023, art. 1, §2, b, in https://www.vatican.va/content/francesco/en/motu_proprio/documents/20230325-motu-proprio-vos-estis-lux-mundi-aggiornato.html (24 October 2023). While Pope Francis utilizes the term “vulnerable person” or “vulnerable adult” in his apostolic letters, it is noteworthy that this term has not been incorporated into the Revised Book VI (2021), specifically in c. 1398, §1, 1°-2°. This omission is attributed to the fact that the term lacks a juridical definition. Consequently, the revised Book VI (2021) refrains from using this term. See RENKEN, “The Delict of Sexual Abuses in the Revised Book VI,” 98; also see H. COSTIGANE, “*Vos estis lux mundi*: Too Far or Not Far Enough?” 308-311.

⁵¹⁴ These laws were identified as laws dealing with financial malfeasance in the Church by Renken, see RENKEN, “Penal Law and Financial Malfeasance,” 34-35.

administration (cc. 392, §2; 492-494; 532; 584; 634-640) and prevention of any financial misconduct (cc. 285, §4; 286). Furthermore, the Code grants competent ecclesiastical authorities the provision to enact norms to address issues such as mismanagement, malfeasance, embezzlement, fund misappropriation, theft, bribery, conflicts of interest, and similar matters.⁵¹⁵ However, these provisions were not specific and insufficient to effectively prevent financial misconduct within the Church. As a result, the *coetus* for the revision of Book VI focused specifically on this issue by introducing ten distinct criminal laws on financial malfeasance.

In the revised Book VI (2021), these ten criminal laws addressing financial malfeasance are as follows: (1) delicts of impeding the legitimate use of sacred things or temporal goods (c. 1372, 1^o); (2) delicts in the administration and alienation of ecclesiastical goods (c. 1376); (3) delicts of bribery (c. 1377, §1); (4) delicts of overcharging of services (c. 1377, §2); (5) delicts of abuse of ecclesiastical office, power, or function (c. 1378) (6) delicts of simony for sacraments (c. 1380); (7) delicts of illegitimate profit from Mass offerings (c. 1383); (8) delicts of falsification of ecclesiastical documents (c. 1391); (9) delicts of clerics or religious involvement in prohibited trade or business (c. 1393, §1); and (10) delicts of clerics or religious performing other financial misdeeds or unauthorized management of secular property (c. 1393, §2). Among these ten laws, cc. 1377, §1; 1380; and 1383 have been modified,⁵¹⁶ while cc. 1376; 1377, §2; and 1393, §2 have been newly formulated. Each of these laws requires proper examination in our study.

⁵¹⁵ See F. G. MORRISEY, "Financial Mismanagement and Canon Law," unpublished paper presented in Diocesan Fiscal Management Conference, Houston, Texas, 25 September 2012, 1-2.

⁵¹⁶ Canon 1377, §1 on bribery was c. 1386 of *CIC/83*; c. 1380 on simony for sacraments was c. 1380 of *CIC/83*; and c. 1383 on illegitimate profit for Mass offerings was c. 1385 of *CIC/83*.

3.3 The Modified Delicts on Financial Malfeasance

The revised laws concerning financial malfeasance include the following modified delicts: delicts of bribery (c. 1377, §1), delicts of simony for sacraments (c. 1380), and delicts of illegitimate profit from Mass offerings (c. 1383). The key modifications to these laws involve changes to the definition of the offenses, reassignment of appropriate penalties, and reordering of their placement and numbering within the current Book VI (2021). Specifically, these modifications clarify their corresponding penalties as semi-determinate, preceptive, *ferendae sententiae* expiatory penalties outlined in c. 1336, §§2-4.

3.3.1 Delicts of Bribery (c. 1377, §1)

Bribery involves an act intended to persuade another to do or to omit something illegitimately in return for some form of recompense.⁵¹⁷ Throughout history, laws regarding bribery have consistently encompassed both active bribery, committed by the briber, and passive bribery, perpetrated by the recipient of the bribe. Essentially, bribery involves an illegitimate action or omission.⁵¹⁸ The offense is considered to occur when, even if a promise is made but the gift is not accepted, yet the intended action is achieved; when a gift is accepted but the intended action is not carried out; or when the intended action is executed, but the desired outcome is not realized.⁵¹⁹ The offense is deemed not to

⁵¹⁷ See J. A. RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” in *Studies in Church Law*, 16 (2021), 22. For the historical development of the concept of bribery see J. T. NOONAN, “Bribery,” in *Notre Dame Journal of Law, Ethics & Public Policy*, 2 (1987), 741-752.

⁵¹⁸ See RENKEN, *The Penal Law of the Roman Catholic Church*, 300.

⁵¹⁹ See A. CALABRESE, Commentary on cc. 1380-1383, in *Exegetical Comm.*, vol. IV/1, 512; L. CHIAPPETTA, *Il Codice di diritto canonico: Commento giuridico-pastorale*, 3rd ed., vol. 3, Bologna, Edizione Dehoniane, 2011, 718; T. J. GREEN, “Book VI: Sanctions in the Church,” in *CLSA Comm2*, 1591; RENKEN, “Penal Law and Financial Malfeasance,” 25, 51-53; also see B. T. AUSTIN, “The Revised Book VI, Part II Selected Norms and Commentary,” 42-43; J. ARIAS and J. I. ARRIETA, “Book VI: Penal Sanctions in the

occur when a gift, not previously promised, is given only after the illegitimate action or omission is accomplished.⁵²⁰

The revised law on bribery largely maintains the wording of the 1983 Code; however, it provides a more precise description of the crimes and significantly increases penalties for corruption and extortion. The law is stated as follows:

Canon 1377, §1: One who gives or promises something so that someone who exercises an office or function in the Church will do or omit something illegitimately is to be punished with a just penalty according to the norm of can. 1336, §§2-4; likewise, one who accepts such gifts or promises is to be punished according to the gravity of the delict, not excluding privation of office, without prejudice to the obligation to repair harm.⁵²¹

The above c. 1377, §1 establishes two delicts: (i) the delict of providing or promising something in order to prompt a person with an ecclesiastical office or function to unlawfully perform or neglect an action, and (ii) the delict of accepting a gift or promising in return for unlawfully performing or neglecting an action by someone holding an ecclesiastical office or function. In essence, both the giver and the recipient are liable for punishment. For the individual offering the bribe, the law stipulates a quasi-determinate, preceptive, expiatory penalty derived from c. 1336, §§2-4. Conversely, the recipient of the bribe is subject to a determinate penalty, which may involve the expiatory penalty of being deprived of their all or some of office, duties, ministries, or functions (c.

Church,” in *CCLA Comm4*, 1085-1086 (=ARIAS-ARRIETA, “Book VI Penal Sanctions in the Church”); B. F. PIGHIN, *Il nuovo Sistema penale della Chiesa*, Facoltà di Diritto Canonico San Pio X, Manuali 15, Venice, Marianum Press, 2021; 363-366.

⁵²⁰ See RENKEN, *The Penal Law of the Roman Catholic Church*, 301.

⁵²¹ Book VI (2021), c. 1377, “§1: Qui quidvis donat vel pollicetur ut aliquis officium vel munus in Ecclesia exercens, illegitime quid agat vel omittat, iusta poena puniatur ad normam c. 1336, §§2-4; item qui ea dona vel pollicitationes acceptat pro delicti gravitate puniatur, non exclusa officii privatione, firma damnum reparandi obligatione.” The English translations of all the canons of Book VI (2021) are from the *Code of Canon Law Latin-English Edition*, New English translation, fourth printing, prepared under the auspices of the Canon Law Society of America, Washington, DC, CLSA, 2023. Cf. *CIC/17*, c. 2407, and *CCEO*, c. 1463. The *CCEO*, c. 1463 is modified by *Vocare peccatores*, art., 19.

1336, §4, 1^o), coupled with the obligation to remedy the harm caused. The *CCEO* on “the obligation to repair the harm” obliges both parties in c. 1463, §§1-2.⁵²² Under the previous legislation, c. 1386 of *CIC/83* had prescribed an indeterminate, preceptive “just penalty” for both the giver and the recipient.⁵²³ The final clause, “obligation to repair the harm,” included in the revised text, serves the intentional purpose of reinforcing the virtue of justice in rendering a judgment. This concept is not new in the Church legislation, it has been reintroduced to the current text from c. 2407 of *CIC/17*.⁵²⁴ The prescription period for the prosecution of these delicts is seven years (c. 1362, §1, 2^o), earlier it was three years (c. 1362, §1, of *CIC/83*).⁵²⁵ The Code also identifies three additional laws concerning bribery within the context of the tribunal, found in Book VII: Processes, specifically in cc. 1456;⁵²⁶ 1488, §1;⁵²⁷ and 1489.⁵²⁸

⁵²² *CCEO*, c. 1463: “§1. Anyone who has given or promised anything so that someone exercising an office, ministry, or other function in the Church would illegitimately do or omit something, shall be punished with a fitting penalty; likewise, those who have accepted such gifts or promises. *In both cases, the obligation to repair the harm remains firm.* § 2. Anyone who, while performing their duty, ministry, or function, solicits contributions beyond the established limit, additional sums, or anything for their own benefit, shall be punished with an appropriate monetary penalty or other penalties, including the possible deprivation of office, *along with a firm obligation to make reparations for the harm caused.*” This c. is modified by Pope Francis through the *motu proprio*, titled *Vocare peccatores*, art., 19. See POPE FRANCIS, apostolic letter *motu proprio Vocare peccatores*, 20 March 2023, in https://www.vatican.va/content/francesco/la/motu_proprio/documents/20230320-motu-proprio-vocare-peccatores.html (15 July 2023).

⁵²³ See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 26-27; B. T. AUSTIN, “The Revised Book VI, Part II Selected Norms and Commentary,” 43.

⁵²⁴ *CIC/17*, c. 2407: “Those giving gifts or inducements to Curial officials or administrators of any ecclesiastical sort, [or] judges, advocates, or procurators, in order to tempt them to action or omission contrary to their office, shall be struck with congruent penalties and will be compelled to repair the damages, if there are any.”

⁵²⁵ See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 25-27; NKOUAYA MBANDJI, “The Revised Version of Book VI of the *CIC/83*,” 60-61.

⁵²⁶ Canon 1256: The judge and all officials of the tribunal are prohibited from accepting any gifts on the occasion of their acting in a trial.

⁵²⁷ Canon 1488, §1: Both the procurator and the advocate are forbidden to resolve the litigation by bribery or to make an agreement for an excessive profit or for a share in the object in dispute. If they do so, the agreement is null, and the judge can fine them. Moreover, the bishop who presides over the tribunal can suspend the advocate from office and even remove him or her from the list of advocates if it happens again.

⁵²⁸ Canon 1489: Advocates and procurators who betray their office for gifts, promises, or any other

3.3.2 Delicts of Simony for Sacraments (c. 1380)

The term “simony” is defined as “an explicit or implicit and externally manifest agreement whereby one party deliberately agrees to confer a sacrament on another in exchange for some temporal, e.g., money or property. The delict essentially is the deliberate intent to equalize the spiritual and the temporal, i.e., to deal commercially in sacred things.”⁵²⁹ Put simply, it involves the buying or selling of spiritual elements (cf. Acts 8: 9-24). The term originates from Simon Magus, the sorcerer, who attempted to purchase the power to confer the Holy Spirit, akin to the apostles, by offering them money.⁵³⁰ The delict of simony, according to c. 1380, is the deliberate sale or purchase of sacrament in exchange for temporal goods.⁵³¹ It is committed upon the completion of the sacramental action. Importantly, it does not apply to the giving and receiving of legitimate offerings for the celebration of Mass (cc. 945-958) or for sacraments and sacramentals (c. 1264); these permissible offerings are governed by the norms of the Code.⁵³²

reason are to be suspended from the exercise of legal assistance and punished with a fine or other suitable penalties.

See RENKEN, *The Penal Law of the Roman Catholic Church*, 301-302; also see *Dignitas connubii*, arts. 75, §1; 111, §1.

⁵²⁹ GREEN, “Book VI: Sanctions in the Church,” in *CLSA Comm2*, 1587.

⁵³⁰ The *Catechism of the Catholic Church* provides a comprehensive elaboration on this matter in no. 2121: Simony is defined as the buying or selling of spiritual things. To Simon the magician, who wanted to buy the spiritual power he saw at work in the apostles, St. Peter responded: “Your silver perish with you, because you thought you could obtain God’s gift with money!” Peter thus held to the words of Jesus: “You received without pay, give without pay.” It is impossible to appropriate to oneself spiritual goods and behave toward them as their owner or master, for they have their source in God. One can receive them only from him, without payment. See RENKEN, *The Penal Law of the Roman Catholic Church*, 273-274.

⁵³¹ See J. I. ARRIERA, “Part II Particular Offences and the Penalties Established for them,” in *CCLA Comm4*, 1089-1090. The act of simony was condemned in several places in the 1917 Code, see cc. 727; 728; 729; and 730. Also see G. ARENDT and F. M. CAPELLO, “De dimoniae poenis latae sententiae,” in *Periodica*, 18 (1929), 161-166; R. RYDER, *Simony*, Canon Law Studies 65, Washington, The Catholic University of America, 1931; 25-31; ABBO-HANNAN, *The Sacred Canons*, vol. 1, 728; A. CALABRESE, *Diritto penale canonico*, 3rd ed., Vatican City, Libreria editrice vaticana, 2006, 291; RENKEN, *The Penal Law of the Roman Catholic Church*, 274-275.

⁵³² See F. N. NDEY, *The Implication of the Canons on Mass Offerings in Particular Law and Custom*

If the minister of the sacrament and the recipient of the sacrament concur in the simony, they both commit the delict. In cases where the minister and a third party are involved in simony, only the minister bears responsibility for the offense. The recipient is not liable as they are not part of the simoniacal agreement, and the third party also escapes culpability since they do not receive the sacrament.⁵³³ However, in the event of a sacrament of marriage celebrated through simony, the assisting priest is not considered guilty of the offense. Instead, in such a scenario, the offense is attributed to the baptized spouses themselves, as the sacrament is administered by the baptized individuals, not the priest.⁵³⁴

The revised law reinstates the previous disciplinary measures concerning simony offenses, with slight modifications that replace the censure with a semi-determinate penalty. The revised canon is stated as follows:

Canon 1380: One who celebrates or receives a sacrament through simony is to be punished with an interdict or suspension or the penalties mentioned in c. 1336, §§2-4.⁵³⁵

Canon 1380 establishes two delicts (1) to celebrate a sacrament through simony, and (2) to receive a sacrament through simony. The penalty for these delicts is either a quasi-determinate, preceptive, *ferendae sententiae* censure of interdict or suspension, or a quasi-determinate, preceptive, *ferendae sententiae* expiatory penalty mentioned in c. 1336,

with Special Reference to the Dioceses of Cameroon, doctoral thesis, Ottawa, Faculty of Canon Law, Saint Paul University, 2019, 74-142; RENKEN, “Penal Law and Financial Malfeasance,” 47-48; ID., *The Penal Law of the Roman Catholic Church*, 275; also see A. CALABRESE, *Diritto penale canonico*, 292.

⁵³³ See J. ARIAS GÓMEZ, Commentary on cc. 1311-1399, in *CCLA Comm2*, 1074.

⁵³⁴ See L. CHIAPPETTA, *Il Codice di diritto canonico: Commento giuridico-pastorale*, 714; also see A. CALABRESE, Commentary on c. 1380, in *Exegetical Comm.*, vol. IV/1, 506-507.

⁵³⁵ Book VI (2021), c. 1380: “Qui per simoniam sacramentum celebrat vel recipit, interdicto vel suspensione vel poenis de quibus in can. 1336, §§2-4, puniatur.” Cf. *CIC/17*, c. 2371; *CCEO*, c. 1416.

§§2-4. The prescription period for the prosecution of these delicts is three years (c. 1362, §1).⁵³⁶

An innovative aspect of the updated law involves the inclusion of a penalty. In the *CIC/83*, c. 1380⁵³⁷ had established a quasi-determinate, preceptive, *ferendae sententiae* censure of interdict or suspension for both those celebrating a sacrament and those receiving it through simony. The 2021 revision introduced the possibility of a quasi-determinate, preceptive, *ferendae sententiae* expiatory penalty from c. 1336, §§2-4 for either party involved. Furthermore, in the updated text, the suspension censure applies not only to clerics but also to non-clerics exercising ecclesiastical governance or office (c. 1333, §1, 2^o-3^o).⁵³⁸ Although c. 1380 does not explicitly mention "repair of harm" for penalty remission, it can be inferred from the context and previous legislation that for the simony offense to be remitted, the perpetrator must pay restitution and make reparations; otherwise, the offense will not be remitted.⁵³⁹

3.3.3 Delicts of Illegitimate Profit from Mass Offerings (c. 1383)

The delicts concerning illegitimate profit from Mass offerings, as outlined in c. 1383, require a distinct approach compared to other delicts on financial malfeasance found in the revised Book VI (2021). This distinct approach is due to the comprehensive regulations governing the proper administration of Mass offerings found outside Book VI, particularly in cc. 945-958. Essential norms within these disciplines include the

⁵³⁶ See RENKEN, "Delicts of Financial Malfeasance in the Revised Penal Law," 27.

⁵³⁷ Canon 1380 (*CIC/83*): A person who celebrates or receives a sacrament through simony is to be punished with an interdict or suspension.

⁵³⁸ See RENKEN, "Delicts of Financial Malfeasance in the Revised Penal Law," 27 -28.

⁵³⁹ See Book VI (2021), c. 1358; RENKEN, *The Penal Law of the Roman Catholic Church*, 276; ARIAS-ARRIETA, "Book VI Penal Sanctions in the Church," 1065-1066.

requirement that each Mass be dedicated to a specific intention (c. 945), the complete prohibition of any appearance of trafficking or trading involving received offerings (c. 947), the need to celebrate as many Masses as there are accepted intentions to prevent the accumulation of intentions (c. 948), the restriction on accepting offerings exceeding one's capacity (c. 953), the directive to transfer offerings received for excess Masses in accordance with specific laws and local customs (cc. 954-955), the adherence to the norms outlined in the decree "*Mos iugiter*" when combining multiple intentions in one Mass,⁵⁴⁰ the strict prohibition of taxing Mass offerings,⁵⁴¹ and the responsibility of the concerned ecclesiastical authorities to exercise vigilance over the fulfillment of Mass obligations (c. 957).⁵⁴²

Summarizing the regulations outlined in cc. 945-958, it can be deduced that the offense of making illegitimate profit from Mass offerings, as prescribed in c. 1383, encompasses any unauthorized involvement in trafficking (*negotiatio*) or trading (*mercatura*) with the Mass intentions received. The offence exclusively concerns only Mass offerings received, it does not extend to other forms of unlawful enrichment, which

⁵⁴⁰ The discipline for Collective Mass Intentions is presented by the decree *Mos iugiter*, particularly in arts. 2 and 3; see CONGREGATION FOR THE CLERGY, Decree establishing some rules on stipends accepted by priests for the celebration of Mass *Mos iugiter*, 22 February 1991, in AAS, 83 (1991), 443-446, English translation in CLD, vol. 13, 527-530 (= *Mos iugiter*).

⁵⁴¹ Although the *CIC/83* does not explicitly address this issue in the group of cc. 945-958, it has generally addressed it in c. 1263 of Book V on Temporal Goods. In contrast, the *CCEO* explicitly states in c. 1012 that no diocesan bishop is allowed to impose a diocesan tax on Mass offerings. See E. J. FITZSIMMONS, "Mass Offerings and Stole Fees," in *CFH*, 63-76; J. A. RENKEN, "Canons 945-958: Diocesan Practices Concerning Mass Stipends," in *Roman Replies and CLSA Advisory Opinions*, (2009), 94-99; ID., *Church Property*, 82-86; ID., *The Penal Law of The Roman Catholic Church*, 297-300. Further, the Pontifical Council for Legislative Texts has decreed that Mass offerings are not subject to diocesan tax. See PONTIFICAL COUNCIL FOR LEGISLATIVE TEXTS, Decree on recourse against a general decree which establishes a diocesan *tributum*, 8 February 2000, in *Communicationes*, 32 (2000), 23.

⁵⁴² See HUELS, "Offerings Given for the Celebration of Mass [cc. 945-958]," 1131-1135.

may however constitute offences under cc. 1377; and 1378.⁵⁴³ The revised legislation maintains the previously established penal law pertaining to this offense, while also introducing an additional specification for the expiatory penalty, as outlined in c. 1336, §§2-4. The revised canon is phrased as follows:

Canon 1383: One who illegitimately makes a profit from a Mass offering is to be punished with a censure or with the penalties mentioned in c. 1336, §§2-4.⁵⁴⁴

The delict established here is illegitimately making a profit from a Mass offering. It is important to note that the Code does not explicitly permit one to legitimately profit from Mass offerings, similar to the provision stated in c. 286. Within this context, while clerics are prohibited from engaging in business or trade, there are specific instances where such actions are allowed, provided they have the authorization or permission of the legitimate ecclesiastical authority.⁵⁴⁵ Regulations concerning Mass offerings is canonically regarded to be a strict norm.⁵⁴⁶ The underlying principle of the law is that offerings must be received, potentially distributed, and exclusively used for their intended purpose. Any other form of utilization is deemed illegitimate.⁵⁴⁷ Therefore, it is essential to consider the regulations outlined in cc. 945-958, as mentioned previously.

⁵⁴³ See J. I. ARRIERA, “Part II Particular Offences and the Penalties Established for them,” in *CCLA Comm4*, 1091-1092.

⁵⁴⁴ Book VI (2021), c. 1383: “Qui quaestum illegitime facit ex Missae stipe, censura vel poenis de quibus in c. 1336, §§2-4, puniatur.” Cf. *CIC/17*, c. 2324; *CCEO* (none).

⁵⁴⁵ See J. E. LYNCH, “Chapter III: The Obligations and Rights of Clerics [cc. 273-289],” in *CLSA Comm2*, 378.

⁵⁴⁶ For example, c. 947 says, “any appearance of trafficking (*negotatio*) or trading (*mercatura*) is to be excluded entirely from the offering of Masses.” To “traffick” or “trade” Mass offerings means to make an illegitimate profit from them. See GREEN, “Book VI: Sanctions in the Church,” 1590; A. SATIS KUMAR, “Mass Offerings in the Code of Canon Law,” Part I, in *Indian Theological Studies*, 59 (2022), 89-90.

⁵⁴⁷ See SATIS KUMAR, “Mass Offerings in the Code of Canon Law,” 80-84.

Failing to adhere to those mandatory disciplines outlined in cc. 945-958 is reported to be a violation of c. 1383, resulting in the imposition of the prescribed penalty.⁵⁴⁸ This penalty is also incurred if an individual neglects the disciplinary guidelines concerning collective Mass Intentions, as provided by the Congregation for the Clergy in its decree “*Mos iugiter*.”⁵⁴⁹ The penalty for the delict of illegitimate profit from a Mass offering is either a quasi-determinate, preceptive, *ferendae sententiae* censure, or a quasi-determinate, preceptive, *ferendae sententiae* expiatory penalty given in c. 1336, §§2-4. The previous law (c. 1385 of *CIC/83*) had established a quasi-determinate, preceptive, *ferendae sententiae* censure, or an indeterminate, preceptive, *ferendae sententiae*, “just penalty” for this delict. The revised Book VI (2021) retains the quasi-determinate, preceptive, *ferendae sententiae* censure, but replaces the indeterminate, preceptive, *ferendae sententiae* “just penalty” with the quasi-determinate, preceptive, *ferendae sententiae* expiatory penalty from c. 1336 §§2-4.⁵⁵⁰ In addition to the penalty, the reparation for the damage caused, particularly the economic nature is always included in the judgment of the competent authority. The prescription period for the prosecution of this delict is three years (c. 1362, §1).⁵⁵¹

⁵⁴⁸ See GREEN, “Book VI: Sanctions in the Church,” 1590.

⁵⁴⁹ See *Mos igitur*, arts. 2, and 3. Also see SATIS KUMAR, “Mass Offerings in the Code of Canon Law,” Part I, 93-96.

⁵⁵⁰ See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 28-29; NKOUAYA MBANDJI, “The Revised Version of Book VI of the *CIC/83*,” 62.

⁵⁵¹ See ARRIETA, “Reasons and Main Novelties of the New *CIC* Book VI,” 16; NKOUAYA MBANDJI, “The Revised Version of Book VI of the *CIC/83*,” 62.

3.4 The New Delicts on Financial Malfeasance

The revised Book VI (2021) introduces three new delicts related to financial misconduct. Although they are novel to the current context and text, they are not new to ecclesiastical legislation. In other words, these delicts were present in the 1917 Code and some of them in the *CCEO*.⁵⁵² The new penal laws concerning financial malfeasance include: (i) the administration and alienation of church property (c. 1376), (ii) the charging of excessive fees for services (c. 1377, §2), and (iii) instances where clerics or religious individuals engage in financial misconduct or unauthorized management of secular properties (c. 1393, §2).

3.4.1 Delicts in the Administration and Alienation of Ecclesiastical Goods (c. 1376)

Canon 1376 occupies a significant place in the penal section of the Code, as it directly addresses “ecclesiastical goods” owned by the universal Church, the Apostolic See, or a public juridic person (c. 1257, §1). This canon revolves around two main actions: i) delicts concerning the administration of ecclesiastical goods, and ii) delicts involving the alienation of ecclesiastical goods.⁵⁵³ Precisely speaking, c. 1376 can be viewed as an expanded iteration of c. 1377 from the *CIC/83*. In the former Code, c. 1377 simply stipulated that any individual who alienates ecclesiastical goods without the requisite permission is subject to a just penalty, without specifying the nature of the penalty. In contrast, the revised penal law furnishes a comprehensive framework, expounding upon various actions and their underlying reasons, while also detailing specific penalties.

⁵⁵² Canon 1376 is from c. 2347 of *CIC/17* and c. 1449 of *CCEO*. Canon 1377, §2 is from c.1377 of *CIC/83*, c. 2408 of *CIC/17*, and *CCEO* none. Canon 1393, §2 completely new canon.

⁵⁵³ The concept of ecclesiastical goods and the definitions of administration and alienation are elaborated upon in the preceding chapters, each in its respective context.

Within the sphere of managing Church property, the canons concerning temporal goods focus more on the actions of administration and alienation rather than on those of acquisition or retention (cc. 1254; 1273; 1276-1289; 1290-1279). This emphasis stems from the comprehensive nature of administration, which encompasses various features of Church property management, while alienation poses a risk to the patrimony of public juridic persons.⁵⁵⁴ In this context, c. 1376 establishes penal regulations concerning violations of Church property administration and the unauthorized alienation of Church property. The law designates specific forms of administration as “extraordinary administration.”⁵⁵⁵ To carry out such actions validly and lawfully, the administrator must first obtain the requisite counsel, consent, or permission from another body or individual. Similarly, particular types of alienation are categorized as “extraordinary alienation” due to their potential threat to the patrimony of the juridic person. Consequently, the administrator or party seeking to execute such actions must secure the necessary permission, consent, or counsel from another body or individual to ensure their legality and legitimacy. Failure to do so results in the commission of the delict outlined in c. 1376.⁵⁵⁶

The universal law identifies several acts as constituting extraordinary administration (cc. 1267, §2; 1288; 1295; 1292, §§1-4; 1293-1294; and, for religious c. 741, §1; 638, §3; 1297; and 1215); it also specifies that particular laws may designate certain acts as extraordinary (cc. 1277; 1281, §2), with religious institutes (c. 638, §1),

⁵⁵⁴ The notion of patrimony, stable patrimony, and non-stable patrimony have been discussed at length in the first chapter of this study. For a quick recap of these concepts see CONGREGATION FOR INSTITUTES OF CONSECRATED LIFE AND SOCIETIES OF APOSTOLIC LIFE, *Economy at the Service of the Charism and Mission*, Vatican City, Libreria Editrice Vaticana, 2015, 65-68.

⁵⁵⁵ They exceed the limits and manner of ordinary administration, see c. 1281, §§1-2.

⁵⁵⁶ See RENKEN, “Acts of the Church in Relation to Temporal Goods: The Ordinary and the Extraordinary,” 519-530.

societies of apostolic life (c. 741, §1), and other public juridic persons delineating acts through their statutes (c. 1281, §2).⁵⁵⁷ Likewise, the universal law recognizes specific acts as acts of extraordinary alienation (cc. 1291, §1; 1292, §§1-2; 1293-1294; 741, §1; 638, §3; 1190). However, no provision has been made in the universal law for particular laws to establish acts of extraordinary alienation.⁵⁵⁸

The new penal law on restricted administration and alienation of ecclesiastical goods is as follows:

Canon 1376, §1. The following are to be punished with the penalties mentioned in c. 1336, §§2-4, without prejudice to the obligation to repair harm:

1° one who steals ecclesiastical goods or who prevents the benefits to be derived from them;

2° one who, without the prescribed consultation, consent, or permission, or without some other requirement of law imposed for validity or for liceity, alienates ecclesiastical goods or performs acts of administration concerning them.

§2. The following are to be punished with a just penalty, not excluding privation of office, without prejudice to the obligation to repair harm:

1° one who commits the delict mentioned in §1, 2° due to his or her own grave negligence;

2° one who had been found otherwise gravely negligent in the administration of ecclesiastical goods.⁵⁵⁹

According to Renken, the aforementioned canon identifies seven acts of financial malfeasance that qualify as delicts, categorized into four committed with malice (*dolus*) and three committed with negligence (*culpa*). The delicts committed with negligence

⁵⁵⁷ Most of them are discussed in the second chapter of this study; also see RENKEN, “Acts of the Church in Relation to Temporal Goods: The Ordinary and the Extraordinary,” 519-530.

⁵⁵⁸ See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 20-21.

⁵⁵⁹ Book VI (2021), c. 1376: “§ 1. Poenis de quibus in c. 1336, §§ 2-4, puniatur, firma damnum reparandi obligatio: 1° qui bona ecclesiastica subtrahit vel impedit ne eorundem fructus percipiantur; 2° qui sine praescripta consultatione, consensu vel licentia aut sine alio requisito iure ad validitatem vel ad liceitatem imposito bona ecclesiastica alienat vel in ea actus administrationis exsequitur. § 2. Iusta poena puniatur, non exclusa officii privatione, firma damnum reparandi obligatio: 1° qui delictum de quo in §1, n.2, ex sua gravi culpa committit; 2° qui aliter graviter negligens in bonis ecclesiasticis administrandis repertus fuerit.” Cf. *CIC/17*, c. 2347; *CCEO*, c. 1449.

(*culpa*) in this canon are one of the two instances in the revised Book VI that are specified by c. 1321, §§2 and 3, where the element of imputability due to negligence is explicitly outlined as a constituting factor. The other example of this is found in c. 1378, §2.

The delicts categorized as malice-driven are as follows:

- (1) Stealing ecclesiastical goods.
- (2) Impeding ecclesiastical goods so that their benefits are not realized.
- (3) Performing an act of alienation of ecclesiastical goods without the prescribed consultation, consent, or permission, or without fulfilling another legal requirement imposed for validity or liceity.
- (4) Performing an act of administration of ecclesiastical goods without the prescribed consultation, consent, or permission, or without fulfilling another legal requirement imposed for validity or liceity.⁵⁶⁰

The delicts classified under severe negligence (*culpa*) are as follows:

- (1) Performing an act of alienation of ecclesiastical goods without the prescribed consultation, consent, or permission, or without fulfilling another legal requirement imposed for validity or liceity.
- (2) Performing an act of administration of ecclesiastical goods without the prescribed consultation, consent, or permission, or without fulfilling another legal requirement imposed for validity or liceity.
- (3) Performing some other gravely negligent act of administration of ecclesiastical goods.⁵⁶¹

The penalties for these seven delicts are to be determined by either the judge or the ordinary. The judge is responsible for determining penalties in a penal judicial process, while the ordinary takes on this role in an extrajudicial penal process. In cases where the delicts are committed with malice (*dolus*), the penalties involve preceptive expiatory measures as outlined in c. 1336, §§2-4. These measures encompass issuing an order (§2), imposing a prohibition (§3), or enforcing a privation (§4). On the other hand, if the delicts are committed with negligence (*culpa*), the penalties are preceptive and fall under the

⁵⁶⁰ RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 17.

⁵⁶¹ *Ibid.*, 17-18.

category of “just penalty,” without excluding the possibility of the expiatory penalty of privation from office (c. 1336, §4, 1^o). In addition to these prescribed penalties, the law stipulates that the offender is obligated to remedy the harm caused by the delict, regardless of whether the delicts were committed with *dolus* or *culpa*.⁵⁶² The prescription period for the prosecution of these delicts is seven years (c. 1362, §1, 2^o).⁵⁶³

3.4.2 Delicts of Overcharging for Services (c. 1377, §2)

The delicts related to overcharging for services, outlined in c. 1377, §2, constitute a new penal law within the revised Book VI (2021). However, these delicts are not new in the history of Church law. Corruption in church administration has existed for some time, and similar legislations have been addressed repeatedly.⁵⁶⁴ Notably, the 1917 legislation tackled the issue of overcharging for services in c. 2408.⁵⁶⁵ Interestingly, the 1983 Code

⁵⁶² Most of the delicts concerning financial malfeasance are obligated to repair the harm, see cc. 1281, §3 and 1296.

⁵⁶³ The prescription period for the delict of *CIC/83* c. 1377 was three years (see *CIC/83*, c. 1362, §1).

⁵⁶⁴ Throughout history, the Church has encountered various forms of corruption. These corruptions include translation, usurpation, pluralism, nepotism, bribery, simony, and misappropriation of church funds, to name a few. In response to these unethical and unlawful practices by church functionaries, synods, councils, and ecumenical councils consistently enacted norms and laws to address these concerns. While a major focus of the synods and ecumenical councils' legislations revolved around issues of schism, heresy, and apostasy, a significant portion of these laws also dealt with financial abuses. It is evident that the Church has made efforts over time to combat and prevent immoral and illegal practices within its ranks by establishing rules and regulations to promote transparency and integrity in financial matters. See P. H. HALLETT, *Ecumenical Councils*, The Catholic Action Series of Textbooks for Religious Discussion Clubs, Wichita, Kansas, The Catholic Bookshop, Inc., 1959, 47-70; N. P. TANNER, *Decrees of the Ecumenical Councils*, vol. 1, London and Washington DC, Sheed & Ward and Georgetown University Press, 1990, 13-14; P. SCHAFF, *Nicene and Post-Nicene Fathers*, Series 2, vol. 14, Grand Rapids, MI, Christian Classics Ethereal Library, 1819-1893, 87-88, 97-98, 141-151; H. J. SCHROEDER, *Disciplinary Decrees of the General Councils: Text, Translation, and Commentary*, St. Louis, MO and London, B. Herder Book Co., 1937, 44 & 47-48; J. MCGRATH and K. C. MARTIN, *The Modernization of the Western World: A Society Transformed*, 2nd ed., New York, Routledge Tylor & Francis Groups, 2017, 65-67.

⁵⁶⁵ Canon 2408 (*CIC/17*): Those increasing usual taxes legitimately approved according to the norm of canon 1507, or requiring anything above them, are to be coerced with grave monetary fines, and recidivists are suspended from office or removed according to the gravity of the fault, besides [being bound by] the obligation of restoring whatever was unjustly received.

did not incorporate this matter into its penal law section, possibly deeming it unnecessary to address separately. Nonetheless, the 1983 Code did touch upon the discipline concerning this delict in cc. 848⁵⁶⁶ and 1181,⁵⁶⁷ with the sanctions for its violation being outlined in c. 1389.⁵⁶⁸ While not explicitly specified, these provisions collectively implied the Church's stance on the matter. However, the time has come to explicitly address this issue in the revised Book VI (2021) legislation, resulting in the introduction of a new penal law aimed at addressing instances of financial malfeasance in the Church. The new law on the overcharging of services is as follows:

Canon 1377, §2: One who in the exercise of an office or function requires an offering beyond that established, or additional amounts, or something for personal advantage, is to be punished with an appropriate fine or other penalties, not excluding privation of office, without prejudice to the obligation to repair harm.⁵⁶⁹

The above c. 1377, §2 establishes the delict that consists in requiring an offering beyond what has been established, or additional amounts, or some personal profit, in the exercise of some ecclesiastical office or function.⁵⁷⁰

⁵⁶⁶ Canon 848: The minister is to seek nothing for the administration of the sacraments beyond the offerings defined by the competent authority, always taking care that the needy are not deprived of the assistance of the sacraments because of poverty.

⁵⁶⁷ Canon 1181: Regarding offerings on the occasion of funeral rites, the prescripts of can. 1264 are to be observed, with the caution, however, that there is to be no favoritism toward persons in funerals and that the poor are not deprived of fitting funerals.

⁵⁶⁸ Canon 1389, §1. A person who abuses ecclesiastical power or function is to be punished according to the gravity of the act or omission, not excluding privation of office, unless a law or precept has already established the penalty for this abuse.

§2. A person who, through culpable negligence illegitimately places or omits an act of ecclesiastical power, ministry, or duty which damages another person should be punished with a just penalty.

⁵⁶⁹ Book VI (2021), c. 1377: “§2. Qui in officio vel munere exercendo stipem ultra definitam aut summas adiunctivas aut aliquid in sui utilitatem requirit, congruenti mulcta pecuniaria vel aliis poenis, non exclusa officii privatione, puniatur, firma damnum reparandi obligatione.” Cf. *CIC/17*, c. 2408; and *CCEO* none.

⁵⁷⁰ See J. I. ARRIETA, “Part II Particular Offences and the Penalties Established for them,” in *CCLA Comm4*, 1085-1086.

This penal law holds significance due to the fact that many liturgical and non-liturgical services within the Church are assigned fixed fees by competent authorities such as diocesan bishops, provincial bishops, or national bishops' conferences. Examples of such functions related to liturgical services include (1) offerings (*stipes*) for Mass celebrations (c. 592, §1), (2) fees (*taxae*) for acts of executive power involving granting a favor (e.g., a dispensation, privilege, etc.) or executing a rescript from the Apostolic See (c. 1264, 1°), and (3) offerings (*oblaciones*) linked to the administration of sacraments and sacramentals (c. 1264, 2°).⁵⁷¹ A violation of this law occurs when an office holder, while performing ecclesiastical duties, demands an amount exceeding the established norm set by competent ecclesiastical bodies.

Similarly, within the context of tribunal proceedings, individuals serving as procurators, advocates, experts, interpreters, or judges are entitled to receive fixed fees (*honoraria*) for their services. Additionally, each tribunal is allocated fixed fees from the concerned parties to cover various administrative and judicial expenses (*expensae iudiciales*).⁵⁷² It is mandatory to disclose these expenses to the parties prior to commencing their trial. Any demand for compensation or fees beyond the established fixed amounts by individuals performing tribunal duties constitutes a violation of c. 1377, §2, and is considered a delict. Moreover, c. 1488, §1 explicitly prohibits procurators and advocates from entering into agreements that seek “excessive profit” or a stake in the subject matter of the dispute. Such agreements are classified as delicts under c. 1377, §2.⁵⁷³

⁵⁷¹ See RENKEN, *Church Property*, 112-120.

⁵⁷² See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 23.

⁵⁷³ See *Ibid.*

Moreover, individuals involved in parish administration, including pastors (*parochus*), catechists, ministers, or volunteers, demanding fees beyond the fixed remuneration for their ministry also commit a delict under c. 1377, §2.⁵⁷⁴ In all cases, to establish the commission of the delict as described in c. 1377, §2, several conditions must be met. Firstly, the individual involved must hold an ecclesiastical office (*officium*) or perform a function (*munus*). Secondly, the law must have established fixed rates for the execution of these functions. Thirdly, there must be a request for an additional offering, or alternatively, an expression of a desire for personal profit.⁵⁷⁵

The penalty for this delict is a specific, preceptive, *ferendae sententiae* expiatory fine (c. 1336, §2, 2°), or other unspecified, preceptive, *ferendae sententiae* penalties, which may include privation of office (c. 1336, §4, 1°). Notably, the law explicitly mandates that the offender must “repair the harm” caused. Exceptionally, actions arising from delicts established in this c. are subject to prescription after seven years (c. 1362, §1, 2°).⁵⁷⁶

3.4.3 Delicts of Clerics or Religious Performing other Financial Misdeeds or Unauthorized Management of Secular Property (c. 1393, §2)

In the realm of ecclesiastical legislation, there is a nuanced approach towards clerics and religious individuals involved in financial management or the administration of secular property. Instead of completely barring their involvement, the legislation seeks to regulate and guide their participation in these activities. The central concern of ecclesiastical law is that men and women who have chosen a consecrated life must earnestly pursue holiness

⁵⁷⁴ See Ibid.

⁵⁷⁵ See *ibid*, 22.

⁵⁷⁶ See B. T. AUSTIN, “The Revised Book VI, Part II Selected Norms and Commentary,” 44-45; NKOUAYA MBANDJI, “The Revised Version of Book VI of the *CIC/83*,” 58-59.

and perfection (cc. 276, §§1-2; 277; 672). They are encouraged to cultivate simplicity in their way of life and to refrain from all pursuits that might bear the semblance of vanity. Anything that hinders the pursuit of holiness and consecration must be diligently removed from their lives (c. 282).

It is evident that involvement in financial management or the administration of secular property could potentially divert one from the loft goals of consecrated life. Consequently, clerics and religious are strongly advised to exercise caution in such matters and to avoid them whenever possible. However, recognizing that certain situations may necessitate their participation, the ecclesiastical law emphasizes the importance of proper guidance and oversight in such cases. To this end, the Code lays down disciplinary norms in c. 285, §4, which explicitly states:

Canon 285, §4: Without the permission of their Ordinary, they are not to take on the management of goods belonging to lay persons or secular offices which entail an obligation of rendering accounts. They are prohibited from giving surety even with their own goods without consultation with their proper ordinary. They also are to refrain from signing promissory notes, namely, those through which they assume an obligation to make payment on demand.

This disciplinary norm echoes certain provisions found in cc. 139, §3,⁵⁷⁷ and 137⁵⁷⁸ of *CIC/17*, with minor adjustments such as replacing “local” with “proper” Ordinary and addressing the matter of promissory notes. The rationale behind this regulation in the 1983 Code was “to uphold clerical decorum and prevent distractions that could impede their

⁵⁷⁷ Canon 139, §3 (*CIC/17*): Without the permission of their Ordinary, they shall not go into the conduct of goods belonging to lay persons or into secular offices requiring the duty of rendering accounts: they shall not act in the role of procurator or advocate except in ecclesiastical tribunals or in civil [case] that involve their goods or the goods of their church; in lay criminal trials threatening grave personal penalties [to the defendant], they shall take no-part, not even by offering testimony without necessity.

⁵⁷⁸ Canon 137 (*CIC/17*): Clerics are prohibited from posting bonds, even out of their own goods if they have not consulted the local Ordinary.

ministerial duties.”⁵⁷⁹ It did not entirely prohibit clerics or religious from engaging in financial activities but rather stressed the necessity of obtaining permission from their respective Ordinaries. Clerics, with the permission of their Ordinary, could act as guardians for children, execute wills, or oversee funds. They were also authorized to handle the financial affairs of dependent relatives or close friends. Furthermore, authorization was required to hold secular offices for which they were legally responsible. Proper consultation with their Ordinary was obligatory before providing surety or signing promissory notes obligating them to make immediate payments.⁵⁸⁰ This statutory permission or authorization does not extend to permanent deacons (c. 288). However, clerics under the jurisdiction of lay institutes of pontifical right can obtain the necessary permission from their proper major superiors (c. 285, §4; also see c. 672).⁵⁸¹ Failure to secure due permission or authorization from their proper Ordinary would constitute a delict against financial norms. Additionally, engaging in public office or financial administration activities, prohibited by cc. 285 and 286, acts as an impediment to receiving holy orders. Before being admitted to orders, the person must relinquish these activities (c. 1042, 2°).⁵⁸²

The new penal law prohibits clerics or religious from engaging in financial misconduct or undertaking forbidden financial activities. The revised law is as follows:

Canon 1393, §2: In addition to the cases already envisioned by law, a cleric or religious who commits a delict involving finances, or who gravely violates the prescriptions listed

⁵⁷⁹ LYNCH, “Chapter II: The Obligations and Rights of Clerics [cc. 273-289],” 377.

⁵⁸⁰ See J. DE OTADUY, Commentary on c. 285, in *Exegetical Comm.*, vol. II/1, 380-381; E. McDONOUGH, “Religious Managing the Accounts of Others,” in *Review for Religious*, 63 (2004), 427-431.

⁵⁸¹ See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 24-25.

⁵⁸² See R. J. GEISINGER, “Title VI: Orders [cc. 1008-1054],” in *CLSA Comm2*, 1219-1221.

in c. 285, §4, is to be punished with the penalties mentioned in c. 1336, §§2-4, without prejudice to the obligation to repair harm.⁵⁸³

The law acknowledges the presence of related penal laws within the Code and introduces a broad provision that penalizes any financial offenses not otherwise addressed. It outlines two primary delicts for clergy and religious: (i) committing a delict involving finances, in addition to any other delicts established by laws; and (ii) gravely violating the provisions listed in c. 285, §4. It is important to note that in the previous paragraph (c. 1393, §1), the reference is to “one who conducts trade or business against the prescripts (*praescripta*) of the canon,” whereas in this paragraph (c. 1393, §2), it specifically addresses “one who gravely violates the provisions (*praescriptiones*) enumerated in c. 285, §4,” referring specifically to the norms detailed in c. 285, §4.⁵⁸⁴ The usage of the term “gravely” expresses the aggravating imputability explicitly present in the criminal action of the perpetrator (c.1321, §§3-4). The external violation of the law prescribed in c. 1393, §2, along with the disciplinary norms outlined in c. 285, §4, is deliberately violated with criminal intent (*dolus*). In determining the severity of the crime and the extent of the damage, the adjective “gravely” assists the presiding judge in this matter.⁵⁸⁵

The law establishes a quasi-determinate, preceptive, *ferendae sententiae* expiatory penalty, as delineated in c. 1336, §§2-4, along with the obligation to make reparations for any harm caused. In essence, the penal sanctions for these offenses are obligatory, and the

⁵⁸³ Book VI (2021), c.1393, §2: “Clericus vel religiosus qui, praeter casus iure iam praevisos, in re oeconomica delictum committit, vel graviter violat praescriptiones, quae in can. 285, §4, recensentur, poenis de quibus in can. 1336, §§2-4, puniatur, firma damnum reparandi obligatione.” This is completely a new provision, unrelated to any of the cc. in *CIC/17* or *CCEO*. Nonetheless, c. 1393, §1 does make references, as indicated in *CIC/17* c. 2380 and *CCEO* c. 1466.

⁵⁸⁴ See B. T. AUSTIN, “The Revised Book VI, Part II Selected Norms and Commentary,” 58-59; RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 24.

⁵⁸⁵ See *User Guide for Book VI*, 153-154.

new system leaves no discretion to ecclesiastical authorities regarding their application. Criminal behavior must be penalized in all cases, commensurate with the severity of the offenses. In some instances, the law mandates a prior admonition by the authority to encourage the offender's repentance and prevent scandal.⁵⁸⁶ The statute of limitations for prosecuting these delicts is three years (c. 1362, §1).⁵⁸⁷

3.5 The Other Related Delicts on Financial Malfeasance

In the previous sections, we discussed delicts related to financial misconduct in two categories: those that underwent modifications and those that were newly introduced. In this section, we will focus on other delicts that have been carried forward with minimal changes and related to financial malfeasance. These include cc. 1372, 1°; 1391; 1393, §1; and 1378. Canon 1372, 1°, along with other delicts, speaks of impeding the legitimate use of sacred things or ecclesiastical goods. The delict envisioned in this canon may appear to be that of c. 1376, §1, 1°; however, there exists a slight difference, which will be discussed later in this chapter. Canon 1391 addresses the falsification of ecclesiastical documents. While this may not directly pertain to the Church's finances, it is worth noting that most financial transactions are documented in some form. Canon 1393, §1, deals with prohibited trade and commerce that goes against established laws. Despite its mention of trade and business, it holds relevance for the financial conduct of clerics and religious. Canon 1378 pertains to the malicious abuse and negligent exercise of power, office, or function. This canon's significance extends to financial delicts due to its consideration of intent (*dolus*)

⁵⁸⁶ See NKOUAYA MBANDJI, "The Revised Version of Book VI of the *CIC/83*," 59-60; ARRIETA, "A Presentation of the New Penal System of Canon Law," 261-262.

⁵⁸⁷ See RENKEN, "Delicts of Financial Malfeasance in the Revised Penal Law," 24.

and negligence (*culpa*). All these canons were previously discussed by Renken and were part of his earlier list. His analysis was based on Book VI of the *CIC/83* and explored the potential applications of these canons to address financial misconduct within the Church.⁵⁸⁸

3.5.1 Delicts of Impeding the Legitimacy Use of Sacred Things or Temporal Goods (c. 1372, 1°)

One of the purposes of any legislation is to ensure that the exercise of freedom among the recipient of the law is protected and guaranteed. The purpose of canon law is also the same and is evidently expressed in c. 1372, which emphasizes the use of freedom in placing a juridic act. If anyone hinders the free exercise of one's freedom or intimidates others in their free exercise, they are to be punished according to this canon.⁵⁸⁹ The types of offenses mentioned in this canon are quite generic; however, they deal with two types of behaviors: "impeding" and "intimidation." To "impede" means to prevent or obstruct the exercise of freedoms or usages specified. The impeding action must be effective for the delict to be committed. An unsuccessful attempt to impede these freedoms or usages constitutes an attempted or frustrated delict (c. 1328, §1). To "intimidate" means to levy threats. The intimidating action must be effective and unjust for the delict to be committed.⁵⁹⁰ The revised law is as follows:

Canon 1372, 1°: The following are to be punished according to the norm of c. 1336, §§2-4:

⁵⁸⁸ See RENKEN, "Penal Law and Financial Malfeasance," 51-53; ID *The Penal Law of the Roman Catholic Church*, 300-301; MORRISEY, "Financial Mismanagement and Canon Law," 9.

⁵⁸⁹ See GREEN, Book VI: Sanctions in the Church, 1584; RENKEN, *The Penal Law of the Roman Catholic Church*, 254.

⁵⁹⁰ See Á. MARZOA, Commentary on c. 1389, §§1-2, in *Exegetical Comm.*, vol. IV/1, 488.

1° those who impede the freedom of ministry, or the exercise of ecclesiastical power, or the legitimate use of sacred things or ecclesiastical goods, or who greatly intimidate a person who exercises ecclesiastical power or ministry.⁵⁹¹

As a general provision, c. 1372, 1° enumerates the following nine delicts: to impede the freedom of ministry; to impede the exercise of ecclesiastical power; to impede the legitimate use of sacred things; to impede the legitimate use of ecclesiastical goods; to intimidate greatly one who exercises ecclesiastical power; to intimidate greatly one who exercises ecclesiastical ministry; to impede freedom of election; to intimidate greatly an elector; and to intimidate greatly a person elected.⁵⁹²

The identified delicts relevant to our discussion are two-fold: (1) impeding the legitimate use of sacred objects; and (2) impeding the legitimate use of ecclesiastical goods. In both instances, the specified criminal action is “impeding,” not “intimidating.” However, the final phrase of the canon, “who greatly intimidates a person who exercises ecclesiastical power or ministry,” certainly encompasses the concept of intimidation. Given that most administrators fulfill their roles as administrators of ecclesiastical goods by exercising functions of ecclesiastical power or ministry, both criminal behaviors should be considered under this canon.⁵⁹³

⁵⁹¹ Book VI (2021), c. 1372: “Puniantur ad normam can. 1336, §§2-4;

1° qui impediunt libertatem ministerii vel exercitium potestatis ecclesiasticae aut legitimum rerum sacrarum vel bonorum ecclesiasticorum usum, aut perterrent eum qui potestatem vel ministerium ecclesiasticum exercuit.” Cf. *CIC/17*, cc. 2334, 2337, 2345-2346, 2390; *CCEO*, c. 1447, §2; and *CIC/83*, c. 1375.

⁵⁹² The present canon maintains the same number of delicts but in different order. See RENKEN, *The Penal Law of the Roman Catholic Church*, 254. See c. 1375 of *CIC/83*: Those who impede the freedom of ministry, of election, or of ecclesiastical power or the legitimate use of sacred goods or other ecclesiastical goods or who greatly intimidate an elector, one elected, or one who exercises ecclesiastical power or ministry can be punished with a just penalty.

⁵⁹³ See RENKEN, *The Penal Law of the Roman Catholic Church*, 255.

Furthermore, the canon specifies sacred things and ecclesiastical goods. Sacred things are those “destined for divine worship by dedication or blessing” (c. 1171; also c. 1205). As a result, they must be treated with reverence and not used for profane or improper purposes. Since they are part of Church property, they are subject to the norms outlined in Book V on Temporal Goods. Ecclesiastical goods, on the other hand, are temporal goods owned by the universal Church, the Apostolic See, or other public juridic persons (c. 1257, §1).⁵⁹⁴

The difference between c. 1372, 1° and c. 1376, §1, 1° lies in their focus and application. The former is a generic canon concerned with the exercise of freedom by the individual, while the latter directly addresses the deliberate intent of the perpetrator, specifically targeting “a person who steals ecclesiastical goods or prevents their proceeds from being received.” Penalties for the delicts mentioned in c. 1372, 1° are quasi-determinate, preceptive, and *ferendae sententiae* expiatory penalties as outlined in c. 1336, §§2-4.

3.5.2 Delicts of Falsification of Ecclesiastical Documents (c. 1391)

Canon 1391 may not directly pertain to financial delicts, but it holds significant relevance in the context of Church finances. This is because most financial transactions, including daily expenses, payroll, property transactions, contracts, sales, and purchases, are accurately recorded and maintained in the form of documents. Therefore, it is important to discuss c. 1391 at this point.

⁵⁹⁴ See *User Guide for Book VI*, 119-120.

The Church places great importance on documents, whether they pertain to the promulgation of laws, constitutions, general decrees, instructions, administrative acts, statutes, rules of order, tribunal decisions, or proofs of sacraments and tribunal processes. All of these are accurately documented and preserved. Any form of abuse of these public ecclesiastical documents (cc. 1540, §1; 1541, and 428, §2) using any means (c. 63), would incur the penalty specified in c. 1391.⁵⁹⁵ Mainly documents are classified into three categories: “public ecclesiastical documents,” which are created by designated ecclesiastical personnel in the course of their Church duties; “public civil documents,” which are recognized as such by secular laws; and “private documents,” which include all other documents within the Church. Public documents, whether civil or ecclesiastical, are generally considered trustworthy for anything they directly and primarily assert, unless strong counter arguments prove otherwise (c. 1541). Given the importance of ecclesiastical documents, they must be handled with the utmost care (c. 486, §1). Consequently, the law requires the establishment of an archive in ecclesiastical institutions. A safe place could be a diocesan curia (cc. 486; 487; 489; 490

Falsification of ecclesiastical documents can occur through *subreptio*, which involves concealing essential information that should not be omitted, or *obreptio*, which involves introducing false information to distort the facts (c. 63, §§1-2).⁵⁹⁶ According to c. 1391, the act of falsehood must be intentional and demonstrate deceit or fraud;

⁵⁹⁵ See RENKEN, *The Penal Law of the Roman Catholic Church*, 327; ID., “Penal Law and Financial Malfeasance,” 41.

⁵⁹⁶ See A. CALABRESE, *Diritto penale canonico*, 323-324.

unintentional mistakes or accidents do not constitute a delict in the falsification of documents.⁵⁹⁷

The revised Book VI retains the original discipline in the following manner:

Canon 1391: The following are to be punished with the penalties mentioned in c. 1336, §§2-4, according to the gravity of the delict:

1° one who produces a false public ecclesiastical document, who changes, destroys, or conceals an authentic one, or who uses a false or altered one;

2° one who uses another false or altered document in an ecclesiastical matter;

3° one who asserts a falsehood in a public ecclesiastical document.⁵⁹⁸

The above c. 1391 establishes the following delicts: producing a false public ecclesiastical document, altering an authentic public ecclesiastical document, destroying an authentic public ecclesiastical document, concealing an authentic public ecclesiastical document, using a false or altered public ecclesiastical document, employing a false or altered non-ecclesiastical public or private document in an ecclesiastical matter, and making false assertions in a public ecclesiastical document. Penalties for these delicts are quasi-determinate, preceptive, *ferendae sententiae* expiatory penalties from c. 1336, §§2-4. Furthermore, c. 1391 explicitly emphasizes that the imposed penalty must be proportionate to the gravity of the delict.⁵⁹⁹

⁵⁹⁷ See WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*, 144; RENKEN, *The Penal Law of the Roman Catholic Church*, 328.

⁵⁹⁸ Book VI (2021), c. 1391: “Poenis de quibus in c. 1336, §§2-4, pro delicti gravitate puniatur: 1° qui ecclesiasticum documentum publicum falsum conficit, vel verum mutat, destruit, occultat, vel falso vel mutato utitur; 2° qui alio falso vel mutato documento utitur in re ecclesiastica; 3° qui in publico ecclesiastico documento falsum assertit.”

Cf. *CIC/83*, c. 1391; *CIC/17*, cc. 2360; 2362; and *CCEO*, c. 1455.

⁵⁹⁹ See RENKEN, “Book VI: Penal Sanctions in the Church,” Part II, unpublished seminar paper, 21-22.

3.5.3 Delicts of Clerics or Religious Involvement in Prohibited Trade or Business (c. 1393, §1)

Even though c. 1393, §1, may not have a direct link to finance, it is essential to address it because nearly everyone involved in commerce or business aims to turn a profit.⁶⁰⁰ This law serves as a general rule that applies to both clergy and religious who intentionally disregard the regulations outlined in cc. 286 (for the religious see c. 672). Canon 286 expressly forbades clerics from engaging in business or trade, whether directly or through intermediaries, for their personal benefit or the benefit of others, unless they obtain permission from legitimate ecclesiastical authority. While this legislation does not completely forbid priests from participating in business or trade, it places certain limitations on their activities, allowing them only with prior approval from their ecclesiastical superiors.

Commentators have classified commercial activities into various categories, distinguishing some as permissible and others as prohibited: (1) Trading: This category includes currency exchange, internet trading, and related forms of gambling. Trading involves buying items with the intention of selling them unchanged for a profit. These activities are unsuitable for religious or clerics and their ministries because they are primarily profit-driven and are completely prohibited.⁶⁰¹ (2) Manufacturing and Production: This encompasses the large-scale creation of goods using various techniques

⁶⁰⁰ Canon 1393, §1, formerly numbered as c. 1392 in the 1983 Code, was not included in the list of cc. addressing financial malfeasance by Renken. See RENKEN, "Penal Law and Financial Malfeasance," 34-35.

⁶⁰¹ See J. DE OTADUY, Commentary on c. 286, in *Exegetical Comm.*, vol. II/1, 382; LYNCH, "Chapter III: The Obligations and Rights of Clerics [cc. 273-289]," 378; also see CONGREGATION FOR THE CLERGY, *Directory on the Ministry and Life of Priests*, 31 January 1994, Vatican City, Libreria editrice vaticana, 1994, no. 67.

and technologies, transforming raw materials or component parts into finished products through structured procedures. These activities are essentially profit-oriented and are not allowed. However, apostolic ventures like publishing are permitted as they are not solely driven by profit motives.⁶⁰² (3) Domestic Business: This refers to commercial activities conducted within the borders of a single nation or aimed at a specific target market. It involves the creation, acquisition, exchange, and trading of goods and services within a specific population's market. For example, a religious community may sell wine from their vineyards or invest in property with the intention of renting it out later for a profit. Such activities are acceptable as long as they are not primarily profit-driven.⁶⁰³ (4) Convenience Operations: These are business methods and procedures designed to provide clients with convenient, effective, and hassle-free experiences. Products such as food, literature, religious items, vestments, and stationary supplies are offered through these operations, often outsourced to schools or community centers. These activities are permissible as long as the organization benefits financially from them.⁶⁰⁴ (5) Investment and Speculation: This category involves the distribution of money with the aim of generating profits. Investing includes purchasing stocks and bonds to earn a regular income, while speculation involves short-term trading based on price changes and market trends to profit from short-term swings. Clerics are forbidden from participating in these activities due to their resemblance

⁶⁰² See J. F. DEDE, "Business Pursuits of Clerics and Religious," in *The Jurist*, 23 (1963), 50-60; LYNCH, "Chapter III: The Obligations and Rights of Clerics [cc. 273-289]," 378; M. R. AMBROSE, "Clerics Practicing Commerce and Trade: The Canonical Implications of Canon 286," in *Studia canonica*, 56 (2022), 295-298.

⁶⁰³ See LYNCH, "Chapter III: The Obligations and Rights of Clerics [cc. 273-289]," 378.

⁶⁰⁴ See *ibid.*

to gambling. This classification helps clarify which commercial activities are acceptable and which are forbidden for religious and clerics.⁶⁰⁵

Sanctions for violating the aforementioned regulation in c. 286 are outlined in c. 1393, §1 of the revised Book VI (2021), which states:

Canon 1393, §1: A cleric or religious who exercises a trade or business contrary to the prescripts of the canons is to be punished according to the gravity of the delict with the penalties mentioned in c. 1336, §§2-4.⁶⁰⁶

This c. 1393, §1, establishes a delict for clerics or religious who conduct trade or business in contradiction to the rules outlined in the canons of the Code, particularly those detailed in c. 286. Importantly, it does not prohibit the management of personal property.⁶⁰⁷ The penalties prescribed are quasi-determinate, preceptive, *ferendae sententiae* expiatory penalty from c. 1336, §§2-4. The severity of the punishment is determined based on the gravity of the offense. The prescription period for the prosecution of these delicts is three years (c. 1362, § 1).⁶⁰⁸

3.5.4 Delicts of Abuse of Ecclesiastical Office, Power, or Function (c. 1378)

Canon 1378 is placed at the end of Title II, “Delicts against Ecclesiastical Authority and the Exercise of Functions” in the revised Book VI (2021). It essentially retains the previous regulations found in c. 1389 of *CIC/83*. Although not directly related to finance or financial management in the current legislation, its scope can extend to the activities of

⁶⁰⁵ See *ibid.*, 379.

⁶⁰⁶ Book VI (2021), 1393, §1: “Clericus vel religiosus mercaturam vel negotiationem contra canonum praescripta exercens pro delicti gravitate puniantur poenis de quibus in c. 1336, §§2-4.” Cf. *CIC/83*, c. 1392; *CIC/17*, c. 2380; and *CCEO*, c. 1466.

⁶⁰⁷ See A. CALABRESE, *Diritto penale canonico*, 326.

⁶⁰⁸ See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 24.

ecclesiastical officials that inevitably involve financial matters. In the *CIC/83*, this canon played a prominent role in addressing financial misconduct within the Church.⁶⁰⁹ However, the revised Book VI (2021) has introduced new specific norms exclusively for financial malfeasance and clarified other legal norms, diminishing its significance in financial matters. Along with c. 1371, §6, which deals with the failure to report a delict, c. 1378 is now primarily associated with ecclesiastical authorities' negligence and malicious offenses related to crimes such as sexual abuse mentioned in cc. 1395, §3, and 1398 of the revised Book VI (2021).⁶¹⁰

Canon 1378 consists of two laws: one addressing the malicious abuse (*dolus*) of ecclesiastical power, office, or function; and the other focusing on the culpable negligence (*culpa*) in the exercise of ecclesiastical power, office, or function. Both laws introduce several new significant elements. The obligation to repair any damage caused is now explicitly mandatory, regardless of whether the abuse is rooted in *dolus* or *culpa*. The consistent use of terms such as power (*potestas*), office (*officium*), and function (*munus*) in

⁶⁰⁹ Francis Morrisey identified the following acts under this delict; 1. Embezzling funds owned by a Church entity; 2. requiring a greater offering than is permitted on the occasion of the administration of sacraments or sacramentals; 3. Keeping some of the revenue gathered in special collection, rather than sending it all to the diocesan curia; 4. Retaining for personal use an offering destined to the Church entity (parish, diocese, etc.); 5. Accepting offerings which contain modal conditions, without the appropriate authorization; 6. Using an offering for a purpose other than that designated by the donor; 7. Failing to exercise vigilance over goods; 8. Failing to observe employment laws; 9. Relinquishing arbitrarily one's administrative duties; 10. Failure to pay the diocesan tax; 11. Failing to observe the norms of the law relating to the alienation of Church property; and many other possibilities that could be considered under this canon. See MORRISEY, "Financial Mismanagement and Canon Law," 9; ID., "The Revision of Book VI of the Code of Canon Law," Eastern Regional Conference of Canonists, Savannah, Georgia, May 6-8, 2012, 3; also see RENKEN, "Penal Law and Financial Malfeasance," 34-35, 70; GREEN, "Book VI: Sanctions in the Church," 1593; F. DANEELS, "The Administrative Imposition of Penalties and the Judicial Review of Their Legitimacy," in *The Penal Process and the Protection of Rights in Canon Law*, P. M. DUGAN (ed.), Montréal, Wilson & Lafleur Ltée, 2005, 248.

⁶¹⁰ See NKOUAYA MBANDJI, "The Revised Version of Book VI of the *CIC/83*," 55; RENKEN, "The Delicts of Sexual Abuse in the Revised Book VI," 105-107; B. T. AUSTIN, "The Revised Book VI, Part II Selected Norms and Commentary," 37-38; MCGRATH, "New Penal Law of the Church," 113; also see *Vos estis lux mundi*, art. 6, a-d.

both laws mentioned in c. 1378 of the revised Book VI (2021) is clear, eliminating the word ministry (*ministerium*) that was used in the second paragraph of c. 1389 of *CIC/83*. Additionally, the provision regarding culpable negligence in c. 1378, §2 of Book VI (2022) now applies to the perpetrator even if the action only causes scandal and is not completed. In the c. 1389 of old version of Book VI, the person was liable to punishment only when harm to another was accomplished. Furthermore, actions arising from delicts established by c. 1378 are subject to prescription after seven years (c. 1362, §1, 2°).⁶¹¹ Each of these elements will be discussed separately in the following section.

3.5.4.1 Malicious Abuse of Power or Office (*dolus*) (c. 1378, §1)

The first penal law outlined in c. 1378, §1 addresses the misuse of ecclesiastical power, office, or function, specifically when this abuse is driven by deliberate malice (*dolus*). The revised law is stated as follows:

Canon 1378, §1: One who, in addition to the cases already envisioned in law, abuses an ecclesiastical power, office, or function is to be punished according to the gravity of the act or omission, not excluding their privation, without prejudice to the obligation to repair harm.⁶¹²

The above-mentioned penal law establishes a broad offense related to any misuse of power, office, or function within the Church. It specifies that this abuse must be deliberate (*dolus*) and pertain to the exercise of ecclesiastical power (*potestas*), office (*officium*), or functions (*munus*) that are not covered elsewhere in the penal regulations of the Code. This abuse is driven by *dolus*, which refers to a deliberate intention or willful

⁶¹¹ See B. T. AUSTIN, “The Revised Book VI Part II Selected Norms and Commentary,” 44-45; RENKEN, *The Penal Law of the Roman Catholic Church*, 317-318.

⁶¹² Book VI (2021), 1378, §1: “Qui, praeter casus iure iam praevisos, ecclesiastica potestate, officio vel munere abutitur, pro actus vel omissionis gravitate puniatur, non exclusa eorundem privatione, firma damnum reparandi obligatio.” Cf. *CIC/83*, c. 1389, §1; *CIC/17*, none; and *CCEO*, c. 1464, §1.

desire to violate a law or precept (c. 1321, §3). It is clear that the individuals responsible for such abuses are physical persons who hold legitimate roles or ministries within the Church. In the course of carrying out their hierarchical duties, they misuse their authority or privilege.

In the previous law (c. 1389, §1 of *CIC/83*), only the abuse of “ecclesiastical power” (*potestas*) and “ecclesiastical function” (*munus*) were mentioned. However, the current legislation has expanded this to include “ecclesiastical office” (*officium*) as well. *Potestas* is typically designated through specific canonical provisions, providing specific power to a particular individual. On the other hand, *munus* may not necessarily be designated by a canonical provision; it can encompass any form of service rendered by an individual beyond canonical provision.⁶¹³ *Officium*, in this context, refers to any function that is stably established by divine or ecclesiastical ordinance and is exercised for a spiritual purpose (c. 145, §1). Essentially, it is a function established in a stable manner for a spiritual purpose.⁶¹⁴

When the law uses the phrase “abuse of ecclesiastical power, office, or function,” its intention is to include all baptized members of Christ’s faithful, whether ordained or non-ordained, who are engaged in various ways in advancing the mission of the Church.

⁶¹³ For a detailed understanding of the notions of *potestas* and *munus* see L. CAVALAGLIO, ““*potestas*” and “*munus*” in Contemporary Canon Law,” in *Apollinaris*, 88 (2015), 197-213.

⁶¹⁴ See J. H. PROVOST, “Title IX: Ecclesiastical Offices [cc. 145-196],” in *CLSA Comm2*, 196-201; for further understanding the notion of ecclesiastical office see HUELS, “Towards Refining the Notion of ‘Office’ in Canon Law,” 396-433; P. SLACK, “Ecclesiastical Office: Some Observations and Issues,” in *The Canonist*, 6 (2015), 85-100.

This comprehensive approach is noticeable in most of the canons within the revised Book VI (2021).⁶¹⁵

Furthermore, this penal law highlights that the offense can be penalized in either case, “*pro actus vel omissionis gravitate puniatur*,” which means it can be punished according to the gravity of the action or the omission. In other words, the abuse of ecclesiastical power, office, or function can involve either a deliberate violation of one’s duties in carrying out an office, ministry, or function, or a willful neglect of these responsibilities when required.⁶¹⁶ This law clearly includes offenses that are already addressed in other canons within Book VI (2021), as well as in cc. 1457 and 1741, 4°. It also takes into account “laws or precepts already established that prescribe penalties for such abuses.”⁶¹⁷ The penalty for this delict is indeterminate, preceptive, *ferendae sententiae* penalty, not excluding privation of power, office, or function (c. 1336, §4, 1° and see c. 196), according to the gravity of the delict with the obligation to repair the harm.⁶¹⁸

⁶¹⁵ Some of the punishments for lay persons which were not considered in the previous legislations are: c. 1331, §1 the censure of suspension is extended to lay employees, see DALY, “Canon Law in 2021 on Sexual Abuse,” 459; B. T. AUSTIN, “The Revised Book VI Part I Selected Norms and Commentary,” 304-305. According to c. 1397, §§1&3; the penalty for homicide, kidnaps, or mutilation is extended to lay persons, see ZAMBRANA-TÉVAR, “The New Reform of the Penal Law of the Catholic Church: Resuscitating a Forgotten Pastoral Instrument?” 247. Penalties for the crimes of procured abortion, c. 1397, §§2-3; and sin against sixth commandment of Decalogue in any form, c. 1398, §2 are extended to lay persons as well, see RENKEN, “The Delicts of Sexual Abuse in the Revised,” 104-105; NKOUAYA MBANDJI, “The Revised Version of Book VI of the *CIC/83*,” 53-54.

⁶¹⁶ See WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*, 132-134.

⁶¹⁷ See Á. MARZOA, *Commentary on c. 1389, §§1-2*, in *Exegetical Comm.*, vol. IV/1, 527-528.

⁶¹⁸ See NKOUAYA MBANDJI, “The Revised Version of Book VI of the *CIC/83*” 55-56; RENKEN, “The Delicts of Sexual Abuse in the Revised Book VI,” 106-107.

3.5.4.2 Culpable Negligence in the Acts of Authority or Office (*culpa*) (c. 1378, §2)

The second law outlined in c. 1378, §2 deals with the abuse of ecclesiastical power, office, or function, specifically when this abuse is rooted in culpable negligence (*dolus*).⁶¹⁹

The revised law is as follows:

Canon 1378, §2: One who through culpable negligence illegitimately places or omits an act of ecclesiastical power, office, or function with harm to another or with scandal is to be punished with a just penalty according to the norm of c. 1336, §§2-4, without prejudice to the obligation to repair harm.⁶²⁰

The term “*ex culpabili neglegentia*” (through culpable negligence) is one of the aggravating factors outlined in c. 1326, §1, 3^o.⁶²¹ To constitute an action as a canonical offense, three essential elements must be present: objective, subjective, and juridical.⁶²²

Canon 1378, §2, in accordance with c. 1321, §§2-3, highlights the violation of the subjective element without disregarding the other two constitutive elements, under the

⁶¹⁹ The inherent meanings of *dolus* (malice) and *culpa* (negligence) used in the Penal Law of the Code defer their intentions when used elsewhere in other sections of the Code. For instance, the word *dolus* in c. 1098 means not malice, but fraud or deceit, that is, the intention to deceive. Similarly, *culpa* used in c. 961, §1, 2^o would mean negligence, not intending to raise criminal harm. These differences are due to the context of the cc. within the Code. Also used in the same meaning in cc. 67, §2; 69; 125, §2; 172, §1, 1^o; 182, §2; 643, §1, 4^o; etc., see WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*, 26. For a detailed explanation of ‘fraud and deceit’ see J. G. JOHNSON, “Fraud and Deceit in the Roman Rota: The First Ten Years,” in *The Jurist*, 56 (1996), 557-585; J. FORNÉS, “Error y dolo: fundamentos y diferencias,” in *Ius canonicum*, 35 (1995), 165-181; F. DELLA ROCCA, *Manual of Canon Law*, trans. by A. THATCHER, Milwaukee, The Bruce Publishing Company, 1961, 502-508. Also see cc. 128; 696, §1; 949; 1457; 1741, 4^o; T. RINCÓN PÉREZ, Commentary on c. 961, in *CCLA Comm2*, 610-612.

⁶²⁰ Book VI (2021), c. 1378, §2: “Qui vero, ex culpabili neglegentia, ecclesiasticae potestatis vel officii vel muneris actum illegitime cum damno alieno vel scandalo ponit vel omittit, iusta poena puniatur ad normam c. 1336, §§2-4, firma damnum reparandi obligatione.” Cf. *CIC/83*, c. 1389, §2; *CIC/17*, none; and *CCEO*, c. 1464, §2.

⁶²¹ Book VI (2021), c. 1326, §1, 3^o: “One who, when a penalty has been established against a delict based on negligence, foresaw the consequence and nonetheless omitted precautions to avoid it, which any diligent person would have employed.”

⁶²² An objective element (that is, an external violation of a penal law or precept); a subjective element (that is, a grave imputability for the violation); and a legal or juridical element (that is, a canonical penalty attached to the penal law or penal precept. See V. DE PAOLIS, *De sanctionibus in Ecclesia. Adnotationes in Codicem: Liber V*, Rome, Pontificia Universitas Gregoriana, 1986, 40; RENKEN, *The Penal Law of the Roman Catholic Church*, 72-73; F. DELLA ROCCA, *Manual of Canon Law*, 491-501.

clause “*ex culpabili neglegentia*.” The subjective element involves a morally imputable transgression, where a person is held responsible either because of malice (*dolus*) or fault (*culpa*). While a person may have violated a law or precept, they may not necessarily be subject to punishment due to various legislated exempting and mitigating factors (cc. 1322-1324).⁶²³ However, when the law explicitly prescribes (c. 1321, §3) through an aggravating factor (c. 1326, §1, 3^o), negligence becomes a grave offense incurring severe penalties.

“*Dolus*” refers to the deliberate violation of the law or precept, characterized by a deliberate intent to violate the law (*deliberata voluntas violandi legem*) or “criminal intent.”⁶²⁴ When an individual intentionally violates a penal law or penal precept, they become liable to penalties for committing that offense. On the other hand, “*culpa*” signifies the violation of the law or precept through the omission of due diligence (*omissio delibitate diligentiae*) or “criminal negligence” (cf. c. 1321, §3). In this case, a person breaches the same delicts by neglecting the necessary diligence.⁶²⁵ Generally, *dolus* is the requirement to establish penal imputability, while *culpa* does not lead to such imputability. However, as an exception to this general principle and in line with the explicit provisions of c. 1321, §3 and c. 1326, §1, 3^o; *culpabili neglegentia* is presented as an aggravating imputability in c. 1378, §2.⁶²⁶

⁶²³ See GREEN, “Book VI: Sanctions in the Church,” 1541-1544.

⁶²⁴ See A. CALABRESE, *Diritto penale canonico*, 39-42; RENKEN, *The Penal Law of Roman Catholic Church*, 74.

⁶²⁵ See A. CALABRESE, *Diritto penale canonico*, 43-50; *Communicationes*, 8 (1977), 175-177. For further reflections on *dolus* and *culpa* see: A. D’AURIA, *Inganno, frode, deliberazione. Il dolo nell’attuale Codice di diritto canonico*, Percorsi culturali 4, Rome, Urbaniana University Press, 2004; F. J. URRUTIA, “*Dolus in iure canonico*,” in *Periodica*, 79 (1990), 267-292; RENKEN, *The Penal Law of Roman Catholic Church*, 70-78.

⁶²⁶ Canon 1321, §2 legislates that one is not punished “unless an external violation of a law or precept, committed by the person” that is “gravely imputable by reason of malice [*dolus*] or negligence [*culpa*].” Canon 1321, §3 adds that “one who violated a law or precept by omitting due diligence is not

Canon 1378, §2, indeed establishes a different perspective on imputability in penal actions. In this case, imputability is based on negligence (*culpa*) rather than malice (*dolus*). The term “culpable negligence” should be understood in accordance with c. 1321, §3 and applied while considering c. 128,⁶²⁷ taking into account the necessary conditions provided in c. 1321, §4. It is important to note that negligent acts or omissions can result in social harm or scandal, as well as external harm to a third party, which may require reparation, as indicated in c. 128. The revised penal law explicitly states the obligation to repair the harm when the abuse is rooted in *culpa* and causes scandal or harm to another (c. 1378, §2).⁶²⁸

For delicts arising from negligence, the penalty is quasi-determinate, preceptive, *ferendae sententiae*, expiatory just penalty according to the norms outlined in c. 1336, §§2-4. This means that the penalty may involve orders, prohibitions, or privation, and it is imposed to make amends for the offense.⁶²⁹

Conclusion

Frequent allegations are made against the Church regarding financial mismanagement, reflecting a lack of trust in its fiscal stewardship and a demand for

punished unless the law or precept provides otherwise.” Canon 1378, §2 is an example of that law providing otherwise, the other example is c. 1376, §2. See RENKEN, “Delicts of Financial Malfeasance in the Revised Penal Law,” 17, fn. 2; also see WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*, 23-26; GREEN, “Commentary on cc. 1321 & 1326,” in *CLSA Comm2*, 1540-1541, 1545-1546; *CLSGBI Comm.*, 754 & 759; M. HUGHES, “The Presumption of Imputability in Canon 1321, §3,” in *Studia canonica*, 21 (1987), 19-36.

⁶²⁷ *CIC/83*, c. 128: “Whoever illegitimately inflicts damage upon someone by a juridic act or by any other act placed with malice (*dolus*) or negligence (*culpa*) is obliged to repair the damage inflicted.”

⁶²⁸ Book VI (2021), c. 1321, §4: “When an external violation has occurred, imputability is presumed unless it is otherwise apparent.”

⁶²⁹ See RENKEN, “The Delicts of Sexual Abuse in the Revised Book VI,” 106; also see GREEN, “Book VI: Sanctions in the Church,” 1593-1594; Á. MORZOA, Commentary on c. 1389, §§1-2, in *Exegetical Comm.*, vol. IV/1, 527-529; *CLSGBI Comm.*, 800; WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*, 134; RENKEN, *The Penal Law of the Roman Catholic Church*, 317-318; B. F. PIGHIN, *Diritto penale canonico*, 439-443.

accountability. In response to these concerns, Pope Francis addressed financial issues directly in his 2021 revisions to Church legislation. He introduced new regulations aimed at preventing financial misconduct and enhanced existing ones by implementing certain amendments. In total, ten canons have been either newly established or modified to combat financial impropriety within the Church.

In the revised Book VI (2021), several significant elements merit our attention. Firstly, there is a substantial limitation placed on the discretionary power of ecclesiastical authorities concerning the determination and imposition of penalties. Nonetheless, provisions have been established to ensure the enforcement of specified penalties within the revised Book VI (2021).

Secondly, the laws regarding financial malfeasance are characterized by specified penalties. Most of these penalties fall under the category of quasi-determinate, preceptive, *ferendae sententiae* expiatory penalties, as outlined in c. 1336, §§2-4. These penalties may take the form of an order, a prohibition, or a privation. Some cases even involve censures or determinate just penalties.

Thirdly, it is important to underscore the explicit emphasis placed on the obligation to rectify any harm in the canons related to financial misconduct (cc. 1376, §§1-2; 1377, §§1-2; 1378, §§1-2; 1393, §2). Whether the wrongdoing stems from intentional actions or negligence, the offender is bound to address and repair any harm caused. Canon 1361, §4 specifically mandates that the Ordinary must exercise prudent judgment to ensure that harm is rectified before considering the waiver of any penalty.⁶³⁰

⁶³⁰ See RENKEN, “The Delicts of Sexual Abuse in the Revised Book VI,” 106.

Fourthly, for the first time in the Church's penal legislation, an element of financial restitution is explicitly introduced. In cases involving overcharging for services, the recommendation is to impose an appropriate fine, in addition to other potential penalties (cc. 1336, §2, 2°; 1336, §4, 1°).

Lastly, the prescription period for prosecuting these delicts has been extended to seven years for most of them. This extension provides victims with ample time to seek justice in financial matters (c. 1362, §1; and cc. 1376; 1377, §1; 1377, §2; 1383). This extension aligns with Pope Francis's repeated emphasis on the Church's penal law as a pastoral tool to restore justice, reform offenders, and repair scandals (cc. 1311, §2; 1341; 1343; 1345). In addition to these specific laws addressing financial misconduct, the entire 1983 Code incorporates sufficient preventive measures to mitigate ongoing financial mismanagement within the Church. These measures will be discussed in the subsequent chapter.

CHAPTER IV

PREVENTIVE MEASURES TO ERADICATE FINANCIAL MISCONDUCT IN THE CHURCH

Introduction

In the realm of law, addressing the need for preventive measures involves focusing on two fundamental actions: preventive action and corrective action. Preventive actions aim to address potential issues before they occur, whereas corrective actions tackle current problems at their root. Unlike corrective actions, which react to what has already happened, preventive actions proactively eliminate the causes of potential issues. A common saying encapsulates this difference: “preventive action prevents occurrence, while corrective action prevents recurrence.” Preventive action is designed to rectify potential problems, while corrective action aims to eliminate the possibility of future issues arising. The key distinction lies in their timing —preventive action is taken after an incident has been identified as a problem, whereas corrective action addresses the root cause itself.⁶³¹ In this context, preventive measures are rational, scientifically derived, and systematically formulated to prevent issues from arising in the first place. They are not reactive actions taken by responsible individuals after an incident to prevent its recurrence; instead, they are designed in advance to avert such incidents.⁶³²

In the realm of Church law, there is limited explicit mention of preventive measures, except within the context of penal law, specifically in c. 1312, §3, and related

⁶³¹ See I-SIGHT, “What is a Preventive Action?” in <https://i-sight.com/resources/what-is-preventive-action/> (18 August 2022).

⁶³² See LAW INSIDER, “Preventive Measures Definition,” in <https://www.lawinsider.com/dictionary/preventive-measures> (15 August 2022).

cc. 1339–1340. Canon 1312, §§2-3⁶³³ explicitly articulates the purpose of penal remedies as preventing the offender from engaging in further transgressions, whether they are repetitions of the same offenses or entirely new ones.⁶³⁴ This chapter draws upon this aspect of the Code to elucidate potential preventive measures found within it, with the primary objective of eradicating financial misconduct within the Church.

The chapter is organized into three sections to comprehensively explore this topic. The first section delves into the identification and analysis of potential preventive measures enshrined within the Code concerning financial malfeasance. The second section broadens the perspective by examining secular and professional methods employed for preventing financial misconduct, offering a holistic approach. The final section is dedicated to the discussion of penal sanctions outlined in the Code, serving as a deterrent and punitive measure against individuals engaged in financial abuse within the Church. This multifaceted analysis aims to shed light on how the Church, through its legal framework, seeks to address and mitigate financial misconduct, ensuring the integrity of its financial operations and the trust of its members.

4.1 The Canonical Preventive Measures

From a doctrinal perspective, the Catholic Church operates under a highly centralized structure, with the Pope at the apex of authority and the College of Bishops in full communion with the Pope. However, from an administrative standpoint, the Church exhibits a degree of decentralization, with individual dioceses and parishes having their

⁶³³ These cc. have their origin from the *CIC/17* cc. 2215; 2216, 1°, 2°, 3°; 2223, §3, 3°; 2286; 2307; and 2312; surprisingly there are no parallel references in the *CCEO*.

⁶³⁴ See GREEN, “Book VI: Sanction in the Church,” 1534.

own jurisdictions and a level of autonomy.⁶³⁵ This administrative structure, while reflecting the diversity and complexity of the Church, can also render it susceptible to issues such as fraud, theft, misappropriation, embezzlement, abuse, or negligence in its overall administration. Particularly at the parish level, where decentralization is most pronounced, mismanagement becomes more apparent. Effective managerial skills are essential for the proper administration of public juridic persons (church institutions) within the Church.⁶³⁶

Some dioceses have taken proactive steps to mitigate risks associated with financial mismanagement by maintaining external and periodic regulatory oversight of the financial functions of individual parishes. This oversight, facilitated by bishops and officials, helps to control the risk of financial impropriety.⁶³⁷

However, when examining the canonical preventive measures outlined in Church laws in general, it becomes evident that the Code, other laws, and precepts do not provide sufficient extensive guidelines for preventive actions to be taken by Church officials. This gap in preventive guidance has, in recent years, contributed to the rise of financial malfeasance within the Church. It is crucial to note that this is not an argument to justify such misconduct but rather an observation of the current state of affairs.

The Code does explicitly mention two primary preventive measures at various levels of Church administration: supervision and vigilance. Prevention, in this context,

⁶³⁵ See R. WEST and C. E. ZECH, "Internal Financial Control in the United States Catholic Church," in *Journal of Forensic Accounting*, 9 (2006), 132; M. LISAK, "Democratization of a Hierarchical Religion: The Roman Catholic Church in the Time of a Credibility Crisis Caused by Sexual Abuse Misconduct," in *Studia religiologica*, 45 (2012), 11-13.

⁶³⁶ See F. TESTERA, "Ecclesiastical Financial Management," in *Philippiniana sacra*, 18 (1983), 496-497.

⁶³⁷ See E. A. CIELO, "Caring of Ecclesiastical Goods in the Light of Canon 1276," 312.

entails the careful supervision of matters with constant vigilance. Canon 1276 employs “*sedulo advigilare*” which can be translated as “bestow constant attention or to be constantly awake.”⁶³⁸ Vigilance in the administration of ecclesiastical goods is not about seeking faults but rather assigning Ordinaries the duty to safeguard resources from harm. It entails providing administrators with diligent support and identifying potential pitfalls. This supervisory power is not directed specifically at public juridic persons or their administrators but rather represents a competence for ensuring the prudent administration of ecclesiastical assets.⁶³⁹

While the Code explicitly recommends supervision and vigilance as preventive measures, it also implies other methods for safeguarding temporal goods. The following section will explore these possible preventive measures found within the norms of the Code.

4.1.1 Enforcing Supervision and Vigilance (c. 1276, §1)

Supervision (*moderamen*)⁶⁴⁰ and vigilance (*vigilantiae*)⁶⁴¹ stand as pivotal preventive measures prescribed by the Code. These two terms, supervision and vigilance,

⁶³⁸ See *ibid.*, 316.

⁶³⁹ See *ibid.*

⁶⁴⁰ The term ‘supervision’ (*moderamen*) is employed twice in the Code. In c. 651, §2, it is stated that the director of novices may be provided with an assistant who aids in the formation of novices under the supervision of the director. Additionally, in c. 260, the Code emphasizes that in the formation of seminarians, all must obey the rector under whose supervision they are being formed.

⁶⁴¹ The term “vigilance” (*vigilantiae*) appears in several instances throughout the Code. Some of them are the following: c. 305, §§1-2 –vigilance of the Holy See and competent ecclesiastical authority over associations; c. 323, §1 – vigilance of ecclesiastical authority over private associations; c. 325, §1 – goods of private associations are subject to vigilance of competent authority; c. 392, §2 – diocesan bishops’ general vigilance over ministry of the word, worship of God, celebration of sacramentals and sacraments, cult of the Saints, and the administration of goods; c. 436, §1, 1° – metropolitan bishops to be vigilant over the suffragan dioceses on faith and ecclesiastical discipline; c. 615 – special vigilance of the diocesan bishop over the autonomous monastery; c. 838, §2 – vigilance of the Apostolic See over the sacred liturgy; c. 957 – local ordinary and superiors vigilance over the Mass obligations; c. 1276, §1 – ordinaries’ vigilance over the temporal goods of public juridic persons subject to them; c. 1284, §2, 1° - general vigilance of the

are used interchangeably. While the CLSA English translation favors “vigilance,” other translations, such as those by CLSGBI, CLSAZ, and CCLS, employ “supervision” (for instance, see c. 1276, §1).

From the highest authority, the Roman Pontiff, to local parish priests (*parochus*), every responsible individual within the Church is obligated to exercise supervision and vigilance with utmost care (*sedulo*). While the Pope technically oversees the administration of public juridic persons, practical implementation occurs at the level of immediate competent authorities, such as diocesan bishops and administrators. Typically, the diocesan bishop plays a central role in this regard. Canon 392, §2⁶⁴² establishes the general norm, which is then reflected in cc. 1276 and 1278.⁶⁴³ Specific supervisory responsibilities are detailed in various canons, such as granting written consent for acts of extraordinary administration (c. 1281), receiving oaths from administrators (c. 1283, 1°), providing consent for surplus investment (c. 1284, §2, 6°), receiving annual reports (c. 1287, §1), and granting permission to litigate in civil courts (c. 1288).⁶⁴⁴ The duties and supervisory activities of administrators are outlined in cc. 1282-1284.⁶⁴⁵

administrator; c. 1301, §2 - vigilance of ordinary over pious disposition; c. 1302, §2 – vigilance of the ordinary over the leftover goods of pious disposition; c. 1339, §5 – placing vigilance as penal remedy; and c. 1346, §2 – placing an offender who is under multiple penalties to one’s vigilance. For more details see RENKEN, “The Principles Guiding the Care of Church Property,” 157-159.

⁶⁴² Canon 392, §2: He is to exercise vigilance so that abuses do not creep into ecclesiastical discipline, especially regarding the ministry of the word, the celebration of the sacraments and sacramentals, the worship of God and the veneration of the saints, and the administration of goods.

⁶⁴³ See KENNEDY, “The Temporal Goods of the Church,” 1477, and 1482.

⁶⁴⁴ See J. POWER, “Corporate and Canonical Governance: Understanding Church Property,” 10-11; B. LUCAS, P. SLACK, and W. D’APICE, *Church Administration Handbook*, Strathfield, St. Pauls Publications, 2008, 209.

⁶⁴⁵ See E. A. CIELO, “Caring of Ecclesiastical Goods in the Light of Canon 1276,” 318-328.

In addition to these specific activities aimed at preventing abuses in ecclesiastical administration, the Code imposes a more precise duty. Regarding the mode of supervision, the law empowers competent authorities, as part of their rights and responsibilities, to conduct personal visitations of associations subject to their jurisdiction (c. 305, §1). Similarly, Ordinaries are required to personally ensure, through visitations, that pious dispositions are faithfully observed in accordance with the law (c. 1301, §2). In both cases, personal visitations are intended to forestall any potential abuse of disciplinary norms, particularly concerning temporal assets, and to deter financial misconduct. Those subject to these supervisory roles and public juridic persons must be aware that their respective superiors are vigilant and prepared to take action against negligence or abusive conduct in their duties. The apprehension of being under scrutiny serves as an effective deterrent against theft and fraud. Neglecting this guided duty of competent ecclesiastical authority may inadvertently foster misconduct. Conversely, adhering to the prescribed responsibility of personal supervision helps prevent various forms of abuse, including financial misconduct.

It is indisputable that a lack of vigilance and supervision contributes to abuses, theft, and irregularities. While certain laws and statutes regulate the proper administration of ecclesiastical assets and attempt to prevent inappropriate activities by personnel engaged in church administration, norms pertaining to vigilance and supervision monitor these regulatory frameworks. The Decree on Mass Stipends rightly underscores that the duty of diocesan bishops extends beyond merely promulgating norms; they are also responsible for ensuring compliance.⁶⁴⁶ This approach aligns with the practice of supervision and

⁶⁴⁶ See *Mos iugiter*, in AAS, 83 (1991), 445-446; English trans. in *Origin*, 20 (1991), 705-706; Á.

vigilance. In cases of suspected misconduct or mismanagement, competent authorities have a well-defined legal process to intervene in the operations of public juridic persons under their jurisdiction. Importantly, exercising vigilance or supervision does not confer superior status upon these authorities vis-à-vis the juridic persons; rather, it establishes a reasonable standard of care that allows intervention in cases of serious negligence.⁶⁴⁷

Failure by competent authorities to fulfill this responsibility can inflict severe harm on the juridic person. As William King aptly observes, “We can say that the scandals of the past few decades arose precisely because of a few leaders in the Church had not observed her own law. The tragedy broadened in some places where the church suffered twice: lax attention to behaviors and delicts may have opened a wound, but it was deepened by lax attention to accurate and precise models of property tenure and ecclesiastical governance.”⁶⁴⁸

The governance of ecclesiastical authorities inherently includes the right to exercise vigilance over their public juridic persons, preventing financial misconduct from infiltrating church fiscal administration.

4.1.2 Enacting Particular Legislations

The enactment of particular legislation, or the adaptation of universal laws to specific circumstances, has, at times, posed challenges to the implementation of Canon Law. The fifth guiding principle of subsidiarity emphasizes this need, especially

MORZOA, Commentary on c. 1385, in *Exegetical Comm.*, vol. IV/1, 520.

⁶⁴⁷ See W. J. KING, “Mandated Diocesan Centralized Financial Service,” 332; RENKEN, *Church Property*, 169.

⁶⁴⁸ W. J. KING, “Steward and Servant: The Duties of a Good Householder” in *Proceedings*, 75 (2013), 220.

concerning temporal goods: “The governance of temporal goods must, for the most part, be conducted according to the laws of each nation.”⁶⁴⁹ Nearly a quarter of the canons in the Code either directly provide provisions for particular legislation or indirectly delegate the conferences, plenary assemblies, synods, or diocesan bishops to make binding laws for their own jurisdiction. It may seem that the Code merely contains the enactments, while the process of implementation and the nature of their legality are, to some extent, determined by local authorities, and this is indeed the case.⁶⁵⁰

Given the diversity within the Church, universal laws often prove impractical for all times, cultures, and contexts. Consequently, with timely guidance and approval from the Holy See, adapting universal laws to local contexts through particular legislation becomes necessary. The importance and utility of particular legislation have consistently been recognized as indispensable tools for effective diocesan administration. Roelker aptly acknowledges that local issues cannot always be resolved within the framework of universal law. He supports this assertion by stating, “abuses, for instance, are largely local in scope and are best eradicated by particular legislation.”⁶⁵¹ Particular laws represent specification of universal law tailored to the specific contexts in which they are to be applied. Abuses and fraudulent activities often emerge from local contexts and circumstances. While the concept of fraud may be universal, the specific forms of

⁶⁴⁹ R. G. CUNNINGHAM, “The Principles Guiding the Revision of the Code of Canon Law,” in *The Jurist*, 30 (1970), 451; also see *Communicationes*, 1 (1969), 81; J. A. RENKEN, “Church Property Issues: Contemporary Canonical Challenges,” seminar paper presented in the Canadian Canon Law Society, on 28-31 October, 2013, Sudbury, Ontario, 98; P. J. BROWN, “The 1983 Code and Vatican II Ecclesiology: The Principle of Subsidiarity in Book V,” 583-614.

⁶⁵⁰ See E. ROELKER, “Particular Legislation and the Term *Saltem* in the Code of Canon Law,” in *The Jurist*, 14 (1954), 381.

⁶⁵¹ *Ibid.*, 382.

fraudulent behavior are context-dependent. What is considered severely offensive in one culture or nation may be regarded as less offensive in another. Therefore, without altering the essence of the law, the adaptation of universal laws to local circumstances is necessary to combat all forms of abuse and financial misconduct within local Churches.

With this in mind, the 1983 Code of Canon Law includes several provisions where legislative power is either shared with or transferred to local bodies within the Church. While many of these provisions pertain to liturgical law, our focus here is on canons related to the finances of local churches.⁶⁵² For example, the maximum amount that can be collected as offerings during certain parish functions is determined by the bishops of the province (cc. 531; 1264, 2^o). They also establish the fees for acts of executive power, such as granting favors, rescripts, or other dispensations (cc. 135, §4; 136-144; 59-75).⁶⁵³ Universal law proves inadequate for establishing uniform stole fees due to cultural diversity and economic variations. As a result, this legislative responsibility is delegated to the bishops of the provinces. However, when the competent authority neglects to legislate or delegate this legislative power to lower bodies, it inadvertently allows financial malpractices to take place covertly.

⁶⁵² Legislation by the conference of bishops, cc. 1262; 1265, §2; 1272; 1277; 1292, §1, and 1297. Legislation by the bishops of the province, cc. 1264, 1^o; 1264, 2^o; 952, §3. Legislation for religious institutes, cc. 634, §1; 635, §2; 636, §§1-2; 638, §§1-2. Legislation by the diocesan bishop, cc. 1281, §2; 1274, §§1 & 3; 1279, §2; 1308, §§3-4. Legislation by local ordinary, cc. 1265; 1266; 1278, §1. Legislation by Ordinary, cc. 1267, §§1-2; 1276, §§1-2; 1279, §§1-2; 1281, §1; 1283, 3^o; 1284, §2, 6^o; 1301, §§1-2; 1302, §§1-2; 1304, §1; 1305, §5; 1308, §2; 1309; 1310, §§1-2. Legislation by personal Ordinary, cc. 1265, §1; and 1288. See RENKEN, "The Principles Guiding the Care of Church Property," 143-148; ID., "Particular Laws on Temporal Goods," 447-452.

⁶⁵³ See RENKEN, *Particular Churches: Their Internal Ordering*, 262; ID., *Church Property*, 112-113; E. J. FITZSIMMONS, "Mass Offerings and Stole Fees," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, Canon Law Society of America, 1999, 97-109.

For instance, if the Code dictates that episcopal conferences should enact a specific law, they must do it, instead of legislating, they delegate this responsibility to provincial conferences, which, in turn, citing the economic diversity as a reason, delegate the task to local diocesan bishops. The local diocesan bishop, rather than formulating appropriate norms, simply announces through a circular letter that stole fees and Mass offerings will be determined according to diocesan customs, the final determination often rests with individual parish priests, who may interpret the custom to suit their convenience. While universal law insists on following custom when there is no specific decree: “when there is no such decree, the custom in force is to be observed” (c. 952, §2), there is always the possibility of local parish priests interpreting custom in ways that serve their interests.⁶⁵⁴ Thus, the failure to legislate particular laws at one level creates opportunities for various abuses in Church administration.

Article 7 of the Human Rights Act, which states “*Nulla poena sine lege*” (no punishment without law), underscores the fundamental principle that one cannot be penalized for an action that is not expressly prohibited by law. This principle is a cornerstone of the rule of law.⁶⁵⁵ Consequently, it becomes imperative that particular legislation, wherever it is mandated, must be enacted. Furthermore, it can be argued that this particular law serves as a preventive measure in addition to its role in punishment. This

⁶⁵⁴ See J. CALVO-ÁLVAREZ, “The Offering Made for the Celebration of Mass,” in *Exegetical Comm.*, vol. III/1, 723-728.

⁶⁵⁵ See R. E. JENKINS, “*Nullum crimen, nulla poena sine lege*: The Principle of Legality in Modern Canonical Theory and Practice,” in R. J. KASLYN (ed.), *Essays in Honor of Sister Rose McDermott*, Washington, The Catholic University of America, 2010, 370, 374; also see A. MOKHTAR, “*Nullum Crimen, Nulla Poena Sine Lege*: Aspects and Prospects,” in *Statute Law Review*, 26 (2005), 41-55; R. H. HELMHOLZ, “The Development of Law in Classical and Early Medieval Europe: The Bible in the Service of the Canon Law,” in *Chicago-Kent Law Review*, 70 (1995), 1575.

particular law with its penal nature, not only punishes wrongdoers but also acts as a deterrent, cautioning potential perpetrators about the consequences of their actions. When particular legislation is duly enacted wherever necessary, it serves as a pastoral deterrent, dissuading individuals who may be tempted to engage in financial misconduct or lean toward financial negligence.⁶⁵⁶

4.1.3 Issuing Diocesan Special Instructions (c. 1276, §2)

In addition to universal and particular laws, the provision of instructions within the Church's legal framework grants administrative or executive authority to competent ecclesiastical authorities, enabling them to safeguard the legacy of the Church. Instructions are issued with the purpose of "clarifying the prescripts of laws and elaborating on and determining the methods to be observed in fulfilling them" (c. 34, §1). It is essential to understand that these instructions do not carry the status of laws themselves. Instead, they constitute acts of executive authority, specifically administrative acts, built upon the foundation of existing laws. Unlike statutes, which are characterized by a more formal structure, instructions maintain a less formal and straightforward linguistic style and appearance.⁶⁵⁷ Instructions specify how the law should be applied in practical situations, essentially serving as handbooks or guidelines for those responsible for applying the law in concrete circumstances. They offer detailed regulations adapted to current situations and are provided to Church authorities with executive power within the scope of their competence, as well as to those responsible for overseeing law enforcement.⁶⁵⁸

⁶⁵⁶ See RENKEN, "The Statutes of a Parish," in *Studia canonica*, 44 (2010), 145; L. RASAIAN, Collaboration between *parochus* and Parish Finance Council, 286.

⁶⁵⁷ See M. J. O'BRIEN, "Instructions for Parochial Temporal Administrators," in *Catholic Lawyer*, 41 (2001), 114, fn. 1.

⁶⁵⁸ See M. R. MOODIE, "General Decrees and Instructions [cc. 29-34]," in *CLSA Comm2*, 100;

The issuance of instructions related to finances or temporal goods is explicitly outlined in c. 1276, §2 of the current Code. This c. states that “with due regard for rights, legitimate customs, and circumstances, Ordinaries are to take care of the ordering of the entire matter of the administration of ecclesiastical goods by issuing special instructions within the limits of universal and particular laws.”⁶⁵⁹ When an Ordinary issues instructions, they are not creating new laws; instead, they are elucidating and specifying existing laws (see c. 34) and applying their legal principles to the particular situation at hand. The document *Apostolorum successores* underscores the responsibility of diocesan bishops, stating, “It falls to the Bishops to organize the administration of ecclesiastical goods. He does this through suitable norms and instructions, in harmony with the directives of the Apostolic See, and he may also make use of any guidelines and resources supplied by the Episcopal Conferences.”⁶⁶⁰ Therefore, according to the prescription of c. 1276, §2, all Ordinaries (c. 134) bear the responsibility of issuing special instructions (*peculiares instructiones*) concerning the temporal goods of the public juridic persons under their jurisdiction.

In response to this provision of universal law, several conferences and diocesan bishops have indeed issued specific instructions to combat financial abuses within their regions. These instructions are often presented in the form of a “parish finance handbook”

RENKEN, “Church Property Issues: Contemporary Canonical Challenges,” 101-102; ID., “The *Parochus* as Administrator of Parish Property,” 516-518; M. J. O’BRIEN, “Instructions for Parochial Temporal Administrators,” 113-143.

⁶⁵⁹ Canon 1276, §2 is one of the examples of principle of subsidiarity. See PCLT, *Nota*, La funzione dell’autorià, 28; OMOROGBE, The Power of the Diocesan Bishop, 222-224.

⁶⁶⁰ *DPMB*, no. 188; also see RENKEN, *Church Property*, 170. About institutes’ property administration see CONGREGATION FOR THE INSTITUTES OF CONSECRATED LIFE AND SOCIETIES OF APOSTOLIC LIFE, *Guidelines for the Administration of the Assets in Institutes of Consecrated Life and in Societies of Apostolic Life*, 8-9.

or a “parish finance directory”⁶⁶¹ and are disseminated through circular letters, guidelines, and similar means. Notably, the United States Conference of Catholic Bishops (USCCB) has recently updated its “Diocesan Financial Management” document, which provides a comprehensive explanation of relevant civil norms.⁶⁶² Additionally, numerous individual dioceses have issued instructions to assist parish priests (*parochus*) in managing their parish finances.⁶⁶³ Renken identifies several areas in which diocesan bishops are eligible to issue instructions on financial matters. Some notable areas include the management of Mass offerings (cc. 945-958), seeking to reduce (c. 1308) or transfer (c. 1309) Mass obligations, requesting special parish collections (c. 1266), handling the receipt and refusal of gifts (c. 1267, §2), ensuring compliance with civil legal protection, insurance coverage, and parish revenue security (c. 1283, §2, 1°, 2°, 3°, 4°, 5°), maintaining records of parish

⁶⁶¹ See RENKEN, *Church Property*, 170.

⁶⁶² See USCCB, *Diocesan Finance Management: (A Guide to Best Practices)*, updated version February, 2020, in <http://www.usccb.org/about/financial-reporting/upload/diocesan-financial-management.pdf>

⁶⁶³ See ROMAN CATHOLIC ARCHDIOCESE OF BOSTON, *Parish Finance and Administration Policy and Procedure Manual*, in <https://www.bostoncatholic.org/parish-finance-documents>; ID., *Parish Finance Council Policies*, in <https://www.bostoncatholic.org/parish-finance-documents>; CATHOLIC DIOCESE OF MEMPHIS, *Parish Accounting Manual*, in <https://cdom.org/wp-content/uploads/2020/05/Body-Parishes-A20Rv205-202020-20Bags-Counters.pdf>; THE ROMAN CATHOLIC CHURCH DIOCESE OF TUCSON, FISCAL SERVICES, *Parish Accounting Manual*, in <https://www.diocesetucson.org/fiscal-office>; ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS, *Finance Manual: Policies, Procedures, Internal Controls and Best Practices*, St. Paul, MN, Office of Financial Standards and Parish Accounting, 2019; ARCHDIOCESE OF ST. LOUIS, *Financial Management and Control Manual for Parishes*, in <https://www.archstl.org/parish-accounting-services/parish-support/financial-management-and-control-manual-for-parishes>; THE DIOCESE OF SACRAMENTO, *Parish Financial Management Handbook*, in https://www.scd.org/sites/default/files/2018-09/Parish_Financial_Mgt_Handbook_Updated.pdf; DIOCESE OF WORCESTER, *Parish Accounting Manual*, in https://www.worcesterdiocese.org/documents/2014/9/PDF-PARISH_ACCOUNTING_GUIDELINES_MANUAL.pdf; DIOCESE OF BUFFALO, *PDS Ledger Operations Reference Manual*, in https://www.Buffalodiocese.org/wp-content/uploads/2021/05/PDSLedger_Operations_Reference_Manual.pdf; DIOCESE OF ORANGE, *Administrative and Financial Management Manual*, in <https://www.rcbo.org/wp-content/uploads/Diocese-of-Orange-Administrative-and-Financial-Management-Manual.pdf>; THE ARCHDIOCESE OF SAN FRANCISCO, *Parish and School Financial Policy Manual*, in https://sfarchdiocese.org/documents/2019/10/Financial%20Policies_9.20.19.pdf; DIOCESE OF ORLANDO, *Business Practices Required for Parishes in Diocese of Orlando*, in https://www.orlandodiocese.org/wp-content/uploads/2011/03/DIOCESAN-POLICY_Parish-Business-Practices-for-Diocese-of-Orlando_as-of-February-16-2018.pdf.

income and expenditures (c. 1283, §2, 7°), presenting annual parish administration reports (c. 1283, §2, 8°), submitting parish annual financial reports (c. 1287, §1), managing parochial archives concerning property rights (cc. 1283, §2, 9°; 491, §1; 535, §4), establishing annual parish budgets (c. 1283, §3), ensuring compliance with civil employment laws regarding just and fair wages for Church workers (c. 1286), providing an account to the faithful regarding their offerings to the parish, and conducting internal audits of parish financial records and internal reviews of parish financial practices.⁶⁶⁴

4.1.4 Promoting Active Participation of Laypeople in Church Finances

The 1983 Code of Canon Law outlines several instances where laypersons collaborate in exercising the power of governance (c. 129, §2). While these powers are primarily reserved for clergy (c. 274, §1), there have been exceptions where this distinction has not been strictly upheld (c. 1421, §2). Additionally, the new definition of an “office” provided in c. 145 broadens its technical interpretation, where the exercise of power of governance may not always be a prerequisite for fulfilling one’s ecclesiastical duties.⁶⁶⁵ Consequently, laypersons technically qualify for many functions within the Church.

For instance, laypersons participate collectively in governance roles, such as members of consultative bodies (c. 228, §2). They also serve in various capacities, including plenary and provincial councils (c. 443), the diocesan synod (c. 463), diocesan pastoral councils (c. 512), parish councils (c. 536), the diocesan financial councils (c. 492), parish financial councils (c. 537), other financial councils (c. 1280), and as councillors in

⁶⁶⁴ See RENKEN, “Church Property Issues: Contemporary Canonical Challenges,” 102-104.

⁶⁶⁵ For a detailed explanation of the concept of “office” in c. 145 see HUELS, “Towards Refining the Notion of ‘Office’ in Canon Law,” 396-433. This source likely provides an in-depth examination and clarification of the legal understanding of “office” within the context of canon law, shedding light on its technical and practical aspects.

religious institutes (c. 622) and members of religious chapters (c. 631, §1). Laypersons are also involved in administrative roles, such as diocesan chancellors (c. 483, §2), notaries (c. 483, §2), diocesan finance officers (c. 494, §1), the administration of a religious institute's finances (c. 636), general secretaries of the conference of bishops (c. 451), and, in some cases, papal legates (c. 363). They participate in executive functions, serving as superiors in consecrated religious institutes (cc. 617; 717) and novice directors (c. 651). Additionally, they hold judicial positions, including judges (c. 1421, §2), ponens (c. 1429), auditors (c. 1428), assessors (c. 1424), promoters of justice (c. 1435), and defenders of the bond (c. 135).⁶⁶⁶ Furthermore, they are actively involved in the administration of sacraments and sacramentals in a majority of cases. However, for the purpose of this discussion, we will focus on their involvement in governance functions related to finance, particularly in the roles of diocesan finance officers and members of diocesan and parish finance committees (cc. 492; 494, §1; 537; 636; 1280).

Engaging laypeople in church administration has the potential to foster growth and progress in parish ministry. In a recent move, Pope Francis set an example by appointing two nuns and one laywoman to the Dicastery of Bishops. This is significant as the committee advising the Pope on bishop appointments worldwide was previously dominated by men.⁶⁶⁷ Implementing such examples in the local diocese can also enhance

⁶⁶⁶ See J. H. PROVOST, "The Participation of the Laity in the Governance of the Church," in *Studia canonica*, 17 (1983), 443; T. J. GREEN, "Lay Ministries in the Church: Comparative Reflections on the Eastern and Latin Codes," in R. J. KASLYN (ed.), *Essays in Honor of Sister Rose McDermott*, Washington, The Catholic University of America, 2010, 46-62; K. S. SEBASTIAN, "Participation of the Laity in the Decision-Making Structures of the Local Church," in *Vidyajyothi*, 66 (2002), 53-61. For further explanation on the power of jurisdiction and the power of governance see J. M. HUELS, "Another Look at Lay Jurisdiction," in *The Jurist*, 41 (1981), 59-80.

⁶⁶⁷ See V. NKOUAYA MBANDJI, "The Responsibility of Consecrated Persons and Lay Faithful in the Cases of Sexual Abuse," in *Studies in Church Law*, 18 (2023), 50-51 [39-68].

transparency in financial record-keeping. Emphasizing the inclusion of a minimum of three persons in the diocesan finance committee (c. 492, §1), the law recognizes the value they bring to the table. Being part of the world and its concerns, they can effectively carry out their apostolate with the zeal of the spirit of Christ.⁶⁶⁸ Undoubtedly, qualifications are crucial for any role in church administration. Therefore, the law expects that laypersons appointed to positions of finance officers and finance council members possess expertise in financial matters, civil law knowledge, and demonstrate outstanding integrity (c. 492, §1).⁶⁶⁹

General financial misconduct can arise from various factors, including negligence or ignorance of the law.⁶⁷⁰ Lack of awareness regarding recent laws and regulations pertaining to financial management, unfamiliarity with contemporary accounting methods, an absence of knowledge concerning asset administration procedures, and a failure to comprehend financial sources and their intended purposes can contribute to financial malfeasance.⁶⁷¹ Involving laypeople in the financial administration of church institutions can help mitigate such malpractices. Laypersons can offer enhanced expertise in financial

⁶⁶⁸ See F. TESTERA, "Ecclesiastical Financial Management," 507-508; also see *Apostolicam actuositatem*, nos. 2, 5, and 10, in AAS, 58 (1966), 838-839, 842, 846-847, FLANNERY1, 405-406, 410, 416-418.

⁶⁶⁹ See T. J. GREEN, "Lay Ministries in the Church: Comparative Reflections on the Eastern and Latin Codes," 55. F. TESTERA, "Ecclesiastical Financial Management," 506-508. Also see *Presbyterorum ordinis*, no. 17, in AAS, 58 (1966), 1017-1018, FLANNERY1, 353-354.

⁶⁷⁰ See P. RANGONGO, M. MOHLAKWANA and J. BECKMANN, "Causes of Financial Mismanagement in South African Public Schools: The Views of Role Players," in *South African Journal of Education*, 36 (2016), 5.

⁶⁷¹ See J. R. PETRUCELLI and J. R. PETERS, *Preventing Fraud and Mismanagement in Government: Systems and Structures*, Hoboken, New Jersey, Wiley, 2017, 3-4; A. BEEVER, "Misfeasance, Nonfeasance and the Rights Base of the Law of Negligence," in *Rediscovering the Law of Negligence*, London, Hart Publishing, 2007, 206.

matters, complementing the spiritual administration skills of priests who are exclusively trained for spiritual roles.

4.1.5 Providing Adequate Financial Support for Priests and Ministers

The 1983 Code emphasizes the importance of fair and decent monetary compensation for all ecclesial ministers as a means to cover their living expenses. While this compensation is not an obligation, it is deemed essential to ensure their well-being.⁶⁷² The law prohibits clerics from engaging in any form of trade or business (cc. 285 and 286). Consequently, competent authorities and the faithful (c. 222, §1) are obliged to provide monetary support for clerics in recognition of their spiritual service. The law outlines their necessity, stating that they deserve remuneration that corresponds to their condition, considering the nature of their function and the circumstances of their location and time. This remuneration should enable them to meet their basic needs and fairly compensate those who assist them (c. 281, §1). Additionally, the law highlights the need for healthcare, social assistance, and support for old age for clerics who may suffer from illness, incapacity, or aging (c. 281, §2).⁶⁷³ Diocesan bishops and episcopal conferences are entrusted with the responsibility of caring for their clergy in this regard. The law specifies

⁶⁷² See P. J. BROWN, “The Perils of Bankruptcy: Rights and Obligations Regarding Clergy Support,” in *Studia canonica*, 45 (2011), 30. For a detailed explanation on clergy support see J. E. LYNCH, Commentary on c. 281, in *CLSA Comm2*, 366-370; F. G. MORRISEY, “Addressing the Issue of Clergy Abuse,” in *Studia canonica*, 35 (2001), 403; R. J. KASLYN and J. M. RITTY, “Right of Accused Cleric to Support,” in *Roman Replies and CLSA Advisory Opinions 2004*, F. S. PEDONE and J. I. DONLON (eds.), Washington, CLSA, 2004 (=KASLYN-RITTY, “Right of Accused Cleric to Support”), 113-116; R. J. KASLYN, “Presbyters and Canonical Developments since the Promulgation of the Code of Canon Law,” in *The Jurist*, 69 (2009), 379; J. I. DONLON, “Remuneration, Decent Support and Clerics Removed from the Ministry of the Church,” in *CLSA Proceedings*, 66 (2004), 93; RENKEN, *Church Property*, 155-164; V. DE PAOLIS, “The Maintenance of the Clergy: From the Council to the Code,” in R. LATOURELLE (ed.), *Vatican II: Assessment and Perspectives: Twenty-Five Years After (1962-1987)*, New York, Paulist Press, 1988, 668-697; JAYASEELAN, “The Poor and the Priest in the Code of Canon Law. II,” in *Vidyajyothi*, 64 (2000), 48-57.

⁶⁷³ See P. R. LAGGES, “Remuneration and Sustenance of Priests in Sexual Abuse Cases,” *Canon Law Society of Great Britain and Ireland Newsletter*, 169 (2012), 37-40; P. J. BROWN, “The Perils of Bankruptcy: Rights and Obligations Regarding Clergy Support,” 32-42.

that competent authorities should establish different funds to support clergy (c. 1274),⁶⁷⁴ ensuring their decent support and social assistance as per legal norms (c. 384).⁶⁷⁵ It is prohibited to incardinate a cleric unless the necessity or advantage of his own particular church demands it and there is sufficient fund to support their livelihood (c. 269, 1°). Even if they face indeterminate just penalties or dismissal from the clerical state, essential support must continue (c. 1350).⁶⁷⁶ This supportive framework is recognized as a “duty of justice” by the Third General Meeting of the Synod of Bishops in 1971.⁶⁷⁷

Having outlined the related norms regarding clergy support, we should now examine the factors that contribute to preventing financial misconduct. To begin, the laws use five different expressions when referring to the financial support of clergy.⁶⁷⁸ These terms are “decent support” (*honestate sustentationi*), “social assistance” (*assistentiae*

⁶⁷⁴ Canon 1274 speaks of three funds, (1) an institute of clergy support, (2) an institute for social security of clergy, and (3) a common fund. They are established to serve the purpose of meeting diocese needs, to support the clergy, and to assist poorer dioceses. See *Presbyterorum ordinis*, no. 21, in AAS, 58 (1966), 1021-1022, FLANNERY1, 359-360; RENKEN, *Church Property*, 155-164.

⁶⁷⁵ See P. J. BROWN, “The Perils of Bankruptcy: Rights and Obligations Regarding Clergy Support,” 31, 42-43.

⁶⁷⁶ See J.-D., FLYNN, “Obligation to Provide Support to Suspended Priest,” in *Roman Replies and CLSA Advisory Opinions 2008*, J. J. KOURY and R. MCDERMOTT (eds.), Washington, CLSA, 2008, 125-126; KASLYN-RITTY, “Right of Accused Cleric to Support,” 114-120; P. J. BROWN, “The Perils of Bankruptcy: Rights and Obligations Regarding Clergy Support,” 45-46.

⁶⁷⁷ See SYNOD OF BISHOPS, document on Ministerial Priesthood *Ultimis temporibus*, November 30, 1967, in AAS, 63 (1971), 921; English translation in FLANNERY2, 693-694; also see *Presbyterorum ordinis*, no. 20, in AAS, 58 (1966), 1021, FLANNERY1, 358-359.

⁶⁷⁸ Besides these five terms in this discussion, there are also other related terms such as *stips* – offering, contribution, gifts, donation, small offering, alms (cc. 199, 5°; 945, §§1-2; 946-953, 955 §§1-2; 958, §1; 1358); *elemosyna* – mass offerings, alms, charity, donation, bequest (cc. 1307, §2, 1308, §3); *oblatio* – offering made to clerics (cc. 531; 551; 848; 1181; 1264, 1°; 1267; 1274, §1); *emolumentum* – profit, income, fees, remuneration (cc. 506, §2; 1488, §1), *retributio* - (cc. 951, §1; 281, §1); *merces* – payment of a service rendered (c. 1286, 2°); and *honorarium* – compensation for a job done (cc. 1580; 1649, §1, 2°; 1649, §2). See P. LEWANDOWSKI, “The Notion of Decent Support of the Clergy According to the 1983 Code of Canon Law,” in *Roczniki Nauk Prawnych* [English Online Version], 27 (2017), 134-137. Further, the income of the clergy is divided into four categories: beneficial income, patrimonial income, quasi-patrimonial income, and parsimonial income; see N. P. ODCHIMAR, “Decent Support and Social Security of the Clergy under the 1983 Code of Canon Law,” in *Philippiniana sacra*, 18 (1983), 533-534.

sociali), “remuneration” (*remuneratio*),⁶⁷⁹ “support” (*sustentatio*),⁶⁸⁰ and “subsistence (or support)” (*subsistentia*). While they share similar functions, their contexts and implications differ. For example, c. 281, §1 specifies that clergy deserve remuneration (*remuneratio*) for dedicating themselves to ecclesiastical ministry, with this remuneration being sufficient to sustain them. Conversely, c. 281, §3 insists that married deacons’ remuneration should be enough to support both themselves and their dependents.⁶⁸¹

Furthermore, there is a significant distinction between these terms, particularly remuneration (*remuneratio*) and subsistence (*subsistentia*).⁶⁸² Remuneration typically refers to the financial support provided to priests during active ministry (c. 281, §1), while subsistence represents the financial security provided after their retirement or when they cease active ministry (cc. 384; 538, §3; 1274, §1; 1350).⁶⁸³ Failure to provide decent support during active ministry could in some way drive priests to misuse parish income for

⁶⁷⁹ Remuneration (*remuneratio*) denotes a repayment, reciprocation, or remuneration, reimbursement, used nine times in the following cc. 191, §2; 230, §1; 231, §2; 281, §§1 & 3; 418, §2; 531. See P. LEWANDOWSKI, “The Notion of Decent Support of the Clergy According to the 1983 Code of Canon Law,” 134.

⁶⁸⁰ Support (*sustentatio*) means support or sustenance, used with adjective like *honestas sustentatio* (cc. 384; 269, 1^o; 1254, §2), *decora sustentatio* (c. 295, §2), and *congrua sustentatio* (c. 538, §3). The word *sustentatio* is used twenty-four times in the following cc. 222, §1; 230, §1; 233, §1; 263; 264, §2; 269, 1^o; 281, §; 282, §2; 295, §2; 384; 402, §2; 538, §3; 640; 696, §1; 70,7 §2; 800, §2; 1154; 1186; 1254, §2; 1274, §1; 1350, §1; 1650, §2; 1689. See P. LEWANDOWSKI, “The Notion of Decent Support of the Clergy According to the 1983 Code of Canon Law,” 132; N. P. ODCHIMAR, “Decent Support and Social Security of the Clergy under the 1983 Code of Canon Law,” 536-538.

⁶⁸¹ See P. LEWANDOWSKI, “The Notion of Decent Support of the Clergy According to the 1983 Code of Canon Law,” 132; P. J. BROWN, “The Perils of Bankruptcy: Rights and Obligations Regarding Clergy Support,” 32, and 45-46.

⁶⁸² Remuneration is different from stipend or salary, and remuneration is not the same as sustenance, for more detailed explanation see KASLYN-RITTY, “Right of Accused Cleric to Support,” 114-115; P. LEWANDOWSKI, “The Notion of Decent Support of the Clergy According to the 1983 Code of Canon Law,” 132-138; PONTIFICAL COUNCIL FOR LEGISLATIVE TEXTS, “*Decretum De recurs super congruentia inter legem particularem et normam codicalem*,” [Recourse against diocesan norms on the clergy remuneration fund], April 29, 2000, in *Communicationes*, 32 (2000), 163; P. ARTNER, “The Remuneration of Diocesan Clerics,” in *Folia canonica*, 12 (2009), 7-22.

⁶⁸³ See KASLYN-RITTY, “Right of Accused Cleric to Support” 114-116, 117-120; J. E. LYNCH, “The Obligations and Rights of Clerics (cc. 273-289),” 366-370.

their daily living, while neglecting honest support for retired priests may lead active priests to misuse church funds in anticipation of their own retirement. Therefore, both during and after a priest's ministry, adequate financial support is essential to prevent them from resorting to financial impropriety.⁶⁸⁴

Additionally, it is crucial to recognize that clergy support and their needs are not absolute but relative, varying from place to place, diocese to diocese, and nation to nation based on the local living standards.⁶⁸⁵ Hence, the law (c. 281, §§1-2) governing decent support considers three circumstantial conditions: “in consistent with their condition,” “nature of their function,” and “nature of their places and times.”⁶⁸⁶ Determining decent support (c. 384) considering these conditions is the responsibility of the diocesan bishop. They should not justify reducing support by comparing it to other dioceses or citing limited resource. For instance, the decent support required in the Archdiocese of New York cannot be diminished compared to that provided in the Diocese of Rochester. The law explicitly advises diocesan bishops to incardinate individuals only if there is a genuine need, advantage, and available resources to support them (c. 269, 1°). Diocesan bishops should not ordain or incardinate anyone without sufficient resources to maintain them.⁶⁸⁷ By offering appropriate financial support to priests within their dioceses, bishops can eliminate

⁶⁸⁴ The Polish Episcopal Conference has identified this necessity and had incorporated in their particular legislation, see R. KANTOR, “Administration of Ecclesiastical Temporal Goods in the Light of the Instructions of the Polish Episcopal Conference of 2015,” in *The Person and the Challenges*, 7 (2017), 209-221.

⁶⁸⁵ See KASLYN-RITTY, “Right of Accused Cleric to Support” 117-120.

⁶⁸⁶ See P. LEWANDOWSKI, “The Notion of Decent Support of the Clergy According to the 1983 Code of Canon Law,” 140-143.

⁶⁸⁷ See KASLYN-RITTY, “Right of Accused Cleric to Support,” 114; F. J. SCHNEIDER, “Chapter II: The Enrollment, or Incardination, of Clerics [cc. 265-272],” in *CLSA Comm2*, 335; P. J. BROWN, “The Perils of Bankruptcy: Rights and Obligations Regarding Clergy Support,” 39, 44-45; *Presbyterorum ordinis*, no. 20, in AAS, 58 (1966), 1021, FLANNERY1, 358-359.

potential financial misconduct.

Finally, financial malfeasance often arises when due financial support is denied to priests, particularly during their active ministry. While individual cases may involve relatively small amounts, they collectively constitute violations of the law. Neglecting to provide lawful subsistence, support, and assistance also constitutes legal violations. Prolonged non-compliance with these provisions may force dependents to seek additional income sources for their livelihoods. Consequently, competent ecclesiastical authorities must take necessary precautions and ensure decent financial support for priests and all involved in parish ministry to prevent financial misconduct effectively.

4.1.6 Emphasizing Synodality

Adopting a synodal approach to church finances, particularly in dioceses and parishes, can significantly reduce instances of financial misconduct and help protect church property.⁶⁸⁸ In recent times, it has been widely noted that Pope Francis is enthusiastic about the concept of “synodality.” The Holy Father frequently incorporates the term “synodality” into his teachings across various contexts and on numerous occasions. This appears to be a central theme in his understanding of the Church’s nature, mission, and salvation.⁶⁸⁹ Masciarelli asserts that synodality is the fundamental concept (*idea madre*) in Pope Francis’s teachings about the Church and its mission.⁶⁹⁰ It was during the ceremony commemorating the fiftieth anniversary of the establishment of the Synod of Bishops that

⁶⁸⁸ See RENKEN, “The Management of Church Property in a Synodal Church: Towards Eliminating Financial Misconduct,” 593-594.

⁶⁸⁹ See D. W. WUERL, “Pope Francis, Synodality, and *Amoris laetitia*,” in *Origins*, 47 (2017-2018), 296.

⁶⁹⁰ See M. G. MASCIARELLI, *Un popolo sinodale: Camminare insieme*, Todi, Tau Editrice, 2016, 11.

the Holy Father extensively expounded upon his reflections on the concept of synodality.⁶⁹¹

Summarizing his jubilee address, Renken⁶⁹² states,

Synodality, the process of journeying together, is a constitutive element of the Church by the divine plan. It is not optional, such that it can be freely embraced or ignored. It demands mutual listening. It is to be lived practically at every level of the Church and involves all the People of God.⁶⁹³ It is a reality which may be easy to express in words, but not so easy to implement. Synodality is the way the Church “is” – it is our constant “way of being” our *modus essendi* [...] is also our constant “way of behaving,” our *modus agendi*.⁶⁹⁴

Furthermore, Renken goes on to elucidate the concept of synodality by outlining what it entails and what it does not. According to his perspective, synodality does not imply a loss of authority and responsibility for church leaders in providing pastoral care. It does not entail the Church becoming a “democracy” mirroring secular functionality,⁶⁹⁵ nor does it imply always acting in a deliberative or consent-giving manner instead of a consultative

⁶⁹¹ See POPE FRANCIS, Address in Ceremony Commemorating the 50th Anniversary of the Institution of the Synod of Bishops, 17 October 2015, in AAS, 107 (2015), 1138-1144; English translation in *Origins*, 45 (2015-2016), 381-384. For further details about the Synod of Bishops see M. GRONCHI, “Evoluzione del Sinodo dei Vescovi,” in *Apollinaris*, 88 (2015), 617-630.

⁶⁹² Renken has thematically summarized the aspects of synodality drawn from the jubilee address of Pope Francis in ten points: (1) Synodality is a constitutive element of the Church, (2) Synodality reveals ministry as service, (3) Synodality involves all the people of God, (4) Synodality requires mutual listening, (5) Synodality is easy to express, but not so easy to implement, (6) Synodality is to be found at all levels of the Church, (7) Synodality has significant ecumenical implications, (8) Synodality can provide insights to the Petrine ministry, (9) synodality can assist civil society to be built up in justice and fraternity, and (10) Synodality is not optional for the Church. See RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” in *Studia canonica*, 52 (2018), 10-25.

⁶⁹³ J. A. KOMONCHAK, “Theological Perspectives on the Exercise of Synodality,” in L. BALDISSERI (ed.), *A Cinquant’anni dall’Apostolica sollicitudo: Il Sinodo dei vescovi al servizio di una Chiesa sinodale*, Vatican City, Libreria editrice vaticana, 2016, 349.

⁶⁹⁴ RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” 25.

⁶⁹⁵ See JOHN PAUL II, Address to the Bishops of the Ecclesiastical Region of Pennsylvania and New Jersey (U.S.A.) on their *Ad limina* Visit, 11 September 2004, in https://www.vatican.va/content/john-paul-ii/en/speeches/2004/september/documents/hf_jp-ii_spe_20040911_ad-limina-usa.html (10 July 2021); J. D. FARIS, “Synods, Councils, and Assemblies: Hierarchical Structures as Expressions of Synodality,” in *CLSA Proceedings*, 78 (2016), 191-192; A. BORRAS, “Trois expressions de la synodalité depuis Vatican II,” in *Ephemerides theologicae lovanienses*, 90 (2014), 650; B. E. HINZE, “Synodality in the Catholic Church,” in *Theologische Quartalschrift*, 192 (2012), 127-130; M. G. MASCIARELLI, *Un popolo sinodale: Camminare insieme*, 86.

one.⁶⁹⁶ Additionally, it does not mean establishing a new structure before the synodal experience.⁶⁹⁷

Instead, synodality signifies that all the faithful acknowledge the gifts of the Spirit and generously share them.⁶⁹⁸ It means providing effective service to the community through attentive listening.⁶⁹⁹ It calls for honesty in speech and mutual listening from all.⁷⁰⁰ Ultimately, it signifies the eradication of clericalism within the Church.⁷⁰¹

The Holy Father emphasized that canon law plays a crucial role in upholding the synodal nature of the Church. He stated, “Synodality in church governance is one of the

⁶⁹⁶ SEE INTERNATIONAL THEOLOGICAL COMMISSION, “Synodality in the Life and Mission of the Church,” 2 March 2018, in https://www.vatican.va/roman_curia/congregations/cfaith/cti_documents/rc_cti_20180302_sinodalita_en.html (25 July 2021), nos. 120-122; Y. CONGAR, “Quod omnes tangit, ab omnibus tractari et approbari debet,” in *Revue historique de droit français et étranger*, 36 (1958), 224-228; J. A. KOMONCHAK, “Theological Perspectives on the Exercise of Synodality,” in L. BALDISSERI (ed.), *A Cinquant’anni dall’Apostolica sollicitudo: Il Sinodo dei vescovi al servizio di una Chiesa sinodale*, Vatican City, Libreria editrice vaticana, 2016, 356, fn. 19; RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” 30-31.

⁶⁹⁷ See INTERNATIONAL THEOLOGICAL COMMISSION, “Synodality in the Life and Mission of the Church,” no. 76; J. A. KOMONCHAK, “Theological Perspectives on the Exercise of Synodality,” 356-357; RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” 32.

⁶⁹⁸ See A. SPADARO, “Pope Francis’ Interview with Jesuit Magazines,” 19 August 2013, in *Origins*, 43 (2013-2014), 299; RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” 33-35.

⁶⁹⁹ See D. W. WUERL, “Pope Francis: Fresh Perspectives on Synodality,” 13; W. NAPIER, “What Made Synod 2014 and 2015 So Interesting? Collegiality and Synodality!” in *The Jurist*, 76 (2016), 327-338; RENKEN, “Pope Francis and Participative Bodies in the Church: Canonical Reflections,” in *Studia canonica*, 48 (2014), 229.

⁷⁰⁰ See B. E. HINZE, “The Reception of Vatican II in Participatory Structures of the Church: Facts and Fiction,” in *CLSA Proceedings*, 70 (2008), 48; INTERNATIONAL THEOLOGICAL COMMISSION, “Synodality in the Life and Mission of the Church,” nos., 110-114, 121; G. M. KICANAS, “Journeying Together,” in *CLSA Proceedings*, 78 (2016), 68; J. D. FARIS, “Synods, Councils, and Assemblies: Hierarchical Structures as Expressions of Synodality,” in *CLSA Proceedings*, 78 (2016), 191-192.

⁷⁰¹ “Clergy” and “clericalism” are not the same. Clergy promotes the life of the Church, whereas clericalism destroys it. See M. G. MASCIARELLI, *Un popolo sinodale: Camminare insieme*, 142, 144; also see POPE FRANCIS, apostolic exhortation *Evangelii gaudium*, 24 November 2013, in https://www.vatican.va/content/francesco/en/apost_exhortations/documents/papa-francesco_esortazione-ap_20131124_evangelii-gaudium.html (12 July 2023), no. 102; G. ROUTHIER, “La synodalité dans l’Église locale,” in *Scripta theologica*, 48 (2016), 702; RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” 27-44.

great themes where canon law can also fulfill an educational function, facilitating in the Christian people the growth of a feeling and of a culture that responds to conciliar teaching.”⁷⁰² The Code has outlined various synodal structures to address the administration of the temporal goods of particular Churches. At the diocesan level, these synodal structures include the diocesan finance council, the college of consultors, and the presbyteral council. At the parish level, they encompass the parochial finance council and, in some cases, the diocesan pastoral council.⁷⁰³ When these structures operate effectively and efficiently, they act as a deterrent against financial misconduct. Involving a broader spectrum of church members in the management of church property is essential to prevent any form of financial abuse. Conversely, reduced member involvement increases the likelihood of corruption.⁷⁰⁴ When a diocesan bishop or a pastor faithfully follows the collegial activities of the synodal structures outlined in the Code, the likelihood of them falling victim to financial malfeasance in their diocese or parish is greatly reduced.

4.1.7 Emphasizing Financial Accountability

According to *Black’s Law Dictionary*, accountability is defined as “the state of being responsible or answerable.”⁷⁰⁵ Furthermore, responsibility is described as “the state

⁷⁰² Pope’s message to the participants of the gathering in Rome of the sixteenth international congress of the *Consociatio Internationalis Studio Iuris Canonici Promovendo*, held on 6 October 2017. See FRANCIS, “Message of the Holy Father for the 16th International Congress of the Consociatio Internationalis Studio Iuris Canonici Promovendo,” 6 October 2017, in <http://press.vatican.va/content/salastampa/en/bollettino/pubblico/2017/10/06/171006h.html> (10 July 2023) as quoted in RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” 7-8.

⁷⁰³ *DPMB*, no. 189b. “In certain cases [involving important financial decisions], it may also be helpful to consult the diocesan pastoral council.” as quoted in RENKEN, “Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality,” 617. However, according to c. 511 (536, §1 for parish pastoral council), the purpose of pastoral council is “pastoral planning” involvement in financial affairs is exceptional.

⁷⁰⁴ See RENKEN, “The Management of Church Property in a Synodal Church: Towards Eliminating Financial Misconduct,” in *Studia canonica*, 52 (2018), 611.

⁷⁰⁵ H. C. BLACK, *Black’s Law Dictionary*, 5th ed., St Paul, Minnesota, West Publishing Co., 1979,

of being answerable for an obligation and includes judgment, skill, ability, and capacity.”⁷⁰⁶ The renowned quote by Stephen R. Covey, “Accountability breeds responsibility,” offers a concise explanation:

Accountability is a process through which a person is held answerable for his actions and deeds. Under the umbrella of the organization, the notion of accountability can be stated as the phenomenon through which whether a person at the higher level of hierarchy or at the lower level is accountable for his works and services that he renders to the organization. Accountability from the organizational perspective bears great importance as it is the measure through which the performance of the organization and a person serving can be judged and analyzed.⁷⁰⁷

Addressing priestly life and the commitment to the gospel’s radicalism, Pope John

Paul II emphasizes the significance of accountability:

Being personally involved in the life of the community and being responsible for it, the priest should also offer the witness of a total “honesty” in the administration of the goods of the community, which he will never treat as if they were his own property, but rather something for which he will be held accountable by God and his brothers and sisters, especially the poor.⁷⁰⁸

The Church acquires temporal goods primarily through donations, bequests, and pious foundations. The Code of Canon Law stipulates that the faithful have both the right (c. 1261, §1) and the obligation (c. 1261, §2) to support the Church in its temporal needs (c. 222, §1).⁷⁰⁹ Consequently, the Code affirms that the faithful have the right to see their intentions followed (c. 1267, §3), meaning that the donor’s intentions must be respected

18.

⁷⁰⁶ Ibid., 1179; also see KASLYN, “Accountability of the Diocesan Bishop,” 111.

⁷⁰⁷ MBA KNOWLEDGE BASE, “Concept of Accountability in Financial Management,” in <https://www.mbaknol.com/financial-management/concept-of-accountability-in-financial-management/> (15 July 2023); ILEARNLOT, “What is the Concept of Accountability in Financial Management?” in <https://www.ilearnlot.com/concept-of-accountability-in-financial-management/55007/> (15 July 2023).

⁷⁰⁸ JOHN PAUL II, Post-synodal Apostolic Exhortation *Pastores dabo vobis*, 25 March 1992, no. 30, Vatican City, Libreria editrice vaticana, 1992, 63 (= *Pastores dabo vobis*); also see OMOROGBE, *The Power of Diocesan Bishop*, 236.

⁷⁰⁹ See KASLYN, “Accountability of the Diocesan Bishop,” 138.

and acted upon accordingly.⁷¹⁰ Simultaneously, the Code states that administrators of each public juridic person are accountable to their respective superiors.⁷¹¹ Those entrusted with the management of the public juridic person's assets bear a dual responsibility: one towards the donors and another towards their respective superiors.⁷¹²

Administrators or finance officers responsible for managing the finances of a public juridic person bear accountability to their superiors in various instances. Specifically, the diocesan finance officer is mandated to submit an annual report detailing income and expenditure to the diocesan finance council (c. 494, §4). Administrators must additionally prepare a report of administration (c. 1284, §2, 8^o) and maintain organized records of receipts and expenditures (c. 1284, §4, 7^o). Furthermore, they are required to present an annual financial report to the local Ordinary (c. 1287, §1)⁷¹³ and diligently uphold an accurate and up-to-date inventory, forwarding a copy to the diocesan curia (c. 1284, 2^o-3^o). Prior to undertaking extraordinary administration, written authorization from the competent authority is essential (c. 1281, §§1-2), and consent from the competent authority must be secured before alienating goods belonging to stable patrimony (c. 1291).⁷¹⁴

⁷¹⁰ See RENKEN, "The Management of Church Property in a Synodal Church: Towards Eliminating Financial Misconduct," 620-621. There are several canons that highlight the intention of the donors, like, cc. 121; 122; 123; 326, §2; 531; 616, §1; 706, 3^o; 954; 1267, §3; 1284, §2, 3^o-4^o; 1300; 1302, §1; 1303, §2; 1304, §1; 1307, §1; and 1310, §2.

⁷¹¹ See c. 1287: – administrators are bound to submit each year to the local Ordinary an account of their administration; and c. 363: – financial administrators and others with financial responsibilities are to render an account of their administration to the competent authority.

⁷¹² See C. GALLAGHER, "Temporal Administration in the New Code," in *The Way Supplement*, 50 (1984), 74; also see W. A. SENOGA, "The Effect of Accountability, Transparency, and Integrity of Church Leaders of Fraud Prevention in the Management of Church Funds," in *International Journal of Research and Innovation in Social Science*, 7 (2023), 1393-1394.

⁷¹³ In the religious institutes the proper law determines the recipient of regular financial reports see cc. 636, §2 and 637.

⁷¹⁴ See RENKEN, "The Principles Guiding the Care of the Church," 169-170.

Besides these specific obligations, a general responsibility is elucidated in c. 1284. Individuals are further held personally accountable for any harm caused to the temporal goods through arbitrary withdrawal from their functions (cc. 1289 and 128).⁷¹⁵

Administrators and others responsible for managing the finances of a public juridic person must also be accountable to the donors for the assets they have received (c. 1287, §2). The specific method of being accountable is determined by particular law, and the report prepared for this purpose should align with the annual financial report submitted to the local Ordinary.⁷¹⁶

If administrators, finance officers, secretaries, business managers, money counters, ushers, or any temporary employees involved in handling the finances of a public juridic person rigorously adhere to both universal and particular laws, there will be minimal room for financial misconduct. Reiterating and emphasizing faithful compliance with universal laws will undoubtedly contribute to the eradication of financial misconduct within church organizations.

4.1.8 Emphasizing Financial Transparency

The concept of financial transparency is not a recent development; its origins trace back to the time of Aristotle, who proposed that "... to protect the Treasury from being defrauded, let all money be issued openly in front of the whole city, and let copies of the accounts be deposited in various wards."⁷¹⁷ Financial transparency is defined as "the

⁷¹⁵ See C. GALLAGHER, "Temporal Administration in the New Code," 75; RENKEN, "The Principles Guiding the Care of the Church," 171.

⁷¹⁶ See R. R. THOMAS, "Financial Reports to the Faithful," in *CFH*, 165-174; RASAIAN, Collaboration between *Parochus* and Parish Finance Council, 259.

⁷¹⁷ P. DE RENZIO, "Transparency and Participation in Public Financial Management: GSDRC Professional Development Reading Pack no. 17," in <https://gsdrc.org/professional-dev/transparency-and->

practice of sharing financial information with employees. At its full potential, it prompts a transformative shift in culture, equipping employees with the knowledge and tools to participate in company financials and productivity metrics. ... it is about responsibility, ownership, results, and growth. All of these things come together to drive the needle forward in your organization.”⁷¹⁸

Addressing the shared responsibilities of the particular Church, *Pastores gregis* emphasizes the importance of entrusting the financial administration of the Diocese to individuals who are both competent and honest, serving as a model of transparency for similar Church institutions.⁷¹⁹ However, before entrusting these responsibilities to others, the diocesan bishop must exemplify transparency himself. He must “strive to avoid all forms of corruption, including vanity, favoritism, insincerity, manipulation, deception, bribery, and more.”⁷²⁰ Similarly, credibility is sought from those managing the temporal affairs of public juridic persons. The Code of Canon Law calls upon the particular laws of the diocese (c. 1287, §2) to establish the specific methods of transparency. Honest reporting is expected from the administrators involved.⁷²¹

The Code also provides specific guidelines through which administrators can demonstrate transparency. For example, administrators must disclose any blood relations when alienating or leasing ecclesiastical goods (c. 1298). Full disclosure, including details

participation -in-public -financial- management/ (20 July 2023).

⁷¹⁸ SMALL GIANTS COMMUNITY, “What is Financial Transparency?” in <https://smallgiants.org/financial-transparency/> (20 July 2023).

⁷¹⁹ See *Pastores gregis*, no. 45; also, in *DPMB*, no. 189a; RENKEN, “The Management of Church Property in a Synodal Church – Towards Eliminating of Financial Misconduct,” 612, fn. 36.

⁷²⁰ J. E. OKOSUN, *The Collaborative Role of the Presbyteral Council in the Governance of a Diocese*, JCD thesis, Ottawa, Saint Paul University, 2012, 184.

⁷²¹ See D’SOUZA, “General Principles,” 478.

about previous alienations, divisibility of goods, and the requisite permissions, is mandated for goods to be alienated (c. 1292, §§3-4). Similarly, full disclosure, including any attached conditions, modal obligations, and maintenance burdens, is required when seeking permission from the competent Ordinary to accept significant offerings (cc. 1267, §2). Full disclosure is also necessary when anyone accepts assets in trust for a pious cause (c. 1302, §2).⁷²²

Transparency is equally crucial when presenting the annual report to the faithful regarding the contributions they have made. Canon 1287, §2 stipulates that diocesan particular law must determine the method of disclosing annual income and expenditures to the faithful. Typically, financial reports are included in the annual report and may also be regularly published in the weekly bulletin. What should be made public are the contributions received from the faithful, while other sources of revenue, such as grants, government funding, private donations, insurance claims, etc., may not necessarily be disclosed. Nonetheless, the law suggests that a comprehensive report of the income and expenditure of the juridic person be made public. It is important to exercise caution, as excessive transparency may occasionally lead to mistrust among the faithful.⁷²³ The primary objective of transparency is to ensure that all stakeholders have a clear understanding of the organization's financial status. Such understanding prompts questions, and where questions arise, transparency should naturally follow.⁷²⁴ A steadfast

⁷²² See OMOROGBE, *The Power of Diocesan Bishop*, 236-238; RENKEN, "The Principles Guiding the Care of Church Property," 170-171.

⁷²³ See OMOROGBE, *The Power of Diocesan Bishop*, 236; RENKEN, *Church Property*, 235, fn. 178; *Communicationes*, 12 (1980), 420.

⁷²⁴ See J. R. PETRUCELLI, and J. R. PETERS, *Preventing Fraud and Mismanagement in Government: System and Structures*, vii.

commitment to transparency undoubtedly acts as a deterrent against all forms of financial misconduct within church organizations.

4.2 Safeguarding Church Finances: Academic and Professional Preventive Strategies

Safeguarding Church finances is a paramount concern that demands both academic insight and professional vigilance. In the wake of financial malfeasance cases within the Catholic Church, strategies for prevention have become indispensable. Academically, a thorough understanding of ecclesiastical law, particularly the revised Book VI of the 1983 Code of Canon Law, serves as the foundational knowledge base. This legal framework provides guidelines and regulations tailored to the Church's financial operations. Professionally, implementing robust internal controls, regular audits, and transparent reporting mechanisms are crucial. Collaboration between theologians, legal experts, and financial professionals can foster a holistic approach to safeguarding Church finances effectively.

Aligned with the secular advancements in preventive laws, some local Churches have integrated appropriate measures into their financial administration. Several dioceses in North America and around the world have adopted ongoing development programs. The following section will detail how the Church has incorporated secular preventive measures into its financial administration.

4.2.1 Adequate Education for Priests and Other Officials Entrusted with Finances

When discussing the formation of priests or their ongoing education, the post-synodal apostolic exhortation *Pastores dabo vobis* by John Paul II provides valuable

guidance.⁷²⁵ This document outlines the theological, spiritual, and pastoral formation of priests, emphasizing the continuation of knowledge acquired during seminary formation, coupled with practical experience gained through pastoral ministries. However, in this context, the focus shifts to the temporal aspect, specifically the financial management education of priests. Recent guidelines, such as “Guidelines for the Administration of the Assets in the Institutes,” a circular letter issued by the Congregation for the Institutes of Consecrated Life and Societies of Apostolic Life, underscore the necessity of financial formation in the lives of religious. These guidelines can be aptly adopted by all priests and officials serving in church organizations. The guidelines, while emphasizing the importance of assets in religious life, recognize that the “economic dimension is intimately connected to both the person and the mission.”⁷²⁶ Therefore, “economic formation in the context of an Institute’s own *charism* is fundamental.”⁷²⁷ This economic formation should be integrated into the initial training, ensuring that individuals are knowledgeable about the costs associated with community life, mission expenditures, and being accountable while living the vow of poverty within the current socio-economic landscape. Additionally, individuals must be trained in working with budgets and financial projects.⁷²⁸

Adequate education in financial management equips these individuals with the knowledge and skills required to handle the Church’s financial resources with

⁷²⁵ See *Pastores dabo vobis*, nos., 70-73; also see nos., 73-75 on the profound meaning of ongoing formation.

⁷²⁶ CONGREGATION FOR THE INSTITUTES OF CONSECRATED LIFE AND SOCIETIES OF APOSTOLIC LIFE, *Guidelines for the Administration of the Assets in Institutes of Consecrated Life and in Societies of Apostolic Life*, 5.

⁷²⁷ *Ibid.*, 20.

⁷²⁸ See *ibid.*, 21.

transparency, accountability, and integrity. It goes beyond basic accounting principles and delves into understanding the specific financial dynamics within the Church, such as managing donations, budgets, investments, and complying with legal and regulatory requirements. Such education cultivates a culture of financial responsibility and ethics among the clergy and staff of the diocese. When priests and church officials possess a deep understanding of financial best practices and potential risks, they can identify irregularities or signs of misconduct more effectively, thus acting as a first line of defense against financial impropriety. This proactive approach promotes a climate where financial matters are handled diligently, and any discrepancies are addressed promptly, ultimately upholding the trust and confidence of the Church community and the public.⁷²⁹

In alignment with the teachings of the Church, numerous dioceses in North America have included financial management education in their annual formation curriculum. Beyond basic accounting principles, priests and other officials should receive periodic education regarding evolving civil government policies. Often, there is a lack of accurate information about changing government policies, and non-compliance with the requirements of various government sectors can lead the local church towards financial distress. Therefore, ongoing education that covers the most current policies is crucial to safeguarding Church property and ensuring financial stability.

The United States Conference of Catholic Bishops (USCCB) has established guidelines for ongoing education for priests, focusing on financial administration within

⁷²⁹ See A. ROCKSON, *Strategies for Preventing Financial Fraud in Church Organizations in Ghana*, doctoral dissertation, Minneapolis, Walden University, 2019, 21-22, 31; M. L. CREEK-TATOM, "Prevent Fraud Before It Happens: How to Train Employees to be Fraud Detectors," in <https://www.acfeinsights.com/acfe-insights/2020/11/16/prevent-fraud-before-it-happens-how-to-train-employees-to-be-fraud-detectors> (20 October 2023).

church organizations. This policy emphasizes comprehensive training for individuals involved in financial roles. Specifically, it recommends conducting annual workshops addressing pertinent topics like financial policies, procedures, and civil regulations for parish finance council members, parish financial staff, and pastors. Additionally, the policy advocates for thorough diocesan training, ensuring parish finance council members fully understand their roles and responsibilities. It also suggests integrating financial training into existing seminarian programs, enhancing their readiness to manage financial matters in the future.⁷³⁰

Incorporating ongoing education and professional development into the fabric of the Church ensures a continuous commitment to improving financial literacy and management skills. Regular training sessions, workshops, and access to updated resources not only bolster existing knowledge but also provide a platform for discussing emerging financial challenges and adopting effective solutions. In essence, a well-educated and informed clergy, supported by continuous learning opportunities, is fundamental to maintaining financial integrity, protecting the Church's reputation, and fostering a foundation of trust within the community.

4.2.2 Enhancing Financial Integrity: Modernizing Accounting Systems and Promoting Regular Reporting

The imperative to prevent financial misconduct within the Catholic Church necessitates a proactive approach, including a strategic upgrade of accounting systems and the consistent adoption of comprehensive reporting mechanisms. In our rapidly advancing

⁷³⁰ UNITED STATE CONFERENCE OF CATHOLIC BISHOPS, *Diocesan Financial Management: A Guide to Best Practices (Updated October 2021)*, in <https://www.usccb.org/resources/diocesan-financial-management-guide-best-practices>, chapter I, 8, and chapter V, 2.

world, where technology continually redefines the landscape, accounting systems within the Church must evolve to align with contemporary advancements. This modernization is crucial for bolstering the Church's financial infrastructure, minimizing opportunities for potential mismanagement, and maintaining transparency and accountability.⁷³¹

The integration of modern accounting systems is pivotal in fortifying financial operations. By utilizing contemporary technologies, such as specialized financial software, transactions within parishes can be recorded promptly and accurately. This instantaneous recording mitigates the risk of manipulations; be it altering amounts, dates, or transaction purposes or ensuring the integrity and authenticity of financial data. Additionally, providing thorough training to all relevant personnel on the effective use of these systems is paramount. Equipping them with the skills and knowledge to navigate these systems enhances their capacity to maintain accurate financial records and utilize the tools at their disposal effectively.⁷³²

A direct outcome of modernizing accounting systems is the facilitation of regular reporting. With streamlined and efficient processes enabled by advanced technology, reporting becomes a seamless and timely endeavor. Financial updates and reports can be swiftly generated and disseminated to relevant stakeholders, both within the Church and to the public. This transparency fosters trust and allows for scrutiny by multiple interested parties. Regular reporting acts as a deterrent to any potential financial impropriety, as it

⁷³¹ See W. A. SENOGA, "The Effect of Accountability, Transparency, and Integrity of Church Leaders on Fraud Prevention in the Management of Church Funds," in *International Journal of Research and Innovation in Social Science*, 7 (2023), 1393.

⁷³² See M. E. BATTIS, *Church Finance: The Church Leader's Guide to Financial Operations*, 2nd ed., Church Law & Tax, Christianity Today International, 2019, 45, 47-48.

shines a spotlight on the financial health of the Church, leaving little room for irregularities to go unnoticed.⁷³³

By embracing advancements in accounting technology and consistently adhering to a pattern of regular reporting, the Catholic Church demonstrates its unwavering commitment to financial integrity. This commitment not only aligns with the teachings of transparency and honesty within the Church but also strengthens its credibility in the eyes of its members and the wider community. A robust and modern financial infrastructure coupled with transparent reporting mechanisms sets the foundation for a responsible and accountable financial ecosystem within the Church, aligning its operations with the highest standards of ethical conduct.

4.2.3 Enhancing Financial Oversight: Regular, Comprehensive, and Transparent Financial Auditing and Reporting

In the realm of responsible financial management within the Catholic Church, ensuring transparency and accountability is paramount. Those supporting church institutions have the right to a detailed understanding of how their contributions and assets are being utilized. This necessitates administrators to abide by both universal and particular laws mandating comprehensive financial reporting to both sponsors and relevant superiors (c. 1287, §2).⁷³⁴ The reporting obligations encompass a wide array of financial aspects, including income, expenditure, ordinary and extraordinary administration, investments, insurance claims, bonds, and liabilities. Moreover, it extends to providing insights into

⁷³³ See *ibid.*, 48-51.

⁷³⁴ See F. TESTERA, “Ecclesiastical Financial Management,” in *Philippiniana sacra*, 18 (1983), 509; A. P. BENNETT, “The Practical Effect on the Fiscal Administration of Church Finances of Book Five: The Law Regarding Church Possessions,” in *CLSA Proceedings*, 42 (1980), 175.

agendas, meeting minutes, annual budgets, updated inventories, and the most recent financial report (cc. 493; 1284, §3; 1283, 2°-3°). By embracing a culture of complete financial transparency, church institutions reinforce the trust and confidence of their stakeholders.⁷³⁵

Aligning with this commitment to transparency, the Directory for the Pastoral Ministry of Bishops emphasizes the importance of keeping the diocesan community informed about the financial health of the diocese. This involves the regular publication of financial reports, both annually and at the culmination of diocesan projects, unless specific circumstances advise otherwise. Extending this transparency to parishes and other church institutions under the vigilant oversight of the Bishop further strengthens the practice.⁷³⁶ Leveraging modern technology, these financial reports can be readily accessible through the institution's website, allowing donors and superiors simultaneous access. Whether provided on a weekly, monthly, quarterly, or annual basis, this digital accessibility is an advantage bestowed by the integration of modern technology in financial administration.⁷³⁷

In fulfilling the duty of vigilant oversight, the diocesan bishop or relevant authority plays a critical role, either personally or by entrusting this responsibility to a finance officer (cc. 1276, §1; 1278). A fundamental means of exercising this oversight effectively is through financial auditing. Auditing is a necessary internal control component within an organization's structure. It plays a critical role in ensuring the accuracy, reliability, and

⁷³⁵ See RENKEN, "The Management of Church Property in a Synodal Church: Towards Eliminating Financial Misconduct," 621-624.

⁷³⁶ See *DPMB*, no. 189a.

⁷³⁷ See A. ROCKSON, *Strategies for Preventing Financial Fraud in Church Organizations in Ghana*, 33-34, 36.

integrity of financial and operational information, as well as compliance with relevant laws and regulations. An effective internal control environment consists of written policies that are communicated regularly, well-documented procedures that are operating effectively, proper and frequent training of personnel, and effective monitoring of systems and procedures, with appropriate feedback. The existence and effectiveness of parish internal controls should be evaluated periodically.⁷³⁸ Engaging a well-trained professional auditor is essential to eliminate any possibility of misconduct, and conversely, negligence in this regard heightens the risk of financial impropriety. Auditors play a pivotal role by meticulously examining all financial accounts, aligning them with the prevailing laws of the land, and advising the institution to adapt and upgrade its systems accordingly. The resultant audit reports, duly reviewed and compiled by the audit group, should be made public, reinforcing the institution's dedication to openness and transparency in financial matters. By embracing these practices and making audit reports accessible, the Church strengthens its financial governance, instills trust, and upholds the values of integrity and responsibility in managing its resources for the greater good of its community and mission.⁷³⁹

⁷³⁸ See DFM, chapter I, 19-22; chapter V, 1; also see A. ROCKSON, *Strategies for Preventing Financial Fraud in Church Organizations in Ghana*, 33-35; J. B. DUNCAN, D. L. FLESHER, and M. H. STOCKS, "Internal Control Systems in U.S. Churches: An Examination of the Effects of Church Size and Denomination on systems of Internal Control," in *Accounting, Auditing, and Accountability Journal*, 12 (1999), 142, 145.

⁷³⁹ See RENKEN, "The Management of Church Property in a Synodal Church: Towards Eliminating Financial Misconduct," 623-624.

4.2.4 Compilation and Implementation of “Best Practices” for Preventing Financial Misconduct in the Catholic Church

The prevention of financial misconduct within the Catholic Church is a mission rooted in the principles of transparency, accountability, and stewardship. To achieve this, the compilation and diligent implementation of “best practices” are paramount. Drawing from the guidelines provided by the United States Conference of Catholic Bishops (USCCB), as outlined in the “Diocesan Financial Management: A Guide to Best Practices,” revised in October 2021,⁷⁴⁰ dioceses across the United States have been taking proactive steps to fortify their financial systems and operations.

The process begins with the compilation of these best practices—a comprehensive framework that encompasses financial management, reporting, and ethical conduct. These guidelines serve as a roadmap for dioceses, offering clear directives on responsible stewardship of church resources. Key areas addressed include financial transparency, budgeting, internal controls, and the prevention of fraud and embezzlement. By consolidating these best practices, the Church fosters a culture of financial responsibility and integrity.

However, the effectiveness of these best practices lies in their implementation. Dioceses are encouraged to integrate these guidelines into their financial governance structures. This includes educating clergy and financial administrators on the importance of adhering to these standards and ensuring that they have the tools and knowledge required

⁷⁴⁰ See USCCB, *Diocesan Financial Management (A Guide to Best Practices)*, updated version 2022, 6-9. The recommendation is annexed in the appendix. For more details about the best practices see C. E. ZECH, M. L. GAUTIER, R. J. MILLER, and M. E. BENDYNA, RSM, *Best Practices of Catholic Pastoral and Finance Councils*, Huntington, Indiana, Our Sunday Visitor, 2010; R. WEST and C. E. ZECH, “Internal Financial Controls in the U.S. Catholic Church,” in <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.499.4316&rep=rep1&type=pdf> (18 August 2023).

to apply them effectively. By fostering a deep understanding of the principles behind these best practices, the Church strengthens its defense against financial misconduct and safeguards the trust of its faithful.

The ongoing revision of these best practices is equally essential. In an ever-evolving financial landscape, adaptability is key to maintaining their relevance and effectiveness. Regular updates and revisions ensure that the Church remains vigilant against emerging threats and challenges in the realm of financial management. It reflects the Church's commitment to staying ahead of potential misconduct and continuing to uphold the highest standards of financial integrity.⁷⁴¹

In conclusion, the compilation, implementation, and ongoing revision of “best practices” in financial management, as guided by the USCCB's Diocesan Financial Management guidelines, represent a proactive approach to preventing financial misconduct in the Catholic Church. These practices, when integrated into the fabric of the Church's financial operations, not only strengthen its financial infrastructure but also reinforce its commitment to responsible stewardship of its resources, ensuring that they are used for the benefit of the faithful and the greater good of society.

4.3 The Penal Preventive Measures

The final section of this chapter is dedicated to analyzing the relevance of penal sanctions as preventive measures to eradicate financial malfeasance. It is evident that, in comparison to the secular legal system, the ecclesiastical legal system has a less preventive

⁷⁴¹ See CONGREGATION FOR THE INSTITUTES OF CONSECRATED LIFE AND SOCIETIES OF APOSTOLIC LIFE, Guidelines for the Administration of the Assets in Institutes of Consecrated Life and in Societies of Apostolic Life, 9.

impact on the people. Secular judicial systems feature strict laws with severe penalties, resulting in several examples where criminals have faced terrible repercussions and justice has been served. In contrast, the ecclesiastical legal system is not as robust; while it does have long-standing strict disciplinary norms, its approach to punishing wrongdoers tends to be pastoral or religious, lacking the threatening preventive effects seen in secular legal systems.

Merely having well-designed and written laws and regulations that are made public is insufficient. If the laws are not observed, and the perpetrators are not punished satisfactorily, then the purpose of enacting laws is completely defeated. This sends the wrong message to the public: that it does not matter even if one is found guilty of financial misconduct. Sufficient punishment should be meted out to discourage others from committing the same or similar crimes.⁷⁴² This concern was taken seriously by the *coetus* for the revision of Book VI and has been integrated into revised Book VI (2021). The revised Book VI provides “Ordinaries with more adequate instruments to enforce ecclesiastical discipline, prevent deviant conduct, restore the order of justice that had been violated, and repair the scandal that may have been caused”⁷⁴³ (c. 1311, §2). Moreover, in a number of circumstances, the law mandates the imposition of severe punishment by changing “can” (*potest*) to “must” (*debet*) in its prescriptions.⁷⁴⁴ Further, the pope makes it clear that “the obligation (*obligatio*) and duty (*officium*) to correct are not somehow

⁷⁴² See DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS, DIVISION FOR PUBLIC ECONOMICS AND PUBLIC ADMINISTRATION, *Transparency and Accountability in Government Financial Management*, New York, United Nations, 1999. 6.

⁷⁴³ DICASTERY FOR LEGISLATIVE TEXTS, *Penal Sanctions in the Church: User Guide for Book VI of the Code of Canon Law*, Vatican City, Dicastery for Legislative Texts, 2023, 6 (= *User Guide for Book VI*).

⁷⁴⁴ See B. DALY, “What is Changed in the 2021 Revision of Penal law?” 194.

opposed to the munus of pastoral charity but rather are authentic expressions of it.”⁷⁴⁵ The new pastoral approach of ecclesiastical authorities is vividly illustrated throughout the revised legislation. This, in turn, equips the Ordinaries to use the penal law as a preventive instrument for mitigating abuses in the Church.

4.3.1 Penal Remedies and Penances (cc. 1339; 1340)

In addition to the penal sanctions mentioned in c. 1312, §§1-2 (medicinal penalties and expiatory penalties), the Code outlines penal remedies and penances in c. 1312, §3. Penal remedies are mainly established for preventing offenses, while penances serve to substitute for or augment penalties.⁷⁴⁶ “Penal remedies (*remedia poenalia*) are used especially (*praesertim*) to prevent delicts (c. 1339). Penances (*paenitentiae*) are used rather (*potius*) either to substitute for a penalty or increase a penalty (c. 1340).”⁷⁴⁷ They differ from penalties, which are punishments for offenses. Penal remedies and penances are alternative punishments employed to prevent offenses; therefore, they do not necessitate the commission of offenses. Mere suspicion of an offense about to occur is sufficient to deploy these coercive instruments.⁷⁴⁸ They are optional and are to be imposed according to the prudent judgment of the authority, by decree, without following the judicial or administrative procedure for the imposition of penalties (c. 1342, §1).⁷⁴⁹

⁷⁴⁵ *Pascite gregem Dei*, 5; also see B. T. AUSTIN, “The Revised Book VI, Part I Selected Norms and Commentary,” 294.

⁷⁴⁶ See ARIAS–ARRIETA, “Book VI Penal Sanctions in the Church,” 1018-1019.

⁷⁴⁷ RENKEN, *The Penal Law of the Roman Catholic Church*, 46.

⁷⁴⁸ See Á. MARZOA, Commentary on c. 1312, in *Exegetical Comm.*, vol. IV/1, 227.

⁷⁴⁹ See ARIAS–ARRIETA, “Book VI Penal Sanctions in the Church,” 1048.

The *CIC/83* had only mentioned two penal remedies, namely, canonical warning (c. 1339, §1 of *CIC/83*) and canonical rebuke (c. 1339, §2 of *CIC/83*). In contrast, the revised Book VI (2021) has reinstated all four penal remedies present in the *CIC/17*.⁷⁵⁰ They are warning (*monitio*), rebuke (*correptio*), precept (*praeceptum*), and surveillance or vigilance (*vigilantia*). The canonical warning (*monitio*) (c. 1339, §1) is a preventive measure where the competent ecclesiastical authority can issue a warning to someone on the proximate occasion of committing a delict or upon whom a grave suspicion of having committed a delict is verified through preliminary investigation (cc. 1717–1719).⁷⁵¹ This warning differs from the warning given by a major superior on the occasion of administrative dismissal (see cc. 697, 2°-3°; 729; 746) or the warning given to the one who has already committed a delict of *ferendae sententiae* censure (c. 1347, §1).⁷⁵² It is not a fraternal, paternal, or friendly correction. Instead, it is a formal act of the competent ecclesiastical authority, either personally or through another, given in writing, and therefore, it is to be recorded in the archive.⁷⁵³

The canonical rebuke (*correptio*) (c. 1339, §2) is more severe than the warning. It is given to someone whose conduct or behavior causes scandal or grave disturbance of order. Here, the person's behavior is emphasized. Therefore, in determining the person's

⁷⁵⁰ The 1917 Code had four penal remedies in cc. 2306-2311, they are: warning (*monitio*), rebuke (*correptio*), precept (*praeceptum*), and surveillance or vigilance (*vigilantia*). See *1917 Comm2*, vol. 8, 265-270. The revised Book VI (2021) has reinstated them in c. 1339.

⁷⁵¹ See RENKEN, *The Penal Law of the Roman Catholic Church*, 133; J. SANCHIS, Commentary on c. 1339, in *Exegetical Comm.*, vol. IV/1, 354.

⁷⁵² See WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*, 62.

⁷⁵³ See A. CALABRESE, *Diritto penale canonico*, 133; B. F. PIGHIN, *Diritto penale canonico*, 220; RENKEN, *The Penal Law of the Roman Catholic Church*, 133; *User Guide for Book VI*, 68-69.

offense, the Ordinary must use his prudence to verify the character, the delict, and the violation of the law separately.⁷⁵⁴

The canonical precept (*praeceptum*) (c. 1339, §4), order, or injunction is a special command of the bishop, accompanied by threats of punishment in case of disobedience. It may be issued after a warning or a rebuke has proved ineffective or if it is likely that these two, warning and rebuke, will not produce the desired effect. In this case, the bishop (only the diocesan bishop) may directly issue the precept. It must contain a clear and distinct statement, as clear as the case permits, of what the *praeventus* must do or avoid.⁷⁵⁵

The canonical vigilance (*vigilantia*) (c. 1339, §5) is the severest of the penal remedies. As a preventive measure, it is imposed to avoid re-incidence in the commission of delicts and, therefore, to be adopted particularly with regard to those in danger of relapsing into a delict (c. 1339, §5). The purpose of vigilance is that the behavior of the person supervised is adapted to the observance of the law and what has been prescribed. The Ordinary must impose it in writing by means of a singular decree (c. 48), indicating with sufficient clarity the things to do and avoid.⁷⁵⁶

Penances⁷⁵⁷ are external forum penances;⁷⁵⁸ they consist of some work of religion, piety, charity, alms, a time of retreat, a psychological course, a mandatory certificate course

⁷⁵⁴ See *User Guide for Book VI*, 68.

⁷⁵⁵ See *1917 Comm2*, vol. 8, 269.

⁷⁵⁶ See *User Guide for Book VI*, 71-72.

⁷⁵⁷ The *CIC/17* in c. 2312 defines penance in the following: Penances are imposed, in the external forum, in order that the delinquent may escape a canonical penalty, properly so-called, or that he may obtain absolution or dispensation from a penalty already imposed. *1917 Comm2*, vol. 8, 272.

⁷⁵⁸ The external forum penances are “positive” contributions, unlike penalties which are “negative” deprivations of a spiritual or temporal goods, see c. 1312, §2. The *CIC/17*, in c. 2313, §1 identifies other possible external forum penances, like to recite prayers, to make a sacred pilgrimage or to perform other pious works, to observe a special fast, to give alms for pious purposes, to perform spiritual exercises in a

on finance management, a certain reading, or prayer of penance (cf. c. 1340, §1). They are to be imposed in the external forum and can be added to penal remedies of warning and rebuke (c. 1340, §3). Penances can be imposed in addition to penal remedies and can be imposed upon remitting a censure (cf. c. 1358). They should not be confused with the internal forum penances imposed by a confessor during the sacrament of confession, nor with the penitential practices of religious (cc. 673; 603, §1; 839, §1; 1249–1253); they are imposed in the moral sphere.⁷⁵⁹ They are obligations driven by an act of jurisdiction or a mandate from the authority with the intention of being sanctioned by the superiors (c. 1312, §3). Therefore, they are to be imposed in an external forum.⁷⁶⁰

Whenever alleged financial malfeasance is reported to the Ordinary, he is expected to take the matter seriously, summon the person concerned, and give him the text of the warning or rebuke to be read in his presence. Once it is read and the necessary terms are clarified, it is to be signed by both and dated. If the offender refuses to meet the ordinary in person, then the warning or rebuke is to be communicated orally, which is to be recorded by the notary. The documents are to be kept in the secret archive of the curia (c. 489).⁷⁶¹

4.3.2 Penal Precept (c. 1319)

The penal precept comes into play only if the penal remedies of warning, rebuke, precept, and vigilance, inflicted upon someone, even repeatedly, have been ineffective, and it is foreseeable that they will continue to be so. In such a situation, the Ordinary can issue

pious or religious house for some days. See RENKEN, *The Penal Law of the Roman Catholic Church*, 136.

⁷⁵⁹ See WOESTMAN, *Ecclesiastical Sanctions and the Penal Process*, 64; A. CALABRESE, *Diritto penale canonico*, 137; RENKEN, *The Penal Law of the Roman Catholic Church*, 136.

⁷⁶⁰ See *User Guide for Book VI*, 72.

⁷⁶¹ See *ibid.*, 69.

a penal precept. The penal precept has a limited focus; however, it can establish penalties when the offense is committed and is classified as a delict, which is punishable by juridic norm (c. 1321, §2), and then the punishment can be inflicted either by penal law (universal and particular, see c. 1315) or by a penal precept (c. 1319).⁷⁶²

Unlike penal law, which emanates from legislative power, the penal precept comes from executive power (c. 35). Individuals with executive power include the diocesan bishop, the vicar general, the episcopal vicar, the major superior of a clerical religious institute of pontifical right, and the major superior of a clerical society of apostolic life of pontifical right (c. 134).⁷⁶³ According to the law, the executive authority has the power and competence to impose upon a person or certain persons, for a particular case, the obligation to do something or to omit something, whether or not mandated by a prior law (c. 49).⁷⁶⁴ Whoever imposes the penal precepts must first consider the matter maturely (*re mature prepena*) and then observe the discipline given in cc. 1317–1318. They may threaten with determinate medicinal and expiatory penalties (except the perpetual expiatory penalty of dismissal from the clerical state, c. 1317), but they may not threaten with an indeterminate penalty.⁷⁶⁵

4.3.3 Penalties and Expiatory Penalties (cc. 1331-1333; 1336)

Penal sanctions in Book VI (2021) consist of medicinal penalties (censures) and expiatory penalties. The medicinal penalties encompass excommunication (c. 1331),

⁷⁶² See J. MIRAS, Practical Guide to Canonical Administrative Procedure in Penal Matters, Unpublished class notes, Pamplona, University of Navarra, July 2015, 5; *User Guide Book VI*, 30-31, 69-71.

⁷⁶³ See RENKEN, *The Penal Law of the Roman Catholic Church*, 64-65.

⁷⁶⁴ See J. MIRAS, Practical Guide to Canonical Administrative Procedure in Penal Matters, 5.

⁷⁶⁵ See RENKEN, *The Penal Law of the Roman Catholic Church*, 64-65.

interdict (c. 1332), and suspension (c. 1333). Penalties can be either *ferendae sententiae* or *latae sententiae*, facultative (optional) or prescriptive (obligatory), determinate or indeterminate. They are imposed through either judicial or extrajudicial legal procedures.

The expiatory penalty is also known as a vindictive penalty, which the *CIC/17*, in c. 2286, defines as “those which tend directly to the expiration of a delict, such that their remission does not depend on the withdrawal from contumacy of the delinquent.”⁷⁶⁶ Book VI (2021) identifies four categories of expiatory penalties presented in order of increasing gravity in c. 1336. These expiatory penalties include:

- 1) two forms of penal commands or injunctions: 1° to reside in a certain place or territory; 2° to pay an amends or a sum of money for the Church’s purposes, in accordance with the guidelines established by the Episcopal Conference;
- 2) seven possible prohibitions on carrying out acts of a specific kind: 1° against residing in a certain place or territory; 2° against exercising, everywhere or inside or outside a specified place or territory, all or some offices, duties, ministries or functions, or only certain tasks attaching to offices or duties; 3° against performing all or some acts of the power of order; 4° against performing all or some acts of the power of governance; 5° against exercising any right or privilege or using insignia or titles; 6° against enjoying an active or passive voice in canonical elections or taking part with a right to vote in ecclesial councils or colleges; 7° against wearing ecclesiastical or religious habit.
- 3) five modalities of deprivation of certain rights which the subject enjoyed: 1° of all or some offices, duties, ministries or functions, or only of certain functions attaching to offices or duties; 2° of the faculty of hearing confessions or of preaching; 3° of a delegated power of governance; 4° of some right or privilege or insignia or title; 5° of all ecclesiastical remuneration or part of it, in accordance with the guidelines established by the Episcopal Conference, without prejudice to the provision of c.. 1350, § 1;
- 4) lastly, as the maximum punishment for a certain type of person and for particularly serious delicts, the penalty of dismissal from the clerical state.⁷⁶⁷

Several of these expiatory penalties are perpetual by nature. They affect the offender perpetually, for a prescribed period of time, or for an indeterminate period. They aim to repair the scandal and restore justice; they cannot be remitted even when the

⁷⁶⁶ *1917 Comm2*, vol. 8, 237.

⁷⁶⁷ *User Guide for Book VI*, 60; also see B. DALY, “What is Changed in the 2021 Revision of Penal law?” 195. For a different understanding of expiatory penalties based on the *CIC/83*, see RENKEN, *The Penal Law of the Roman Catholic Church*, 119-120.

offender is not contumacious. Most expiatory penalties affect only clerics or religious persons, but they could extend to the laity in ecclesiastical offices. Since they are perpetual, they can only be imposed or declared by the judicial process (c. 1342, §2).⁷⁶⁸

Before the Ordinary initiates a penal process, either judicial or extrajudicial, to impose *ferendae sententiae* penalties or declare *latae sententiae* penalties, it is important that he employs other preventive measures such as fraternal correction, warning, rebuke, precepts, vigilance, and other pastoral solicitude (c. 1339, §§1-3). Having employed these measures, he should be sufficiently unable to repair the scandal, restore justice, and reform the offender; only then should he proceed to the penal method.⁷⁶⁹

In the area of financial malfeasance, the general offenses could include embezzlement, defrauding, stealing, misappropriation, skimming, expense reimbursement, payroll manipulations, and cash misappropriation; these and similar fraudulent actions in the church finance administration would constitute delicts involving *ferendae sententiae* penalties (c. 1314) that are indeterminate (c. 1315, §2) and, therefore, cannot be perpetually imposed (c. 1349, §1).⁷⁷⁰ All the laws on financial malfeasance⁷⁷¹ discussed earlier in the third chapter of this study have prescribed specific determinate penalties; in general, most of them are indeterminate, preceptive, *ferendae sententiae* expiatory penalties from c. 1336, §§2-4, and determinate, preceptive, *ferendae sententiae* censure, according to the gravity of the delict, with the obligation to repair harm.

⁷⁶⁸ See *User Guide for Book VI*, 61.

⁷⁶⁹ See RENKEN, *The Penal Law of the Roman Catholic Church*, 141-142.

⁷⁷⁰ Canon 1347, §1: "A censure cannot be imposed validly unless the offender has been warned at least once beforehand to withdraw from contumacy and has been given an appropriate time for repentance."

⁷⁷¹ Canons 1376; 1377; 1378; 1380; 1383; 1391; and 1393.

Conclusion

Preventative measures are transitional, territorial, case-oriented, and progressively at renewal. The strategies employed in science differ from those in medicine, just as environmental prevention varies from corporate practices. In the realm of finance, diverse preventive measures are implemented. However, the overarching principle remains clear: to curb ongoing abuses and avert potential violations. The Code emphasizes the crucial role of supervision and vigilance by all stewards of the Church's temporal goods. It indirectly advocates for specific legislation and instructions, engagement of laypersons in parish administrations, collaboration with other Church organizations, and leading an exemplary life marked by accountability and transparency.

Additionally, the law recommends the professionalization of accounting and auditing in church finance, balancing modern technology integration with the evangelical purpose of the Church's possessions. Training programs are designed to modernize accounting systems, incorporating applications and software used in for-profit corporations, while infusing secular work styles into the temporal aspects of the church.

The ultimate preventive measures proposed involve penal sanctions. Declaring appropriate penalties and enforcing them promptly is the most effective means to deter malfeasance. Establishing awareness of impending punishment for malicious or negligent financial practices is crucial within the church administration. Creating a sense of accountability and fear, reminiscent of the scriptural notion that "the fear of the Lord is the beginning of wisdom," positions the fear of penalty as the starting point for prevention.

GENERAL CONCLUSION

The primary motivation for this study was to comprehend the ongoing problem of financial malfeasance in the Church, its relevant canons, their applications, and their consequences. Initially, it was presumed that ecclesiastical officeholders, who formally manage the finances of Church organizations, would be the main perpetrators of financial malfeasance. However, the initial research for this study disproved this assumption. A wrongdoer does not necessarily have to be an officeholder, specifically an ecclesiastical officeholder, to commit financial fraud. Although an officeholder has a higher probability of accomplishing it due to access to the finances, anyone handling the organization's finances is susceptible to committing the crime of financial malfeasance. This conclusion stems from examples presented in the general introduction of this thesis, where both canonically erected officeholders like Bishop Hubertus Leteng of the Diocese of Ruteng and pastorally established officeholders like Sister Barbara Markey had equal opportunities to misappropriate church funds. Consequently, the focus of the study shifted from officeholders to anyone in charge of finance in the Church. The Code refers to these individuals as financial administrators, finance officers, bursars, or business managers, as recently recognized. Thus, the study generically focuses on administrators responsible for the church's finances, as discussed in Chapter Two.

The main objective of this study was to understand the delicts of financial malfeasance newly introduced in the revised Book VI (2021). At this point, it is crucial to understand what was previously legislated in the *CIC/83* concerning financial malfeasance in the Church. The *CIC/83* legislation addressed financial abuses in a limited manner, primarily focusing on abuses in the administration of temporal goods of the Church. The

identified laws included malicious abuse of authority (c. 1389, §1 of *CIC/83*), negligent exercise of authority (c. 1389, §2 of *CIC/83*), production and use of false documents (c. 1391 of *CIC/83*), impeding the use of ecclesiastical goods (c. 1375 of *CIC/83*), invalid alienation of ecclesiastical goods (c. 1377 of *CIC/83*), simony (c. 1380 of *CIC/83*), illegitimate profit from Mass offerings (c. 1385 of *CIC/83*), and bribery (c. 1386 of *CIC/83*). However, these laws were sometimes insufficient to address abuses in contemporary situations. Renken identified incidents that could easily fall under one of these canons,⁷⁷² yet abuses such as money laundering, misappropriation of church funds, forgery of receipts and bills, fraud, embezzlement, extortion, theft, alienation of ecclesiastical property below market value for personal gain, tax evasion, kickbacks and bribes, investment scandals, shell companies, etc., made it challenging to identify the appropriate canons. Historical context reveals similar challenges in relevance. The abuses addressed in early church legislation, during and prior to the 1917 legislation, differed from those encountered soon after the 1917 legislation.⁷⁷³ Similarly, the 1983 legislation faced some irrelevance in its imposition of penalties. Consequently, there was an urgent need to revise penal laws related to finance in the Church.

The revised Book VI (2021) of the legislation successfully addresses a wide spectrum of modern financial abuses within the Church. This includes delicts such as

⁷⁷² It is important to highlight that Renken has identified several cases associated with each c. In his perspective, he suggests that every instance of financial abuse can potentially be legally contested using one of these cc. See RENKEN, “Penal Law and Financial Malfeasance,” 34-35, 38-40, 42-43, 44-45, and 51.

⁷⁷³ See N. P. TANNER, *Decrees of the Ecumenical Councils*, vol. 1, London and Washington DC, Sheed & Ward and Georgetown University Press, 1990, 13-14, 328-329; P. SCHAFF, *Nicene and Post-Nicene Fathers*, Series 2, vol. 14, Grand Rapids, MI, Christian Classics Ethereal Library, 1819-1893, 97-98; H. J. SCHROEDER, *Disciplinary Decrees of the General Councils: Text, Translation, and Commentary*, St. Louis, MO and London, B. Herder Book Co., 1937, 44 & 47-48; P. H. HALLETT, *Ecumenical Councils*, The Catholic Action Series of Textbooks for Religious Discussion Clubs, Wichita, Kansas, The Catholic Bookshop, Inc., 1959, 47-70.

bribery (c. 1377, §1), simony for sacraments (c. 1380), illegitimate profit from Mass offerings (c. 1383), administration and alienation of ecclesiastical goods (c. 1376), overcharging for services (c. 1377, §2), clerics or religious performing other financial misdeeds or unauthorized management of secular property (c. 1393, §2), falsification of ecclesiastical documents (c. 1391), clerics or religious involvement in prohibited trade or business (c. 1393, §1), and malicious abuse and culpable negligence in the exercise of power, office, or function (c. 1378, §§1-2). This comprehensive approach ensures that the revised penal legislation effectively addresses all conceivable forms of financial abuse within the Church.

A notable advancement in the revised Book VI (2021) is the explicit specification of penalties for financial delicts, ranging from less severe to grave: order, prohibition, privation, and dismissal (c. 1336, §§2-5). All nine canons⁷⁷⁴ discussed in this study explicitly refer to the determinate preceptive *ferendae sententiae* expiatory penalties mentioned in c. 1336. Additionally, the obligation to repair the harm or pay the fine is expressly prescribed (c. 1377). This departure from the previous legislation, which often granted discretionary power to competent ecclesiastical authorities, ensures that perpetrators are not let off without penal sanctions. Instead, it legally binds the authorities to restore justice, reform the offender, and repair the scandal (c. 1311, §2). This innovation emphasizes the Code's dual nature—pastoral and penal preventive—holding authorities accountable for ensuring justice.

⁷⁷⁴ Canons 1376 on illegitimate administration and alienation of ecclesiastical goods; c. 1377, §1 on bribery; c. 1377, §2 on overcharging for services; c. 1378, §1 on malicious abuse of power, office, or function; c. 1378, §2 on culpable negligence in the exercise of power, office, or function; c. 1380 on simony for sacraments and sacramentals; c. 1383 on illegitimate profit from Mass offering; c. 1391 on falsification of documents; 1393, §1 on prohibited trade or business; and c. 1393, §2 on prohibited financial undertakings.

Understanding the application of these delicts necessitates a comprehensive grasp of Church property and related concepts. The first chapter laid the foundation, providing a clear understanding of temporal goods within the context of the Church. Recognizing that the Code addresses Church finances across various sections, notably in Book V, this chapter explored crucial concepts. It delved into terms such as Church property, temporal goods, ecclesial goods, ecclesiastical goods, and stable patrimony, forming the basis for a nuanced understanding. Additionally, the chapter carefully examined the legal entities capable of owning Church property and outlined their inherent rights. By exploring the ways Church property is acquired, administered, retained, and disposed of, it paved the way for understanding the intricate relationship between the Church and its financial assets—a relationship crucial for addressing financial malfeasance.

Acknowledging that a significant proportion of financial malfeasance occurs at the church finance administration level, the second chapter brought a focused lens to church administration. It meticulously explored the concepts of administration and administrators, shedding light on the authentic custodians of ecclesiastical property. Competency, limitations, and functions of these administrators were dissected, offering a comprehensive view of their role in the administration of Church property. The chapter also extended its gaze to encompass other entities, such as councils and consultors, underscoring their crucial contributions to financial administration and, consequently, their relevance in the context of financial malfeasance.

The pivotal third chapter navigated the legislative landscape, with a specific emphasis on the revised Book VI (2021) and its profound implications for addressing financial malfeasance. Identifying the pressing need for this revision in response to ongoing

financial misconduct within the Church, this study has examined the laws related to Church property administration and delicts linked to their violations. A meticulous exploration of ten canons, some new, others modified, and a few indirectly connected to finance or Church property, provided a comprehensive understanding of the legal framework. The chapter dissected these canons, outlining the delicts, penalties, and procedures for imposing penalties, thereby offering a robust foundation for addressing financial misconduct within ecclesiastical realms.

The concluding chapter aimed to bridge theory and practice by addressing the canonical concept of financial malfeasance and proposing preventive measures. Delineated into three sections, the chapter analyzed preventive measures embedded in the Code, explored secular and professional methods of preventing financial misconduct, and considered penal sanctions as a deterrent. By identifying possible preventive measures within canonical boundaries and delving into broader preventive strategies, the chapter presented a holistic approach to curb ongoing abuses. The synthesis of ecclesiastical and secular preventive measures highlighted the multifaceted nature of the challenge and underscored the importance of a comprehensive strategy.

After conducting a systematic study on financial malfeasance in Church administration, specifically focusing on the revised Book VI (2021) and proposing preventive measures in the fourth chapter, we present four recommendations aimed at helping Church personnel prevent ongoing financial malfeasance.

Emphasizing Participatory Governance: Our first recommendation underscores the importance of embracing the participatory aspect of the modern Church. Despite the renewed hierarchical image of the universal Church post the Second Vatican Council,

complete implementation of this renewal is yet to be realized in many particular Churches globally. While there has been progress in involving the laypeople in pastoral functions, their participation in governing functions remains limited. Pope Francis, recognizing this need, has chosen the theme for the XVI Ordinary General Assembly of the Synod of Bishops to be “For a Synodal Church: Communion, Participation, and Mission.” In the current era, the participation of lay faithful in financial administration is deemed essential for various reasons, primarily addressing the laxity of priests. The traditional model of a pastor solely governing a parish is no longer effective, given the additional responsibilities and pastoral work assigned to priests. The resultant individualistic administration and laxity collectively jeopardize the financial stability of parishes. Therefore, promoting lay participation at the governance level of the local church is crucial in diminishing ongoing malfeasance.

Enhancing Financial and Property Administration Education: Our second recommendation centers on the provision of comprehensive and up-to-date education in the fields of finance and property administration. Recognizing that every juridic person is not only an ecclesiastical entity but also a civil corporation, administrators need to fulfill both ecclesiastical and civil law requirements. While priests governing local churches typically receive thorough training in ecclesiastical laws, there may be gaps in their knowledge of civil law, particularly in finance accounting and property maintenance.

To address this, it is crucial to provide administrators with education that covers both ecclesiastical and civil law aspects. Ignorance of civil property laws and negligence in financial compliance with civil law requirements could lead to significant economic and fiscal losses for local churches. Taking cues from examples like Chapter 11 of the United

States Bankruptcy Code, which provides protections against property loss, bankruptcy, and affirms property rights and agreements, administrators should be well-versed in legal frameworks that safeguard Church temporal goods.⁷⁷⁵ This education should be ongoing, keeping administrators updated on any changes in ecclesiastical or civil laws that may impact the financial and property aspects of the church.

Implementing Specific Legislation on Financial Malfeasance: Our third recommendation draws inspiration from recent laws addressing clerical sexual abuse. When cases of clerical sexual abuses became widespread globally, the universal Church responded decisively by issuing successive norms to prevent these abuses and penalize the perpetrators. This proactive approach significantly reduced the prevalence of such cases. Two critical realizations emerged during this period: firstly, public awareness of penal laws specific to the particular delict, and secondly, the imposition of penalties acted as a deterrent against further offenses. Today, it can be asserted that clerical sexual abuses have been notably curtailed. A parallel approach is needed for financial malfeasance delicts. Each particular Church or ecclesiastical province should be tasked with legislating specific norms to prevent financial malfeasances and impose determinate penalties to curb ongoing abuses. The effectiveness of this approach lies in the clear threat of appropriate punishment, serving as a deterrent for religious individuals, who may engage in financial malfeasances.

Implementing Robust Policies in Local Church Finance Administration: Our final recommendation centers on the critical need to establish comprehensive policies in local Church finance administration. Recognizing that a significant number of financial

⁷⁷⁵ See B. V. PHAM, “Catholic Institutions and Chapter 11 Reorganization Bankruptcy USA Civil Law and Canonical Considerations,” in *Studia canonica*, 52 (2018), 223-254.

abuses originate at the local Church level, especially within parishes, it is imperative to deter them at their inception. Each diocese or religious province should undertake the adoption of specific policies governing the financial administration of their organizations. For example, dioceses can create policies mandating annual audits for each parish, approval of parish budgets, and thorough review of expenditures. Within each parish, the practice of delegation and separation of duties should be mandatory, adhering strictly to the principle of least privilege in financial transactions. Crafting financial policies for each parish requires careful consideration – preserving the freedom for individuality while ensuring a visible and robust framework for supervision and safeguarding.

In summary, ensuring the safety of Church finances is a changing and ongoing challenge, requiring a watchful response from both Church authorities and the wider religious community. The exploration in this thesis acts as a guide, encouraging scholars, religious leaders, and those involved in church affairs to dig deeper into the complex world of managing Church property, following Church laws, and preventive measures. It's a call for everyone to take action, echoing through the revered spaces of the Church, urging everyone to collectively uphold financial integrity and protect the sacred responsibility given to those managing Church resources.

APPENDICES

1. List of Special Collections⁷⁷⁶

(A) Special Collections in United States (USCCB Norms)⁷⁷⁷

The discipline of this canon and the particular legislation for the United States find practical application in the thirteen annual special collections endorsed by the USCCB, which the local ordinary would order for the diocese:

- Aid to the Church in Central and Eastern Europe
- Black and Indian Mission
- Catholic Campaign for Human development
- Catholic Communication Campaign
- Catholic Home Mission Appeal
- Catholic Relief Services
- The Catholic University of America
- Church in Latin America
- Holy Land
- Operation Rice Bowl (Solidarity Fund for the Church in Africa)
- Peter's Pence
- Retirement Fund for Religious
- World Mission Sunday
- Collection for the Archdiocese for the Military Service, USA (Every 3 yrs.)

(B) Special Collections in Canada (CCCB Norms)

The CCCB endorses five national special collections in Canada, which the local ordinary would order for the diocese.⁷⁷⁸

- Development and Peace
- Needs of the Church in the Holy Land
- The Pope's Pastoral Works
- Needs of the Church in Canada
- World Mission Sunday

⁷⁷⁶ RENKEN, *Church Property*, 126-127.

⁷⁷⁷ USCCB, *Collection Administration: National Collection Dates*, in [https:// www.usccb.org/committees /national- collections/ collection- administration](https://www.usccb.org/committees/national-collections/collection-administration) (December 1, 2022).

⁷⁷⁸ CANADIAN CONFERENCE OF CATHOLIC BISHOPS, *Ordo, 2008-2009*, Ottawa, CCCB Publications, 2008, 392.

2. Fund-raising Appeals Canon 1262

(A) USCCB Norms⁷⁷⁹

On November 13, 2002, the members of the United States Conference of Catholic Bishops legitimately approved complementary legislation for the implementation of canon 1262 of the Code of Canon Law for the dioceses of the United States. The action was granted *recognitio* by the Congregation for Bishops in accord with article 82 of the Apostolic Constitution *Pastor Bonus* and issued by Decree N. 778/2005 of the Congregation for Bishops signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Francesco Monterisi, Secretary, and dated May 2, 2007.

Wherefore, and in accord with the prescripts of canon 1262, the United States Conference of Catholic Bishops decrees that the following norms shall govern fundraising appeals to the faithful for Church support:

Motivation

- (1) Fundraising appeals are to be truthful and forthright, theologically sound, and should strive to motivate the faithful to a greater love of God and neighbor.
- (2) Fundraising efforts are to be for defined needs.
- (3) The relationship of trust between donor and fundraiser requires that
 - (a) funds collected be used for their intended purposes;
 - (b) funds collected are not absorbed by excessive fundraising costs.
- (4) Donors are to be informed regarding the use of donated funds and assured that any restrictions on the use of the funds by the donor will be honored.

Competent Ecclesiastical Authority

- (5) Institutes of consecrated life and societies of apostolic life require approval of the respective competent major superiors and the diocesan bishop to solicit funds; diocesan entities require approval of the diocesan bishop to solicit funds; other Catholic entities and organizations require the approval of the diocesan bishop to solicit funds.
- (6) Approval for fundraising by the competent authority is to be given in writing with reference to the purpose for which the funds are being raised, the time frame, and the methods to be used in raising them.
- (7) Oversight of fundraising programs is to be maintained by competent authority through periodic review and, where necessary, appropriate sanction.

⁷⁷⁹ RENKEN, *Church Property*, 73-78; also see USCCB, “Canon 1262 - Fundraising Appeals,” in <https://www.usccb.org/beliefs-and-teachings/what-we-believe/canon-law/complementary-norms/canon-1262-fundraising-appeals> (20 June 2022).

- (8) Competent major superiors of institutes of consecrated life and societies of apostolic life are to submit to the diocesan bishop of the place where the fundraising originates periodic reports on the fundraising programs and the apostolic activities they support.

Accountability

- (9) Fundraisers are to provide regular reports to the competent authority on the extent to which promises expressed or implied in the solicitation of funds have been fulfilled.
- (10) Fundraising reports are to be prepared in scope and design to meet the particular concerns of those to whom the reports are due:
- (a) the governing body and membership of the fundraising organization;
 - (b) the competent authorities who approved and monitored the fundraising effort;
 - (c) the donors to the organization;
 - (d) the beneficiaries of the funds raised.
- (11) Annual fundraising reports are to provide both financial information and a review of the apostolic work for which the funds were raised. They are to set forth, at the least, the amount of money collected, the cost of conducting the fundraising effort, and the amount and use of the funds disbursed.

Procedures

- (12) Funds beyond operating expenses are not to be accumulated or invested by a fundraising office, but are to be turned over to the appropriate office for allocation and investment.
- (13) Special care is to be taken to see that ethical business relationships are maintained by fundraisers with suppliers of goods and services.
- (14) Contracts between a religious fundraiser and commercial suppliers and consultants are to ensure that control over materials, designs, money, and general operations remain in the hands of the religious fundraiser.
- (15) Agreements are not to be made which directly or indirectly base payment either to the commercial firm or to the religious fundraiser on a percentage basis.

Oversight

- (16) Competent authority is to ensure that fundraising organizations:
- (a) make available fundraising reports to benefactors on a regular basis or upon reasonable request;
 - (b) provide their governing bodies with an annual financial statement prepared in accordance with generally accepted accounting principles and, where size warrants, by a certified public accountant.

(17) In response to formal complaints, competent authority is to promptly investigate charges, remedy abuses and, when necessary, terminate the fundraising program.

As President of the United States Conference of Catholic Bishops, I hereby decree that the effective date of this decree for all the dioceses of the United States Conference of Catholic Bishops will be August 15, 2007. Given at the offices of the United States Conference of Catholic Bishops in the city of Washington, the District of Columbia, on the 8th day of June, in the year of our Lord 2007.

Most Reverend William S. Skylstad
Bishop of Spokane
President, USCCB

Reverend Monsignor David J. Malloy
General Secretary, USCCB

(B) CCCB Norms⁷⁸⁰

On June 28, 1989 the CCCB promulgated the following as particular law implementing canon 1262 in Canada. This legislation had been approved by the CCCB at its plenary meeting on October 17-21, 1988 and reviewed by the Congregation for Bishops on February 3, 1989 (Prot. N. 6/84):

Decree No. 33 – In accordance with the prescripts of c. 1262 regarding collections and financial contributions, the Canadian Conference of Catholic Bishops hereby decrees that:

- (1) Norms shall be determined in each diocese by the diocesan bishops;
- (2) In each parish, the faithful shall be informed about the purpose of each special collection and in due time, given an account of the results, in accordance with the prescriptions of c. 1287 §2;
- (3) Collections for cultural or philanthropic purposes shall not be taken upon the occasion of a liturgical service in churches or oratories without the prior authorization of the local ordinary.

The commentary on this decree states:

- (1) According to canon 1262, the faithful are to give their support to the Church in response to appeals and in accordance with the norms laid down by the Episcopal Conference. The Canadian Conference of Catholic Bishops did not judge it opportune to establish general rules for the whole country. In fact, various civil laws, both federal and provincial, as well as existing local customs concerning financial contributions by the

⁷⁸⁰ RENKEN, *Church Property*, 269-273.

faithful, make it impractical to establish norms which would apply to the whole of Canada.

- (2) Recourse was, therefore, had to canon 1261, which states that the diocesan bishop is bound to remind the faithful of the obligation they have to provide for the needs of the Church (canon 222 §1), and in an appropriate manner to urge it.

The *Directory on the Pastoral Ministry of Bishops* invites the chief pastors to take “suitable measures that the faithful may be educated to a sense of participation and cooperation also as regards the temporal goods which the Church needs to fulfill her purpose, so that all according to their individual capacities consider themselves co-responsible... in the economic support of the Church community and of its works and charities...” (no. 133).

- (3) According to canon 1287 §2, administrators are to render accounts to the faithful concerning the use of the goods they have given to the Church, in accordance with the norms to be laid down by particular law. The decree of the Conference requires that the faithful shall be informed about the purpose of each *special* collection and the amount collected. However, the decree does not intend to limit the application of canon 1287 §2 to these collections only.

- (4) Number 3 of the decree prohibits:

- collections for cultural or philanthropic purposes, i.e., for means other than those described in canon 1254 §2;
- on the occasion of liturgical celebrations;
- in churches and oratories;
- without prior authorization of the local Ordinary. This prohibition applies only in cases where the four conditions are met at the same time.

One notes that the Canadian decree identifies special collections (considered in canon 1266) as an aspect of special appeal to the faithful.

3. Leasing of Church Property (c. 1297)

(A) USCCB Norms⁷⁸¹

On November 13, 2002, the members of the United States Conference of Catholic Bishops legitimately approved complementary legislation for the implementation of canon 1297 of the Code of Canon Law for the dioceses of the United States. The action was granted

⁷⁸¹ RENKEN, *Church Property*, 289-293; also see USCCB “Canon 1297 - Leasing of Church Property,” in <https://www.usccb.org/beliefs-and-teachings/what-we-believe/canon-law/complementary-norms/canon-1297-leasing-of-church-property> (20 June 2022).

recognitio by the Congregation for Bishops in accord with article 82 of the Apostolic Constitution *Pastor Bonus* and issued by Decree N. 778/2005 of the Congregation for Bishops signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Francesco Monterisi, Secretary, and dated May 2, 2007.

Wherefore, and in accord with the prescripts of canon 1297, the United States Conference of Catholic Bishops decrees that the following norms shall govern the leasing of Church property:

- (1) Prior to leasing of ecclesiastical goods owned by a diocese, the diocesan bishop must hear the finance council and the college of consultors, when the market value of the goods to be leased exceeds \$400,000.
- (2) Prior to leasing of ecclesiastical goods owned by a diocese, the diocesan bishop must obtain the consent of the finance council and the college of consultors when the market value of the property to be leased exceeds \$1,000,000 or the lease is to be for 3 years or longer.
- (3) The valid leasing of ecclesiastical goods owned by a parish or other public juridic person subject to the governance of the diocesan bishop requires consent of the diocesan bishop when the market value of the goods to be leased exceeds \$100,000 or the lease is to be for 1 year or longer.
- (4) The valid leasing of ecclesiastical goods owned by a pontifical institute of consecrated life or society of apostolic life requires, in addition to the consent of the competent major superior and council, the *nihil obstat* of the diocesan bishop when the market value of the property to be leased exceeds \$1,000,000 or the lease is to be for 3 years or longer.
- (5) The valid leasing of ecclesiastical goods by any public juridic person requires the consent of the Holy See when the market value of the goods exceeds \$5,000,000.

As President of the United States Conference of Catholic Bishops, I hereby decree that the effective date of this decree for all the dioceses of the United States Conference of Catholic Bishops will be August 15, 2007.

Given at the offices of the United States Conference of Catholic Bishops in the city of Washington, the District of Columbia, on the 8th day of June, in the year of our Lord 2007.

Most Reverend William S. Skylstad
Bishop of Spokane, President, USCCB
Reverend Monsignor David J. Malloy
General Secretary, USCCB

The particular law for the United States can be summarized as follows:

Owner of the Ecclesiastical Goods	Market Value (and Length of Lease)	Counsel, Consent, <i>nihil obstate</i>
Diocese	\$ 400,000+	Diocesan bishop must receive <i>counsel</i> of diocesan finance council and college of consultors
Diocese	\$ 1,000,000+ or lease for 3+ years	Diocesan bishop must receive <i>consent</i> of diocesan finance council and college of consultors
Parish or other public juridic person subject to the diocesan bishop	\$ 100,000+ or lease for 1+ year(s)	Diocesan bishop must give <i>consent</i>
Pontifical Institute of Consecrated Life or Society of Apostolic Life	\$ 1,000,000+ or lease for 3+ years	Competent major superior and council must give <i>consent</i> ; diocesan bishop must give <i>nihil obstat</i>
Any Public Juridic Person	\$ 5,000,000+	Holy See must give <i>consent</i>

(B) CCCB Norms⁷⁸²

On December 1, 1987 the CCCB promulgated the following as a particular law enacting canon 1297 in Canada. This legislation had been approved by the CCCB on October 24, 1985 and reviewed by the Congregation for Bishops on January 10, 1987 (Prot. N. 6/84).

Decree No. 16 – In accordance with the prescriptions of c. 1297, the Canadian Conference of Catholic Bishops hereby decrees that the following norms shall be observed when it is a question of leasing or renting ecclesiastical goods:

- (1) Lands and buildings for which no immediate or long-term use for Church purposes is foreseen should not be retained indefinitely;
- (2) The leasing of ecclesiastical property, when the lease extend over a period of two years, constitutes an act of extraordinary administration, and is subject to the prescriptions of c. 1277, or, in the case of institutes of consecrated life, of c. 638 §1;

⁷⁸² CCCB, Official Document No. 575, in *Studia canonica*, 22 (1988), 200-203; CCCB, *Complementary Norms to the 1983 Code of Canon Law*, Ottawa, CCCB Publications, 1996, 116-119.

- (3) Any leasing or renting of ecclesiastical property for a period extending beyond thirty continuous days shall be done in writing, observing all applicable civil and particular laws;
- (4) Normally, the Church property shall not be leased for less than the current comparable rates. If, however, in particular circumstances, the property is to be leased for less than these rates, the written permission of the Ordinary is to be obtained beforehand, except in the case of institutes of consecrated life of pontifical right where the permission of the major superior shall be obtained.
- (5) Any leasing of ecclesiastical property without change to charitable or other organizations, if the duration of the lease extends beyond three months, requires the written consent of the Ordinary, or, in the case of institutes of consecrated life of pontifical right, of the major superior;
- (6) If the total amount of rent to be paid exceeds the maximum amount determined for acts of alienation of ecclesiastical goods, and if the lease has a duration of more than nine years, the permission of the Holy See is also to be obtained beforehand.

This decree is effective one month after the date of promulgation.

The commentary⁷⁸³ on this decree states:

This decree applies both to property owned by dioceses and to that owned either by institutes of consecrated life (cf. canons 635 §1; 718) or by societies of apostolic life (cf. canon 741). It applies to the *leasing* of buildings or of space within them, even for charitable purposes. However, it does not apply directly to the *renting* of non-ecclesiastical property from others for Church purposes.

“Property” in this decree refers not only to lands and buildings, but also to air space or underground areas, as in the case of easements or similar servitudes.

Written permission is now required in many instances before Church property may be legitimately leased to others.

According to canon 1277 (See also Decree No. 9, CCCB, *Official Documents*, no. 536), when the property belongs to a diocese, the *consent* of the finance council and of the college of consultors is required before acts of extraordinary administration may be carried out. Thus, if the lease were to be for a period of more than two years, such consent would be required beforehand.

The permission of the Apostolic See is required if two conditions co-exist simultaneously:

⁷⁸³ See CCCB, Commentary on the Official Documents, in *Studia canonica*, 22 (1988), 202-205; RENKEN, *Church Property*, 292-293.

- 1 – the lease is for *more* than nine years duration;
- 2 – *and* the total rent or compensation to be received exceeds \$1,000,000 (according to Decree no. 10, CCCB, *Official Document*, no. 537).

In other cases, permission may be granted by the Ordinary or, if such is within his or her competence according to institute's legislation, by the appropriate major superior.

Any applicable prescriptions of civil legislation (for instance, as found in articles of incorporation, etc.) would also have to be observed.

4. Minimum and Maximum Sums, Alienation of Church Property (c. 1292, §1)

(A) USCCB Norms⁷⁸⁴

On November 13, 2002, the Latin Church members of the United States Conference of Catholic Bishops approved complementary legislation for the implementation of canon 1292, §1 of the *Code of Canon Law* for the dioceses of the United States. The action was granted recognition by the Congregation for Bishops in accord with article 82 of the Apostolic Constitution *Pastor Bonus*, issued by a Decree (Prot. N. 296/84) of the Congregation for Bishops, dated June 3, 2003, and signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Franciscus Monterisi, Secretary. On March 31, 2004, a subsequent Decree with the same Protocol Number was issued granting recognition to the norms *ad biennium*. Through subsequent Decrees, dated January 31, 2006 and March 31, 2008, again with the same aforementioned Protocol Number, the same Congregation decreed the extension of its previously granted *recognitio* for two additional two-year periods. By means of a Decree, dated March 31, 2010 (Prot. N. 778/2005), signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Manuel Monteiro de Castro, Secretary, the Congregation for Bishops granted definitive recognition to the following defined sums. A subsequent Decree, dated May 10, 2011, with the same aforementioned Protocol Number, signed by His Excellency Most Reverend Manuel Monteiro de Castro, Secretary, and His Excellency Most Reverend Giovanni Maria Rossi, Subsecretary, granted definitive recognition to the sums defined in norm 3 of the complementary legislation.

Wherefore, and in accord with the prescripts of canon 1292, §1, the United States Conference of Catholic Bishops decrees that:

- (1) The maximum limit for alienation and any transaction which, according to the norm of law, can worsen the patrimonial condition is \$7,500,000 for Dioceses with Catholic populations of half a million persons or more. For other Dioceses, the maximum limit is \$3,500,000 (cf. can. 1295).

⁷⁸⁴ RENKEN, *Church Property*, 267-273; also see USCCB, “Canon 1292, §1 - Minimum and Maximum Sums, Alienation of Church Property,” in <https://www.usccb.org/committees/canonical-affairs-church-governance/complementary-norms#tab--canon-1297-leasing-of-church-property> (20 June 2022).

- (2) The minimum limit for alienation and any transaction which, according to the norm of law, can worsen the patrimonial condition is \$750,000 for Dioceses with Catholic populations of half a million persons or more. For other Dioceses, the minimum limit is \$250,000.
- (3) For the alienation of property of other public juridic persons subject to the Diocesan Bishop, the maximum limit is \$3,500,000, and the minimum limit is \$25,000 or 10% of the prior year's ordinary annual income, whichever is higher.

As President of the United States Conference of Catholic Bishops, I hereby decree that these norms are effective immediately for all dioceses of the United States Conference of Catholic Bishops.

Given at the offices of the United States Conference of Catholic Bishops, in the city of Washington, the District of Columbia, on the 1st of December, in the year of our Lord 2011.

Most Reverend Timothy M. Dolan
Archbishop of New York
President, USCCB
Reverend Monsignor Ronny E. Jenkins
General Secretary, USCCB

(B) CCCB Norms⁷⁸⁵

The CCCB established two particular laws to implement the norms of canon 1292 in Canada. The first decree was approved on October 23, 1984, and reviewed by the Apostolic See on March 8, 1985. It concerns the *minimum* amount for alienation.

Decree No. 10 – In accordance with the prescription of canon 1292, the Canadian Conference of Catholic Bishops hereby decrees that the minimum amount applicable to cases to which this canon applies will be ten percent (10%) of the maximum amount approved by the Conference.

This decree is effective immediately.

The commentary on this decree explained, among other things, that the maximum amount for alienation since March 26, 1982 had been \$1,000,000 CDN. The commentary was later revised by the CCCB Canon Law-Inter-Rite Episcopal Commission on February 18, 1988, and approved by the Permanent Council of the Conference on March 16-17, 1988. The revised commentary explains the decree on canon 1292 at length:

⁷⁸⁵ RENKEN, *Church Property*, 269-273.

The maximum amount approved for the alienation or conveyance of Church property in Canada is presently fixed at \$1,000,000 (Sacred Congregation for the Clergy, Prot. No. 167623/III, March 26, 1982).

Acts of alienation of Church property whose value is situated between the minimum and maximum amounts are governed by the prescriptions of canon 1292, §1.

The CCCB has determined that acts of alienation of Church property whose value is situated between 5% and 10% of the maximum sum approved would be considered to be acts of *major importance* (governed by the prescriptions of canon 1277).

Consequently, in virtue of the present decree, when Church land or buildings are sold, or other transactions entered into which could jeopardize the stable patrimony of a juridical person in the Church, the following norms are to be observed:

- acts under \$50,000: the diocesan bishop may carry out these acts on his own;
- acts between \$50,000 and \$100,000: the diocesan bishop needs to consult the finance council and the college of consultors;
- acts between \$100,000 and \$1,000,000: the diocesan bishop needs the consent of the finance council, of the college of consultors, and of interested parties;
- acts over \$1,000,000: in addition to the consents mentioned immediately above, the consent of the Apostolic See is also required before the transaction can be validly concluded.

Among the acts subject to these requirements, we could mention:

- ⇒ the sale of Church land and buildings;
- ⇒ entering into long-term loans or mortgages;
- ⇒ entering into long-term leases;
- ⇒ issuing bonds and debentures;
- ⇒ transfer of corporate ownership to lay boards.

For institutes of consecrated life, the *Code of Canon Law* provides that special sums can be determined for the region. At the present time, the maximum amount for such institutes is \$1,000,000.

Canon 638 §3 does not refer to a uniform minimum sum for religious institutes; this is left, then, to proper law.

The second decree was issued on February 10, 1994; its content has been approved by the Canadian Conference of Catholic Bishops on March 20, 1992, and reviewed by the Holy See (see Letter of Apostolic Nunciature, Prot. N. 4211/93, September 8, 1993). It concerns the *maximum* amount for alienation:

Decree No. 38 – In accordance with the prescriptions of canon 1292, the Canadian Conference of Catholic Bishops hereby decrees that the maximum amount for the

alienation of Church property or for debts which may be contracted without needing recourse to the Holy See by henceforth established at \$3,500,000 CND within all the territory of the Conference. This amount will be annually adjusted according to the cost of living in Canada, taking January 1, 1993, as the point of reference.

The commentary on this decree states:

(1) On March 26, 1982, the Congregation for the Clergy had determined that the maximum amount allowed for acts of alienation without the intervention of the Holy See was \$1,000,000 CND. This amount has now been increased to \$3,500,000 and applies to acts of alienation, both in the strict sense of sales, conveyance, etc., and in the broad sense of acts which could jeopardize the patrimonial condition of a juridical person.

In addition, the sum had been indexed, using January 1, 1993, as the benchmark. Thus, each year, revised figures will be determined, depending on the cost of living index.

(2) Decree No. 9 of the Conference (*Official Document*, No. 536; see also amended decree, *Official Document*, No. 536-1) provides that non-recurring acts which exceed five percent (5%) of the maximum amount approved by the Conference are to be considered acts of extraordinary administration.

Decree No. 10 of the Conference (*Official Document*, No. 537-1) determines that for acts of alienation of property, the minimum amount applicable in cases to which canons 1292 and 1295 apply is ten percent (10%) of the maximum amount approved by the Conference.

Therefore, the following amounts would apply:

(1) *For acts of extraordinary administration* (goods belonging to the diocese):

- Up to \$175,000 (5% of the maximum): the diocesan bishop can perform alone acts of extraordinary administration (see revised Decree No. 9).
- From \$175,000: the diocesan bishop needs the *consent* of the college of consultors and of the diocesan finance committee (c. 1277).
- It should be noted, though, that in virtue of canon 1277, the diocesan bishop is to determine, in view of the financial situation of the diocese, those acts of *major importance* which would require the *advice* of the college of consultors and of the diocesan finance committee.

(2) *For acts of alienation:*

- Up to \$350,000 (10% of the maximum): the diocesan bishop may carry out such acts alone (see Decree No. 10);
- From \$350,000 to 3,500,000: the diocesan bishop needs the *consent* of the college of consultors, of the diocesan finance committee, and of the interested parties (c. 1292, §1);

- From \$3,500,000: in addition to the three consents mentioned immediately above, the consent of the Holy See is also required (c. 1292, §2).

The application of this decree for calendar year 2009 is identified as follows by the CCCB:

At its meeting of 17-18 March 2009 after taking into consideration the 2008 national cost-of-living increase of one point two percent (1.2%), the Executive Committee determined that the current maximum amount allowed for acts of alienation without the intervention of the Holy See is CAN \$4,736,447 CDN.

Therefore, the following amount would apply:

(1) For acts of extraordinary administration (goods belonging to the diocese):

- Up to \$236,823 CDN (5% of maximum): the diocesan bishop can perform alone acts of extraordinary administration (see revised Decree No. 9);
- From \$236,823 CDN: the diocesan bishop needs the consent of the college of consultors and the diocesan finance committee (canon 1277)

It should be noted, though, that in virtue of canon 1277, the diocesan bishop is to determine, in view of the financial situation of the diocese, those acts of major importance which would require the advice of the college of consultors and the diocesan finance committee.

(2) For acts of alienation:

- Up to \$473,645 CDN (10% of maximum): the diocesan bishop may carry out such acts alone (see Decree No. 10);
- From \$473,645 CDN to \$4,736,447 CDN: the diocesan bishop needs the consent of the college of consultors, the diocesan finance committee, and the interested parties (canon 1292 §1)
- Over \$4,735,447 CDN: in addition to the threefold consent mentioned immediately above, the consent of the Holy See is also required (canon 1292 §2).

5. Acts of Extraordinary Administration by Diocesan Bishop (c. 1277)

(A) USCCB Norms⁷⁸⁶

On November 13, 2007, the members of the United States Conference of Catholic Bishops legitimately approved complementary legislation for the implementation of canon 1277 of

⁷⁸⁶ USCCB CANONICAL AFFAIRS AND CHURCH GOVERNANCE, *Complementary Norms*, in <https://www.usccb.org/committees/canonical-affairs-church-governance/complementary-norms#tab—canon-1277-acts-of-extraordinary-administration-by-diocesan-bishop> (22 June 2022); also see the previous version, a better one, that did not receive the *recognitio* of the Apostolic See; NCCB, *Implementation of the 1983 Code of Canon Law, Complementary Norms*, Washington, NCCB, 1991, 21; RENKEN, *Church Property*, 182-184.

the Code of Canon Law for the dioceses of the United States. In accord with article 82 of the Apostolic Constitution *Pastor Bonus*, the action was granted *recognitio* by the Congregation for Bishops in a decree dated December 19, 2009 (N. 778/2005), and signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and Monsignor Giovanni Maria Rossi, Subsecretary.

Wherefore, the United States Conference of Catholic Bishops, in accord with the norm of canon 1277, decrees that the following are to be considered acts of extraordinary administration, the canonical validity of which requires the diocesan bishop to obtain the consent of the diocesan finance council and the college of consultors:

- (1) Initiating a program of financing by the issuance of instruments such as bonds, annuities, mortgages or bank debt in excess of the minimum amount set in accord with canon 1292, §1.
- (2) Resolving an individual or aggregate claim(s) by financial settlement in excess of the minimum amount set in accord with canon 1292, §1.
- (3) Engaging in the regular management or operation of a trade or business that is not substantially related to the performance of the religious, spiritual, educational, or charitable purposes of the Church, for the purpose of generating income to carry on such activities.
- (4) Entering into any financial transaction or contractual agreement, the terms of which address matters involving an actual or potential conflict of interest for the diocesan bishop, auxiliary bishop(s), vicar(s) general, episcopal vicar(s), or diocesan finance officer.

As President of the United States Conference of Catholic Bishops, I decree that the effective date of the norms for all dioceses of the United States Conference of Catholic Bishops will be April 5, 2010.

Given at the offices of the United States Conference of Catholic Bishops, in the city of Washington, the District of Columbia, on the 3rd day of March, in the year of our Lord 2010.

Francis Cardinal George, O.M.I.
 Archbishop of Chicago
 President, USCCB
 Reverend Monsignor David J. Malloy
 General Secretary, USCCB

(B) CCCB Norms⁷⁸⁷

On February 10, 1994 the CCCB issued particular law for the implementation of canon 1277 in Canada:

Decree No. 9 – In accordance with the prescripts of c. 1277, the Canadian Conference of Catholic Bishops hereby decrees that the following as acts of extraordinary administration and therefore will be subject to the limitations of canons which regulate such acts:

- (1) Non-cumulative acts over five percent (5%) of the maximum amount approved by the Episcopal Conference and recognized by the Apostolic See for the alienation of Church property;
- (2) Acceptance or refusal of an inheritance, a bequest, a donation or foundation because of long-term obligations;
- (3) Erection of a cemetery;
- (4) Court action;
- (5) Purchasing of real estate.

The commentary on the revised decree states:⁷⁸⁸

Following some practical difficulties in the implementation of the decree [of October 23, 1984], it was revised by the Conference on March 20, 1992, and submitted to the Holy See. The Congregation of Bishops has now authorized the promulgation of the amended decree (Letter of Apostolic Nunciature, Prot. No. 4211/93, September 8, 1993).

(1) The Code distinguishes three categories of acts: acts of *ordinary* administration (recurring expenses), acts which in view of the particular circumstances of the diocese are of *major importance* (these acts are to be determined by each bishop in his diocese), and acts of *extraordinary* administration. Canon 1277 provides that the Conference of Bishops is to determine which acts of temporal administration constitute acts of *extraordinary* administration.

(2) When it is a question of goods belonging to the diocese (and not to other juridical persons), the bishop must *consult* the Finance Committee and the College of Consultors in carrying out acts of administration of *major importance*. However, acts of *extraordinary* administration require the *consent* of both the Finance Committee and the College of Consultors before they can be validly carried out by the diocesan bishop (canon 1277).

⁷⁸⁷ CCCB, *Official Document No. 536-1*, in CANADIAN CANON LAW SOCIETY, *Newsletter*, 20 (June, 1994); CCCB, *Complementary Norms to the 1983 Code of Canon Law*, Ottawa, CCCB Publications, 1996, 104-109.

⁷⁸⁸ RENKEN, *Church Property*, 185-187.

Goods belonging to parishes are administered by the parish priest in accordance with canons 1281-1288, under the supervision of the Ordinary (canon 1276 §1). For this purpose, the parish priest is aided by the parish finance committee (see canon 537; also canon 1280). It is for the diocesan bishop, after consulting the diocesan finance committee, to determine what acts are to be considered “extraordinary” for the juridical persons subject to him (canon 1281 §2).

(3) According to paragraph 1 of the revised decree, non-cumulative acts involving the sum of more than \$175,000 are acts of *extraordinary* administration (that is, 5% of the approved maximum amount for Canada, which is \$ 3,500,000 CDN, indexed to January 1, 1993 – see Decree No. 38).

(4) If a bequest contains long term obligations (generally considered to be more than 25 years), the diocesan bishop needs the *consent* of both the Finance Committee and the College of Consultors either to accept the bequest or to refuse it.

(5) Lawsuits are governed by the prescriptions of canon 1288.

(6) Any purchase of real estate requires the *consent* of both the Finance Committee and the College of Consultors before the transaction can be completed validly.

(7) In the case of religious institutes or societies of apostolic life who have to seek permission, etc., from the diocesan Ordinary or render an account to him (see cc. 637, 638 §4 and 741 §1), “it is for an institute’s own law, within the limits of universal law, to define the acts which exceed the purpose and the manner of ordinary administration, and to establish what is needed for the validity of an act of extraordinary administration” (c. 638, §1).

(8) The original Decree No. 9 had included other acts which are no longer listed as acts of extraordinary administration.

In particular, acts which by law require the *advice* of certain groups of persons had been listed as acts of extraordinary administration in Canada. This, for all practical purposes, had eliminated the category of *acts of major importance*. In virtue of the amended decree, then, while these acts remain subject to the prescriptions of canon 1277, they no longer require the *consent* of the college of consultors and the finance committee (the *advice* of these bodies is sufficient).

(9) Acts of *alienation* of property (both in the strict sense – conveyance, sales, etc. – and in the broad sense of the term- acts which could jeopardize the patrimonial condition of a juridical person) had also been listed previously under the category of *extraordinary administration*. However, since the 1983 Code clearly distinguishes between acts of administration and acts of alienation, the latter should not be listed under the category of *extraordinary administration*. Obviously, the prescriptions of the Code relating to

alienation (canons 1292-1295) are to be applied. The *consent* of the finance committee and of the college of consultors is required for acts of alienation above the indexed sum of \$350,000 CDN (that is, above 10% of the maximum amount approved by the Conference – see Decree No. 10), and, if the value exceeds \$3,500,000 CDN, the consent of the Apostolic See is also required (see Decree No. 38).

6. College of Consultors, their functions, consent, and counsel⁷⁸⁹

(A) Functions of college of consultors when the see is vacant

1. To elect a diocesan administrator within eight days when the see becomes vacant (c. 421, §1), and to witness his profession of faith (c. 833, 4^o)
2. To inform the Apostolic See of the death of the diocesan bishop, if there is no auxiliary bishop (c. 422).
3. To assume diocesan governance when the See is vacant before the election of the diocesan administrator, if there is no auxiliary bishop (c. 419).
4. To see the apostolic letter of appointment of the diocesan bishop, in the presence of the chancellor, when he takes canonical possession of the diocese (c. 382, §2).
5. To see the apostolic letter of appointment of the coadjutor bishop, together with the diocesan bishop and in the presence of the chancellor, when he takes possession of his office (c. 404, §1).
6. To see the apostolic letter of appointment of both the coadjutor bishop and the auxiliary bishop, in the presence of the chancellor, when they take possession of their office, if the diocesan bishop is completely impeded (c. 404, §3).
7. To select a priest to govern an impeded See, if there is no coadjutor bishop (or if he also is impeded) and if the diocesan bishop has not composed a secret document identifying priests, listed in order of preference, to govern the impeded See (c. 413, §3).
8. To fulfill the functions of the presbyteral council when the See is vacant and until, within a year, the new diocesan bishop reestablishes the presbyteral council (c. 501, §2).

(B) Functions of college of consultors, towards diocesan administrator

The college of consultors have three instances where they have to give *consent* to the diocesan administrator before he is able to perform them validly.

1. To grant excommunication or incardination of clergy, after the See has been vacant for a year (c. 272).
2. To remove the chancellor and other notaries (c. 485).

⁷⁸⁹ RENKEN, *Church Property*, 106-109.

3. To issue dimissorial letters (c. 1018, §1, 2°).

(C) Functions of college of consultors, towards diocesan Bishop

In the following cases, as their routine function, they assist the diocesan bishop in giving *counsel*.

1. To appoint the diocesan finance officer (c. 494, §1).
2. To remove the diocesan finance officer during his or her five year term (c. 494, §2).
3. To place “non-routine” acts of administration of diocesan ecclesiastical goods which are more important in light of the economic condition of the diocese (c. 1277).

In the following cases, as their routine function, they assist the diocesan bishop in giving *consent*.

1. To place acts of extraordinary administration as defined by the conference of bishops (c. 1277).
2. To give permission to alienate goods of public juridic persons subject to his authority, and to alienate diocesan goods, which belong to stable patrimony and whose value is beyond the minimum amount established by the conference of bishops (c. 1292, §2).
3. To give permission to administrators to perform any contractual transaction which can worsen the patrimonial condition of a public juridic person subject to his authority, or to perform the transaction himself if it involves diocesan goods (c. 1295).

7. Presbyteral Council, and their counsel⁷⁹⁰

The universal law identifies only the following situations where the presbyteral council gives their counsel to the diocesan bishop:

1. To convoke a diocesan synod (c. 461, §1).
2. To establish, suppress, or notably alter parishes (c. 515, §2).
3. To allocate offerings made by the faithful for parochial services and to remunerate the clerics who perform them (cc. 531; 551).
4. To mandate a pastoral council in each parish (c. 536, §1).
5. To erect a new church building (c. 1215, §2).
6. To relegate a church to profane but not sordid use (c. 1222, §2).
7. To impose the ordinary and extraordinary diocesan tax (c. 1263).

⁷⁹⁰ RENKEN, *Church Property*, 105-106.

8. To establish a group of priests whom the diocesan bishop will consult in removing or transferring an unwilling pastor (cc. 1742, §1; 1745, 2^o; 1750).

8. Episcopal Conferences, and their involvement⁷⁹¹

In the following cases, the episcopal conference take active participation of Church administration.

The episcopal conferences *can* publish particular norms to complement the Code of Canon Law

1. To decide if the tasks of the college of consultors will be given to the cathedral chapter (c. 502, §3)
2. To admit the naming of pastors to a fixed term (c. 522).
3. To prescribe particular parochial registers (c. 535, §1).
4. To establish practical norms on ecumenism (c.755, §2).
5. To provide norms on admission of laity to preaching (c. 766).
6. To establish norms on Catholic religious education in schools (c. 804, §1).
7. To provide norms on administration of sacraments to non-Catholic Christians (c. 844, §4).
8. To publish norms on the method of administering baptism (c. 854).
9. To determine the age for confirmation (c. 891).
10. To prescribe a parochial register for recording confirmations (c. 895).
11. To establish an older age required to receive presbyterate or permanent diaconate (c. 1031, §3).
12. To fix an older age for licit celebration of marriage (c. 1083, §2).
13. To draw up its own marriage ritual (c. 1120).
14. To establish norms for dispensation from form in mixed marriages (c. 1127, §2).
15. To decide the possibility of using materials other than stone to construct altars (c. 1236, §1).
16. To suppress certain feasts or transfer them to Sundays (c. 1246, §2).
17. To determine the matter of abstinence (c. 1251).
18. To decide the method of observing fast and abstinence, or of substituting other works (c. 1253).
19. To establish norms for fund-raising (c. 1265, §2).
20. To permit certain laypersons to be appointed judges (c. 1421, §2).
21. To provide norms for settlements, compromises, and arbitration (c. 1714).
22. To decode an establishment of a diocesan office for avoiding trials (c. 1733, §2).

⁷⁹¹ See SECRETARY OF STATE, To the Presidents of the Episcopal Conferences on Complementary Norms to Implement the 1983 Code *Certaines conferences*, in *Communicationes*, 15 (1983), 135-139; English translation in *CLD*, vol. 11, 5-8; RENKEN, *Particular Churches: Their Groupings*, 246-248.

The episcopal conferences *must* publish particular norms to complement the Code of Canon Law if they have not already done so, or if those already issued are contrary to the new Code.

1. To determine the age and qualifications required for candidates to the ministries of lector and acolyte (c. 230, §1).
2. To establish norms for the formation of aspirants to the permanent diaconate (c. 236).
3. To prepare a program for priestly formation (c. 242).
4. To determine which hours of the liturgical office must be recited by permanent deacons (c. 273, §2, 3°).
5. To determine ecclesiastical dress (c. 284).
6. To provide norms for the statutes of presbyteral councils (c. 496).
7. To provide norms for the support of retired *parochi* (c. 538, §3).
8. To establish norms for presentation of Christian doctrine on radio and television (c. 772, §2).
9. To establish statutes for the catechumenate (c. 788, §3).
10. To provide norms for participation of clergy and religious in radio and television broadcasts (c. 831, §2).
11. To adapt the *Order of Initiation of Adults* (c. 851, 1°).
12. To provide norms for recording the baptisms of adopted children (c. 877, §3).
13. To publish norms on the place of confession (c. 964, §2).
14. To regulate engagement (c. 1062, §1).
15. To establish norms for the premarital investigation and the publication of matrimonial bans (c. 1067).
16. To establish the methods of making declarations and promises before mixed marriages (c. 1126).
17. To establish norms for the financial contributions of the faithful (c. 1262).
18. To regulate administration of benefices where they exist (c. 1272).
19. To define acts of extraordinary administration (c. 1277).
20. To fix the maximum and minimum amounts for alienations (c. 1292, §1).
21. To establish norms for leasing church goods (c. 1297).

9. Diocesan Finance Councils, their functions, consent, and counsel⁷⁹²

The following functions are necessary for the diocesan finance councils:

1. To prepare an annual diocesan budget of foreseen income and expenditures (c. 493).
2. To examine the annual diocesan report of revenue and expenses (cc. 493; 494, §4).
3. To review the annual financial reports presented by administrators of any ecclesiastical goods, whatsoever which have not been legitimately exempted from the power of governance of the diocesan bishop, after the administrators, have submitted these to the local ordinary (c. 1287, §1).
4. To elect a temporary diocesan finance officer if the diocesan finance officer is elected the diocesan administrator *sede vacante* (c. 423, §2).

Before performing the following three acts, the diocesan bishop must receive the **consent** of the diocesan finance council, failing which he acts remind invalidly, and acting against their consent also invalidate his act.

1. To place acts of extraordinary diocesan administration as defined by the conference of bishops (c. 1277).
2. To give permission to alienate goods of public juridic persons subject to his authority, and to alienate diocesan goods, which belong to stable patrimony and whose value is beyond the minimum amount established by the conference of bishops (c. 1292, §2).
3. To give permission to administrators to perform any contractual transaction which can worsen the patrimonial condition of a public juridic person subject to his authority, or to perform the transaction himself if it involves diocesan goods (c. 1295).

Before performing the following seven acts the diocesan bishop must receive the **counsel** of the diocesan finance council:

1. To appoint and to remove the diocesan finance officer (c. 494, §§2-3).
2. To impose a moderate tax upon public juridic persons subject to his authority (c. 1263).
3. To impose an extraordinary tax upon other juridic persons and upon physical persons subject to his authority (c. 1263).
4. To place “non-routine” acts of ordinary diocesan administration which are more important in light of the economic condition of the diocese (c. 1277).
5. To determine acts of extraordinary administration placed by public juridic persons subject to him (c. 1281, §1).

⁷⁹² RENKEN, *Church Property*, 102-104.

6. To make a prudent judgment on the investment of money and movable goods assigned to an endowment for the benefit of a foundation (c. 1305).
7. To lessen equitably the obligations attached to a foundation (but not foundation Masses) if, through no fault of the administrators, the fulfillment of these obligations become impossible because of diminished revenue or some other cause (c. 1310, §2).

In these cases, the diocesan bishop acts invalidly if he does not receive the counsel of the diocesan finance council.

10. Canons on temporal goods outside the Book V.⁷⁹³

Canons related to temporal goods that are found outside Book V of the Code.

Canons	Description
121	Allocation of goods when juridic persons are merged.
122	Allocation of goods when a juridic person is divided.
123	Allocation of goods when a juridic person becomes extinct.
191, §1	An office holder being transferred receives remuneration from the current office until taking possession of the new office.
222	Obligation of all the faithful to assist the needs of the Church.
231, §2	Remuneration (<i>remuneratio</i>) of lay persons who serve the Church.
263	Provision is to be made to maintain the seminary, support the students, pay the teachers, and meet other seminary needs.
264	Special collection for the seminary - diocesan tax for the seminary.
281	Clergy remuneration and benefits.
282, §2	Clerics are to use their excess goods for the good of the Church and works of charity.
285, §4	Restrictions on clergy involvement with secular goods (management, providing surety, signing promissory notes).
286	Restrictions on clergy involvement in business or trade.
319	Administration of temporal goods of public associations of the Christian faithful.
325	Administration of temporal goods of private associations of the Christian faithful.
326, §2	Allocation of temporal goods of an extinct private association of the Christian faithful.

⁷⁹³ RENKEN, *Church Property*, 363-365.

392, §2	Duty of the diocesan bishop to exercise vigilance over the administration of goods.
418, §2, 2°	A bishop being transferred receives his entire remuneration from his current diocese until he takes canonical possession of the new diocese.
492	Composition of the diocesan finance council.
493	Functions of the diocesan finance council.
494	Appointment and functions of the diocesan finance officer.
510, §4	Presumption that alms given to a church which is both parochial and capitulars are given to the parish.
531	Presumption that offerings given when a certain function is performed belong to the parish, the diocesan bishop is competent to establish prescripts for the allocation of these offerings and the remuneration of clergy fulfilling the same function.
532	Pastor as legal representative of the parish, and his responsibility to take care that parochial ecclesiastical goods are administered according to canons 1281-1288.
537	Parish finance council.
551	Application of canon 531 to parochial vicars.
584	The Apostolic See decides on the destination of the ecclesiastical goods of a suppressed institute of consecrated life.
616	Allocation of the goods of suppressed religious houses and monasteries.
634-640	Temporal goods of religious institutes.
668	Personal goods of individual religious.
670	Obligation of a religious institute to provide for the needs of its members.
672	Application of canons 285-286 to members of religious institutes.
681, §4	The contract between the diocesan bishop and competent religious superior is to address economic matters.
702	Obligation of a religious institute to departing members.
718	Temporal goods of secular institutes.
741	Temporal goods of societies of apostolic life and their members.
791, 4°	Annual offering for the missions.
848	Limits on offerings for administration of the sacraments.
945-958	Mass offerings.
1181	Funeral offerings.
1333, §4	Restitution of revenue and benefits received illegitimately by a suspended cleric.
1350, §1	Provision of decent support or a penalized cleric who is not dismissed from the clerical state.

1350, §2	Provision for a person dismissed from the clerical state who is truly in need because of the penalty.
1372, 1°	Quasi-determinate, preceptive, <i>ferendae sententiae</i> expiatory penalty from c. 1336, §§2-4 for those who impede the legitimate use of sacred things or temporal goods.
1376, §1, 1°	Quasi-determinate, preceptive, <i>ferendae sententiae</i> expiatory penalty from c. 1336, §§2-4 with the obligation to repair harm, for those who steal ecclesiastical goods or prevent their proceeds from being received.
1376, §1, 2°	Quasi-determinate, preceptive, <i>ferendae sententiae</i> expiatory penalty from c. 1336, §§2-4 for alienation of ecclesiastical goods without the prescribed consultation, consent, or permission; and unlawful administration of ecclesiastical goods.
1376, §2, 2°	Indeterminate, preceptive, <i>ferendae sententiae</i> , just penalty, not excluding privation of office for those who found to have been otherwise gravely negligent in administering ecclesiastical goods.
1377, §1	Quasi-indeterminate, preceptive, <i>ferendae sententiae</i> , just expiatory penalty from c.1336, §§2-4 for those whose offer or promise to offer of bribery; quasi-determinate, preceptive, <i>ferendae sententiae</i> , just expiatory penalty from c.1336, §§2-4 for those whose receive the offer/ bribery.
1377, §2	Determinate, preceptive, <i>ferendae sententiae</i> expiatory penalty of an appropriate fine on those who demands an offering beyond that established, or additional amounts, or something for personal profit, in the exercise of an ecclesiastical office or function.
1380	Determinate, preceptive, <i>ferendae sententiae</i> interdict or suspension; or a quasi-determinate preceptive <i>ferendae sententiae</i> expiatory penalty from cc. 1336, §§2-4 for celebration or receiving a sacrament through simony.
1383	Indeterminate, preceptive, <i>ferendae sententiae</i> censure; or a quasi-determinate, preceptive, <i>ferendae sententiae</i> expiatory penalty from c. 1336, §§2-4 for illegitimate profit from Mass offerings.
1393, §1	Quasi-determinate, preceptive, <i>ferendae sententiae</i> expiatory penalty from c. 1336, §§2-4 for engaging trade or business contrary to the provisions of canons.
1393, §2	Quasi-determinate, preceptive, <i>ferendae sententiae</i> expiatory penalty from c. 1336, §§2-4 for those who commit an offence in a financial matter, or gravely violates the stipulations contained in c. 285, §4.
1419, §2	Competent tribunal for cases involving temporal goods represented by the bishops.
1489	Fines for advocates and procurators accepting financial and other favors.
1649	Judicial expenses and gratuitous legal assistance.

1715, §2	Norms on alienation of ecclesiastical goods are to be observed in agreements and compromises (i.e., in actions entered to avoid trials).
1741, 5°	Poor administration of temporal affairs with grave damage to the Church as a reason for legitimate removal of a pastor.

BIBLIOGRAPHY

SOURCES

- ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS, *Finance Manual: Policies, Procedures, Internal Controls and Best Practices*, St. Paul, MN, Office of Financial Standards and Parish Accounting, 2019.
- BENEDICT XVI, Apostolic constitution providing for personal ordinariates for Anglicans entering into full communion with the Catholic Church *Anglicanorum coetibus* 4 November 2009, in *AAS*, 101 (2009), 985-990; English translation in John A. RENKEN, *Particular Churches and the Authority Established in Them: Commentary on Canons 368-430*, Ottawa, Saint Paul University, 2011, 311-315.
- CANADIAN CONFERENCE OF CATHOLIC BISHOPS, *Complementary Norms to the 1983 Code of Canon Law*, Ottawa, CCCB, 1996.
- Canon Law Digest*, vols. 1-6, Milwaukee and New York, Bruce Pub. Co., 1934-1969, vols. 7-10, Chicago, Canon Law Digest, 1975-1986, vols. 11 – , Washington, DC, CANON LAW SOCIETY OF AMERICA, 1991 – .
- Catechism of the Catholic Church*, Ottawa, CCCB, 1994.
- Codex canonum Ecclesiarum orientalium, auctoritate Ioannis Pauli PP. II promulgatus*, Typis polyglottis Vaticanis, 1990, English translation *Code of Canons of the Eastern Churches, Latin-English Edition, New English Translation*, prepared under the auspices of the CANON LAW SOCIETY OF AMERICA, Washington, DC, Canon Law Society of America, 2001.
- Codex iuris canonici, auctoritate Ioannis Pauli PP. II promulgatus*, Libreria editrice Vaticana, 1983, English translation *Code of Canon Law, Latin-English Edition, New English Translation*, prepared under the auspices of the CANON LAW SOCIETY OF AMERICA, Washington, DC, Canon Law Society of America, 2017.
- Codex iuris canonici, Pii X Pontificis Maximi iussu digestus, Benedicti Papae XV auctoritate promulgatus*, Typis polyglottis Vaticanis, 1917, English translation E. N. PETERS (Curator), *The 1917 Pio-Benedictine Code of Canon Law*, San Francisco, Ignatius Press, 2001.
- COMMITTEE ON NATIONAL COLLECTIONS, USCCB, *One Church, One Mission: Guidelines for Administering USCCB National Collections in Dioceses*, Washington, USCCB, 2011.
- CONGREGATION FOR BISHOPS, *Decretum de Administratione Apostolica personali Sancti Ioannis Mariae Vianney condenda*, in *AAS*, 94 (2002), 305-308.
- _____, *Directory for the Pastoral Ministry of Bishops, Apostolorum successores*, Vatican City State, Libreria editrice Vaticana, 2004.
- CONGREGATION FOR INSTITUTES OF CONSECRATED LIFE AND SOCIETIES OF APOSTOLIC LIFE, Circular letter *Guidelines for the Administration of Assets in Institutes of Consecrate Life and in Societies of Apostolic Life*, 2 August 2014, Vatican City, Libreria Editrice Vaticana, 2014.

CONGREGATION FOR INSTITUTES OF CONSECRATED LIFE AND SOCIETIES OF APOSTOLIC LIFE, *Guidelines Economy at the Service of the Charism and Mission: Boni dispensatores multiformis gratiae Dei*, 6 January 2018, Vatican City, Libreria Editrice Vaticana, 2018.

CONGREGATION FOR THE CLERGY, (et al.), *Instruction on Certain Questions Regarding the Collaboration of the Non-Ordained Faithful in the Sacred Ministry of Priest Ecclesia de mysterio*, 15 August 1997, in AAS, 89 (1997), 852-877; English translation in: http://www.vatican.va/roman_curia/congregations/cclergy/documents/rc_con_interdic_doc_15081997_en.html.

CONGREGATION FOR THE CLERGY, “Lettera Circolare per l’applicazione delle tre ‘facoltà speciali’ concesse il 30 gennaio 2009 dal Sommo Pontefce,” in *Ius Ecclesiae*, 23 (2011), 229-235.

_____, Decree Establishing some Rules on Stipends Accepted by Priests for the Celebration of Mass *Mos igitur*, 22 February 1991, in AAS, 83 (1991), 443-446, English translation in *CLD*, vol. 13, 527-530; also in *Origins*, 20 (1990-1991), 705-706.

_____, *Directory for the Ministry and the Life of Priests*, new edition, Vatican City, Libreria editrice vaticana, 2013.

_____, *Instruction, The Priest, Pastor and Leader of the Parish Community*, 2 August 2002, available at: http://www.vatican.va/roman_curia/congregations/cclergy/documents/rc_con_cclergy_doc_20020804_istruzione-presbitero_en.html.

_____, *Official Documents of the Holy See: Letter from the Congregation for the Clergy and Procedural Guidelines for the Modification of Parishes and the Closure, Relegation and Alienation of Churches*, Vatican City, 30 April 2013, in *The Jurist*, 73 (2013), 211-219.

_____, *Procedural Guidelines for the Modification of Parishes, the Closure or Relegation of Churches to Profane but not Sordid Use, and the Alienation of the Same*, in *The Jurist*, 73 (2013), 214-219.

CONGREGATION FOR THE DOCTRINE OF THE FAITH, *Circular Letter to Assist Episcopal Conferences in Developing Guidelines for Dealing with Cases of Sexual Abuses of Minors Perpetrated by Clerics*, 3 May 2011, in AAS, 103 (2011), 406-412; English translation in RENKEN, *The Penal Law of the Roman Catholic Church*, 522-526.

_____, *Letter to the Bishops and Other Interested Ordinaries and Hierarchs of the entire Catholic Church Concerning the Delicta graviora Reserved to It*, 10 May 2001, in AAS, 93 (2001), 785-788; English translation in RENKEN, *The Penal Law of the Roman Catholic Church*, 759-461.

_____, *Letter to the Bishops of the Catholic Church on Some Aspects of the Church Understood as Communion Communionis notio*, 28 May 1992, in AAS, 85 (1993), 838-850; English translation in *Origins*, 22(1992-1993), 108-112.

_____, *Normae de gravioribus delictis*, 21 May 2010, in AAS, 102 (2010), 419-430; *Communicationes*, 42 (2010), 333-344; English translation in RENKEN, *The Penal Law of the Roman Catholic Church*, 462-473.

CONGREGATION FOR THE DOCTRINE OF THE FAITH, *Vademecum* on Certain Points of Procedure in Treating Cases of Sexual Abuse of Minors Committed by Clerics, 16 July 2020, (version 1.0), [https:// www.vatican.va/ roman_curia /congregations /cfaith/ documents/rc_ con_cfaith _doc_ 20200716 _vademecum -casi- abuso _en. html](https://www.vatican.va/roman_curia/congregations/cfaith/documents/rc_con_cfaith_doc_20200716_vademecum-casi-abuso_en.html) (8 March 2023).

CONGREGATION FOR THE INSTITUTES OF CONSECRATED LIFE AND SOCIETIES OF APOSTOLIC LIFE, *Guidelines for the Administration of the Assets in Institutes of Consecrated Life and in Societies of Apostolic Life*, Vatican City, Libreria editrice vaticana, 2014.

DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS, DIVISION FOR PUBLIC ECONOMICS AND PUBLIC ADMINISTRATION, *Transparency and Accountability in Government Financial Management*, New York, United Nations, 1999.

DICASTERY FOR LEGISLATIVE TEXTS, *Penal Sanctions in the Church: User Guide for Book VI of the Code of Canon Law*, Vatican City, Dicastery for Legislative Texts, 2023.

DICASTERY FOR THE DOCTRINE OF THE FAITH, *Vademecum* on Certain Points of Procedure in Treating Cases of Sexual Abuse of Minors Committed by Clerics, 5 June 2022, (version 2.0), [https:// www.vatican.va/ roman_curia /congregations /cfaith /ddf/rc _ddf _doc_ 20220605 _vademecum- casi-abuso-2.0 _en.html](https://www.vatican.va/roman_curia/congregations/cfaith/ddf/rc_ddf_doc_20220605_vademecum-casi-abuso-2.0_en.html) (10 March 2023).

HOLY SEE PRESS OFFICE, *Bollettino*, “Press Conference to Present the New Book VI of the Code of Canon Law,” 01 June 2021, available in [https://press.vatican.va/content /salastampa/en/bollettino/pubblico/2021/06/01/210601e.html](https://press.vatican.va/content/salastampa/en/bollettino/pubblico/2021/06/01/210601e.html).

INTERNATIONAL THEOLOGICAL COMMISSION, “*Sensus fidei* in the Life of the Church,” June 2014, in *Origins*, 44 (2014-2015), 133-155.

_____, “Synodality in the Life and Mission of the Church,” 2 March 2018, in [https:// www.vatican.va/ roman_curia/ congregations/ cfaith/ cti_ documents /rc_ cti_ 20180 302_ sinodalita_ en.html](https://www.vatican.va/roman_curia/congregations/cfaith/cti_documents/rc_cti_20180302_sinodalita_en.html) (25 July 2021).

JOHN PAUL II, “Address to the Bishops of the Ecclesiastical Region of Pennsylvania and New Jersey (U.S.A.) on their *Ad limina* Visit,” 11 September 2004, in [https://www. vatican.va/ content /john-paul-ii/en /speeches/2004 /september/ documents/ hf_ jp- ii_ spe_ 20040911 _ad-limina- usa.html](https://www.vatican.va/content/john-paul-ii/en/speeches/2004/september/documents/hf_jp-ii_spe_20040911_ad-limina-usa.html) (10 July 2021).

JOHN PAUL II, Apostolic Constitution on the Roman Curia *Pastor bonus*, 28 June 1988, in *AAS*, 80 (1988), 841-912; English translation in *Code of Canon Law Latin-English Edition, New English Translation*, Washington, DC, Canon Law Society of America, 2017, 679-751.

_____, Apostolic Constitution Promulgating the New Code of Canon Law *Sacrae disciplinae leges*, 25 January 1983, in *AAS*, 75, pars II (1983), vii-xiv, English translation in *Code of Canon Law: Latin-English Edition, New English Translation*, prepared under the auspices of the CANON LAW SOCIETY OF AMERICA, Washington, Canon Law Society of America, 2017.

_____, Apostolic Constitution *Spirituali militum curae*, 21 April 1986, in *AAS*, (1986), 481-486; English translation in John A. RENKEN, *Particular Churches and the*

Authority Established in Them: Commentary on Canons 386-430, Ottawa, Saint Paul University, 2011, 255-259.

JOHN PAUL II, Apostolic Letter *motu proprio Sacramentorum sanctitatis tutela*, April 30, 2001, in [https://www.bishop-accountability.org/resources/resource-files/church-docs/Sacramentorum And Normae English.htm](https://www.bishop-accountability.org/resources/resource-files/church-docs/Sacramentorum%20And%20Normae%20English.htm) (25 July 2021).

_____, *Litterae Apostolicae Motu proprio datae "Sacramentorum Sanctitatis tutela" quibus Normae de gravioribus delictis Congregationi pro Doctrina Fidei reservatis promulgantur*, 30 April 2001, in *AAS*, 93 (2001), 737-739.

_____, Post-Synodal Apostolic Exhortation *Christifideles laici*, 30 December 1988, in *AAS*, 81 (1989), 393-521, English translation in *Origins*, 18 (1988-1989), 561-595.

_____, Post-synodal Apostolic Exhortation *Pastores dabo vobis*, 25 March 1992, City, Libreria editrice vaticana, 1992.

NATIONAL CONFERENCE OF CATHOLIC BISHOPS, *Implementation of the 1983 Code of Canon Law. Complementary Norms*, Washington, NCCB, 1991.

PAUL VI, apostolic letter *motu proprio Apostolica sollicitudo*, 15 September 1965, in *AAS*, 57 (1965), 775-780; English translation in *CLD*, vol. 6, 388-393.

PONTIFICAL COMMISSION FOR THE REVISION OF THE CODE OF CANON LAW, *Schema Codicis Iuris Canonici, iuxta animadversiones S.R.E. Cardinalium, episcoporum conferentiarum, dicasteriorum curiae romanae, universitatem facultatumque ecclesiarum necnon superiorum institutorum vitae consecratae recognitum*, Vatican City State, Typis polyglottis Vaticanis, 1980.

_____, *Relatio complectens synthesim animadversionum ab Em. mis atque Exc. mis Patribus commissis ad novissimum schema Codicis Iuris Canonici exhibitum, cum responsibus a secretaria et consultoribus datis*, Vatican City State, Typis polyglottis Vaticanis, 1981.

_____, *Codex Iuris Canonici, Schema Novissimum post consultationem S.R.E. Cardinalium, episcoporum conferentiarum, dicasteriorum curiae romanae, universitatum facultatumque ecclesiarum necnon superiorum institutorum vitae consecratae recognitum, iuxta placita Patrum Commissionis deinde emendatum atque Summo Pontifici praesentatum*, Vatican City, Typis polyglottis Vaticanis, 1982.

_____, *Schema canonum libri V: De iure patrimoniali Ecclesiae*, Vatican City State, Typis polyglottis vaticanis, 1977.

PONTIFICAL COUNCIL FOR LEGISLATIVE TEXTS, "*Decretum De recurs super congruentia inter legem particularem et normam codicalem*," [Recourse against diocesan norms on the clergy remuneration fund], April 29, 2000, in *Communicationes*, 32 (2000), 162-167.

_____, "*Decretum De recurs super congruentia inter legem particularem et normam codicalem*," [Recourse against a general decree which establishes a diocesan *tributum*], February 8, 2000, in *Communicationes*, 32 (2000), 15-23. Commentary by Jesús MIÑAMBRES, in *Ius Ecclesiae*, 13 (2001), 271-276.

PONTIFICAL COUNCIL FOR LEGISLATIVE TEXTS, Instruction, To be observed by diocesan and interdiocesan tribunals in handling causes of the nullity of marriage, *Dignitas connubii*, 25 January 2005, https://www.vatican.va/roman_curia/pontifical_councils/intrptxt/documents/rc_pc_intrptxt_doc_20050125_dignitas-connubii_en.html (11 May 2023).

_____, *Nota* La funzione dell'autorità sui beni ecclesiastici (February 12, 2004), in *Communicationes*, 36 (2004), 24-32.

_____, *Schema recognitionis Libri VI Codicis Iuris Canonici (Reservatum)*, Vatican City, Typis Polyglottis Vaticanis, 2011.

POPE FRANCIS, "Message of the Holy Father for the 16th International Congress of the Consociatio Internationalis Studio Iuris Canonici Promovendo," 6 October 2017, in <http://press.vatican.va/content/salastampa/en/bollettino/pubblico/2017/10/06/171006h.html> (10 July 2021).

_____, Address in Ceremony Commemorating the 50th Anniversary of the Institution of the Synod of Bishops, 17 October 2015, in *AAS*, 107 (2015), 1138-1144; English translation in *Origins*, 45 (2015-2016), 381-384.

_____, Apostolic Constitution on the Roman Curia and its Service to the Church in the World *Praedicate evangelium*, 19 March 2022, in *Communicationes*, 54 (2022) 9-81; English translation available in https://www.vatican.va/content/francesco/en/apost_constitutions/documents/20220319-costituzione-ap-praedicate-evangelium.html.

_____, Apostolic Constitution *Pascite gregem Dei*, 23 May 2021, in *L'Osservatore Romano*, Weekly English edition, 4 June 2021, 1, 5, and 8.

_____, Apostolic Exhortation *Evangelii gaudium*, 24 November 2013, in *AAS*, 105 (2013), 1019-1137; English translation available in https://www.vatican.va/content/francesco/en/apost_exhortations/documents/papa-Francesco_esortazione-ap_20131124_evangelii-gaudium.html (12 July 2021).

_____, Apostolic Letter *motu proprio Come una madre amorevole*, 4 July 2016, in *AAS*, 108 (2016), 715-717; English translation in https://www.vatican.va/content/francesco/en/motu_proprio/documents/papa-francesco-motu-proprio_20160604_come-una-madre-amorevole.html.

_____, Apostolic Letter *motu proprio* for the Management of the Economic Assets of the Holy See *Fidelis dispensator et prudens*, 24 February 2014, in *AAS*, 106 (2014), 164-165.

_____, Apostolic Letter *motu proprio Vocare peccatores*, 20 March 2023, available in https://www.vatican.va/content/francesco/la/motu_proprio/documents/2023_0320-motu-proprio-vocare-peccatores.html.

_____, Apostolic Letter *motu proprio Vos estis lux mundi*, 7 May 2019, in *Communicationes*, 51 (2019), 23-33; English translation in https://www.vatican.va/content/francesco/en/motu_proprio/documents/papa-francesco-motu-proprio-2019_0507_vos-estis-lux-mundi.html.

POPE FRANCIS, Apostolic Letter *motu proprio*, Regarding Certain Competencies in Economic-financial Matters, *I beni temporali*, 4 July 2016, in *Communicationes*, 48 (2016), 309-312.

_____, Apostolic Letter, *motu proprio Vos estis lux mundi*, 25 March 2025, available in https://www.vatican.va/content/francesco/en/motu_proprio/documents/2023-0325-motu-proprio-vos-estis-lux-mundi-aggiornato.html.

_____, *Constitutio Apostolica Pascite gregem Dei qua Liber VI Codicis Iuris Canonici reformatur, 23 maii 2021; Liber VI Codicis Iuris Canonici. De sanctionibus poenalibus in Ecclesia, 23 maii 2021*, in *Communicationes*, 53 (2021), 9-65 [apostolic constitution is in 9-12; and revised canons are in 17-40].

_____, Post-synodal Apostolic Exhortation *Christus vivit*, 25 March 2019, in AAS, 111 (2019), 391-476; English translation in <https://www.vatican.va/archive/aas/documents/2019/acta-aprile2019.pdf> (28 May 2023).

SACRED CONGREGATION FOR THE CLERGY, circular letter, 11 April 1970, in AAS, 62 (1970), 459-465, English translation in *CLD*, vol. 7, 383-390.

SACRED CONGREGATION FOR THE PROPAGATION OF THE FAITH, *Collectanea Sacrae Congregationis de propadanda fide*, 2nd ed. vol. 1, “Congregatio generalis” (July 21, 1856), Vatican City, Ex Typographia polyglotta, 1907.

SECOND VATICAN COUNCIL, Constitution on the Sacred Liturgy *Sacrosanctum concilium*, 4 December 1963, in AAS, 56 (1964), 97-134; English translation in FLANNERY1, 1-36.

_____, Decree on the Catholic Churches of the Eastern Rite *Orientalium Ecclesiarum*, 21 November 1964, in AAS, 57 (1965), 76-85, English translation in FLANNERY1, 441-451.

_____, Decree on Ecumenism *Unitatis redintegratio*, 21 November 1964, in AAS, 57 (1965), 90-107, English translation in FLANNERY1, 452-470.

_____, Decree on the Apostolate of the Laity *Apostolicam actuositatem*, 18 November 1965, in AAS, 58 (1966), 837-864; English translation in FLANNERY1, 766-798.

_____, Decree on the Church’s Missionary Activity *Ad gentes divinitus*, 7 December 1965, in AAS, 58 (1966), 947-990, English translation in FLANNERY1, 813-856.

_____, Decree on the Ministry and Life of Priests *Presbyterorum ordinis*, 7 December 1965, in AAS, 58 (1966), 991-1024; English translation in FLANNERY1, 863-902.

_____, Decree on the Pastoral Office of Bishops in the Church *Christus Dominus*, 28 October 1965, in AAS, 58 (1966), 673-696, English translation in FLANNERY1, 564-590.

_____, Decree on the up-to-date Renewal of Religious Life *Perfectae caritatis*, 28 October 1965, in AAS, 58 (1966), 702-712, FLANNERY1, 611-623.

_____, Dogmatic Constitution on the Church *Lumen gentium*, 21 November 1964, in AAS, 57 (1965), 5-75; English translation in FLANNERY1, 350-426.

SECOND VATICAN COUNCIL, Pastoral Constitution on the Church in the Modern World *Gaudium et spes*, 7 December 1965, in AAS, 58 (1966), 1026-1115; English translation in FLANNERY1, 904-1001.

SECRETARIAT OF STATE, “Regolamento della Camera Apostolica,” March 3, 2008, in *Communicationes*, 40 (2008), 63-80.

_____, To the Presidents of the Episcopal Conferences on Complementary Norms to Implement the 1983 Code *Certaines conférences*, in *Communicationes*, 15 (1983), 135-139; English translation in *CLD*, vol. 11, 5-8.

SYNOD OF BISHOPS, “The Vocation and Mission of the Family in the Church and Contemporary World: *Lineamenta*,” 2014, in *Origins*, 44 (2014-2015), 489-503.

_____, Document on Ministerial Priesthood *Ultimis temporibus*, November 30, 1967, in AAS, 63 (1971), 898-922; English translation in FLANNERY2, 672-694.

The 1917 Pio-Benedictine Code of Canon Law, In English Translation with Extensive Scholarly Apparatus, Curator, E. N. PETERS, San Francisco, Ignatius Press, 2001.

The Holy Bible: Revised Standard Version, Second Catholic Edition, San Francisco, Ignatius Press, 2006.

UNITED STATE CONFERENCE OF CATHOLIC BISHOPS, *Diocesan Financial Management: A Guide to Best Practices (Updated October 2021)*, in [https:// www. usccb.org /resources /diocesan –financial –management –guide -best- practices](https://www.usccb.org/resources/diocesan-financial-management-guide-best-practices) (10 August 2023).

BOOKS

ABBO, J. A. and J. D. HANNON, *The Sacred Canons: A Concise Presentation of the Current Disciplinary Norms of the Church*, 2nd ed., 2 vols., St. Louis, B. Herder, 1957.

ALLEN, J. L., *Catholic Church: What Everyone Needs to Know*, Oxford & New York, Oxford University Press, 2013.

ARRIATE, J. I. (ed.), *Code of Canon Law Annotated*, 4th edition revised and updated completely, Montréal, Librairie Wilson & Lafleur Inc., 2023.

_____, *Governance Structures within the Catholic Church*, Gratianus Series, Montreal, Wilson & Lafleur Ltée, 2000.

ASTE, A., *La trasparenza nella gestione dei beni ecclesiastici: della governance alla accountability. La sfida della rendicontazione tra pastoraltà e contabilità*, Venice, Marcianum Press, 2019.

AZNAR GIL, F. R., *La administración de los bienes temporales de la Iglesia*, Salamanca, Universidad Pontificia de Salamanca, 1993.

BACHOFEN, C. A., *A Commentary on the New Code of Canon Law*, 8 vols., St. Louis, B. Herder Book Co., 1918-1936.

BADENHORST, P. J., J. M. PIENAAR, and H. MOSTERT, *Silberberg and Schoeman’s The Law of Property Fifth Edition*, Durban, LexisNexis, 2006.

- BALDISSERI, L. (ed.), *A Cinquant'anni dall'Apostolica sollicitudo: Il Sinodo dei vescovi al servizio di una Chiesa sinodale*, Vatican City, Libreria editrice vaticana, 2016.
- BASSETT, W. W., et al., *Religious Organizations and the Law*, 2nd ed., 4 vols., New York, Clark Boardman Callaghan, 2016-2022.
- BASSETT, W. W., *Religious Organizations and the Law*, Minneapolis, Thompson West, 2005.
- BATTS, M. E., *Church Finance: The Church Leader's Guide to Financial Operations*, 2nd ed., Church Law & Tax, Christianity Today International, 2019.
- BEAL, J. P., J. A. CORIDEN, and T. J. GREEN (eds.), *New Commentary on the Code of Canon Law*, commissioned by the Canon Law Society of America, Bangalore, Theological Publications in India, 2004.
- BEEVER, A., *Rediscovering the Law of Negligence*, London, Hart Publishing, 2007.
- BERGER, A. (ed.), *Encyclopedic Dictionary of Roman Law*, Philadelphia, American Philosophical Society, 1953.
- BESTE, U., *Introductio in Codicem*, Naples, M. D'Auria Pontificius Ed, 1961.
- BLACK, H. C., *Black Law Dictionary: Definitions of the Terms and Phrases of American and English Jurisprudence, Ancient and Modern*, 4th rev. ed., St. Paul, Minnesota, West Publishing Co., 1968.
- _____, *Black's Law Dictionary*, 5th ed., St Paul, Minnesota, West Publishing Co., 1979.
- BOTTA, R., *La norma penale nel diritto della Chiesa*, Bologna, Il Mulino, 2001.
- BOUSCAREN, L. T., A. ELLIS, and F. N. KORTH, *Canon Law: A Text and Commentary*, 4th rev. ed., Milwaukee, Bruce Publishing Co., 1963.
- CALABRESE, A., *Diritto penale canonico*, 3rd ed., Vatican City, Libreria editrice vaticana, 2006.
- CAPARROS, E., M. THÉRIAULT, and J. THORN (eds.), *Code of Canon Law Annotated*, Montréal, Wilson & Lafleur Limitée, 1993.
- CAPARROS, E., M. THÉRIAULT, J. THORN, and H. AUBE (eds.), *Code of Canon Law Annotated*, 2nd ed. revised and updated of the 6th Spanish language edition, prepared under the responsibility of the Instituto Martin De Azpilcueta, Chicago, Midwest Theological Forum, 2004.
- CHADWICK, H., *The Early Church*, New York, Penguin Books, 1978.
- CHIAPPETTA, L., *Codice di diritto canonico: Commento giuridico-pastorale*, 2nd ed., 3 vols., Rome, Dehoniane, 1996.
- _____, *Il Codice di diritto canonico: Commento giuridico-pastorale*, 3rd ed., 3 vols., Bologna, Edizione Dehoniane, 2011.
- COCCOPALMERIO, F., *De paroecia*, Rome, Editrice Pontificia Università Gregoriana, 1991.

- CONNORS, K., *The Role of the Major Superior with Particular Reference to Apostolic Women's Religious Institutes in the United States*, JCD thesis, Ottawa, Saint Paul University, 2011.
- CORIDEN, J. A., *An Introduction to Canon Law*, New York, Paulist Press, 1991.
- CORIDEN, J. A., *The Parish in Catholic Tradition: History, Theology, and Canon Law*, New York, Paulist, 1997.
- CORDIEN, J. A., T. J. GREEN, and D. E. HEINTSCHEL (eds.), *The Code of Canon Law: A Text and Commentary*, New York/Mahwah, NJ, Paulist Press, 1985.
- COUGHLIN, J. J., *Canon Law: A Comparative Study with Anglo-American Legal Theory*, Oxford & New York, Oxford University Press Inc., 2011.
- D'AURIA, A., *Inganno, frode, deliberazione. Il dolo nell'attuale Codice di diritto canonico*, Percorsi culturali 4, Rome, Urbaniana University Press, 2004.
- DANIEL, W. L., *The Art of Good Governance. A Guide to the Administrative Procedure for Just Decision-Making in the Catholic Church*, Gratianus Series, Montréal, Wilson & Lafleur Limitée, 2015.
- DAVIES, M., *Property: Meaning, Histories, Theories*, New York, Routledge-Cavendish, 2007.
- DE AGAR, J. T. M., *A Handbook on Canon Law*, Montréal, Wilson and Lafleur, 2007.
- DE PAOLIS, V. and D. CITO, *Le sanzioni nella Chiesa*, Rome, Urbaniana University Press, 2008.
- DE PAOLIS, V., *De bonis Ecclesiae temporalibus: Adnotationes in Codicem: Liber V*, Rome, Pontificia Universitas Gregoriana, 1986.
- _____, *De sanctionibus in Ecclesia: Adnotationes in Codicem, Liber VI*, Rome, Editrice Pontificia Università Gregoriana, 1986.
- _____, *I beni temporalis della Chiesa*, Bologna, Dehoniane, 1995.
- DE SANCTIS, F. M., *Churches, Temples, and Financial Crimes: A Judicial Perspective of the Abuse of Faith*, New York, Springer, 2015.
- DELLA ROCCA, F., *Manual of Canon Law*, trans. by A. THATCHER, Milwaukee, The Bruce Publishing Company, 1961.
- DOHENY, W. J., *Practical Problems in Church Finances: A Study of the Alienation of Church Resources and the Canonical Restrictions on Church Debt*, Milwaukee, Bruce Publicising Co., 1941.
- DOYLE, J. A., *Civil Incorporation of Ecclesiastical Institutions: A Canonical Perspective*, JCD dissertation, Ottawa, Saint Paul University, 1989.
- DRUCKER, P. F., *Management: Tasks, Responsibilities, Practices*, New York, Harper and Row, 1973.
- DUBIEL, S., and P. KALETA (eds.), *The Temporal Goods of the Church. Selected Issues*, Lublin, Catholic University of Lublin, 2016.

- DUGAN, P. M. (ed.), *The Penal Process and the Protection of Rights in Canon Law*, Montreal, Wilson & Lafleur, 2005.
- DULLES, A., *Models of the Church*, New York, Doubleday, 2002.
- EKPO, A. O., *Temporal Goods of the Church: A Canonical Examination of Administrative Acts Concerning Their Ownership and Management*, Montréal, Wilson & Lafleur Inc., 2021.
- FARIS, J. D., and J. ABBASS (eds.), *A Practical Commentary to the Code of Canons of the Eastern Churches*, 2 vols., Montréal, Librairie Wilson & Lafleur Inc., 2019.
- FARIS, J. D., *Eastern Catholic Churches: Constitution and Governance*, New York, Saint Maron Publications, 1992.
- FARRELLY, A. G., *The Diocesan Finance Council: A Historical and Canonical Study*, JCD thesis, Ottawa, Saint Paul University, 1987.
- FEDELE, P. (ed.), *De iustitia administrativa in Ecclesia*, Roma, Officium Libri Catholici, 1984.
- FIRITER, B., *The Temporal Goods of the Particular Church in the 1983 Code: Acquisition, Administration and Alienation*, JCD thesis, Rome, Pontificia Universitas Urbaniana, 2009.
- FISCHER, M., *Making Parish Councils Pastoral*, New York/Mahwah, Paulist, 2010.
- _____, *Pastoral Councils in Today's Catholic Parish*, Mystic, Twenty Third Publications, 2001.
- FLANNERY, A. (gen. ed.), *Vatican Council II: More Post-Conciliar Documents*, vol. 2, new revised edition, Northport, New York, Costello Publishing Company, 1998.
- _____, (gen. ed.), *Vatican Council II: The Conciliar and Post-Conciliar Documents*, vol. 1, new revised edition, Northport, New York, Costello Publishing Company, 1996.
- FOX, J. (ed.), *Render Unto Caesar: Church Property in Roman Catholic and Anglican Canon Law*, Rome, Pontifical University of St. Thomas Aquinas, 2000.
- FROMMELT, H. A., *Church Property and Its Management*, New York, Bruce, 1936.
- GALLANT, K. S., *The Principle of Legality in International and Comparative Criminal Law*, Cambridge, Cambridge University Press, 1996.
- GARCÍA MARTÍN, J., *Gli atti amministrativi nel Codice di Diritto Canonico*, Venezia, Marcianum Press, 2018.
- GARNER, B. A. and H. C. BLACK (eds.), *Black's Law Dictionary*, 10th edition, St. Paul, Thomson West Group 2014.
- GILES, S., *Managing Fraud Risk: A Practical Guide for Directors and Managers*, New York, Wiley, 2013.
- GILLESPIE, K., *Ecclesiastical Office and the Participation of the Lay Faithful in the Exercise of Sacred Power: Towards a Theological and Canonical Understanding of the*

- Mutual Orientation in the Sign of Christ, Tesi Gregoriana, Rome, Editrice Pontificia Università Gregoriana, 2017.
- GOODWINE, J. A., *The Right of the Church to Acquire Temporal Goods*, Canon Law Studies, no. 131, Washington, DC, The Catholic University of America Press, 1941.
- GREEN, T. J., *A Manual for Bishops: Rights and Responsibilities of Diocesan Bishops in the Revised Code of Canon Law Revised Edition*, Washington, DC, USCC, 1992.
- HALLETT, P. H., *Ecumenical Councils*, The Catholic Action Series of Textbooks for Religious Discussion Clubs, Wichita, Kansas, The Catholic Bookshop, Inc., 1959.
- HANNAN, P. M., *The Canonical Concept of Congrua sustentation for the Secular Clergy (1950)*, Canon Law Study, no. 302, Washington, The Catholic University of America Press, 204.
- HERVADA, J., *Introduction to the Study of Canon Law*, Montreal, Wilson & Lafleur, 2007.
- HITE, J., *A Primer on Public and Private Juridic Persons: Applications to the Healthcare Ministry*, Saint Louis, The Catholic Health Association, 2000.
- HUELS, J. M., *Empowerment for Ministry: A Complete Manual on Diocesan Faculties for Priests, Deacons, and Lay Ministers*, New York, Paulist Press, 2003.
- _____, *The Pastoral Companion: A Canon Law Handbook for Catholic Ministry*, 5th ed., Gratianus collection, Montreal, Wilson & Lafleur, 2016.
- _____, *The Teaching Office of the Catholic Church: A Commentary on Book III of the Code of Canon Law*, Ottawa, Saint Paul University Faculty of Canon Law, 2017.
- JAMIESON, J. T. and P. D. JAMIESON, *Ministry and Money: A Practical Guide for Pastors*, Louisville, Kentucky, Westminster John Knox Press, 2009.
- JERMAN, S., *Pope Francis' Amendments on Penal Laws of the Church*, Aluva, RIC Publications, 2021.
- JOLOWICZ, H. F., and B. NICHOLAS (eds.), *Historical Introduction to the Study of Roman Law*, 3rd ed., Cambridge, Cambridge University Press, 1972.
- KALETA, P., *Ecclesiastical Patrimonial Law*, Manchester, Catholic Printing Company of Farnworth, 2015.
- KASLYN, R. J. (ed.), *Essays in Honor of Sister Rose McDermott*, Washington, The Catholic University of America, 2010.
- KEALY, R. T., *Diocesan Financial Support: Its Historical and Canonical Status*, Rome, Pontifical Gregorian University, 1986.
- KEENE, M. J., *Religious Ordinaries and Canon 198*, Canon Law Studies no. 135, Washington, The Catholic University of America, 1941.
- KING, W. J., *Public and Private Juridic Personality: A Comparative Legal Analysis*, Rome, Pontificia Universitas Gregoriana, 2002.
- KNUDSEN, R. B., *New Models for Church Administration: The Practical Application of Business Principles*, Chicago, Follett Publishers, 1979.

- LABANDEIRA, E., *Trattato di diritto amministrativo canonico*, Milan, Giuffrè, 1994.
- LATOURELLE, R. (ed.), *Vatican II: Assessment and Perspectives: Twenty-Five Years After (1962-1987)*, New York, Paulist Press, 1988.
- LUCAS, B., P. SLACK, and W. D'APICE, *Church Administration Handbook*, Strathfield, New South Wales, St. Pauls Publications, 2008.
- LUCIANI, R., *Synodality: A New Way of Proceeding in the Church*, Mahwah, Paulist Press, 2022.
- MACLAREN, D., *Private Property and Natural Law, Aquinas Papers No. 8*, Oxford, Blackfriars, 1948.
- MACPHERSON, C. B. (ed.), *Property: Mainstream and Critical Positions*, Toronto, University of Toronto Press, 1978.
- MAIDA, A. J. and N. P. CAFARDI, *Church Property, Church Finances, and Church-related Corporations*, St. Louis, MO, The Catholic Health Association of the United States, 1984.
- MARTIN, P., and F. G. MORRISEY, *Temporal Goods at the Service of the Mission of Ministerial Juridic Persons*, Washington, DC, Catholic Health Association of the USA, 2017.
- MARZOA, Á., J. MÍRAS, and R. RODRÍGUES-OCAÑA (eds.), *Exegetical Commentary on the Code of Canon Law*, E. CAPARROS (Gen. ed. of English edition), 9 vols, Chicago, Midwest Theological Forum, 2004.
- MASCIARELLI, M. G., *Un popolo sinodale: Camminare insieme*, Todi, Tau Editrice, 2016.
- MCCREADY, W. D., *Odiosa Sanctitas: St. Peter Damian, Simony, and Reform*, (Studies and Texts), Toronto, Pontifical Institute of Mediaeval Studies, 2011.
- MCGRATH, J. and K. C. MARTIN, *The Modernization of the Western World: A Society Transformed*, 2nd ed., New York, Routledge Tylor & Francis Groups, 2017.
- MCKENNA, K. E., L. A. DINARDO, and J. W. POKUSA (eds.), *Church Finance Handbook*, Washington, DC, Canon Law Society of America, 2000.
- NDEY, F. N., *The Implication of the Canons on Mass Offerings in Particular Law and Custom with Special Reference to the Dioceses of Cameroon*, doctoral thesis, Ottawa, Faculty of Canon Law, Saint Paul University, 2019.
- NEDUNGATT, G., *A Guide to the Easter Code*, Kanonica 10, Rome, Pontificio Istituto Orientale, 2002.
- _____, *Laity and Church Temporalities: Appraisal of a Tradition*, Bangalore, Dharmaram Publications, 2000.
- OAKLEY, F. and B. RUSSETT, *Governance, Accountability, and the Future of the Catholic Church*, New York, Continuum, 2004.
- OGILVIE, M. H., *Religious Institutions and the Law in Canada*, 4th ed., Toronto, Irwin Law Inc., 2017.

- OKOSUN, J. E., *The Collaborative Role of the Presbyteral Council in the Governance of a Diocese*, JCD thesis, Ottawa, Saint Paul University, 2012.
- OMOROGBE, E. N., *The Power of the Diocesan Bishop with Regard to the Administration of Ecclesiastical Goods of Public Juridic Persons Subject to him: An Analysis of Canon 1276, §2*, doctoral thesis, Ottawa, Saint Paul University, 2010.
- OTADUY, J., A. VIANA and J. SEDANO (eds.), *Diccionario General de Derecho Canónico*, vii vols., Pamplona, Thomson Reuters Aranzadi, 2012.
- PAZHAYAMPALLIL, T., *A Commentary on the New Code of Canon Law*, Bangalore, KJC Publications, 1985.
- PERISSET, J., *La paroisse: Commentaire des canons 515-572*, Paris, Éditions Tardy, 1989.
- _____, *Les biens temporels de l'Église*, Paris, Éditions, Tardy, 1996.
- PETERS, E. N., *Incrementa in progressu 1983 Codicis iuris canonici*, Gratianus Series, Montréal, Wilson & Lafleur, 2005.
- PETRUCELLI, J. R., and J. R. PETERS, *Preventing Fraud and Mismanagement in Government: System and Structures*, Hoboken, New Jersey, Wiley, 2017.
- PIGHIN, B. F., *Diritto penale canonico*, Venice, Marcianum Press, 2008.
- _____, *Il nuovo Sistema penale della Chiesa*, Facoltà di Diritto Canonico San Pio X, Manuali 15, Venice, Marianum Press, 2021.
- PINTO, P. V., *Diritto amministrativo canonico: la Chiesa: mistero e istituzione*, Bologna, EDB, 2006.
- PORTILLO, Á., *Faithful and Laity in the Church: The Bases of their Juridical Status*, 2nd ed., Montréal, Wilson & Lafleur Ltée, 2014.
- POSPISHIL, V. J., *Eastern Catholic Church Law*, rev. ed., New York, Saint Maron Publications, 1996.
- POWERS, B. P. (ed.), *Church Administration Handbook*, 3rd ed. Tennessee, B&H Academic, 2008.
- RADEMACHER, W. J., J. S. WEBER, and D. MCNEILL, Jr., *Understanding Today's Catholic Parish*, New London, CT, Twenty Third Publications, 2007.
- RASAIAN, L., *The Collaboration between the Parochus and the Parish Finance Council in the Protection of Parish Property: Practical Reflections on the Relation between Canon 532 and 537 of the 1983 Code of Canon Law*, doctoral thesis, Ottawa, Saint Paul University, 2014.
- REESE, T. J., *Archbishop: Inside the Power Structure of the American Catholic Church*, San Francisco, Harper & Row, 1989.
- RELON, H. C., *Legislation on the College of Consultors. Evolution and Commentary on some Aspects*, JCD thesis, Rome, Pontifical University of the Holy Cross, 1996.
- RENKEN, J. A., *Church Property: A Commentary on Canon Law Governing Temporal Goods in the United States and Canada*, Ottawa, Faculty of Canon Law, Saint Paul University, 2009.

- RENKEN, J. A., *Particular Churches and the Authority Established in Them: Commentary on Canons 368-430*, Ottawa, Faculty of Canon Law, Saint Paul University, 2011.
- _____, *Particular Churches: Their Groupings Commentary on Canons 431-459*, Ottawa, Faculty of Canon Law, Saint Paul University, 2012.
- _____, *Particular Churches: Their Internal Ordering: Commentary on Canons 460-572*, Ottawa, Faculty of Canon Law, Saint Paul University, 2011.
- _____, *The Penal Law of the Roman Catholic Church: Commentary on Canons 1211-1299 and 1717-1731 and Other Sources of Penal Law*, Ottawa, Faculty of Canon Law, Saint Paul University, 2015.
- ROCKSON, A., *Strategies for Preventing Financial Fraud in Church Organizations in Ghana*, doctoral thesis, Minneapolis, Walden University, 2019.
- ROVERA, V., *I beni temporali nella Chiesa in La Normative del nuovo Codice*, Rome, Queriniana, 1983.
- RUDGE, P. F., *Management in the Church*, London, McGraw-Hill Inc., 1976.
- RYDER, R., *Simony*, Canon Law Studies 65, Washington, The Catholic University of America, 1931.
- SABBARESE, L., *Canon Law: An Overview*, Manuali, Vatican City, Urbaniana University Press, 2017.
- SANCTIS, F. M., *Churches, Temples, and Financial Crimes*, New York City, Springer International Publishing, 2015.
- SCHAFF, P., *Nicene and Post-Nicene Fathers*, Series 2, 14 vols., Grand Rapids, MI, Christian Classics Ethereal Library, 1819-1893.
- SCHAUMBER, M. M., *The Evolution of the Power of the Lay Religious Superior in the Ecclesial Documents of the Twentieth Century*, JCD thesis, Rome, Pontifical University of Santa Croce, 2003.
- SCHOPPE, J., *Derecho patrimonial canónico*, Pamplona, EUNSA, 2007.
- _____, *Droit canonique des biens*, Montréal, Wilson and Lafleur, 2008.
- _____, *Les biens temporals de l'Église*, Paris, Éditions Tardy, 1996.
- SCHROEDER, H. J., *Disciplinary Decrees of the General Councils: Text, Translation, and Commentary*, St. Louis, MO and London, B. Herder Book Co., 1937.
- SHARBEL POLL, M., *The Reparation of Harm: A Canonical Analysis of Canon 128 with Reference to its Common Law Parallels*, JCD thesis, Ottawa, Saint Paul University, 2002.
- SHEEHY, G., et al. (eds.), *The Canon law: Letter and Spirit: A Practical Guide to the Code of Canon Law*, Collegeville, The Liturgical Press, 1995.
- SIGNE, J. M., *Paroisses et administration des biens: Un chemin vers l'autosuffisance des Églises d'Afrique*, Paris, L'Harmattan, 2007.

- SITARZ, M., *Competences of Collegial Organs in a Particular Church: In the Exercise of Executive Power According to the Code of Canon Law of 1983*, Lublin, Wydawnictwo KUL, 2013.
- SMITH, R., W. BROWN, and N. REYNOLDS (eds.), *Sponsorship in the United States Context: Theory and Praxis*, Washington, DC, CLSA, 2006.
- SOUTHERN, R. W., *Western Society and the Church in the Middle Ages*, New York, Penguin Book, 1977.
- STELTEN, L. F. (ed.), *Dictionary of Ecclesiastical Latin*, Peabody, MA, Hendrickson Publishers, 2007.
- TANNER, N. P., *Decrees of the Ecumenical Councils*, 2 vols., London and Washington DC, Sheed & Ward and Georgetown University Press, 1990.
- VON BALTHASAR, H. U., *The Christian State of Life*, San Francisco, Ignatius Press, 1983.
- VROMANT, G., *De boni Ecclesiae temporalibus*, 3rd rev. ed., Brussels, Éditions De Schuet, 1953.
- WATSON, A. (ed.), *The Digest of Justinian*, Philadelphia, University of Pennsylvania Press, 1998.
- WIGGINS, U. C., *Property Laws of the State of Ohio Affecting the Church*, Canon Law Studies, no. 367, Washington, DC, The Catholic University of America Press, 1956.
- WOESTMAN, W. H., *Ecclesiastical Sanctions and the Penal Process: A Commentary on the Code of Canon Law*, 2nd ed., Ottawa, Saint Paul University, 2003.
- WOODALL, G. J., *A Passion for Justice: An Introductory Guide to the Code of Canon Law*, Herefordshire, Gracewing, 2011.
- WOYWOD, S., *A Practical Commentary on the Code of Canon Law*, New York, Joseph F. Wagner, Inc., 1939.
- WOYWOOD, S. and C. SMITH, *A Practical Commentary on the Code of Canon Law*, rev. ed., vol. 1., New York, Joseph F. Wagner, Inc., 1948.
- WRENN, L. G., *Authentic Interpretations on the 1983 Code*, Washington, CLSA, 1993.
- ZECH, C. E., et al., *Best Practices of Catholic Pastoral and Finance Councils*, Huntington, Indiana, Our Sunday Visitor, 2010.

ARTICLES

- ABBASS, J., "The Temporal Goods of the Church: A Comparative Study of the Eastern and Latin Codes of Canon Law," in *Periodica*, 83 (1994), 669-717.
- ALBORNOZ, D., "La nozione di personalità morale della Chiesa cattolica nel Codice di Diritto Canonico (1917-1983)," in *Salesianum*, 70 (2008), 423-461, and 71 (2009), 79-110.

- AMBROSE, M. R., "Clerics Practicing Commerce and Trade: The Canonical Implications of Canon 286," in *Studia canonica*, 56 (2022), 279-298.
- _____, "The Revision to Book VI on Sanctions: A Welcome Necessity!" in *Indian Theological Studies*, 58 (2021), 561-578.
- ANDRÉS GUTIÉRREZ, D. J., "Istituti religiosi clericali: nuove nozioni e differenze," in *Commentarium pro Religiosis*, 81 (2000), 29-65.
- _____, "La Orden de las Vírgenes: estatuto teológico-canónico según el CIC (can. 604)," in *Commentarium pro Religiosis*, 87 (2006), 279-319.
- ANDRÉS, D. J., "Los Superiores religiosos de los Religiosos según el Código: Estatuto específico de los Superiores mayores Ordinarios," in *Commentarium pro Religiosis*, 79 (1998), 159-191.
- ANTONELLI, V., et al., "Fraud and Incompetence: Accounting in the Papal States (1831-1859)," in *Accounting History*, 26 (2021), 552-584.
- ANZAR GIL, F. R., "Actos de administración ordinaria y extraordinaria: normas canónicas," in *Revista española de derecho canonica*, 57 (2000), 41-70.
- ARENDT, G. and F. M. CAPELLO, "De dimoniae poenis latae sententiae," in *Periodica*, 18 (1929), 161-166.
- ARIAS GÓMEZ, J., Commentary on cc. 1311-1399, in *CCLA Comm2*, 1017-1086.
- ARIAS, J. I., "El sistema penal canónico ante la reforma del C.I.C.," in *Ius Canonicum*, 15 (1975), 187-253.
- ARIAS, J. I. and J. I. ARRIETA, "Book VI Penal Sanctions in the Church," in *CCLA Comm4*, 1017-1072.
- ARRIETA, J. I., "A Presentation of the New Penal System of Canon Law," in *The Jurist*, 77 (2021), 245-267.
- _____, "Cardinal Ratzinger's Influence on the Revision of Canonical Penal Law System," in *Studies in Church Law*, 6 (2010), 117-128.
- _____, "El nuevo sistema penal canónico," in *Forum Canonicum*, 17 (2022), 9-23.
- _____, "El proyecto de revisión del Libro VI del Código de derecho canónico," in *Anuario de derecho canónico*, 2 April 2013, 211-231.
- _____, "El Pueblo de Dios," in *Manual de derecho canónico*, Pamplona, EUNSA, 1988, 113-150.
- _____, "Funzione pubblica e ufficio ecclesiastico," in *Ius Ecclesiae*, 7 (1995), 91-113.
- _____, "L'influsso del cardinale Ratzinger nella revisione del sistema penale canonico," in *La Civiltà Cattolica*, 161 (2010), 430-440.
- _____, "La funzione pastorale del diritto penale," in *Ius Ecclesiae*, 34 (2022), 47-66.
- _____, "Los delitos contra la recta administración del patrimonio," in *Anuario de Derecho canónico*, 12 (2023), 145-162.

- ARRIETA, J. I., "Particular Offences and the Penalties Established for them," in *CCLA Comm4*, 10731108.
- _____, "Prażatury personalne i ich relacje do struktur terytorialnych," in *Prawo Kanoniczne*, 43 (2000), 85-115.
- _____, "Presupposti organizzativi della riforma della curia romana," in *Ius Ecclesiae*, 27 (2015), 37-60.
- _____, "Reasons and Main Novelties in the New CIC Book VI," in *CLSANZ Proceedings*, Fifty-Fourth Annual Conference, 2021, 3-22.
- _____, "The Return of Penal Discipline in the Pastoral Field of Government," in *The Canon Law Society of Great Britain and Ireland Newsletter*, no. 204, (2023), 27-44.
- ARTNER, P., "The Remuneration of Diocesan Clerics," in *Folia canonica*, 12 (2009), 7-22.
- ASTIGUETA, D. G., "Facoltà concesse alla Congregazione per il Clero," in *Periodica*, 99 (2010), 1-33.
- _____, "La pena della sospensione e la sua durata: può essere inflitta a tempo determinate?" in *Periodica*, 110 (2021), 503-506.
- _____, "Trasparenza e segreto. Aspetti della prassi penalistica," in *Periodica*, 107 (2018), 523-535.
- _____, "Una prima lettura del nuovo Libro VI del Codici come strumento della carità pastorale," in *Periodica*, 110 (2021), 351-384.
- AUSTIN, B. T., "*Nullum crimen, nulla poena sine lege*: the Principle of Penal Legality in the *Ius vigens*," in *Studia canonica*, 54 (2020), 5-29.
- _____, "Prescription of Criminal Action in the *Ius vigens*: Praxis," in *Studia canonica*, 55 (2021), 103-145.
- _____, "The Revised Book VI, Part I Selected Norms and Commentary," in *The Jurist*, 77 (2021), 291-334.
- _____, "The Revised Book VI, Part II Selected Norms and Commentary," in *The Jurist*, 78 (2022), 27-74.
- AUSTIN, R. J., "Temporal Goods within the Church: Some Canonical Reflections," in *The Australasian Catholic Record*, 69 (1992), 147-148.
- AUSTIN, R. J., "The Ministry of Catholic Healthcare: A Church Law Reflection on its Future," in *The Australasian Catholic Record*, 73 (1996), 162-164.
- AZNAR GIL, F. R., "El fondo diocesano para la sustentacion del clero (c. 1274, § 1)," in *Revista Española de Derecho Canónico*, 48 (1991), 619-47.
- _____, "La expulsión del estado clerical por procedimiento administrative," *Revista Española de Derecho Canónico*, 67 (2010) 255-294.
- BALE, G., and J. E. C. BRIERLEY, "Property Law," in *The Canadian Encyclopedia*, <https://www.thecanadianencyclopedia.ca/en/article/property-law> (10 July 2021).

- BALLANO, V. O., "Enforcing the Canon Law: Normative Pluralism and Clerical Abuse in the Catholic Church," in *Mabini Review*, 5 (2016), 28-43.
- BAMBERG, A., "Sanctions canoniques face aux abus financiers," in *Revue de Droit Canonique*, 69 (2019), 85-104.
- BARRETT, M. J., "The Theological Case for Progressive Taxation as Applied to Diocesan Taxes or Assessments under Canon Law in the United States," in *The Jurist*, 63 (2003), 312-365.
- BASSETT, W. W., "Relating Canon Law and Civil Law," in *The Jurist*, 44 (1984), 3-18.
- BASSETT, W. W., "The American Civil Corporation, the Incorporation Movement and the Canon Law of the Catholic Church," in *Journal of College and University Law*, 25 (1999), 721-750.
- BEAL, J. P., "Accountability and Transparency According to Canon and International Law: A Human Rights Perspective," in *Periodica*, 109 (2020), 505-526.
- _____, "It's Déjà Vu all Over Again: Lay Trusteeship Rides Again," in *The Jurist*, 68 (2008), 497-568.
- _____, "Ordinary, Extraordinary and Something in between: Administration of the Temporal Goods of Dioceses and Parishes," in *The Jurist*, 72 (2012), 109-129.
- _____, "The Exercise of the Power of Governance by Lay People: State of the Question," in *The Jurist*, 55 (1995), 1-92.
- BECKER, R. C. and J. A. SERRITELLA, "Problems of Ecclesiastical and Religious Organizations," in *The Jurist*, 44 (1984), 48-66.
- BEEVER, A., "Economic Loss," in *Rediscovering the Law of Negligence*, London, Hart Publishing, 2007, 223-272.
- _____, "Misfeasance, Nonfeasance and the Rights Base of the Law of Negligence," in *Rediscovering the Law of Negligence*, London, Hart Publishing, 2007, 205-222.
- BENNETT, A. P., "Church Accounting Principles and Reporting Practices: A Perspective for Lawyers," in *The Catholic Lawyer*, 28 (1983), 98-104.
- _____, "The Practical Effect on the Fiscal Administration of Church Finances of Book Five: The Law Regarding Church Possessions," in *CLSA Proceedings*, 42 (1980), 171-178.
- BERNAL, J., "Aspectos del derecho penal canonico. Antes y después el CIC de 1983," in *Ius Canonicum*, 98 (2009), 373-389.
- _____, "Derecho penal canónico," in *Diccionario General de Derecho Canónico*, vol. 1, eds., J. OTADUY, A. VIANA and J. SEDANO, Pamplona, Thomson Reuters Aranzadi, 2012, 171-174.
- _____, "Noción de delito y delitos en el nuevo Libro VI reformado," in *Ius canonicum*, 62 (2022), 765-798.
- BERTRAMS, W., "De analogia quoad structuram hierarchicam inter Ecclesiam universalem ac Ecclesiam particularem," in *Periodica*, 56 (1967), 267-308.

- BIZARRO, J. P., "Um olhar sobre a Reforma do Livro VI," in *Forum Canonicum*, 15 (2021), 7-17.
- BOCCAFOLA, K., "The Special Penal Norms of the United States and Their Application," in P. M. DUGAN (ed.), *The Penal Process and the Protection of Rights in Canon Law, Proceedings of a Conference Held at the Pontifical University of the Holy Cross, Roma, March 25-26, 2004*, Gratianus Series, Montréal, Wilson & Lafleur Ltée, 2005, 257-285.
- BORRAS, A., "Le nouveau droit pénal spécial (canons 1364-1398)," in *L'Année canonique*, 61 (2021), 27-46.
- _____, "L'évêque diocésain, son conseil épiscopal et le conseil presbytéral au service du gouvernement du diocèse" in *Studia canonica*, 41 (2015), 111-138.
- _____, "The Call to Synodal Conversion," in *Studia canonica*, 56 (2022), 691-707.
- _____, "Trois expressions de la synodalité depuis Vatican II," in *Ephemerides theologicae lovanienses*, 90 (2014), 643-666.
- _____, "Un nouveau droit penal canonique?" in *Nouvelle revue théologique*, 143 (2021), 636-651.
- BROWN, P. J., "Prescription and Statutes of Limitation," in *CLSA Proceedings*, 70 (2008), 383-451.
- _____, "The 1983 Code and Vatican II Ecclesiology: The Principle of Subsidiarity in Book V," in *The Jurist*, 69 (2009), 583-614.
- _____, "The Perils of Bankruptcy: Rights and Obligations Regarding Clergy Support," in *Studia canonica*, 45 (2011), 27-67.
- BRUGNOTTI, G., "I beni culturali e quelli di interesse liturgico," in *Quaderni di diritto ecclesiale*, 29 (2016), 90-112.
- BUNGE, A. W., "Los consejos de asuntos económicos," in *Anuario Argentino de derecho canónico*, 5 (1998), 45-70.
- BUTLER, F. J., "Financial Accountability. Reflections on Giving and Church Leadership," in Francis OAKLEY and Bruce RUSSETT (eds.), *Governance, Accountability, and the Future of the Catholic Church*, New York/London, Continuum, 2004, 153-160.
- CABEZAS CAÑAVATE, J. M., "Consideraciones ante la anunciada reforma del Derecho penal canónico," in *Ius communionis*, 1 (2013), 245-278.
- CAFARDI, N. P., "Assessment of Parish Income for Diocesan Needs," in *CLSA Advisory Opinions 1994-2000*, A. J. ESPELAGE (eds.), Washington, CLSA, 2002, 399-402.
- _____, "Bishop's Power to Tax All Parish Funds," in *CLSA Advisory Opinions 1984-1993*, P. J. COGAN (eds.), Washington, CLSA, 1995, 410-4016.
- _____, "Leasing Ecclesiastical Goods," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, J. W. POKUSA (eds.), Washington, CLSA, 1999, 207-214.

- CAFARDI, N. P., "The Availability of Parish Assets for Diocesan Debts: A Canonical Analysis," in *Seton Hall Legislative Journal*, 29 (2005), 361-373.
- _____, "Religious Affiliation of the Diocesan Finance Officer," in *Roman Replies and CLSA Advisory Opinions 1992*, K. W. VANN, and L. JARRELL (eds.), Washington, The Catholic University of America, 1993, 71-74.
- CALABRESE, A., Commentary on cc. 1380-1383, in *Exegetical Comm.*, vol. IV/1, 505-516.
- CALVI, M., "Vicari episcopali o delegati vescovili?" in *Quaderni di diritto ecclesiale*, 18 (2005), 55-69.
- CALVO-ÁLVAREZ, J., "Parishes, Parish Priests, and Assistant Priests (cc. 515-552)," in *CCLA Comm2*, 427-460.
- _____, "The Offering Made for the Celebration of Mass," in *Exegetical Comm.*, vol. III/1, 694-748.
- CAMPBELL, P. E., "The New Code of Canon Law and Religious: Some Civil Law Considerations," in *The Jurist*, 44 (1984), 81-109.
- CANOSA, J., "Las distintas clases de administradores y la ponderación de bienes en la actividad administrativa de la Iglesia," in *Ius canonicum*, 61 (2021), 447-470.
- CARNÌ, M., "Contratti assicurativi e diritto canonico," in *Ephemerides Iuris Canonici*, 60 (2020), 655-678.
- _____, "La riparazione del danno da parte del delinquente e l'eventuale responsabilità civile ex delicto dell'ente di appartenenza," in *Ius Ecclesiae*, 35 (2023), 449-472.
- CARRAGHER, M., "Papal and Episcopal Administration of Temporal Goods," in J. FOX (ed.), *Render Unto Caesar: Church Property in Roman Catholic and Anglican Canon Law*, Rome, Pontifical University of St. Thomas Aquinas, 2000, 57-68.
- CAVALAGLIO, L., "'Potestas' and 'Munus' in Contemporary Canon Law," in *Apollinaris*, 88 (2015), 197-213.
- CERNUZIO, S., "Vatican Trial Defendants Sentenced to Total of 37 Years in Prison," in *Vatican News*, <https://www.vaticannews.va/en/vatican-city/news/2023-12/vatican-trial-defendants-sentenced-total-37-years-prison.html> (10 April 2023).
- CHOPKO, M. E., "An Overview on the Parish and the Civil Law," in *The Jurist*, 67 (2007), 194-226.
- _____, "Principal Civil Law Structures: A Review," in *The Jurist*, 69 (2009), 237-260.
- CIANITTO, C., "The Maintenance of Clergy in the Italian Catholic Church," in *Law & Justice - The Christian Law Review*, 155 (2005), 137-142.
- CIELO, E. A., "Caring of Ecclesiastical Goods in the Light of Canon 1276," in *Excerpta e dissertationibus in Iure Canonico Cuadernos doctorales de la facultad de derecho canónico*, Pamplona, Universidad de Navarra, 2015, 26 (2014-2015), 307-361.
- CITO, D., "Nota al m.p. 'Sacramentorum sanctitatis tutela,'" in *Ius Ecclesiae*, 14 (2002), 322-328.

- CITO, D., "Note alle nuove norme sui 'Delicata graviora'," in *Ius Ecclesiae*, 22 (2010), 773-786.
- _____, "Trasparenza e segreto nel diritto penale canonico," in *Periodica*, 107 (2018), 513-522.
- COCCOPALERMO, F., "Quaestiones de parochia in novo Codice," in *Periodica*, 73 (1984), 379-410.
- _____, "The Chancellor, Other Notaries and the Archives," in *Exegetical Comm.*, vol. II/2, 1133-1187.
- _____, Commentary on c. 494, in *Exegetical Comm.*, vol. II/2, 1175-1187.
- COMBALÍA, Z., "Title II: The Administration of Goods, cc. 1273-1289," in *Exegetical Comm.*, vol. IV/1, 81-123.
- CONGAR, Y., "Quod omnes tangit, ab omnibus tractari et approbari debet," in *Revue historique de droit français et étranger*, 36 (1958), 210-259.
- COPPENS, C. E., "Misericordia Extra Codicem in Iustitia," in *The Jurist*, 71 (2011), 349-366.
- CORBELLINI, G., "Note sulla formazione del can. 1274 (e dei cann. 1275 e 1272) del «Codex Iuris Canonici»." In *Ius Ecclesiae*, 8 (1996), 465-507.
- CORIDEN, J. A., "Lay Persons and the Power of Governance," in *The Jurist*, 59 (1999), 335-347.
- _____, "The Rights of Parishes," in *Studia canonica*, 28 (1994), 293-309.
- COSTIGANE, H., "Vos estis lux mundi: Too Far or Not Far Enough?" in *Ecclesiastical Law Journal*, 22 (2020), 300-313.
- COUGHLIN, J. J., "The Clergy Sexual Abuse Crisis and the Spirit of Canon Law," in *Boston College Law Review*, 44 (2003), 977-997.
- COX, C. A., "Chapter II: Proof through Documents [cc. 1539-1546]," in *CLSA Comm2*, 1674-1677.
- CUNNINGHAM, R. G., "The Principles Guiding the Revision of the Code of Canon Law," in *The Jurist*, 30 (1970), 447-455.
- CUSACK, B. A., "Power of Governance: Theoretical and Practical Consideration," in *CLSA Proceedings*, 52 (1990), 187-205.
- _____, "The Internal Ordering of Particular Churches [cc. 460-572]," in *CLSA Comm2*, 610-672.
- CUSACK, B. A., "The Presbyteral Council and the College of Consultors [cc. 495-502]," in *CLSA Comm2*, 652-663.
- D'AURIA, E., "Alienation of Temporal Goods in Roman Catholic Canon Law: A Potential for Conflict," in *Ecclesiastical Law Journal*, 12 (2010), 33-52.
- D'SOUZA, V. G., "General Principles Governing the Administration of Temporal Goods of the Church," in *In the Service of Truth and Justice, Festschrift in Honor of Prof. A.*

- Mendonça, Professor Emeritus, V. G. D'SOUZA* (ed.), Bangalore, Saint Peter's Pontifical Institute, 2008, 467-498.
- DALY, B., "Canon Law in 2021 on Sexual Abuse," in *Australasian Catholic Record*, 98 (2021), 449-473.
- _____, "Parishes: Leadership and Other Issues Associated with Clustering and Mergers," in *Australasian Catholic Record*, 81 (2004), 442-456.
- _____, "Precepts and Their Application," in *The Canonist*, 6 (2015), 184-202.
- _____, "Prescription: A Major Issue in Dealing with Sexual Abuse Cases," in *The Canonist*, 10 (2019), 72-86.
- _____, "The Authority and Obligations of a Diocesan Bishop/Local Ordinary and a Religious Institute in his Diocese," in *The Canonist*, 13 (2022), 49-76.
- _____, "The Lifestyle of the Diocesan Priest in Relation to Poverty," in *The Australasian Catholic Record*, 91 (2014), 73-91.
- _____, "Use of Clergy Trust Fund to Pay Lay Pastoral Workers," in *CLSA Roman Replies and Advisory Opinions*, J. J. KOURY and S. M. VERBEEK (eds.), Washington, CLSA, 2007, 94-97.
- _____, "What is Changed in the 2021 Revision of Penal Law?" in *The Canonist*, 12 (2021), 189-209.
- DANEELS, P. F., "The Administrative Imposition of Penalties and the Judicial Review of Their Legitimacy," in P. M. DUGAN (ed.), *The Penal Process and the Protection of Rights in Canon Law: Proceedings of a Conference held at the Pontifical University of the Holy Cross, Rome, March 25-26, 2004*, Montréal, Wilson & Lafleur Ltée, 2005, 241-253.
- DANIEL, W. L., "'Accountability' and the Juridical Responsibility of the Public Ecclesiastical Administration," in *Ius Ecclesiae*, 30 (2018), 33-54.
- _____, "The Principle of Legality in Canon Law," in *The Jurist*, 70 (2010), 29-85.
- _____, "The Singular Administrative Act in Canon Law," in *Studia canonica*, 50 (2015), 175-247.
- DE ECHEVERRÍA, L., Commentary on c. 1273, in *Código de Derecho Canónico, bilingüe comentada*, 11th edition, Salamanca, BAC, 1994, 1273-1289.
- DE LUBAC, H., "Particular Churches in the Universal Church," in *The Motherhood of the Church*, trans. S. ENGLUND, San Francisco, Ignatius Press, 1982, 191-211.
- DE OTADUY, J., Commentary on c. 285, in *Exegetical Comm.*, vol. II/1, 377-381.
- DE OTADUY, J., Commentary on c. 286, in *Exegetical Comm.*, vol. II/1, 382-383.
- DE PAOLIS, V., "Adnotatione ad responsum authenticum circa canonem 1263," in *Periodica*, 80 (1991), 108-127.
- _____, "Alcune osservazioni sulla nozione di amministrazione dei beni temporali della Chiesa," in *Periodica*, 88 (1999), 91-140.

- DE PAOLIS, V., "De bonis Ecclesiae temporalibus in novo Codice Iuris Canonici," in *Periodica*, 73 (1984), 113-151.
- _____, "Dimensione ecclesiale dei beni temporali destinati a fini ecclesiasti," in *Periodica*, 84 (1995), 77-103.
- _____, "El obolo de san Pedro y el canon 1271 al servicio del ministerio petrino," in *Ius communionis*, 7 (2019), 27-60.
- _____, "I beni temporali nel Codice di Diritto Canonico," in *Monitor Ecclesiasticus*, 111 (1986), 9-30.
- _____, "Il sostentamento del clero nel Concilio e nel Codice," in *Quaderni di Diritto Ecclesiale*, 2 (1989), 35-56.
- _____, "L'applicazione della pena canonica," in *Monitor Ecclesiasticus*, 114 (1989), 69-94.
- _____, "Norme 'de gravioribus delictis' riservati alla Congregazione per la Dottrina della Fede," in *Periodica*, 91 (2002), 273-312.
- _____, "Offerings for Peter's Pence and Canon 1271: A Contribution to the Service of the Apostolic See," in *CLSN (Canon Law Society Newsletter, London)*, no. 189 (2017), 8-34.
- _____, "Temporal Goods of the Church in the New Code with Particular Reference to Institutes of Consecrated Life," in *The Jurist*, 43 (1983), 343-360.
- _____, "The Maintenance of the Clergy: From the Council to the Code," in R. LATOURELLE (ed.), *Vatican II: Assessment and Perspectives: Twenty-Five Years After (1962-1987)*, New York, Paulist Press, 1988, 668-697.
- DE RENZIO, P., "Transparency and Participation in Public Financial Management: GSDRC Professional Development Reading Pack no. 17," in <https://gsdrc.org/professional-dev/transparency-and-participation-in-public-financial-management/> (20 July 2023).
- DEDE, J. F., "Business Pursuits of Clerics and Religious," in *The Jurist*, 23 (1963), 50-60.
- DI NICCO, J. A., "El ecónomo diocesano: precisiones y propuesta sobre el canon 494," in *Anuario Argentino de derecho canónico*, 23 (2017), 317-337.
- DI NARDO, L. A., "The Inventory of Property," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, J. W. POKUSA (eds.), Washington, CLSA, 1999, 151-163.
- DI PIETRO, M., "Public Juridic Persons: Owners and Trustees of Church Property," in J. FOX (ed.), *Render unto Caesar: Church Property in Roman Catholic and Anglican Canon Law*, Rome, Pontifical University of St. Thomas Aquinas, 2000, 79-92.
- _____, "The Relevance of Canon Law in a Bankruptcy Proceeding," in *Seton Hall Legislative Journal*, 29 (2005), 399-426.
- DONLON, J. I., "Remuneration, Decent Support and Clerics Removed from the Ministry of the Church," in *CLSA Proceedings*, 66 (2004), 93-113.

- DOSS, J. P., “Dettes et obligations: la responsabilité des instituts et des membres (can. 639),” in CONGREGATION POUR LES INSTITUTS DE VIE CONSACREE ET LES SOCIETES DE VIE APOSTOLIQUE, *La gestion des biens ecclésiastiques des instituts de vie consacrée et des sociétés de vie apostolique Au service de l'humanum et de la mission dans l'Église. Actes du Symposium International, Rome, 8-9 mars 2014*, présentation du Card. João Braz de Aviz, Vatican City, Libreria Editrice Vaticana, 2014, 223-243.
- DUFFY, E., and E. MOLLOY, “Accountability in the Church: Learning from Other Organizations,” in *Studia canonica*, 56 (2022), 547-567.
- DUNCAN, J. B., D. L. FLESHER, and M. H. STOCKS, “Internal Control Systems in U.S. Churches: An Examination of the Effects of Church Size and Denomination on systems of Internal Control,” in *Accounting, Auditing, and Accountability Journal*, 12 (1999), 142-163.
- DURING, T., “Recent Developments in Accounting Concepts and Standards for Churches and Church-Related Organizations,” in *The Catholic Lawyer*, 28 (1983), 104-110.
- EASTER, O. V., “Pastoral Advice on Parish Closures and Mergers in the African American Community,” in *New Theology Review*, 22 (2009), 25-35.
- EASTON, F. C., “The Diocesan Finance Officer,” in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, CLSA, 1999, 125-134.
- EKPO, A., “Acts of Administration: A Possible Convergence,” in *The Canonist*, 12 (2021), 210-225.
- _____, “Ecclesiastical Goods at the Service of Ecclesial Communion,” in *Studia canonica*, 57 (2023), 229-244.
- _____, “The “Retention” of Ecclesiastical Goods in Book V of the 1983 Code: A Merely Notional Concept?” in *The Canonist: The Canon Law Society of Australia and New Zealand*, 12 (2021), 22-54.
- _____, “Triplex Munus in the 1983 Code: A Blessing or a Curse?” in *The Australasian Catholic Record*, 93 (2016), 259-276.
- ELWELL, W. A., “The Church,” in *Baker's Evangelical Dictionary of Theology*, <https://www.biblestudytools.com/dictionaries/bakers-evangelical-dictionary/the-church.html> (20 July 2022).
- ESPOSITO, B., “Alcuni riflessioni sul superior Maggiore in quanto Ordinario e sulla valenza ecclesiologica e canonica della qualifica,” in *Angelicum*, 78 (2001), 669-731.
- EUART, S., “Ministerial Public Juridic Person Model for Canonical Governance,” in *Studia canonica*, 55 (2021), 319-339.
- _____, “Parishes without a Resident Pastor: Reflections on the Provisions and Conditions of Canon 517 §2 and its Implications,” in *The Jurist*, 54 (1944), 369-386.

- FAGGIOLI, M., "Institutions of Episcopal Synodality-collegiality after Vatican II: The Decree *Christus Dominus* and the Agenda for Collegiality-Synodality in the 21st Century," in *The Jurist*, 64 (2004), 224-246.
- FAMERÉE, J., "Écclésiologie catholique. Différences séparatrices et rapprochements avec les autres Églises," in *Revue théologique de Louvain*, 33 (2002), 28-60.
- FAMERÉE, J., "Local Churches, Universal Church and Other Churches in *Lumen Gentium*," in *Ecclesiology*, 4 (2007), 52-67.
- FARIS, J. D., "Synods, Councils, and Assemblies: Hierarchical Structures as Expressions of Synodality," in *CLSA Proceedings*, 78 (2016), 187-217.
- _____, "The Code of Canons of the Eastern Churches and Temporal Goods," in *Church Finance Handbook*, K. E. MCKENNA, et al, (eds.), Washington, Canon law Society of America, 1999, 29-43.
- FARRELLY, A. G., "The Diocesan Finance Council: Functions and Duties according to the Code of Canon Law," in *Studia canonica*, 23 (1989), 149-166.
- FERME, B., "The Temporal Goods of the Church: Some Historical Notes and Reflection," in J. FOX (ed.), *Render unto Caesar: Church Property in Roman Catholic and Anglican Canon Law*, Rome, Pontifical University of St. Thomas Aquinas, 2000, 8-18.
- FITZSIMMONS, E. J., "Mass Offerings and Stole Fees," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DI NARDO, and J. W. POKUSA (eds.), Washington, Canon law Society of America, 1999, 97-109.
- FLYNN, J. D., "Obligation to Provide Support to Suspended Priest," in *Roman Replies and CLSA Advisory Opinions 2008*, J. J. KOURY and R. MCDERMOTT (eds.), Washington, CLSA, 2008, 125-126.
- FORESTIER, L., "Le pape François et la synodalité. *Evangelii gaudium*, nouvelle étape dans la reception de Vatican II," in *Nouvelle revue théologique*, 137 (2015), 597-614.
- FORNÉS, J., "Error y dolo: fundamentos y diferencias," in *Ius canonicum*, 35 (1995), 165-181.
- FOSTER, J. J. M., "Canonical Issues Relating to the Civil Restructuring of Dioceses and Parishes," in *The Jurist*, 69 (2009), 311-339.
- FOX, J., "Introductory Thoughts about Public Ecclesiastical Juridic Persons and Their Civilly Incorporated Apostolates," in *Angelicum*, 79 (1999), 583-613.
- FRANCIS, M., "Lay Ecclesial Ministers and the 1983 Code of Canon Law," in *The Canonist*, 7 (2016), 42-58.
- FRANK, J. A., "Insurance and Ecclesiastical Goods," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, CLSA, 1999, 215-221.
- FREIJE, R. F., "La reforma legislativa de Benedicto XVI en relación con los abusos sexuales y algunas propuestas para la reflexión," in *Estudios Eclesiasticos*, 94 (2019), 705-741.

- FRUGÉ, D. J., "Diocesan Taxation of Parishes in the United States, Sign of *Communio* or Source of Tension?" in *CLSA Proceedings*, 60 (1998), 68-81.
- _____, "Taxes in the Proposed Law," in *CLSA Proceedings*, 44 (1982), 274-288.
- GALANTE, J. A., "Reconfiguration of Parishes in the Diocese of Camden," in *Origins*, 37 (2008), 704-709.
- GALLAGHER, C., "Temporal Administration in the New Code," in *The Way Supplement*, 50 (1984), 71-79.
- GAUTHIER, A., "Juridical Persons in the *Code of Canon Law*," in *Studia canonica*, 25 (1991), 77-92.
- GEISINGER, R. J., "Title VI: Orders [1008-1054]," in *CLSA Comm2*, 1193-1233.
- GERALDO, D., "The Reform of Penal Law" in *Revista scientia canonica*, 4 (2021), 13-15.
- GHERRI, P., "L'amministrazione invalida o illecita dei beni ecclesiastici (can. 1376, §1, 2°)," in *Ius Ecclesiae*, 35 (2023), 407-428.
- GIBSON, D., "The Bottom Line: Will Church Finances be the Next Scandal?" in *Commonweal*, 131 (February 13, 2004), 10-13.
- GLENDINNING, C. J., "Structures of Accountability in the Parish and Diocese: Lessons Learned in North America and Possibilities for Reform," in *Studia canonica*, 56 (2022), 645-669.
- GOLDEN, P. L., "Mass Offerings Held in an Interest-Bearing Account," in *CLSA, Roman Replies and Advisory Opinions*, J. J. KOURY and S. M. VERBEEK (eds.), Washington, CLSA, 2007, 77-78.
- GÓMEZ-IGLESIAS, C. V., Commentary on cc. 392-394, in *Exegetical Comm.*, vol. II/2, 816-825.
- GONÇALVES, B., "Le nouveau livre VI du code de droit canonique latin: une réforme dans la continuité du système pénal canonique," in *L'Année canonique*, 61 (2021), 9-25
- GONZÁLEZ, J., "Alienation of Church Goods: Why and How?" in *Boletín Eclesiástico de Filipinas*, 8 (2005), 426-435.
- _____, "Rights and Participation of the Laity in the Life of the Church," in *Philippiniana sacra*, 35 (2000), 283-307.
- GRANFIELD, P., "The Church Local and Universal: Realization of Communion," in *The Jurist*, 49 (1989), 449-471.
- GRAZIAN, F., "Il ruolo del collegio dei consultori e del Consiglio diocesano per gli affari economici nell'amministrazione dei beni diocesani," in *Quaderni di diritto ecclesiale*, 31 (2018), 338-359.
- GREEN, T. J., "Book VI: Sanctions in the Church," in *CLSA Comm2*, 1529-1604.
- _____, "Initial Reflections on the *Schema Recognitionis Libri VI Codicis Iuris Canonici*," in *Studia canonica*, 50 (2016), 5-29.

- GREEN, T. J., "Lay Ministries in the Church: Comparative Reflections on the Eastern and Latin Codes," in R. J. KASLYN (ed.), *Essays in Honor of Sister Rose McDermott*, Washington, The Catholic University of America, 2010, 35-62.
- _____, "Penal Law: A Review of Selected Themes," in *The Jurist*, 50 (1990), 221-256.
- _____, "Selected Legislative Structures in Service of Ecclesial Reform," in *The Jurist*, 71 (2011), 422-449.
- _____, "Shepherding the Patrimony of the Poor: Diocesan and Parish Structures of Financial Administration," in *The Jurist*, 56 (1996), 706-734.
- _____, "The Eparchial Curia," in *CCEO Comm.*, vol. 2, 545-548.
- _____, "The Latin and Ester Codes: Guiding Principles," in *The Jurist*, 62 (2002), 235-279.
- _____, "The Legislative Competency of the Episcopal Conference: Present Situation and Future Possibilities in Light of the Eastern Synodal Experience," in *The Jurist*, 64 (2004), 284-331.
- _____, "The Pastoral Governance Role of the Diocesan Bishop: Foundations, Scope and Limitations," in *The Jurist*, 49 (1989), 472-506.
- _____, "The Players in the Church's Temporal Goods World," in *The Jurist*, 72 (2012), 53-75.
- GREGORY, W., "Viewing the Church as a "Communio": Three Challenges," in *Origins*, 33 (2003), 409-413.
- GRIENER, P., "Les biens des paroisses dans le contexte des dioceses français," in *L'année canonique*, 47 (2005), 37-50.
- GRONCHI, M., "Evoluzione del Sinodo dei Vescovi," in *Apollinaris*, 88 (2015), 617-630.
- GUEVARRA, M., "Toward a Synodal Parish: Practical Methods for Fostering Synodality," in *New Horizons*, 5 (2021), 44-59.
- HADLEY, J., "The College of Consultors," in *Canon Law Society Newsletter*, 167 (2011), 51-98.
- HAHN, J., "Guilt, Innocence, and Remaining Doubts: Some Considerations on the Congregation for the Doctrine of the Faith's Three-Verdict System of Deciding Cases of Sexual Abuse," in *Oxford Journal of Law and Religion*, 10 (2021), 91-115.
- _____, "Sex Offenses – Offensive Sex: Some Observations on the Recent Reform of Ecclesiastical Penal Law," in *Religions*, 13 (2022), 2-15.
- HALL, K. A., "Facing the Risk – Liability Insurance Checklist," in *CCCC Bulletin*, 4 (1996), 5.
- HARVADA, J., "Estructura y principios constitucionales del gobierno central," in *Ius canonicum*, 22 (1971), 11-55.

- HEFT, J. L., "Accountability and Governance in the Church Theological Considerations," in F. OAKLEY and B. RUSSETT (eds.), *Governance, Accountability, and the Future of the Catholic Church*, New York/London, Continuum, 2004, 121-135.
- HELMHOLZ, R. H., "The Development of Law in Classical and Early Medieval Europe: The Bible in the Service of the Canon Law," in *Chicago-Kent Law Review*, 70 (1995), 1557-1581.
- HERRANZ, J., "The Personal Power of Governance of the Diocesan Bishop," in *CLSA Proceedings*, 49 (1987), 16-34.
- HINZE, B. E., "Synodality in the Catholic Church," in *Theologische Quartalschrift*, 192 (2012), 121-131.
- HINZE, B. E., "The Reception of Vatican II in Participatory Structures of the Church: Facts and Fiction," in *CLSA Proceedings*, 70 (2008), 28-52.
- HITE, J. F., "Church Law on Property and Contracts," in *The Jurist*, 44 (1984), 117-133.
- HUELS, J. M., "Administrative Acts and Activities in Canon Law," in *The Canonist*, 6 (2015), 165-178.
- _____, "Another Look at Lay Jurisdiction," in *The Jurist*, 41 (1981), 59-80.
- _____, "Chapter III: Offerings Given for the Celebration of Mass [cc. 945-958]," in *CLSA Comm2*, 1129-1136.
- _____, "Independent General Administrative Norms in the Documents of the Roman Curia," in *The Jurist*, 76 (2016), 85-113.
- _____, "Permissions, Authorizations, and Faculties in Canon Law," in *Studia canonica*, 36 (2002), 25-58.
- _____, "Sacred Places and Times [1205-1253]," in *CLSA Comm2*, 1424-1448.
- _____, "The Power of Governance and Its Exercise by Lay Persons: A Juridical Approach," in *Studia canonica*, 35 (2001), 59-96.
- _____, "Towards Refining the Notion of 'Office' in Canon Law," in *The Jurist*, 70 (2010), 396-433.
- HUGHES, M., "The Presumption of Imputability in Canon 1321, §3," in *Studia canonica*, 21 (1987), 19-36.
- IRVINE, H., "Balancing Money and Mission in a Local Church Budget," in *Accounting, Auditing, and Accountability Journal*, 18 (2005), 211-237.
- JAYASEELAN, "The Poor and the Priest in the Code of Canon Law. II," in *Vidyajyothi*, 64 (2000), 48-57.
- JENKINS, R. E., "Gifts, Donations and Donor Intent in the Canon Law of the Catholic Church," in *The Jurist*, 72 (2012), 76-108.
- _____, "*Nullum crimen, Nulla poena sine lege*: The Principle of Legality in Modern Canonical Theory and Practice," in R. J. KASLYN (ed.), *Essays in Honor of Sister Rose McDermott*, Washington, The Catholic University of America, 2010, 368-394.

- JOHN, M., "The Role of the Diocesan Finance Officer; A Comparative Study of the Eastern and Latin Codes", in *Justitia*, 5 (June 2014), 101-118.
- JOHNSON, B. I., "Planning and Budgeting," in B. P. POWERS (ed.), *Church Administration Handbook*, 3rd ed. Tennessee, B&H Academic, 2008, 145-166.
- JOHNSON, J. G., "Fraud and Deceit in the Roman Rota: The First Ten Years," in *The Jurist*, 56 (1996), 557-585.
- JUNG, J. L., "Property Transactions that may Jeopardize the Patrimonial Condition of Public Juridic Persons in the Church," in *The Catholic Lawyer*, 41 (2017), 85-111.
- KALALA, A. M., "Rémunération des clercs après le Concile. Le point du droit à la lumière de l'évolution du canon 281, §1 du Code de 1983," in *Studia canonica*, 45 (2011), 121-164.
- KALETA, P., "The Bishop's Rights to Parish Taxation," in *Studia Prawnicze KUL*, 85 (2021), 127-142.
- _____, "Zasady zawierania umowy dzierżawy w Kodeksie prawa kanonicznego z 1983 roku," in *Annales canonici*, 9 (2013), 119-137.
- KANTOR, R., "Administration of Ecclesiastical Temporal Goods in the Light of the Instructions of the Polish Episcopal Conference of 2015," in *The Person and the Challenges* [English online version], 7 (2017), 209-221.
- KARAAN, E. R. and I. A. D. TIONGCO, "The Catholic Church, Temporal Goods and Church-State Relations," in *Philippiniana sacra*, Part I & II, 47 (2012), 43-66 and 657-706.
- KASLYN, R. J. and J. M. RITTY, "Right of Accused Cleric to Support," in *Roman Replies and CLSA Advisory Opinions 2004*, F. S. PEDONE and J. I. DONLON (eds.), Washington, CLSA, 2004, 114-120.
- KASLYN, R. J., "Accountability of Diocesan Bishops a Significant Aspect of Ecclesial Communion," in *The Jurist*, 67 (2007), 109-152.
- _____, "Accountability of the Diocesan Bishop: A Significant Aspect of Ecclesial Communion," in *The Jurist*, 67 (2007), 109-152.
- _____, "Part 1: The Christian Faithful: Introductory Canons [cc. 204-207]," in *CLSA Comm2*, 245-254.
- _____, "Presbyters and Canonical Developments since the Promulgation of the Code of Canon Law," in *The Jurist*, 69 (2009), 379-417.
- _____, "Title I: The Obligation and Rights of All the Christian Faithful [cc. 208-223]," in *CLSA Comm2*, 254-286.
- KASPER, W., "Petrine Ministry and Synodality," in *The Jurist*, 66 (2006), 298-306.
- _____, "The Church as *Communio*," in *New Blackfriars*, 74 (1993), 232-244.
- KEALY, R. L., "Methods of Diocesan Incorporation," in *CLSA Proceedings*, 48 (1986), 163-177.

- KEALY, R. L., "Taxation, Assessment, and Extraordinary Collections," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, CLSA, 1999, 77-90.
- KENNEDY, R. T., "Chapter II: Juridic Persons [cc. 113-123]," in *CLSA Comm2*, 155-176.
- _____, "Temporal Goods of the Church," in *CLSA Comm2*, 1451-1452.
- _____, "The Declaration of Religious Liberty Thirty Years Later: Challenges to the Church State Relationship in the United States," in *The Jurist*, 55 (1995), 479-503.
- KICANAS, G. M., "Journeying Together," in *CLSA Proceedings*, 78 (2016), 54-68.
- KIMES, J. P., "Reclaiming 'Pastoral': *Pascite gregem Dei* and Its Vision of Penal Law," in *The Jurist*, 77 (2021), 269-289.
- KING, W. J., "Mandated Diocesan Centralized Financial Service," in *CLSA Advisory Opinions, 2001-2005*, A. J. ESPELAGE (ed.), Alexandria, CLSA, 2006, 331-336.
- _____, "Steward and Servant: The Duties of a Good Householder" in *Proceedings*, 75 (2013), 219-237.
- KOMONCHAK, J. A., "Theological Perspectives on the Exercise of Synodality," in L. BALDISSERI (ed.), *A Cinquant'anni dall'Apostolica sollicitudo: Il Sinodo dei vescovi al servizio di una Chiesa sinodale*, Vatican City, Libreria editrice vaticana, 2016, 346-369.
- KOUVEGLO, É., "Il Sinodo dei Vescovi nella vita e nel diritto della Chiesa. Tra 'collegialità'," in *Apollinaris*, 88 (2015), 631-658.
- KOZLOWSKI, J. C., "Understanding the 'Ius Vigens' of the Mandatory Dismissal Process," in *The Jurist*, 75 (2015), 387-427.
- LAGGES, P. R., "Remuneration and Sustenance of Priests in Sexual Abuse Cases," in *Canon Law Society of Great Britain and Ireland Newsletter*, 169 (2012), 28-43.
- LEWANDOWSKI, P., "Financial Support of Accused Clerics of Sexual Abuses of Minors. An Outline," in *Teka Komisji Prawniczej PAN Oddział w Lublinie* [English online version], 14 (2021), 317-325.
- _____, "Protection and Defense of the Right to Decent Support of Clergy," in *Biuletyn Stowarzyszenia Absolwentów i Przyjaciół Wydziału Prawa Katolickiego Uniwersytetu Lubelskiego t. XIV* [English online version], 16 (2019), 193-205.
- _____, "Solicitude of the Diocesan Bishop for the Adequate Means of Livelihood of Clergy," in *Kościół i Prawo* [English online version], 18 (2016), 53-76.
- _____, "The Fund for the Support of the Clergy According to the 1983 Code of Canon Law," in *Biuletyn Stowarzyszenia Kanonistów Polskich* [English online version], 29 (2019), 119-134.
- _____, "The Notion of Decent Support of the Clergy According to the 1983 Code of Canon Law," in *Roczniki Nauk Prawnych* [English online version], 27 (2017), 131-147.

- LEWANDOWSKI, P., "The Theological Basis of the Right to Decent Support of the Clergy," in *Teka Komisji Prawniczej PAN Oddział w Lublinie* [English online version], 12 (2019), 155-167.
- LISAK, M., "Democratization of a Hierarchical Religion: The Roman Catholic Church in the Time of a Credibility Crisis Caused by Sexual Abuse Misconduct," in *Studia religiologica*, 45 (2012), 7-19.
- LÓPEZ ALARCÓN, M., "Algunas consideraciones en torno al concepto de bienes eclesiásticos en el C.I.C. de 1983," in *Revista Española de Derecho Canónico*, 44 (1987), 71-92.
- LÓPEZ ALARCÓN, M., "Book V: The Temporal Goods of the Church," in *CCLA Comm2*, 963-1016.
- LOURDUSAMY, S., "Canonical Perspective on Social Justice and Charity," in *Studia canonica*, 49 (2015), 483-500.
- LUCAS, B., "Diocesan Assets and Risk Management," in *CLSANZ Newsletter*, 1 (2008), 57-65.
- LUCIANI, R., "Situating Collegiality within Synodality," in *Asian Horizons*, 15 (2021), 34-55.
- LYNCH, J. E., "Chapter II: The Obligations and Rights of Clerics [cc. 273-289]," in *CLSA Comm2*, 343-381.
- MAFFEIS, A., "La sinodalità come opportunità ecumenical," in Lorenzo BALDISSERI (ed.), *A Cinquant'anni dall'Apostolica sollicitudo*, Vatican City, Libreria editrice vaticana, 2016, 93-112.
- MAIDA, A. J., "The 'Code of Canon Law' of 1983 and the Property of the Local Church," in *The New 'Code of Canon Law': Proceedings of the 5th International Congress of Canon Law*, vol. 2, M. THÉRIAULT and J. THORN (eds.), Ottawa, Saint Paul University, 1986, 743-753.
- MALLETT, J. K., "Book V: Temporalities Under the Revised Code of Canon Law," in *The Catholic Lawyer*, 29 (1984), 187-197.
- MANNY, J. S., "Governance Issues for Non-Profit Religious Organizations," in *Catholic Lawyer*, 40 (2000-2001), 1-24.
- MANZANARES, J., "De stipend pro missis ad intentionem 'collectivam' celebratis iuxta decretum 'Mos igitur'," in *Periodica*, 80 (1991), 579-608.
- MARTÍN DE AGAR, J. T., "Bienes temporales y misión de la Iglesia," in *Manual de Derecho Canónico*, 2nd ed., Pamplona, Ediciones Universidad de Navarra, 1991, 701-734.
- MARZOA, Á., "Penalties for Particular Offences: Introduction," in *Exegetical Comm.*, vol. IV/1, 431-437.
- _____, "Penalties for Particular Offences: Introduction," in *Exegetical Comm.*, vol. IV/1, 431-437.
- _____, Commentary on c. 1312, in *Exegetical Comm.*, vol. IV/1, 226-230.

- MARZOA, Á., Commentary on c. 1389, §§1-2, in *Exegetical Comm.*, vol. IV/1, 527-529.
- MCDERMOTT, R. M., "Governance in Religious Institutions: Structures of Participation and Representation, Canons 631-633," in *The Jurist*, 69 (2009), 442-471.
- _____, "Institutes of Consecrated Life and Societies of Apostolic Life [cc. 573-746]," in *CLSA Comm2*, 741-902.
- _____, "Co-Workers in the Vineyard of the Lord: A Canonical Analysis," in *The Jurist*, 67 (2007), 432-460.
- MCDONNELL, K., "The Ratzinger/Kasper Debate: The Universal Church and Local Churches," in *Theological Studies*, 63 (2002), 227-250.
- MCDONOUGH, E., "Religious Managing the Accounts of Others," in *Review for Religious*, 63 (2004), 427-431.
- MCGRATH, A., "New Penal Law for the Church," in *The Canon Law Society of Great Britain and Ireland: Newsletter*, no. 201 (2022), 92-113.
- MCINTYRE, J. P., "Chapter I: The Canonical Condition of Physical Persons [cc. 96-112]," in *CLSA Comm2*, 140-153.
- MEDINA BALAM, M., "Estado de necesidad y grave incómodo: causas eximentes o atenuantes de la pena," in *Revista Mexicana de Derecho Canónico*, 26 (2020), 7-37.
- _____, "Los delitos reservados a la CDF recogidos en el Libro VI reformado," in *Revista Mexicana de Derecho Canónico*, 27 (2021), 113-164.
- MEDROSO, L. Y., "Administration of Temporal Goods of the Church and Transparency," in *Philippine Canonical Forum*, 6 (2004), 241-246.
- MENDONÇA, A., "May a Diocesan Administrator *sede vacante* Sign a Long-Term Lease on a Piece of Valuable Property Belonging to the Diocese?" in *Studies in Church Law*, 8 (2012), 431-446.
- _____, "Pluri-intentional Masses," in *Canon Law Society Newsletter* (London), No. 131 (2002), 40-48.
- _____, "Unlawful Use of Money Offered for the Celebration of Mass!" in *CLSGBI Newsletter*, 173 (2013), 38-42.
- MENDOZA OVANDO, C., "What Kind of Transparency for the Church? Proposing Operational Transparency for Processes, Solutions and Decisions in the Catholic Church," in *Church, Communication and Culture*, 5 (2020), 210-234.
- MESTER, S., "I beni temporali della Chiesa (Le novità apportate dal nuovo codice)," in *Apollinaris*, 57 (1984), 49-59.
- METZ, R., "Temporal Goods of the Church, [cc. 1007-1054]," in *A Guide to the Eastern Code*, G. NEDUNGATT (ed.), Rome, Pontificio Istituto Orientale, 2002, 689-712.
- MIÑAMBRES, J., "Autonomía y responsabilidad en la administración de los recursos de la Iglesia," in *Anuario Argentino de Derecho Canónico*, 23 (2017), 403-424.

- MIÑAMBRES, J., “I delitti amministrativi commessi per ‘grave negligenza’ (can. 1376, §2),” in *Ius Ecclesiae*, 35 (2023), 429-448.
- _____, “Il tributo diocesano ordinario come strumento di governo,” in *Ius Ecclesiae*, 16 (2004), 619-637.
- _____, “Rilevanza canonica dell’*accountability* degli amministratori di beni ecclesiastici,” in *Ius Ecclesiae*, 31 (2019), 135-149.
- MIRAS, J., Practical Guide to Canonical Administrative Procedure in Penal Matters, Unpublished class notes, Pamplona, University of Navarra, July 2015, 1-14.
- MOKHTAR, A., “*Nullum Crimen, Nulla Poena Sine Lege*: Aspects and Prospects,” in *Statute Law Review*, 26 (2005), 41-55.
- MOODIE, M. R., “General Decrees and Instructions [cc. 29-34],” in *CLSA Comm2*, 97-100.
- _____, “Singular Administrative Acts [cc. 35-93],” in *CLSA Comm2*, 101-135.
- MOODIE, M. R., “The Administrator and the Law: Authority and Its Exercise in the Code,” in *The Jurist*, 46 (1986), 43-69.
- MOONS, J., “A Comprehensive Introduction to Synodality: Reconfiguring Ecclesiology and Ecclesial Practice,” in *Roczniki Teologiczne*, 69 (2022), 73-93.
- MORENO ANTÓN, M., “Algunas consideraciones en torno al concepto de bienes eclesiásticos en el C.I.C. de 1983,” in *Revista Española de Derecho Canónico*, 44 (1987), 71-92.
- MORRISEY, F. G., “Acquiring Temporal Goods for the Church’s Mission,” in *The Jurist*, 56 (1996), 586-603.
- _____, “Addressing the Issue of Clergy Abuse,” in *Studia canonica*, 35 (2001), 403-420.
- _____, “Basic Concepts and Principles,” in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, DC, Canon Law Society of America, 2000, 3-15.
- _____, “Canonical Duties, Liabilities of Trustees and Administrators,” in *Health Progress* (Official Journal of the Catholic Health Association of the United States), 29 June 1985, 47-51, 70.
- _____, “Challenges for the Administration of Temporal Goods in the Light of Changing Circumstances,” in *Studies in Church Law*, 6 (2012), 27-49.
- _____, “Financial Mismanagement and Canon Law,” unpublished seminar paper presented in the Diocesan Fiscal Management Conference, Houston, Texas, 25 September 2012, 1-16.
- _____, “Ordinary and Extraordinary Administration: Canon 1277,” in *The Jurist*, 48 (1988), 709-726.
- _____, “Temporal Goods and Their Administration,” in *Exegetical Comm.*, vol. IV/2, 1672-1692.

- MORRISEY, F. G., "The Alienation of Temporal Goods in Contemporary Practice," in *Studia canonica*, 29 (1995), 293-316.
- _____, "The Revision of Book VI of the Code of Canon Law," unpublished seminar paper presented in the Eastern Regional Conference of Canonists, Savannah, Georgia, May 6-8, 2012, 1-12.
- _____, "The Temporal Goods of the Church," in *CLSGBI Comm.*, 707-747.
- _____, "The Temporal Goods of the Diocesan Church," in *CLSANZ Newsletter*, 2 (2002), 24-36.
- MURILLO, J. A., "Abuso Sexual, de Conciencia y de Poder: Una Nueva Definición," in *Estudios Eclesiásticos*, 95 (2020), 415-440.
- MYERS, J. J. "The Diocesan Fiscal Officer and the Diocesan Finance Council," in *CLSA Proceedings*, 44 (1982), 181-188.
- _____, "The Economical Pastoral: Foundations in the Church's Mission: Challenges for the Church's Life," in *CLSA Proceedings*, 49 (1988), 187-193.
- NAPIER, W., "What Made Synod 2014 and 2015 So Interesting? Collegiality and Synodality!" in *The Jurist*, 76 (2016), 327-338.
- NKOUAYA MBANDJI, V., "Le pape François et la crise des abus sexuels. La poursuite de la réforme du droit pénal canonique," in *Studia canonica*, 54 (2020), 579-621.
- _____, "The Revised Version of Book VI of the *CIC/83*: Major Changes and Issues Not Addressed," in *Studies in Church Law*, 16 (2021), 31-69.
- _____, "The Responsibility of Consecrated Persons and Lay Faithful in the Cases of Sexual Abuse," in *Studies in Church Law*, 18 (2023), 39-68.
- NOONAN, J. T., "Bribery," in *Notre Dame Journal of Law, Ethics & Public Policy*, 2 (1987), 741-752.
- NÚÑEZ, G., "La protección del menor de edad ante los abusos sexuales: su salvaguarda obtiene carta de naturaleza," in *Ius canonicum*, 61 (2021), 821-862.
- O'BRIEN, M. J., "Instructions for Parochial Temporal Administration," in *Catholic Lawyer*, 41 (2001), 113-144.
- O'HARA, J. B., "The Modern Corporation Sole," in *Dickinson Law Review*, 93 (1988), 23-40.
- O'LOAN, N., "Transparency, Accountability and the Exercise of Power in the Church of the Future," in *Studies: An Irish Quarterly Review*, 99 (2010), 267-275.
- OCKER, C., "Financial Interests and the Secularization of Church Property," in G. MELVILLE, G. MELVILLE, and J. I. SARANYANA CLOSA (eds.), *Lutero 500 anni dopo: Una rilettura della Riforma luterana nel suo contesto storico ed ecclesiale: Raccolta di Studi in occasione del V centenario (1517-2017)*, Città del Vaticano, Libreria Editrice Vaticana, 2019, 209-238.
- ODCHIMAR, N. P., "Decent Support and Social Security of the Clergy under the 1983 Code of Canon Law," in *Philippiniana sacra*, 18 (1983), 511-538.

- OGILVIE, M. H., "Three Recent Cases Confirm Canadian Approach to Church Property Disputes," in *Canadian Bar Review*, 93 (2015), 537-548.
- OLIVER, R. W., "Temporal Goods and the Suppression/Merger of Parishes," in *The Jurist*, 72 (2012), 164-177.
- OMBRES, R., "Canon Law and the Mystery of the Church," in *Irish Theological Quarterly*, 62 (1996), 200-211.
- _____, "Charitable Trusts: The Catholic Church in English Law," in *Law & Justice - The Christian Law Review*, 126 (1995), 72-82.
- ONONGHA, K. O., "Corruption, Culture, and Conversion: The Role of the Church in Correcting a Global Concern," in *Journal of Applied Christian Leadership*, 8 (2014), 67-82.
- OTADUY, J., "Perspectiva canónica del *trust*," in *Ius canonicum*, 55 (2015), 593-640.
- PAGÉ, R., "Associations of the Christian Faithful," in *CLSA Comm2*, 398-421.
- PAGÉ, R., "Full-Time Pastoral Ministers and Diocesan Governance," in *Louvain Studies*, 26 (2001), 166-179.
- PALAKEEL, J. S., "Rediscovering Synodal Church for the Third Millennium," in N. J. KALAMBUKATTU (ed.), *Mystery of the Church. Models and Images*, Delhi, ISPCK, 2022, 311-333.
- PAPPADIA, F., "Ambito e procedimento di applicazione delle Facoltà speciali della Congregazione per il Clero," in *Ius Ecclesiae*, 23 (2011), 235-251.
- _____, "Facoltà concesse dai Sommi Pontefci alla Congregazione per l'Evangelizzazione dei Popoli," in *Ius Missionale*, 1 (2007), 258-260.
- PAPROCKI, T. J. and R. B. SAUDIS, "Annual Report to the Diocesan Bishop," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, CLSA, 1999, 175-183.
- _____, "Parish Closings and Administrative Recourse to the Apostolic See: Recent Experiences of the Archdiocese of Chicago," in *The Jurist*, 55 (1995) 875-896.
- _____, "Recent Developments Concerning Temporal Goods, Including Complementary USCCB Norms," in *CLSA Proceedings*, 70 (2088), 257-284.
- PASSICOS, J., "Rapports droit general et particulier: Une contribution diocésaine impose aux processus confiée à des religieux," in *L'année canonique*, 47 (2005), 114-117.
- PÉREZ-MADRID, F., "El precepto penal, una via para prevenir el delito y reparar el escándalo," in *Ius Cananicum*, 61 (2021), 99-137.
- PERKIN, D. R., "Canonical Rights to Reduce and to Transfer Mass Obligations," in *CLSA Advisory Opinions, 1984-1993*, P. J. COGAN (ed.), Washington, CLSA, 1995, 421-423.
- PERLADO, P. A., "Sugerencias para una visión moderna del Derecho Patrimonial Canónico," in *Ius canonicum*, 9 (1969), 351-400.

- PERLASCA, A., "Commento al canone 1284, §2, 6°," in *Quaderni di Diritto Ecclesiale*, 11 (1998), 382-394.
- _____, "I vicari generale ed episcopali," in *Quaderni di diritto ecclesiale*, 18 (2005), 31-54.
- _____, "Trasparenza e riservatezza nella gestione dei beni ecclesiastici," in *Periodica*, 107 (2018), 493-512.
- PERRY, J. N., "Support for the Church," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, CLSA, 1999, 63-76.
- PERUMAYAN, B. V., "Revised Penal Sanctions of CIC Book VI and CCEO Title XXVII: A Comparative Reading," in *Iustitia*, 12 (2021), 9-18.
- PHAM, B. V., "Catholic Institutions and Chapter 11 Reorganization Bankruptcy: USA Civil Law and Canonical Considerations," in *Studia canonica*, 52 (2018), 223-253.
- PHAM, B. V., "Public Juridic Persons and Chapter 11 Reorganization Bankruptcy," in *Studia canonica*, 51 (2017), 551-580.
- POKORSKY, J. J., "Financial Scandal in the Church," in *Canon Law Society of Great Britain & Ireland Newsletter*, March 2009, 35-38.
- POLAND, J., "The Aspects and Aims of Penal Law in the Revised Book VI," in *The Canon Law Society of Great Britain and Ireland: Newsletter*, no. 200 (2021), 64-80.
- POLL CHALMERS, M., "The Remedy of Harm in Accord with Canon 128," in *Studia canonica*, 38 (2004), 111-154.
- POWER, J., "Corporate and Canonical Governance: Understanding Church Property," in *The University of Notre Dame Australia Law Review*, 21 (2019), 1-25.
- PREE, H., "El empleo de instrumentos jurídico-civiles en la administración eclesiástica. Posibilidades y límites," in *Anuario Argentino de Derecho Canónico*, 19 (2013), 153-177.
- PREE, H., "On Juridic Acts and Liability in Canon Law," in *The Jurist*, 58 (1998), 41-83 and 479-514.
- PROVOST, J. H., "Number of Members of College of Consultors," in *CLSA Advisory Opinions, 1994-2000*, A. ESPELAGE (ed.), Washington, CLSA, 2000, 125.
- _____, "Presbyteral Councils and Colleges of Consultors: Current Law and Some Diocesan Statutes," in *CLSA Proceedings*, 49 (1987), 201-211.
- _____, "Right to the Diocesan Bishop to Levy a Tax on a Juridic Person Subject to Him," in *CLSA Advisory Opinions, 1984-1993*, P. J. COGAN (ed.), Washington, CLSA, 1995, 408-410.
- _____, "The Participation of the Laity in the Governance of the Church," in *Studia canonica*, 17 (1983), 417-48.
- _____, "Title IX: Ecclesiastical Offices [cc. 145-196]," in *CLSA Comm2*, 195-228.
- PUJOL, J., "El context eclesiológico y los principios que guiaron la revision del Libro VI del CIC," in *Ius Canonicum*, 61 (2021), 865-885.

- PUSCH, M., and H. ZOLLNER, "Observations from Safeguarding Work for the Evaluation and Revision of Canonical Penal Law," in *The Canonist*, 13 (2022), 114-118.
- PUTHENPARAMBIL, M. J., "Role of Laity in Diocesan Finance Council: A Comparative Study of Latin and Eastern Codes," in *The Living Word*, 119 (2013), 257-274.
- RAKOTOARISOA, F., "Cléricalisme et abus de pouvoir dans l'Église. Entre droit et réalité," in *Revue de Droit Canonique*, 69 (019), 105-122.
- RANGONGO, P., M. MOHLAKWANA, and J. BECKMANN, "Causes of Financial Mismanagement in South African Public Schools: The Views of Role Players," in *South African Journal of Education*, 36 (2016), 1-10.
- RATZINGER, J., "The Pastoral Implications of Episcopal Collegiality," in *Concillium*, 1 (1975), 20-32.
- RAYA, A., "Trarre profitto illegitimo dall'elemosina della Messa (can. 1385)," in *Quaderni di diritto ecclesiale*, 15 (2002), 315-328.
- RAYANNA, P., "Moral or Juridical Person?" in *The Jurist*, 18 (1958), 459-467.
- RAYAPPAN, A., "The Office of the Vicar General and Episcopal Vicar," in *Canonical Studies*, 26 (2002), 142-171.
- READ, G., "The Vatican Instruction on Collaborative Ministry," in *Canon Law Society of Great Britain and Ireland Newsletter*, no. 113, (1998), 15-31.
- REILLY, M. T., "Catholic Dioceses in Bankruptcy," in *Seton Hall Law Review*, 49 (2019), 871-924.
- RENKEN, J. A., "Acts of Extraordinary Administration of Ecclesiastical Goods in Book V of the CIC," in *Studia canonica*, 49 (2015), 577-596.
- _____, "Acts of the Church in Relation to Temporal Goods: The Ordinary and the Extraordinary," in *Studia canonica*, 50 (2016), 519-530.
- _____, "Arbitrary Relinquishing of Administration," in *CCEO Comm.*, vol. 2, 1946-1947.
- _____, "Book VI: Penal Sanctions in the Church," Part II, unpublished seminar paper presented through Webinar from Saint Paul University, Ottawa, 10 November 2021, 1-30.
- _____, "Canon 1263: Parish Financial Goals," in *CLSA, Roman Replies and Advisory Opinions*, J. J. KOURY and S. VERBEEK (eds.), Washington, CLSA, 2008, 122-224.
- _____, "Canons 945-958: Diocesan Practices Concerning Mass Stipends," in *Roman Replies and CLSA Advisory Opinions*, (2009), 94-99.
- _____, "Chaplains in Canon Law," in *Studia canonica*, 45 (2011), 191-223.
- _____, "Chapter VI: Parishes, Pastors, and Parochial Vicars, [cc. 515-552]," in *CLSA Comm2*, 673-724.
- _____, "Church Property Issues: Contemporary Canonical Challenges," seminar paper presented in the Canadian Canon Law Society, on 28-31 October, 2013, Sudbury, Ontario, 85-110.

- RENKEN, J. A., "College of Consultors," in *CLSA Advisory Opinions*, 45 (2011), 77–81.
- _____, "Contracts Threatening Stable Patrimony: The Discipline and Application of Canon 1295," in *Studia canonica*, 45 (2011), 501-519.
- _____, "Delicts of Financial Malfeasance in the Revised Penal Law," in *Studies in Church Law*, 16 (2021), 15-30.
- _____, "Diocesan Bishops [cc. 381-402]," in *CLSA Comm2*, 518-539.
- _____, "Finance Councils and Finance Officers in The Latin and Eastern Codes: A Comparative Study," in *The Jurist*, 71 (2011), 295-315.
- _____, "Particular Churches [cc. 368-374]," in *CLSA Comm2*, 504-512.
- _____, "Particular Laws on Temporal Goods," in *Studies in Church Law*, 4 (2008), 447-454.
- _____, "Pastoral Councils: Pastoral Planning and Dialogue Among the People of God," in *The Jurist*, 53 (1993), 132-154.
- _____, "Penal Law and Financial Malfeasance," in *Studia canonica*, 42 (2008), 5-57.
- _____, "Penal Law in the Church Tomorrow: Foundations for the Revision of Book VI," in *Studies in Church Law*, 10 (2014-2015), 53-76.
- _____, "Penal Law: A Realization of the *Misericordiae Vultus Ecclesiae*," in *Studia canonica*, 50 (2016), 95-143.
- _____, "Pope Francis and Participative Bodies in the Church: Canonical Reflections," in *Studia canonica*, 48 (2014), 203-233.
- _____, "Section II: Particular Churches and Their Groupings [cc. 368-572]," in *CLSA Comm2*, 501-740.
- _____, "Synodality: A Constitutive Element of the Church Reflections on Pope Francis and Synodality," in *Studia canonica*, 52 (2018), 5-44.
- _____, "The 2009 Special Faculties Conceded by Pope Benedict XVI to Address Serious Clergy Issues: A Brief Commentary," in *Studies in Church Law*, 5 (2009), 277-296.
- _____, "The Acquisition of Diocesan Revenue by the Diocesan Bishop," in *Philippine Canonical Forum*, 11 (2009), 79-112.
- _____, "The Administrator of a Juridic Person," in *CCEO Comm.*, vol. 1, 1931-1933.
- _____, "The Canonical Rights of Those Accused of the Delict of Sexual Abuse," in *Studia canonica*, 54 (2020), 221-264.
- _____, "The College of (Eparchial) Consultors: A Comparison of Latin and Eastern Law," in *Studia canonica*, 44 (2011), 445-495.
- _____, "The Delicts of Sexual Abuse in the Revised Book VI," in *Studia canonica*, 56 (2022), 85-115.
- _____, "The Management of Church Property in a Synodal Church: Towards Eliminating Financial Misconduct," in *Studia canonica*, 52 (2018), 593-626.

- RENKEN, J. A., "The Parish: Community of the Christian Faithful within the Particular Church," in *CLSA Proceedings*, 60 (1998), 179-221.
- _____, "The *Parochus* as Administrator of Parish Property," in *Studia canonica*, 43 (2009), 487-520.
- _____, "The Principles Guiding the Care of Church Property," in *The Jurist*, 68 (2008), 136-177.
- _____, "The Quasi-Parish: A Definite Community of the Christian Faithful in a Particular Church," in *Studia canonica*, 43 (2009), 27-46.
- _____, "The Revised Book VI of *The Code of Canon Law*: A Pastoral Instrument for Shepherding the Church," in *CLSANZ Proceedings*, Fifty-Fifth Annual Conference, September 5 - 8, 2022, 77-92.
- _____, "The Stable Patrimony of Public Juridic Persons," in *The Jurist*, 70 (2010), 131-162.
- _____, "The Statutes of a Parish," in *Studia canonica*, 44 (2010), 99-148.
- _____, "The Vacant See [cc. 416-430]," in *CLSA Comm2*, 549-557.
- _____, "Vademecum on Certain Points of Procedure in Treating Cases of Sexual Abuse of Minors Committed by Clerics: Canonical Reflections," in *Studia canonica*, 55 (2021), 553-599.
- _____, "*Vos estis lux mundi*: The Evolution of the Church's Response to Sexual Abuse and its Cover-up after the Vatican Summit," in *Studia canonica*, 53 (2019), 627-658.
- RHODE, U., "Trasparenza e segreto nel diritto canonico," in *Periodica*, 107 (2018), 465-492.
- RINCÓN-PÉREZ, T., Commentary on c. 588, in *Exegetical Comm.*, vol. II/1, 1510-1514.
- RÍOS, A. R., "El abuso sexual en la iglesia. Conceptualización y tratamiento canónico," in *Anuario de Derecho Canónico*, 10 (April 2021), 15-81.
- RITTY, C. J., "Changing Economy and the New Code of Canon Law," in *Catholic Lawyer*, 12 (1966), 338-349.
- _____, "Changing Economy and the New Code of Canon Law," in *The Jurist*, 26 (1966), 454-484.
- RIVELLA, M., "Rilevanza civile dei controlli canonici," in *Quaderni di diritto ecclesiale*, 29 (2016), 490-499.
- ROBINSON, G. J., "The Challenge of Justice," in *CLSA Proceedings*, 55 (1993), 1-16.
- ROCHE, G. J., "The Poor and Temporal Goods in Book V of the Code," in *The Jurist*, 55 (1995), 299-348.
- ROELKER, E., "Particular Legislation and the Term *Saltem* in the Code of Canon Law," in *The Jurist*, 14 (1954), 381-393.

- ROSEMAN, D., “*Necessitas* in the Context of Penance and Penalties in the *Codex Iuris Canonici* 1983,” in *Studia canonica*, 45 (2011), 225-271.
- ROVERA, V., “I beni temporali della Chiesa,” in *La normativa del nuovo codice*, E. CAPPELLINI (ed.), Brescia, Queriniana, 1983, 273-294.
- ROUTHIER, G., “La synodalité dans l’Église locale,” in *Scripta theologica*, 48 (2016), 687-706.
- SALERNO, F., “L’amministrazione dei beni: la funzione primaziale del Romano Pontifice,” in *I beni temporali della Chiesa*, Studi Giuridici, 50, Vatican City, Libreria editrice Vaticana, 1999, 103-139.
- SÁNCHEZ-GIL, A. S., Commentary on c. 515, in *Exegetical Comm.*, vol. II/2, 1253-1259.
- SÁNCHEZ-GIRÓN RENEDO, J. L., “El Nuevo derecho penal de la Iglesia,” in *Estudios Eclesiásticos*, 96 (2021), 647-685.
- _____, “Las penas canónicas en el nuevo Libro VI del Código de Derecho Canónico,” in *Ius canonicum*, 62 (2022), 725-763.
- _____, “Nuevos desarrollos en el proyecto de reforma del derecho canónico penal,” in *Revista Española de Derecho Canónico*, 76 (2019): 271-314.
- SANCHIS, J., “Rilevanza del principio di sussidiarietà nel sistema penale del Codice del 1983,” in *Monitor Ecclesiasticus*, 114 (1989), 132-142.
- _____, Commentary on c. 1339, in *Exegetical Comm.*, vol. IV/1, 353-355.
- SATIS KUMAR, A., “Mass Offerings in the Code of Canon Law,” Part I & II, in *Indian Theological Studies*, 59 (2022), 79-101 and 183-199.
- SCHAUMBER, M. M., *The Evolution of the Power of the Lay Religious Superior in the Ecclesial Documents of the Twentieth Century*, JCD thesis, Rome, Pontifical University of the Holy Cross, 2003.
- SCHNEIDER, F. J., “Chapter II: The Enrollment, or Incardination, of Clerics [cc. 265-272],” in *CLSA Comm2*, 329-342.
- SCHÖCH, N., “Relegation of Churches to Profane Use (c. 1222 §2): Reasons and Procedure,” in *The Jurist*, 67 (2007), 485-502.
- SCHOUPE, J. P., “Diritti fondamentali dei fedeli in rapporto alla partecipazione al governo dei beni temporali,” in *Ius Ecclesiae*, 26 (2014), 397-414.
- SCICLUNA, C. J., “Response to and Prevention of Clerical Sexual Misconduct: Current Praxis,” in *Origins*, 43 (2013-2014), 357-365.
- SEBASTIAN, K. S., “Participation of the Laity in the Decision-Making Structures of the Local Church,” in *Vidyajyothi*, 66 (2002), 52-66.
- SEDGWICK, P., “Accountability in a Synodal Church: Theology and Structures Governing the Anglican Practice,” in *Studia canonica*, 56 (2022), 671-689.
- SENOGA, W. A., “Effectiveness of Regulatory Compliance, Audition, Physical Assets Control Practices on Financial Performance in Churches,” in *International Journal of Research and Innovation in Social Science*, 7 (2023), 1354-1375.

- SENOGA, W. A., "The Effect of Accountability, Transparency, and Integrity of Church Leaders on Fraud Prevention in the Management of Church Funds," in *International Journal of Research and Innovation in Social Science*, 7 (2023), 1388-1409.
- SERRANO, J. M., "El ejercicio de la potestad en el ordinario," in *Revista Española de derecho canónico*, 37 (1981), 229-238.
- SHEA, P., "Parish Finance Councils," in *CLSA Proceedings*, 68 (2006), 169-188.
- SHERIDAN, S. O., "Endowments and Pious Wills: To Rebuild the Church," in *The Jurist*, 72 (2012), 130-163.
- SIGUR, A. O., "Lay Cooperation in the administration of Church Property," in *The Jurist*, 13 (1953), 171-200.
- SLACK, P., "Ecclesiastical Office: Some Observations and Issues," in *The Canonist*, 6 (2015), 85-100.
- SMALL GIANTS COMMUNITY, "What is Financial Transparency?" in <https://smallgiants.org/financial-transparency/> (20 July 2023).
- SPADARO, A., "Pope Francis' Interview with Jesuit Magazines," 19 August 2013, in *Origins*, 43 (2013-2014), 293-306.
- SUGAWARA, Y., "Amministrazione e alienazione dei beni temporali degli istituti religiosi nel Codice (Can. 683)," in *Periodica*, 97 (2007), 251-282.
- SULLIVAN, A. M., "Cultural Heritage & New Media: A Future for the Past," in *The John Marshall Review of Intellectual Property Law*, 15 (2016), 604-646.
- SULLIVAN, F. A., "Further Thoughts on the Meaning of *subsistit in*," in *Theological Studies*, 71 (2010), 133-147.
- SULLIVAN, F. A., "The Significance of the Vatican II Declaration that the Church of Christ 'Subsists in' the Roman Catholic Church," in R. LATOURELLE (ed.), *Vatican II: Assessment and Perspectives*, vol. 2, New York, Paulist, 1989, 272-287.
- SZABÓ, P., "Possibili sviluppi della sinodalità: proposizioni orientali," in L. BALDISSERI (ed.), *A Cinquant'anni dall'Apostolica sollicitudo*, Vatican City, Libreria editrice vaticana, 2016, 125-135.
- SZANIOSZLÓ, I. M. V., "Procedures of Democratic Participation in Synodality in the Life and Mission of the Church," in *Asion Horizons*, 14 (2020), 137-150.
- SZUROMI, S. A., "An Historical Sketch of Principal Developments in the Canon Law on Temporal Goods," in *Studia canonica*, 50 (2016), 531-544.
- TESTERA, F., "Ecclesiastical Financial Management," in *Philippiniana sacra*, 18 (1983), 495-510.
- THARAKUNNEL, B. S., "Sexual Abuse of Minors by Clerics: The Disciplinary Directives of Pope Francis," in *Iustitia*, 12 (2021), 43-64.

- THOMAS, R. R., "Financial Reports to the Faithful," in *Church Finance Handbook*, K. E. MCKENNA, L. A. DINARDO, and J. W. POKUSA (eds.), Washington, CLSA, 1999, 165-174.
- TIRIMANNA, V., "A Distorted Interpretation of the Concept of Obedience and Its Effects on Clericalism and Accountability," in *Studia canonica*, 56 (2022), 529-546.
- URRUTIA, F. J., "Administrative Power in the Church according to the *Code of Canon Law*," in *Studia canonica*, 20 (1986), 253-273.
- _____, "Dolus in iure canonico," in *Periodica*, 79 (1990), 267-292.
- _____, "La potestà amministrativa secondo il diritto canonico," in P. FEDELE, (ed.), *De iustitia administrativa in Ecclesia*, Roma, Officium Libri Catholici, 1984, 123-133.
- VIANA, A., "Title VIII: The Power of Governance: Introduction," in *Exegetical Comm.*, vol. 1, 815-836.
- VILLALONGA, C., "Judicial Process or Pastoral Mercy? Criminal Law, Catholic Moral Theology, and the Dilemma of Punishment for the Offender," in *Studia canonica*, 56 (2022), 41-64.
- VISIOLI, M., "Confidentiality and the Pontifical Secret," in *Periodica*, 109 (2020), 447-491.
- _____, "Figure e competenze nell'amministrazione dei beni in diocesi," in *Quaderni di diritto ecclesiale*, 31 (2018), 225-249.
- VIZZARI, A., "Il consiglio diocesano per gli affari economici," in *Monitor Ecclesiasticus*, 119 (1994), 264-290.
- VON USTINOV, H. A., "El regimen canónico de los bienes de propiedad de las personas jurídicas privadas," in *Anuario Argentino de Derecho Canónico*, 13 (2006), 187-213.
- WARD, D. J., "Bequests and Gifts to the Church Under the Code of Canon Law," in *The Catholic Lawyer*, 30 (1986), 276-285.
- _____, "Religious Institute Raising Funds in Diocese," in *CLSA Advisory Opinions, 1994-2000*, A. J. ESPELAGE (ed.), Washington, CLSA, 2002, 403-405.
- _____, "Temporal Goods," in *CLSA Procedural Handbook for Institutes of Consecrated Life and Societies of Apostolic Life*, Washington, CLSA, 2002, 195-208.
- _____, "Trust Management under the New Code of Canon Law," in *The Jurist*, 44 (1984), 134-142.
- WELLS, C. P., "Who Owns the Local Church? A Pressing Issue for Dioceses in Bankruptcy," in *Seton Hall Legislative Journal*, 29 (2005), 375-398.
- WEST, R., and C. E. ZECH, "Internal Financial Control in the United States Catholic Church," in *Journal of Forensic Accounting*, 9 (2006), 129-155.
- WHELAN, M., "How to Minimise Conflict Over the Sale of Church Property," in *Canon Law Society Newsletter*, London, no. 199, (2021), 4-70.

- WIJLENS, M., "Ecclesial Lay Ministry, Clergy and Complementarity," in *CLSA Proceedings*, 64 (2002), 27-47.
- _____, "Reforming the Church by Hitting the Reset Button: Reconfiguring Collegiality within Synodality because of *Sensus fidei fidelium*," in *The Canonist*, 8 (2017), 235-261.
- _____, "Synodality Implies Accountability. Accountability Requires a Synodal Church: A Theological Reflection with Canonical Implications," in *Studia canonica*, 56 (2022), 413-439.
- _____, "The Doctrine of the People of God and Hierarchical Authority as Service in Latin Church Legislation on the Local Church," in *The Jurist*, 68 (2008), 328-349.
- _____, "The Power of Governance [cc. 129-144]," in *CLSA Comm2*, 183-195.
- WILLEBRANDS, J., "La signification du "*subsistit in*" dans l'ecclésiologie de communion," in *La Documentation Catholique*, 85 (1988), 35-41.
- WUERL, D. W., "Pope Francis, Synodality, and *Amoris laetitia*," in *Origins*, 47 (2017-2018), 290-301.
- WUERL, D. W., "Pope Francis: Fresh Perspectives on Synodality," in *CLSA Proceedings*, 78 (2016), 1-15.
- _____, "Reflections on Governance and Accountability in the Church," in F. OAKLEY and B. RUSSETT (eds.), *Governance, Accountability, and the Future of the Catholic Church*, New York/London, Continuum, 2004, 13-24.
- YUESTI, A. and P. KEPRAMARENI, "Accountability and Accounting Infrastructure in Several Churches in Bali," in *Scientific Research Journal (SCIRJ)*, 17-2 (2014), 23-30.
- ZAMBON, A., "I beni ecclesiastici: amministrazione e vigilanza," in *Quaderni di Diritto Ecclesiale*, 28 (2015), 202-229.
- ZAMBRANA-TÉVAR, N., "The New Reform of the Penal law of the Catholic Church: Resuscitating a Forgotten Pastoral Instrument?" in *Oxford Journal of Law and Religion*, 10 (2021), 227-253.
- ZANETTI, E., "Fraudolenta sottrazione di cause matrimoniali ai competenti tribunali da parte di avvocati e procuratori (can. 1488 §2)," in *Quaderni di diritto ecclesiale*, 20 (2007), 156-166.
- ZIELINSKI, P., "Pious Wills and Mass Stipends in Relation to Canons 1299-1310," in *Studia canonica*, 19 (1985), 115-154.
- ŻUROWSKI, M., "Kościół partykularny jednoską podstawowo-twórczą we wspólnocie wspólnot," in *Prawo Kanoniczne*, 22 (1979), 25-32.

BIOGRAPHICAL NOTE

Joseph Yacob was born on May 25, 1977, in Thenkarumbalur village, Tiruvannamalai district, Tamil Nadu, India. He entered the seminary in 1992 in the Diocese of Vellore and, in the same year, was sent as a missionary to the Diocese of Varanasi. He completed his minor seminary at Masih Gurukul, Varanasi; philosophy at Vishwa Jyoti Gurukul, Christnagar, Varanasi; and theology at Khrist Premalaya Regional Theologate, Ashta, Madhya Pradesh. He was ordained to the priesthood on April 19, 2005.

Following his ordination, from 2005 to 2008, he served in a new ministry called the “community college” in the Diocese at St. Francis of Assisi Parish, Nagwa, Lanka, Varanasi. Subsequently, he pursued studies in Canon Law in Bangalore from 2008 to 2010. Upon his return to the diocese, he served as the parish priest of Our Lady of Perpetual Help Parish at Sohaon from 2011 to 2016. Later, he was appointed as the Chancellor and Secretary of Varanasi Diocese from 2016 to 2017. In 2017, he was sent to Saint Paul University, Ottawa, for a doctorate in Canon Law.

Joseph Yacob holds a bachelor’s degree in Philosophy from Mahatma Gandhi Kashi Vidyapeet, Varanasi (2000), and a diploma degree in Philosophy from Vishwa Jyoti Gurukul, Varanasi (2000). He also earned a diploma in Theology from Khrist Pemalaya Regional Theologate, Ashta, Madhya Pradesh (2005), a master’s degree in Philosophy from Mahatma Gandhi Kashi Vidyapeet, Varanasi (2008), a Licentiate degree in Canon Law from St. Peter’s Pontifical Institute in Bangalore (2011), and a Bachelor of Education degree from IGNOU (Indira Gandhi National Open University) (2012). He commenced his Ph.D. program at Saint Paul University, Ottawa, in September 2017.