

# DIFFERENT WAYS OF ACQUIRING TEMPORAL GOODS

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**Abstract-** When we look at any religious gatherings, always there is a change of getting huge amount of donations and gifts for the purpose of gatherings. Why is that the faithful who come deposit such things? Are they dutifully bound to do so? It is not clear one is dutifully bound or not but it has been a self-obligatory of any person to give the donation to such gatherings.

The faithful are asked to give voluntary contribution for the upkeep of the consecrated persons and their needs. The old code of canon law 1917 has illustration of Tithes and first fruits as offering to the divine. The people take the consecrated persons and the embodiment of the divine. Thus, voluntary contribution comes more and more because people trust the consecrated persons that the contribution will be used for the welfare of human life.

## INTRODUCTION

There are two ways the faithful finance the consecrated persons. They are obligation and expression of bond with the ecclesia. The obligation of the faithful (222:1) are to assist the needs of the ecclesia so that the divine rituals, works of various things and works of mercy and charity as well as decent sustenance of the consecrated persons. On the other hand, the expression of bond with the ecclesia connects the sovereignty of the bond with the people as some sort of fixed revenue annually or monthly. This is a fiscal contribution which demands a proportionate contribution based on their annual income. Sometime this is called tax over the faithful (C. 1260, 1263). Here we have to keep in mind that the ecclesia treats the faithful as children and not as subject. This is because each faith is entitled with various responsibilities in their capacity. Due to this the obligatory contribution is not felt as demand rather it is taken as special contribution (C 1262, 1263). The duty of the faithful to fulfil the financial needs of the church is a fundamental aspect of religious stewardship and community support. As members of the church community, it is incumbent upon the faithful to contribute financially to ensure the ongoing functioning and vitality of the church's ministries and operations. This duty arises from a sense of responsibility and commitment to the collective well-being of the church community. The faithful recognize that their financial contributions play a crucial role in supporting the various activities and services provided by the church, including worship services, pastoral care, educational programs, outreach initiatives, and maintenance of church facilities.

With the obligation and expression of bond we are left with two ways of getting income for the patrimony as voluntary contribution and tributes. With these two systems, there are variation in finance administration system.

## A. VOLUNTARY OFFERING:

All the contribution of the faithful are voluntary in nature and this does not correspond to the fulfilment of a strict juridical obligation. There are various types of voluntary contributions. They are collections, petition of alms, spontaneous offerings, offering for works of mercy and charity.

**Collections** are offerings collected for a specific purpose in response to the petition to the ecclesia members. This collaborative collected offerings are used for the specific juridical area with a specific purpose.

**Petition of alms** are offerings collected by private persons for the public institutions. These persons are to have two written permission letters from the local canonical authority and the diocesan ordinary. This is to stop conflicts, abuses, and scandals among the faithful. It also requires an additional norm especially for receiving donations.

**Voluntary offering**, also known as voluntary giving or voluntary donation, refers to the act of individuals willingly contributing money, goods, or services to a cause, organization, or religious institution without any coercion or obligation. This form of giving is characterized by its voluntary nature, as individuals freely choose to offer their support out of generosity, compassion, or a sense of duty.

In the context of religious institutions, such as churches, mosques, temples, or synagogues, voluntary offering plays a significant role in sustaining the community's spiritual, social, and operational activities. Members of the congregation are encouraged to give willingly and cheerfully, recognizing the importance of supporting the religious community and its mission.

Voluntary offerings in religious contexts may take various forms, including:

**Monetary Donations:** Individuals may contribute money or financial resources to support the ongoing operations and ministries of the religious institution. These donations may be made through regular tithes, special collections, or designated funds for specific purposes, such as mission work, charity programs, or building projects.

**Contributions in Kind:** In addition to monetary donations, individuals may offer goods or services in kind to the religious institution. This could include donating food for community meals, providing supplies for worship services, offering professional expertise for organizational tasks, or volunteering time to assist with various activities and events.

**Special Offerings:** Religious institutions often hold special offerings or fundraising campaigns to support specific initiatives or causes. These offerings may be conducted during religious holidays, special events, or times of need, inviting congregants to contribute towards a particular purpose, such as disaster relief, outreach programs, or capital campaigns.

**Legacy Gifts:** Some individuals choose to make legacy gifts or planned giving arrangements to support the long-term sustainability of the religious institution. This may involve including the institution in their will or estate plan, establishing an endowment fund, or making other planned giving arrangements to ensure their support continues beyond their lifetime.

Voluntary offering is not only a means of providing financial support to religious institutions but also a spiritual practice that fosters a sense of community, generosity, and stewardship among believers. It reflects the values of gratitude, compassion, and solidarity, as individuals come together to support the common good and further the mission of their religious community.

## **B. SPONTANEOUS OFFERING OR INSTANT DONATIONS:**

These are contribution made by the donor due to his or her sudden spire of interest or liking towards some works or renovation or charity activity. This offering done in cash or kind. They are recorded in the book of receipts with the intention of the donor. These donations have the conditions of the donor which must be fulfilled by the receiver.

"**Spontaneous offering**" or "**instant donations**" refer to contributions made by individuals to a cause, organization, or religious institution without prior planning or formal arrangement. These offerings are characterized by their impromptu nature, as individuals are moved to give spontaneously in response to a particular need, opportunity, or inspiration.

In the context of religious institutions, spontaneous offerings or instant donations often occur during worship services, special events, or times of reflection and prayer. Individuals may feel compelled to give spontaneously as an expression of their faith, gratitude, or generosity in the moment. These offerings may take various forms, including:

**Cash Donations:** Individuals may give cash or currency as a spontaneous offering during a worship service or religious gathering. These instant donations are typically placed in collection plates or receptacles provided by the religious institution and are used to support its ongoing ministries and activities.

**Online Giving:** With the advent of digital technology, individuals can make instant donations online through secure payment platforms or mobile apps provided by the religious institution. This allows for quick and convenient giving, even outside of traditional worship settings, in response to appeals, campaigns, or fundraising efforts.

**Text-to-Give:** Some religious institutions offer text-to-give services, where individuals can send a text message with a designated keyword and donation amount to make an instant donation via their mobile phones. This enables quick and easy giving in real-time, often during special events, broadcasts, or virtual services.

**Contactless Payments:** In-person giving can also be facilitated through contactless payment methods, such as credit/debit card terminals or mobile payment apps. Individuals can tap or scan their payment device to make an instant donation securely and efficiently, without the need for physical cash or cheques.

**Crowdfunding:** Spontaneous offerings or instant donations may also be facilitated through crowdfunding platforms or online fundraising campaigns organized by the religious institution. Individuals can contribute to specific projects, initiatives, or urgent needs in real-time, leveraging the power of social media and digital networks to make a collective impact.

Spontaneous offerings or instant donations reflect the generosity, compassion, and responsiveness of individuals who are motivated to give freely and generously in the moment. While they may not be planned or scheduled in advance, these impromptu contributions play a significant role in supporting the mission, ministries, and outreach efforts of religious institutions, enriching the spiritual life of the community, and meeting tangible needs as they arise.

## **C. CLEAN DONATIONS:**

These donations are accepted without any question. To reject such donation in the name of a public entity, the rejector has to produce a just reason and also need "Clean donations" refer to contributions made to charitable causes, organizations, or initiatives that are free from any illicit or unethical sources or activities. These donations are characterized by their integrity, transparency, and adherence to ethical standards, ensuring that the funds or resources provided are obtained legally and ethically.

In the context of charitable giving, clean donations are essential for maintaining the credibility, trust, and accountability of both the donors and the recipients. It ensures that the funds or resources are used for their intended purpose, whether it is supporting humanitarian efforts, funding community programs, or advancing social causes.

Clean donations may involve various forms of giving, including monetary contributions, in-kind donations, or volunteer services, provided that they meet the following criteria:

**Legal Compliance:** Clean donations adhere to all applicable laws, regulations, and ethical guidelines governing charitable giving. Donors ensure that their contributions are obtained through lawful means and do not involve any illegal activities, such as fraud, money laundering, or corruption.

**Ethical Sourcing:** Donors take steps to verify the legitimacy of the funds or resources they contribute, ensuring that they are sourced ethically and responsibly. This may involve conducting due diligence on the origin of the funds, ensuring they are not derived from activities that harm individuals, communities, or the environment.

**Transparency and Accountability:** Clean donations are accompanied by transparent reporting and accountability mechanisms to track the use of funds and ensure they are used effectively and efficiently. Donors expect recipients to provide clear and timely updates on how their contributions are utilized, demonstrating accountability and stewardship.

**Conflict of Interest Avoidance:** Donors and recipients of clean donations avoid conflicts of interest or situations where personal or organizational interests may compromise the integrity of the giving process. This includes refraining from accepting donations that come with strings attached or conditions that may undermine the mission or values of the charitable organization.

**Impact Assessment:** Clean donations prioritize measuring and evaluating the impact of charitable contributions, ensuring that they result in meaningful outcomes and positive changes in the lives of beneficiaries. Donors seek evidence-based approaches and outcomes to maximize the effectiveness of their giving and make informed decisions about future contributions.

By prioritizing clean donations, donors and charitable organizations uphold the principles of integrity, accountability, and social responsibility in their philanthropic endeavours. It fosters a culture of trust and transparency within the charitable sector, promoting ethical conduct and maximizing the impact of charitable giving on individuals, communities, and society as a whole.

#### **D. MODAL OR CONDITIONED DONATIONS:**

These donations are accepted with the ecclesiastical authority due to moral obligations and conditions of the donor.

"Modal donations" or "conditioned donations" refer to contributions made to charitable causes, organizations, or initiatives that are contingent upon specific conditions or requirements set by the donor. Unlike unrestricted donations, which allow the recipient organization to use the funds for any purpose it deems appropriate, modal donations come with predetermined conditions or restrictions that dictate how the funds can be used.

In the context of charitable giving, modal donations may take various forms, including:

**Restricted Funding:** Modal donations may be earmarked for a specific program, project, or initiative within the recipient organization. For example, a donor may specify that their contribution must be used to fund a particular humanitarian project, educational program, or research initiative.

**Time-bound Conditions:** Modal donations may be subject to time-bound conditions, where the funds must be used within a specified period or for a specific purpose by a certain deadline. This could include funding for a short-term emergency relief effort, a one-time capital expenditure, or a limited-duration program.

**Matching Grants:** Modal donations may be structured as matching grants, where the donor agrees to match contributions made by others up to a certain amount or within a defined timeframe. This incentivizes additional giving from other donors and increases the overall impact of the donation.

**Performance based Criteria:** Modal donations may be contingent upon the achievement of predetermined performance targets or outcomes by the recipient organization. For example, a donor may agree to release funds only if the organization achieves certain milestones, meets specific benchmarks, or demonstrates measurable impact.

**Designated Use:** Modal donations may be designated for a particular use or purpose specified by the donor, such as funding scholarships, purchasing equipment, or supporting specific populations or communities. The recipient organization is required to use the funds exclusively for the designated purpose outlined by the donor.

Modal donations can be beneficial for both donors and recipient organizations, as they allow donors to align their giving with their specific interests, priorities, or values, while providing organizations with targeted funding to support their mission and programs. However, they also pose challenges for recipient organizations, as they may restrict flexibility and autonomy in resource allocation and require additional administrative oversight to ensure compliance with donor requirements. Overall, modal donations play a valuable role in the philanthropic landscape, enabling donors to tailor their giving to address specific needs or achieve particular goals, while promoting accountability, transparency, and impact within the charitable sector.

## E. OFFERING FOR PASTORAL SERVICES:

These offering is corresponding to the ecclesiastical services offered to the people with their request. They are special offerings with sacramental or functional reasons. These are mostly used in baptism, funeral, blessing etc. These are neither taxes nor a fee for the services received They are the expressive offering related to the occasions. Some people say they are remuneration received for the performance of the sacraments. However, the canon law 848 and 1181 say that they are not simony for the ecclesiastical services. Even if anyone is not able to pay, it is the duty consecrated men and women to perform such acts as prescribed for them to perform. One cannot deny such services to those who cannot pay.

The code of the cannon law of the Latin Rite states that a fixed amount to be fixed by a meeting of the local ecclesiastical authority (1264). This fixed amount marks the maximum that can and should be asked from a faithful. However, the faithful are remain to be free to give as per the faithful's financial capacity. Sometime the ecclesiastical designatory comes into problem due to geographical tertiary of different ecclesiastical groups. Sometimes such offering offered by the faithful within the local ecclesiastical authority and wider level ecclesiastical authority (CIC 17).

"Offering for pastoral services" refers to contributions made by individuals or congregants to support the work, ministry, and livelihood of pastoral staff within a religious community or organization. These offerings are specifically designated to compensate pastors, ministers, clergy, or other religious leaders for their spiritual guidance, pastoral care, and leadership within the congregation.

In many religious traditions, pastoral services offerings are a fundamental aspect of supporting the clergy and ensuring the sustainability of the religious community. These offerings may take various forms, including:

**Salary or Compensation:** Pastoral services offerings may be used to provide salaries or financial compensation to clergy members for their work and service to the congregation. These funds help support the livelihood of pastors and their families, enabling them to dedicate their time and energy to pastoral duties without financial hardship.

**Housing Allowance:** Some congregations provide housing allowances or stipends to pastors to assist with Housing-related expenses, such as rent, mortgage payments, utilities, or maintenance costs. These offerings help ensure that pastors have suitable housing accommodations to support their ministry and well-being.

**Benefits and Perks:** Pastoral services offerings may also cover benefits and perks for clergy members, such as health insurance, retirement contributions, professional development opportunities, or clergy housing provided by the congregation. These offerings contribute to the overall welfare and stability of pastoral staff within the religious community.

**Continuing Education:** Part of pastoral services offerings may be allocated to support pastors ongoing education, training, or professional development in theology, pastoral counselling, leadership skills, or other relevant areas. Investing in pastors continued learning and growth enhances their effectiveness and competency in serving the congregation.

**Ministry Expenses:** Pastoral services offerings may be used to cover ministry-related expenses incurred by pastors, such as travel costs, office supplies, pastoral care materials, or other resources needed to fulfil their duties and responsibilities within the congregation.

**Support for Outreach and Mission:** Some portion of pastoral services offerings may be allocated to support the congregation's outreach efforts, mission projects, or community initiatives led by pastors. These offerings help fund programs and activities aimed at serving the broader community and advancing the mission of the religious organization.

Offerings for pastoral services are an essential aspect of supporting the spiritual leadership and ministry of clergy members within religious communities. By contributing to these offerings, congregants demonstrate their appreciation, gratitude, and commitment to the pastoral staff, ensuring that they have the necessary resources and support to effectively fulfil their calling and serve the needs of the congregation.

## F. REMUNERATION AS A WAY OF ACQUIRING TEMPORAL GOODS.

Sometimes the consecrated persons especially men who does the ecclesiastical works may not be the local ecclesiastical authority. Such a situation, the local ecclesiastical authority must provide, remuneration to such consecrated men for their upkeep from the offerings they receive. At times the ecclesiastical authority is not in a way of providing remuneration, the faithful are asked to take care of the consecrated person in the form of providing kinds (CC531, 551) Remuneration is a method of acquiring temporal goods by providing financial compensation of payment to individuals or entities in exchange for their goods, services, or labour. In essence, remuneration involves offering monetary or non-monetary rewards to acquire temporal resources or services required for personal, professional, or organizational purposes.

In the context of acquiring temporal goods, remuneration can take various forms, including:

**Salary and Wages:** Employers remunerate employees by providing regular salaries or wages for their work and services rendered. This form of remuneration compensates individuals for their time, skills, and effort contributed to the organization and enables them to acquire temporal resources such as housing, food, transportation, and other necessities.

**Benefits and Allowances:** In addition to basic salary or wages, remuneration may include various benefits and allowances provided to employees as part of their compensation package. These benefits may include health insurance, retirement contributions, paid time off, transportation allowances, housing allowances, or other fringe benefits that contribute to the overall well-being and quality of life of employees.

**Bonuses and Incentives:** Employers may offer bonuses, incentives, or performance-based rewards to motivate and reward employees for achieving specific goals, targets, or outcomes. These additional forms of remuneration serve as incentives to enhance productivity, performance, and job satisfaction, thereby indirectly acquiring temporal goods through increased efficiency and effectiveness.

**Commission and Profit-Sharing:** Remuneration can also involve offering commission or profit-sharing arrangements to individuals or entities based on their contribution to generating revenue or profits for the organization. This form of remuneration incentivizes sales performance, business growth, and entrepreneurial efforts, leading to the acquisition of temporal goods through increased financial returns.

**Contracts and Service Agreements:** Organizations may enter into contracts or service agreements with external parties, such as vendors, consultants, or service providers, to acquire temporal goods or services. These contracts stipulate the terms, conditions, and remuneration arrangements for acquiring specific goods, services, or expertise required to meet organizational needs and objectives.

**Fees and Charges:** Remuneration can also involve paying fees or charges to access goods, services, or resources provided by external entities or service providers. This may include paying membership fees, subscription fees, license fees, or usage charges to acquire temporal goods such as software licenses, memberships, or access to facilities or amenities.

Overall, remuneration serves as a vital mechanism for acquiring temporal goods by compensating individuals or entities for their contributions, services, or resources. Whether through salary, benefits, bonuses, contracts, or fees, remuneration enables individuals and organizations to acquire the temporal resources and services needed to fulfil their objectives and responsibilities effectively.

## G. ECCLESIASTICAL FEES

Sometimes the ecclesiastical authority fixes a fee as an economic obligation and it has to be paid to solicit the act of ecclesiastical jurisdiction. They are mostly permission, dispensation, process certification etc. the nature of this work is that a fixed rate of remuneration for the act carried out by the ecclesiastical organisation and its office expense. It has been said that the fee collected is not for private benefit. It has been said that ecclesiastical circle will never refuse to carry out such acts even though the other may not be able to pay totally or partially.

"Ecclesiastical fees" refer to charges or payments levied by religious institutions or ecclesiastical authorities for various services, sacraments, or administrative functions provided to members of the faith community or the general public. These fees are established and collected by the church or religious organization to support its operations, ministries, and mission.

In the context of religious institutions, ecclesiastical fees may include:

**Sacramental Fees:** Religious ceremonies and sacraments, such as weddings, baptisms, confirmations, or funerals, often incur ecclesiastical fees. These fees cover the costs associated with conducting the ceremony, providing pastoral services, and maintaining the church facilities. They may vary depending on the complexity of the ceremony, the involvement of clergy, and any additional services requested by the participants.

**Membership Fees:** Some religious organizations require members to pay annual or periodic membership dues to support the ongoing activities and programs of the church. These dues may be used to cover operational expenses, facility maintenance, staff salaries, and other administrative costs associated with running the religious community.

**Tithes and Offerings:** Tithes and offerings are voluntary contributions made by members of the congregation to support the financial needs of the church and its ministries. While not strictly considered fees, these financial contributions play a significant role in sustaining the religious institution and its charitable activities.

**Educational Fees:** Religious schools, seminaries, or educational institutions affiliated with religious organizations may charge tuition fees or educational fees for enrollment in academic programs, courses, or training sessions. These fees help cover the costs of faculty salaries, facilities, instructional materials, and other educational expenses.

**Special Services Fees:** Some churches may charge fees for special services or events, such as retreats, workshops, religious education programs, or pastoral counseling sessions. These fees may be used to cover the costs of organizing and hosting the event, as well as compensating clergy or facilitators involved in delivering the services.

**Facility Rental Fees:** Religious institutions may rent out their facilities, such as meeting halls, chapels, or auditoriums, for weddings, conferences, concerts, or other events. Ecclesiastical fees for facility rental cover the use of the space, utilities, equipment, and any additional services provided by the church staff.

**Certification and Documentation Fees:** Churches may charge fees for issuing certificates, documents, or official letters related to sacraments, membership, or other church-related matters. These fees may cover administrative costs, printing expenses, and staff time involved in processing and preparing the documents. Ecclesiastical fees play a crucial

role in supporting the financial sustainability and operational viability of religious institutions, allowing them to fulfil their mission, provide services to their members, and contribute to the broader community. While the imposition of fees may vary among religious denominations and traditions, transparency and fairness in fee structures are essential to maintaining trust and accountability within the faith community.

**Taxes Or Tributes:** They are financial obligations imposed by the authority upon its subjects without any specific and direct service to the later in exchange. It differs from offerings and fees. This system is considered secondary and in a way supplement to the way of financing. The imposition of taxes takes place only on urgent situations of the ecclesiastical needs and the faithful are requested to help the ecclesia. There are three types of taxes in the ecclesiastical circle as per code of the canon law (1504, 1505 & 1263, 264: \$1, 1266).

In the context of the church, "taxes" or "tributes" are financial contributions or payments mandated by ecclesiastical authorities or religious institutions for the purpose of supporting the church's operations, ministries, and charitable endeavours. These financial obligations are distinct from ecclesiastical fees or voluntary offerings and are often based on established principles or practices within the religious community.

## H. ORDINARY DIOCESAN TAX

It is conceived that in the code of C. 1263 says that the diocese needs stable contribution for the upkeeping "Can. 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"<sup>1</sup>. Therefore, there is an impose of simple tax on each and every person to help the local ecclesiastical authority.

Ordinary diocesan tax" refers to a mandatory financial contribution levied by a diocese, which is a geographical district or administrative region within a particular Christian denomination, typically the Catholic Church. This tax is imposed on parishes, clergy, or members within the diocese to support the operational and administrative needs of the diocese as a whole.

The ordinary diocesan tax is a form of financial obligation that helps fund various diocesan activities, programs, and services, including:

**Diocesan Administration:** Funds collected through the ordinary diocesan tax contribute to the administrative costs associated with running the diocese, such as salaries for diocesan staff, office expenses, and utilities.

**Clergy Support:** A portion of the tax revenue may be allocated to provide financial support to clergy members serving within the diocese, including salaries, housing allowances, healthcare benefits, and retirement pensions.

**Ministry and Outreach:** Diocesan taxes help fund ministries, programs, and outreach efforts coordinated by the diocese, such as religious education, youth ministries, evangelization initiatives, social services, and charitable activities.

**Property Maintenance:** Some funds may be allocated for the maintenance, upkeep, and renovation of diocesan-owned properties, including churches, schools, parishes, rectories, and administrative buildings.

**Education and Formation:** Revenue from the ordinary diocesan tax may be invested in educational and formation programs for clergy, lay leaders, and volunteers, including seminary education, ongoing training, and spiritual development opportunities.

**Missionary Work:** Diocesan taxes may support missionary efforts, both domestically and internationally. by providing financial assistance to diocesan missionaries, supporting missionary projects, and contributing to the work of missionary organizations.

The ordinary diocesan tax is typically calculated based on a predetermined percentage of the annual income or revenue generated by parishes within the diocese. Parishes are responsible for collecting and remitting the tax to the diocesan authorities according to established guidelines and schedules.

While the imposition of an ordinary diocesan tax may vary in practice among different dioceses and denominations, it serves as a critical source of funding for diocesan operations, ministries, and services, enabling the diocese to fulfil its pastoral, administrative, and charitable responsibilities within the local church community.

## I. EXTRAORDINARY DIOCESAN TAX

Extraordinary Diocesan Tax is a subsidy tax which is imposed on the extreme financial needs of the diocese. It is known as Subsodium Caritativum of C 1505. It cannot be made as stable income. It is done within ten days of the needs of the diocese and cannot be extended. "Extraordinary diocesan tax" refers to an additional or special financial assessment imposed by a diocese, typically within the Catholic Church, to address specific financial needs or extraordinary circumstances within the diocese. Unlike the ordinary diocesan tax, which is a regular and recurring levy,

<sup>1</sup>[https://www.vatican.va/archive/cod-iuris-canonici/eng/documents/cic\\_lib5-cann1254-1310\\_en.html#TITLE\\_I](https://www.vatican.va/archive/cod-iuris-canonici/eng/documents/cic_lib5-cann1254-1310_en.html#TITLE_I).

the extraordinary diocesan tax is imposed on a temporary or ad hoc basis to generate additional revenue for specific purposes. The extraordinary diocesan tax may be implemented in response to various situations or needs, including:

**Financial Shortfalls:** In cases where the diocese faces unexpected financial challenges or deficits in its budget, an extraordinary diocesan tax may be levied to bridge the gap and ensure the continued operation of essential diocesan ministries, programs, and services.

**Emergency Expenses:** Following natural disasters, crises, or unforeseen emergencies that require urgent financial assistance, the diocese may impose an extraordinary diocesan tax to raise funds for disaster relief efforts, humanitarian aid, or rebuilding initiatives.

**Capital Projects:** When undertaking major capital projects, such as constructing or renovating church buildings, schools, or other diocesan facilities, an extraordinary diocesan tax may be imposed to finance the construction costs or cover any unexpected expenses associated with the project.

**Debt Reduction:** In situations where the diocese carries significant debt or financial obligations, an extraordinary diocesan tax may be assessed to accelerate debt repayment or reduce financial liabilities, thereby improving the diocese's financial stability and long-term sustainability.

**Special Initiatives:** The extraordinary diocesan tax may also be imposed to fund special initiatives, programs, or projects identified as priorities by the diocesan leadership, such as expanding ministries, launching new outreach efforts, or investing in strategic initiatives to strengthen the local church community. The implementation of an extraordinary diocesan tax typically involves consultation with diocesan leadership, including the bishop, finance council, and other relevant stakeholders, to assess the financial needs, determine the scope of the tax, and establish the parameters for its collection and utilization.

Parishes and individuals within the diocese are typically notified of the extraordinary diocesan tax through official communications from diocesan authorities, outlining the reasons for its imposition, the amount or percentage of the tax, and any exemptions or accommodations provided for those facing financial hardship. While the imposition of an extraordinary diocesan tax may be met with some resistance or apprehension among parishioners, it serves as a necessary means of addressing critical financial needs and ensuring the continued vitality and mission of the diocese in serving its members and the broader community.

## J. SEMINARY TAX

It is an imposed tax by the bishop of the diocese to provide needs for the seminary men who are in training to be consecrated persons. "Can. 1266 In all churches and oratories which are, in fact, habitually open to the Christian faithful, including those which belong to religious institutes, the local ordinary can order the taking up of a special collection for specific parochial, diocesan national, or universal projects, this collection must be diligently sent afterwards to the diocesan curia"<sup>2</sup>. It traces its history from the council of Trent at the city of Tridentum. They are for the people and it is collected for the foundation of the diocese under the jurisdiction of bishop. It is only for the real needs of the seminary which are not covered by other sources. This tax is not specified and voluntary contribution. The diocese makes this tax as discretionary obligations for all the faithful. It is not to be imposed rather it is requested from the faithful and this collection is specifically for the training of the consecrated persons. It cannot be imposed on the persons with fixed rates. This has to be moderate and proportionate to the economic capacity of each person. "Seminary tax" refers to a financial contribution or levy imposed by a religious institution or diocese, typically within the Catholic Church, to support the operation, maintenance, and educational programs of seminaries. Seminaries are institutions of higher education that provide theological training and formation for individuals preparing for ordained ministry, including priests, deacons, and religious leaders.

The seminary tax is specifically earmarked to fund the following aspects of seminary life:

**Educational Expenses:** Funds collected through the seminary tax are used to cover the educational expenses of seminarians, including tuition fees, textbooks, academic materials, and other educational resources required for their theological studies.

**Faculty and Staff Salaries:** A portion of the seminary tax may be allocated to compensate faculty members, administrators, and support staff involved in the operation and administration of the seminary. This ensures that qualified instructors and professionals are adequately remunerated for their contributions to seminary education.

**Infrastructure and Facilities:** Seminary taxes contribute to the maintenance, upkeep, and improvement of seminary buildings, classrooms, libraries, dormitories, chapels, and other facilities essential for seminarian's academic and residential life.

**Formation Programs:** Seminary taxes support the various formation programs and pastoral initiatives designed to nurture seminarians' spiritual, personal, and ministerial growth. This may include retreats, spiritual direction, pastoral internships, and other experiential learning opportunities.

<sup>2</sup>[https://www.vatican.va/archive/cod-iuris-canonici/eng/documents/cic\\_lib5-cann1254-1310\\_en.html#TITLE\\_I](https://www.vatican.va/archive/cod-iuris-canonici/eng/documents/cic_lib5-cann1254-1310_en.html#TITLE_I).

**Scholarships and Financial Aid:** Some portion of the seminary tax may be allocated to provide scholarships, grants, or financial aid to seminarians who demonstrate financial need or academic merit. This ensures that individuals called to ministry are not hindered by financial barriers in pursuing their vocational discernment and theological education.

**Operational Expenses:** Funds collected through the seminary tax cover the general operational expenses of the seminary, including utilities, maintenance, administrative costs, insurance, and other overhead expenses associated with running the institution.

The imposition of a seminary tax is typically determined by the policies and guidelines established by the diocese, religious order, or ecclesiastical authority responsible for overseeing seminary education. Parishes, clergy, religious communities, and benefactors within the diocese may be called upon to contribute to the seminary tax through designated collections, fundraising campaigns, or other financial initiatives.

The seminary tax plays a crucial role in ensuring the continued viability and effectiveness of seminary education, equipping future religious leaders with the knowledge, skills, and spiritual formation needed to serve the church and society effectively. By supporting seminaries financially, the church invests in the formation of competent and committed clergy who can minister to the needs of the faithful and advance the mission of the church.

In conclusion, temporal administration and sharing responsibility for its management are essential components of effective resource stewardship within organizations and communities. By collaboratively managing temporal goods, stakeholders can maximize efficiency, promote transparency, and advance the common good. Robert T. Kennedy states in the Book V: Temporal Goods of the Church that the rationale behind this ecclesiastical legislation, "first, to guard against the danger of grave harm to the financial condition of a diocese from decisions hastily made in the absence of accurate and adequate information from truly knowledgeable and skilled experts; second to free the diocesan Bishop from the felt need to spend inordinate amounts of time attending to financial matters to the neglect of his many responsibilities in the teaching and sanctifying offices of the Church and in the nonfinancial areas of the governing office"<sup>3</sup>.

However, navigating the complexities of shared responsibility in temporal administration requires overcoming various challenges, including differing priorities, coordination issues, power dynamics, and resource constraints. It demands proactive efforts to foster collaboration, communication, and alignment among stakeholders, along with the establishment of clear governance structures and the promotion of transparency and accountability.

Despite these challenges, embracing shared responsibility in temporal administration offers numerous benefits, including improved decision-making, enhanced resilience, and increased stakeholder engagement. It allows for a more inclusive and participatory approach to resource management, fostering trust, cohesion, and a sense of collective ownership among stakeholders. Moving forward, organizations and communities must continue to invest in capacity-building, technology, and governance mechanisms to support effective shared temporal administration. By doing so, they can ensure the responsible, sustainable, and ethical management of resources, advancing their mission and objectives while contributing to the well-being of society as a whole.

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