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RESEARCH ARTICLE

LEGAL AND MANAGEMENT PERSPECTIVE ON CHURCH ECONOMIC PATRIMONY: A CASE STUDY OF THE CONGREGATION OF BLESSED SACRAMENT GENERALATE IN ROMA

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ABSTRACT

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The article analyzes the limits and possibilities of the economic patrimony of the Church, considering a minimum comprehensive about a legal framework of the ecclesiastical goods in terms of canonical and civil juridical order, particular the Italian, applying this on the case of the Congregation Blessed Sacrament Ganaralate in Roma. Henceforth ask the question: how does take legal and manageable decision in the case of economic patrimony of the Catholic Church? The methodology is bibliographic, explanatory, qualitative, theoretical in nature and inductive method. The results obtained lead the research to conclude that church like any other organization must properly conduct its activities to ensure accountability and therefore sustainability that is guaranteed to translate to performance and growth..

INTRODUCTION

The careful economic administration of religious Institutes is a priority that involves a large patrimony around the world and needs reflection about transparency and regulation in order to give the opportunity of change habits and have courageously shut down what cannot be sustained. It is widely acknowledged that economic difficulties can no longer be ignored or postponed. While the rules are clear, as pertains to economic and financial management, the same cannot be said for their implementation, which requires a stronger commitment.

This difficulty is evident in the widespread practice of uniting Institutes that share the same charisma and in the increasingly concrete possibility of shutting down historical structures. In some cases, involving large religious families, the Generalates houses could soon be sold, investing the resources elsewhere and housing the confreres, numerically reduced, in smaller communities. The courage to make painful decisions it's necessary.

A circular letter of the Congregation for Institutes of Consecrated Life and Societies of Apostolic Life with guidelines for the management of ecclesiastical goods suggests identifying which works and activities must be furthered, which should be eliminated or changed and which new frontiers need to be addressed. In this line, it will take the case of the *Societas Santisimi Sacramenti* or Congregation Blessed Sacrament Ganaralate located in Roma. Its patrimony and juridical nature, and the own legislation face of the goods.

For understanding the limits and possibilities of the economic patrimony of the Church, the objective of this research is to have a minimum comprehensive about a legal framework of the ecclesiastical goods in terms of canonical and civil juridical order, particular the Italian, and understand this juridical framework in the case of the Congregation Blessed Sacrament Ganaralate in Roma. Since this, its ask: how does take legal and manageable decision in the case of economic patrimony of the Catholic Church?

The article focuses on the book V of the Canon Law, *De bonis ecclesiae temporalibus*, in order to give the sense of the juridical nature of the ecclesiastical goods. On another hand, the law 222 of 1985, the reform of the *Concordata Lateranensis* in 1984 and the Italian Constitution, especially, the articles 7 and 20, gives the civil law perspective. The juridical framework gives the institution the multi-possibilities in order to manage the concrete reality. It is important to understand how the Congregation uses theses opportunities and how to apply in its concrete administration.

Based on this path, the present paper aims to study the juridical framework of the ecclesiastical entity to understand its patrimony in the canonical-civil field. In order to be concrete, this study will be based on the Italian legislation and the specific case of the Congregation Blessed Sacrament Generalate in Rome. Finally, it will face the management issue of the decline economic reality of the Congregation blessed sacrament Genaralate.

The *bona temporalis*: juridical nature and propriety rights

The starting point for the present study is juridical since with only a minimum understanding of the limits of the law it can make more consistent management of the patrimony of the Church and seek possible outlets for crises. The economic patrimony of the Church is conceptualized in Book V of the *Codex Iures Canonici* (cann. 1254-1310 CIC / 83) as ecclesiastical goods, a proper concept of canon law and is entitled *De bonis ecclesiae temporibus*.

Terminologically, ecclesiastical goods put together a noun and an adjective. The noun "good" denotes the positive aspect of the economic patrimony of the Church, in the face of excessively spiritualistic or distrustful positions regarding this matter. Note that in the Church's view, material-temporal realities are positively qualified. This understanding is born of positive theology with regard to the biblical narrative of Creation. When God created the world He saw that everything was good (cf. Gen 1: 31; 1 Tim 4: 4). The biblical relationship to creation is not one of distrust. In the prospective Christian-catholic, the experience is always lived in history or incarnate. The adjective "temporal" distinguishes the "good", differentiating it from those spiritual goods. The temporal goods are linked to the contingent conditions, those that are carried out in time and that can be economically measured.

The Pio-benedictine Code of 1917 dealt *ad modum unius*, *res* or things (cann. 1495-1551 CIC/17), everything that is instrumental to the following of the life in Christ, distinguishing, like the current legislation, the temporal and spiritual goods. First, the legislator wants to make it clear that the existence of temporal goods in the Church does not depend on any alien authority. This becomes very clear from the can. 1254 § 1: to pursue its proper purposes, the Catholic Church by innate right is able to acquire, retain, administer, and alienate temporal goods independently from civil power.

The foresight is somewhat apologetic, for it is born from the context in which it was said that the Church has no right to temporal goods, and if It has them, she acquires them on account of the State that grants such a right. However, it is not so, the right of the Church is native or originating because it is not the States that give the Church the right to have the goods. The Church is not an association or NGO that needs to exist to be qualified or created in a civilian system, even though it needs civil laws to be recognized.

There is only one limit to the *iure native* (TOURNEAU, 1997, p. 601) which are the purposes of the Church. In this sense, the right to possess material or temporal goods is legitimate insofar as these goods serve the purposes that justify the mission of the Church. In fact, the purposes qualify the temporal goods. The can. 1254 § 2 describes the proper purposes that justify ecclesiastical goods.

> *The proper purposes are principally: to order divine worship, to care for the decent support of the clergy and other ministers,*

> *and to exercise works of the sacred apostolate and of charity, especially toward the needy.*

These purposes that are presented in the canon are an exemplary cast, not an exhaustive list, and the legislator makes clear with the formulation *Fines vero proprii paecipue sunt*. The choice of the legislator can be discussed, but it seems to us an honest cast since it has historical roots and individuates the proper and main purposes of the Church (RENKEN, 2008).

However it is not enough to have ecclesial purposes, it is necessary that such goods receive the juridical vestment proper of the ecclesial right. The ecclesiastical goods are therefore identified on the basis of the subjects of attribution. The can. 1257, § 1 CIC / 83 makes it clear that ecclesiastical goods are those which belong to the Universal Church, the Apostolic See and other public juridical persons in the Church.

> *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.*

The whole discipline on canonical legal persons, we find in the cann. 113-123 CIC/83, which distinguishes the existence of public and private legal persons (PERLASCA, 2010, p. 53). However, the legislator, from the outset, makes it clear that ecclesiastical goods are solely those belonging to the juridical persons of the public regime, which *ut intra fines sibi praestitutos nomine Ecclesiae*, according to can. 116 § 1 CIC/83.

Following the pre-established purposes and acting on behalf of the Church, public juridical persons erected *ex ipso iure* or per *decreta data*, constitute a patrimonial mass that is clothed of the own legal nature and takes the name of ecclesiastical goods. In this model of administrative management of the patrimonial mass of the Church confirmed throughout the centuries, there is no super-subject that has the property of ecclesiastical goods, and the category of the patrimonial mass of the Catholic Church is more a legal fiction than a valid institute realizable.

In fact, formally speaking, the legal institutes *ut intra fines* and *nomine Ecclesia* allow a universal control of the patrimonial mass of the Church, confirmed mainly of the cann. 1279, 1281, 1291, 1295 CIC/83. However, substantially speaking, the Church does not identify with a multinational or a for-profit or non-profit holding of the *sacrum*, but it lives from universal communion with the various local realities that constitute it (PONTIFICIO CONSIGLIO PER I TESTI, 2004, n. 3).

The ownership of the property belongs to a legal person who legitimately acquired it, however, always under the supervision of the competent authorities, and in *ultima ratio* may be requested by the Supreme Pontiff who has the authority of a possible transfer of ownership, according to cann. 1256 and 1273 CIC/83, whenever necessary or because of the common good (DE PAOLIS, 2016, p. 121).

From the plural model of domain subject to surveillance, from vigilance to requisition institute (GARCIA, 2012, p. 2-3), the *corpus iuris canonici* provides a fundamental legal framework for the management and administration of temporal goods. However, the ecclesial self-consciousness of its native law has never removed it from its necessary insertion in civil law, first in Roman law, then in German, and later in the common law of modern States (BUCCI, 2012, p. 44-79)

The relationship between canon law and civil law has gone through several situations throughout history. There were moments of conflict, but also of mutual benefit. The following chapter will deal with the subject of ecclesiastical property in the light of state and concordat law, specifically, the Italian, in view of the study case of the patrimony of the public legal entity of the Congregation of the Blessed Sacrament General House.

Italian constitution and concordat legislation on ecclesiastical property

Particular attention should be paid, in regard to the matter of ecclesiastical goods, to the resend institute. This legal technique, also referred to as "canonization", (De Paolis, 2016, p. 72) is a reference to the civil law of matters that the canonical legislator has chosen not to deal with in the codex to avoid litigation and to adapt to various legislations and cultures, creating an esteem in the confrontation with the State. The can. 22 CIC/83, inserts the general legislation of canonization into the canonical system, with the double care: civil laws not being contrary to divine law and to the ecclesiastical legal order itself: “Civil laws to which the law of the Church yields are to be observed in canon law with the same effects, insofar as they are not contrary to divine law and unless canon law provides otherwise”.

Because of the long history of recognition and reciprocal referral of the canonical and State legal systems, it is necessary to study the discipline of temporal goods in the light of the ecclesiastical law of the State (PASSICOS, 1981, p. 28-30). It can start with the constitutional law, and in our specific case, the current Constitution of the Italian Republic promulgated on December 27, 1947, which came into force on January 1, 1948.

The Constitutional Charter of 1948 devotes certain specific predictions to the discipline of religious phenomena in Articles 7, 8, 19 and 20. Articles that in a doctrinal definition, they are a constitutional microsystem of the discipline of the religious phenomenon in force in Italy. We take into account, in particular Articles 7 and 20.

> *The State and the Catholic Church are, each in its own order, independent and sovereign. Their relations are regulated by the Lateran Pacts. Amendments to the Covenants, accepted by both partners, do not require a constitutional revision procedure. (Art. 7) The ecclesiastical character and the purpose of religion or worship of an association or institution cannot be the cause of special legislative limitations, nor of special tax*

> *burdens for its constitution, legal capacity and any form of activity. (Art. 20)*[1]

The art. 7 begin with a rare formula in the constitutional system: "The State and the Catholic Church are, each in its own order, independent and sovereign ". That is, this article starts saying that the State recognizes that the Catholic Church has an independent and sovereign order. It is not about reciprocal recognition, because the normative instrument is not a Pact, but the Constitution (LITUMA, 1940, p. 146-147). It is the State that recognizes at the constitutional level the sovereignty of another subject and its respective primary legal order.

This implies that these two ordinances must set their limits and coordinate. The art. 7 goes on to say: "Their relations are regulated by the Lateran Pacts". The constitutional legislator makes reference to the three documents of 1929 that conform Lateran Pacts. Very different documents between them, namely: agreed, treated and a financial agreement (ITALIA, 1929). Therefore, the relationship between the State and the Catholic Church takes place at the constitutional level and is regulated by the Lateran Pacts.

What follows in art. 7, "Amendments to the Covenants, accepted by both partners, do not require a constitutional revision procedure". In fact, the Concordat revision, took place in 1984, when an incisive change is made (ITALIA, 1984) . The art. 20 states:

> *The ecclesiastical character and the purpose of religion or worship of an association or institution cannot be the cause of special legislative limitations, nor of special tax burdens for its constitution, legal capacity and any form of activity.*[2]

Constitutional fathers understand that ecclesiastical entities, and here do not refer only to Catholics, cannot be discriminated against. The fundamental principle applied to the Lateran Concordat and the 1948 Constitution was the freedom of recognition of all ecclesiastical entities in the canonical order, especially in order to compensate the losses, very of the Catholic Church, in the confrontation with the liberalist-separatist model of the century that applied eversive law of 1866 and 1867.

The agreement of modification of the Concordat Lateran of February 18th, 1984, law 121, restricts the discipline applied in matters of ecclesiastical entity. The art. 7, n. 2 of the new agreed, on the ecclesiastical entities, says:

> *Without prejudice to the legal personality of the ecclesiastical bodies that currently have it, the Italian Republic, at the request of the ecclesiastical authority or with its assent, will continue to recognize the legal personality of ecclesiastical bodies having their place of business in Italy, erected or approved according to the norms of canon law, which have the purpose of religion or worship. In the same way, any substantial change in the legal status of these bodies will be recognized for civil purposes.*[3]

In previous legislation, recognition did not need the purposes that the ecclesiastical entity should follow, supposing that the activities were ecclesial. In this context, there is a notable reduction in the recognition of ecclesiastical entities, since it only considers those who have the purpose of religion and worship. Law 222 of March 20th, 1985, the Law on Church Entities and Goods in Italy, makes it very clear what should be understood about activities of religion and worship. Thus, art. 2.

> *Entities that are part of the hierarchical constitution of the Church, religious institutes and seminaries are considered to have an end of religion or worship. For other canonical juridical persons, for foundations and in general for ecclesiastical bodies that do not have legal personality in the Church system, the purpose of religion or worship is ascertained from time to time, in accordance with the provisions of art. 16. The assessment referred to in the previous paragraph is aimed at verifying that the purpose of religion or worship is constitutive and essential of the entity, even if connected to charitable purposes provided for by canon law.*[4]

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[1] Original text in Italian: *Lo Stato e la Chiesa cattolica sono, ciascuno nel proprio ordine, indipendenti e sovrani. I loro rapporti sono regolati dai Patti Lateranensi. Le modificazioni dei Patti, accettate dalle due parti, non richiedono procedimento di revisione costituzionale. (Art. 7) Il carattere ecclesiastico e il fine di religione o di culto d'una associazione od istituzione non possono essere causa di speciali limitazioni legislative, né di speciali gravami fiscali per la sua costituzione, capacità giuridica e ogni forma di attività. (Art. 20)*

[2] Original text in Italian: "*Il carattere ecclesiastico e il fine di religione o di culto d'una associazione od istituzione non possono essere causa di speciali limitazioni legislative, né di speciali gravami fiscali per la sua costituzione, capacità giuridica e ogni forma di attività".*

[3] Original text in Italian: *"Ferma restando la personalità giuridica degli enti ecclesiastici che ne sono attualmente provvisti, la Repubblica italiana, su domanda dell'autorità ecclesiastica o con il suo assenso, continuerà a riconoscere la personalità giuridica degli enti ecclesiastici aventi sede in Italia, eretti o approvati secondo le norme del diritto canonico, i quali abbiano finalità di religione o di culto. Analogamente si procederà per il riconoscimento agli effetti civili di ogni mutamento sostanziale degli enti medesimi".*

[4] Original text in Italian: *"Sono considerati aventi fine di religione o di culto gli enti che fanno parte della costituzione gerarchica della Chiesa, gli istituti religiosi e i seminari. Per altre persone giuridiche canoniche, per le fondazioni e in genere per gli enti ecclesiastici che non abbiano personalità giuridica*

Therefore, in order to the ecclesiastical entity to have his goods recognized as ecclesiastical goods, his activity must be a purpose of religion and worship, and in addition, this activity must be constitutive and essential. The legislator was even more specific in saying what he understood as the purpose of religion and worship in art.16, letter "a": "For the effects of civil law, however, the following are considered: a) activities of religion or worship those directed to the exercise of worship and the care of souls, the training of clergy and religious, for missionary purposes, catechesis, Christian education".[5]

In the case of developing different activities of religion and worship, art. 15 provides: "Civilly recognised ecclesiastical bodies may carry out activities other than those of religion or worship, under the conditions provided for in the second paragraph of Article 7, n. 3 of the Agreement of 18 February 1984."[6]

As indicated in art. 7, n. 3 of Law 121/84, ecclesiastical entities may perform various activities, or as described in the art. 16b of Law 222/85, even if it is a commercial activity, but it will always be under the general regime, distorting the Institute of ecclesiastical goods, and covering the patrimony of new juridical dress, totally different from that constitutional-concordatory that is discussed above.

State law refers to the canon lawmaker the original right of constituting its entities and, as canonical public lawyers and civilly deprived persons, to possess their assets, however, it places the legal limits for its recognition and the faculties for its activities in view of their survival and growth. From this perspective, a case study emerges from the Sacrament General House, its legal nature, its assets, and its activities and the management thereof in view of financial autonomy and resource management.

Congregation and its genaralate house: canonical judical public person and the temporal goods

The *Sococietas Santissimi Sacramenti* or Congregation of the Blessed Sacrament and its canonical nature is described in number 1 of its Rule of Life: "The Congregation of the Blessed Sacrament, a clerical religious institute of pontifical law, composed of priests, deacons and brothers".

In accordance with can. 589 CIC/83, the Holy See establishes or approves, by means of a formal decree, an institute of pontifical rights, such as the Congregation of the Blessed Sacrament. The Congregation may acquire, maintain, administer and dispose of its temporal goods, which, by virtue of their being owned as a public juridical person, are ecclesiastical goods (can. 634 §1 CIC/83). Thus, the can. 635, § 1 CIC/83 makes clear: "Since the temporal goods of religious institutes are ecclesiastical, they are governed by the prescripts of Book V, The Temporal Goods of the Church, unless other provision is expressly made"

The Congregation of the Blessed Sacrament was founded in 1856 by Saint Julian Eymard in the city of Paris, a diocesan priest who had professed his vows in the Congregation of Mary for some years. Father Julian Eymard developed an intense Marian-Eucharistic ministry in the South of France and moved by the Eucharistic movements of the nineteenth century decided to travel to Paris and found a new Religious Institute.

The strong context of new reparationist eucharistic foundations, which wished to repair the religious persecution of the period of the French Revolution and of the Enlightenment, was one of the reasons that encouraged Father Eymard. However, this context does not say everything. The true motive, we find in his answer to a "no" given by Dom Sibour, Archbishop of Paris, in front of his request of the foundation. In the negative, Father Eymard argues: We are not a contemplative Congregation. We want to take on the work of the first communion with adults (PELLETIER, 2002). The project had a markedly eucharistic-cultic aspect, however, a foundational eucharistic social dimension too, attentive to the social needs of historical memory. And for this very reason, Dom Sibour welcomed the new foundation in Paris.

From Paris, the Congregation spread its ministry throughout the world and today, it is present in four continents, with the current number of 863 religious. The Congregation has its General House in Rome and, according to can. 634, § 1 CIC/83, religious institutes, their provinces, and houses, are public juridical persons *ipso iure* and have the capacity to constitute their patrimonial mass, according to their own law.

In Italy, the General House is under civil law, as indicated in the previous chapter, and being an ecclesiastical entity with canonical public legal personality, receives approval from the Italian authority under the terms of art. 1, Law 222/85.

> *Entities established or approved by the ecclesiastical authority, having their place of business in Italy, which have an end of religion or worship, may be recognized as legal persons for civil purposes by decree of the President of the Republic, having heard the opinion of the Council of State.*[7]

The patrimony of the General House is formed by the capital of the sale of the complex called Villa Maraini, a former international seminary in Rome, and a commercial building in

nell'ordinamento della Chiesa, il fine di religione o di culto è accertato di volta in volta, in conformità alle disposizioni dell'art. 16. L'accertamento di cui al comma precedente è diretto a verificare che il fine di religione o di culto sia costitutivo ed essenziale dell'ente, anche se connesso a finalità di carattere caritativo previste dal diritto canonico."

[5] Original text in Italian: *"Agli effetti delle leggi civili si considerano comunque: a) attività di religione o di culto quelle dirette all'esercizio del culto e alla cura delle anime, alla formazione del clero e dei religiosi, a scopi missionari, alla catechesi, all'educazione cristiana."*

[6] Original text in Italian: *"Gli enti ecclesiastici civilmente riconosciuti possono svolgere attività diverse da quelle di religione o di culto, alle condizioni previste dall'art. 7, n. 3, secondo comma, dell'accordo del 18 febbraio 1984".*

[7] Original text in Italian: *Gli enti costituiti o approvati dall'autorità ecclesiastica, aventi sede in Italia, i quali abbiano fine di religione o di culto, possono essere riconosciuti come persone giuridiche agli effetti civili con decreto del Presidente della Repubblica, udito il parere del Consiglio di Stato.*

Largo XXI Aprile Street (Roma). It forms part of the patrimony of the General House the residence of the General Government and of the Temple, glued to the House, which is in the service of the diocese of Rome as *Nostra Signora del Santisimo Sacramento e Santi Martiri Canadensi* Parish.

From a legal point of view, there are no major challenges in the juridical configuration of the General House and its administration, since its action is well established in the confines of the purpose of religion and worship, according to can. 1254 § 2, and art. of art. 16, of Law 222 aligns "a", that is, “activities of religion or worship those directed to the exercise of worship and the care of souls, the training of clergy and religious, for missionary purposes, catechesis, Christian education”.

Let us consider only one particular situation which is that of the rents to XXI Aprile Street building. In this case, the General House is under the legal regime of art. 16, Law 222 letter "b", because it carries out trading activity, and therefore, responding with its equity in terms of the activity developed. The patrimony is denaturalized of the characteristic of ecclesiastical good, being clothed of commercial nature and under the own regime.

Before this patrimony reality, the question that the General Government has posed for some years is the sustainability of the current model of the general administration in view of the mission of the Congregation. The issue became so relevant that in the last General Chapter (2018) the Congregation put into question the sale of the patrimonial set of the General House and of the Temple building, and the respective change from the General Council to another address in view of the sustainability and focus on mission investment.

Regarding the sale of the Temple, the Congregation has had some resistance from the Church of Rome because of the difficulty in valuing a sacred good and its intention that the Congregation make a donation in view of the continuity of the ecclesial mission, which would be more in keeping with nature of the good, in the opinion of the ecclesiastical authorities. In any case, the Italian Province of the Congregation has already issued its decision to leave the Parish because of the lack of vocations.

To better understand the economic situation, let's address the administrative and management issue. The cash value of the General House comes from investments in the sale of the Villa Maraini building, from a fixed fund, from rents to XXI Aprile Street building, from Provincial contributions, retirements, ministries and extraordinary entries (% of sales of goods in Provinces).

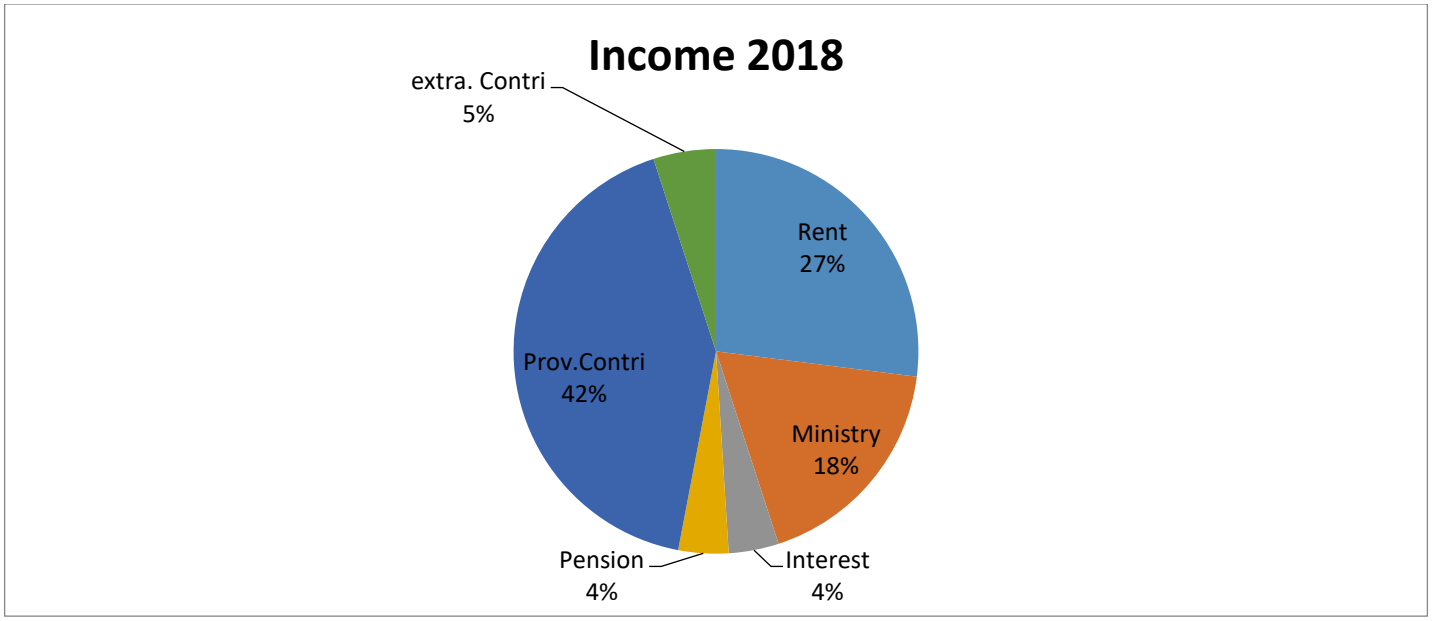

Fig.1: income graph 2018.
Fonte: ROMICIAN, BENZI. Financian report. Roma, 2019.

These percentages are results of 2018 accountabilities, which cover 95% of the total expenses of the Curia administration or General House administration.

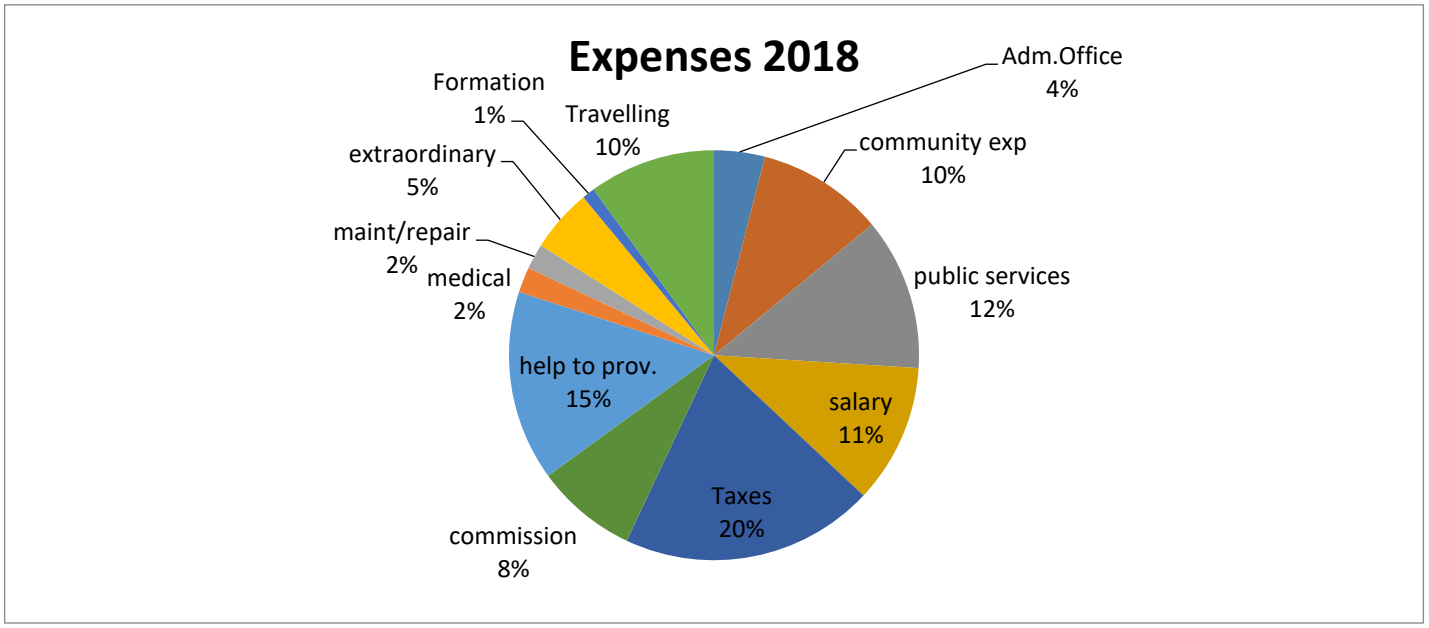

Fig.2 Expenses in 2018.
Fonte: ROMICIAN, BENZI. Financian report. Roma, 2019.

The 5% deficit is supported by the total amount of the fixed investment fund. The impact in 2018 was lower due to extraordinary inflows, however, if you take the interval from 2014 to 2017, we will see that the deficit was much higher with a recovery behavior, but always negative.

All this reality brings us back to some relevant considerations. In the first place, we must consider that the net worth resulting from the sale of Villa Maraini was defined as "untouchable" equity, under the terms of the XXX General Chapter. The proposal from the Chapter, approved in the next one, was that capital should be preserved with part of the interest generated, and the other part, released for the maintenance of the general administration. The sum mentioned above is invested in two financial institutions, namely the *Istituto per le Opere di Religione* or *Banco del Vaticano* and *Euromobiliare Banca*. The economic crisis of 2014 totally changed the investment perspective and the losses have been successive.

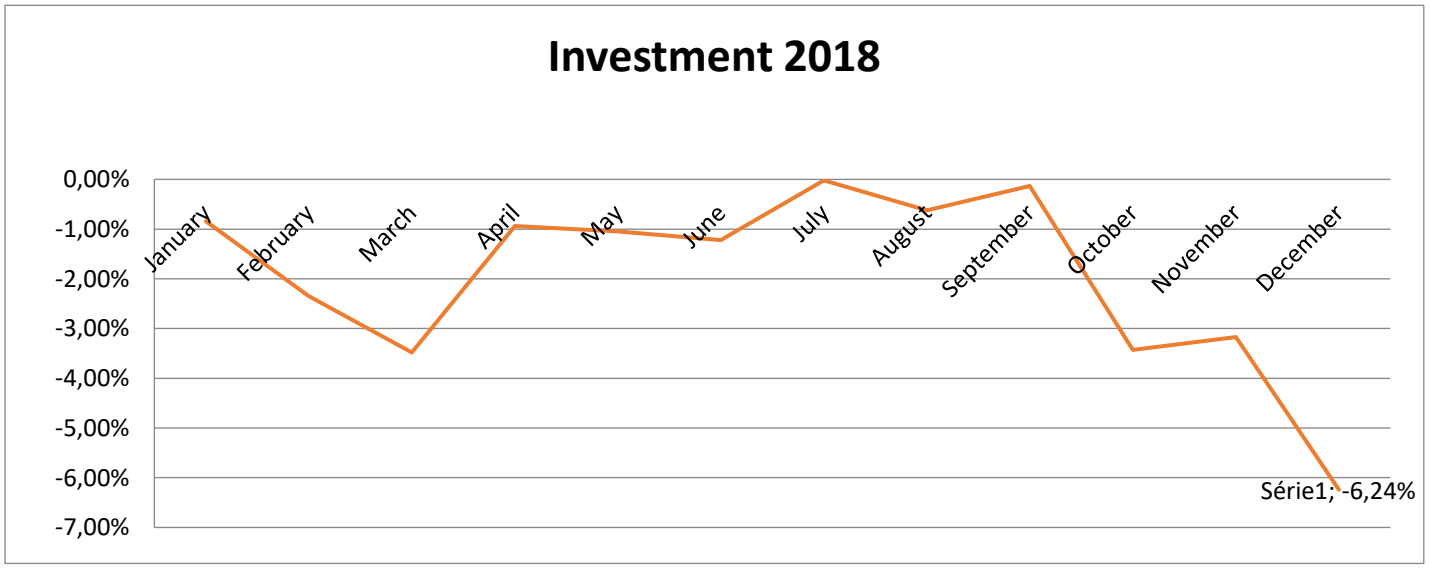

Fig.4 Lost investments
Fonte: ROMICIAN, BEZI. Financian report. Roma, 2019.

The reserve fund of the Villa Maraini saled has an appearance of the canonical legal institute called stable patrimony, under the terms of the art. 1285 and 1291 CIC/83. Stable property is defined as the set of assets, assigned by the legal act, which constitutes the minimum and safe economic base in view of the institutional purposes of the legal entity, thus ensuring the autonomy of the entity and the services that are it's own.

This conceptualization and typology were elaborated by the canonical doctrine, from the indication of the institute in cann.1285 and 1291 CIC/83. As the Guidelines for the management of assets in institutes of consecrated life and in societies of apostolic life (2014), number 1.4, it is: urgent to recall and deepen, in the respective ecclesial and legislative contexts, the canonical norms of stable patrimony". And it follows, the code of canon law does not expressly define it and presupposes the classical notion of goods assigned.

In the can. 1285 CIC/83, the term "stable assets" is almost secondary, and treats in a right way the authorization to the administrators to the donation of a part of the goods, limiting this act only for the purposes of charity and piety, and only to movable stable assets. In the case of can. 1291 CIC/83, there is also no definition of the institution. Terminology is used to specify that the disposal of assets legitimately assigned as legal assets requires the authorization of the competent authority according to its own or universal law.

From these two canons it is clear two notes in the typology of the Institute of stable patrimony. First, goods may be movable or immovable; and then, the legitimate assignment makes it clear that the constitution of this patrimony mass exists only from a legal act legislated in own or universal law. The aforementioned legal act may take place in the erection of the canonical juridical person, or thereafter, by an extraordinary act of administration, according to can 1281 §2 CIC/83.

It is essential to take into account a third doctrinal note regarding stable equity. That is to say, such patrimony does not mean a good static relation and guarantee of the survival of the institute, but well and guarantee of its purpose and mission. In other words, stable assets do not have the function of merely ensuring the survival or existence of a legal entity. The goods, which by natural law, canonical legal entities have, exist for one purpose, under the terms of can. 114 § 3 CIC / 83.

The competent authority of the Church does not confer juridical personality other than those universals of persons or things which have a truly useful purpose, and, having regard to all considerations, have means which are expected to suffice to attain the proposed end. The patrimony assigned to a Congregation must be used in a useful way, in view of the mission, on the contrary, the very existence of this ecclesiastical entity should be put in question, as well as the destination of the possessions it possesses.

In this sense, it is so important to think of the assignment of the stable patrimony and its function, since it is not a mass of goods destined to guarantee a *status quo*, but the guarantee of a living and dynamic mission. On the contrary, in the relation of the canonical order, a supposed stable patrimony to guarantee a *status quo* of the existence of a legal person would be an authentic denaturation of the ecclesiastical goods.

Considering the movable capital in the application of Villa Maraini, its legal nature defined by the general chapter, it disagrees completely with the legal form of the legal institute of the stable patrimony. First, the movable property in question was not assigned by the legal act as a stable asset; In addition, there is no statutory legislation that regulates this movable property according to the aforementioned legal institute, and finally, the aspect of property immobilization denatures the meaning of ecclesiastical goods.

In addition, regarding the patrimony of the Villa Maraini, it is essential to take into account that the capitulars, in defining the legal nature of that equity, did not consider the risks and fluctuation of the market, legislating without foreseeing different and prospective scenarios of different entries. The economic monoculture of support through interest sustained the mission and preserved the net worth for some time, however, as we have seen, economic models change, crises set in and it is necessary to rethink.

The annual interest earned should be applied as follows: one part in capital to preserve it from decapitalization and the other to be distributed in funds for mission, training and general administration. However, low-interest rates de-capitalize the amount applied and transfers to the mission become impossible to realize. At present, the reserve capital for the various funds mentioned above is de-capitalized to cover the general administration deficit, with low investment in the mission. In addition to these entries, the Congregation, in the General Chapter, defined an aid to be sent by all the Provinces, which would be based on the one hand the annual entries of each Province and, on the other, a per capita transfer of religious of perpetual vows.

Other entrances are that of the Commercial rent of the XXI Aprile Street building, the ministries, retirees and extraordinary. The latter represents an irregular contribution, and the others have little impact on the inputs (see Figure 1) All in all, the final evaluation is a deficit. First, because the investments are very low and the interest gives little credibility to the total amount applied. The entries by Province are small and the tendency is to decrease due to the lack of vocation, aging and little prospects, and finally, the rents give a small result, as well as ministries and retirement. Faced with this reality, one wonders: What options are being drawn by current managers?

Generalete house: management and prospectives

Referring to the "*Guidelines for the Management of Goods in Institutes of Consecrated Life and Societies of Apostolic Life*", dated 2nd August 2014, of the *Congregazione per gli Istituti di vita consacrata e le Società di vita apostolica*, the assets of religious institutes change according to the needs of time and assume declinations different according to the social and cultural context.

It happens often to manage assets no longer in in line with the current expression of the mission, and real estate no longer functional to the works that express the activities. It is necessary, therefore, that each Institute: define clear target, deploy formal procedures, Draft multi-annual budgets and projections, monitoring systems for loss-making asset and activities, new structures that are easy to manage, transparency, draw up financial statements according to international, create a list of stable assets, make use of lay collaborators, training of bursars (RIVELLA, 2016, p. 490).

Following this line, its necessary define clearly which works and activities to continue, which to delete or modify and on which new frontiers to start paths of development of the mission in response to the needs of today, in full fidelity to its own charism. For that its important implement formal procedures that allow for a good planning of resources, using instrument like the budgets, the implementation and the verification of deviations, the control of management, careful reading of the financial statements, constant monitoring of the investment. These procedures are indispensable both for new activities and investments and in the case of disposal of real estate assets.

Its fundamental for the Institutes drawing up multi-annual budgets and projections, in order to prevent, as much as possible, the onset of problems or to deal with them when they are still manageable. Use the budget not only for the Generalete House but also in the single communities, as a tool for training and education in the economic dimension, for the growth of a common awareness in this area, and of verification of the actual degree of community poverty.

Beside of budgets and projections, the Institutes must set up appropriate monitoring systems for loss-making asset and activities, put in place deficit recovery plans and overcome the welfare mentality. To cover the losses of an investment without resolving the management problems means dissipating resources that could be used better and in other areas. Pay attention to sustainability (spiritual and economic) of the activities and, where this is not insured, review the investments themselves. Monitoring systems can help build, if necessary, new structures, that are direct and easy to manage, less onerous and, in moments of vocational difficulty, easily transferable or partially usable without high operating costs. Manage the investments and the activities in full transparency, in compliance with canonical and civil laws, and placing the activities at the service of the many forms of poverty. Transparency is fundamental for the efficiency and effectiveness of the mission (MIÑAMBRES, 2019). Supervision and controls are not to be understood as a limitation of the autonomy of entities or a sign of lack of trust, but as an expression of a service to communion and transparency, also to protect those who carry out delicate administrative tasks (MIÑAMBRE, 2015, p. 579). The treasurers have to submit periodic reports to the Major Superiors and their Councils on the administrative, management and financial progress of the Institute or Province and of all the individual assets.

Institutes need to draw up financial statements according to international schemes uniformity, introducing accounting rules, reporting models and evaluation criteria common at national level and international. The Institutes can ask eventually for support from qualified experts oriented to the service of the Church and to teachers of Catholic universities. Transparency and reliability of reporting and management can, in fact, be better achieved with the help of experts to ensure that appropriate procedures are in place, taking into account the size of the Institute, and of its assets.

Each Institute, after careful evaluation of the framework and their specific activities and assets, need to create a list of stable assets ("*patrimonio stabile*"). The Major Superior, with its Council, with a specific resolution, shall establish the legitimate assignment of these specific assets to the list of stable assets. These assets, which allow the life of the institution, cannot be risked. It is useful also to make use of lay collaborators in areas where the Institute is weak of professionalism or technical skills among its members but the relations with professionals need to be regulated through clear and fixed-term contracts, in relation to the specific services provided. Never forget that the ultimate responsibility for decisions in the administrative, economic. managerial and financial fields always lies with the Institute and cannot be left to lay people or members of other entities; consultants/advisors can be of help, but they cannot take the place of those responsible for the Institute (SIMONLELLI, 2014, p. 25-26)

The education and training of Bursars and all the members of the Institutes is really a key point. The education should make brothers and sisters aware of the evangelical principles that drive economic action and provide them with the technical skills to be able to carry out the service of financial and economical management. All the members of the Institutes should be aware of the importance of getting used to working with budgets, in the knowledge that these reflect the values and spirit of the Institute, and should assume them as a practical way of formation in the economic dimension of theirthe mission. Bursars should be helped and accompanied to live their role as a service and not as a domain, to be generous and helpful in to guarantee the availability of assets for the apostolate and the mission of their Institute.

CONCLUSION

The Church is a place that worship, delivery of

spiritual guidance and nourishment of the poor it is the main objective. Governance and management structures are typically developed in this context and rely on specifics laws. The compositions of governance and management of the Catholic Church, and its Institutes, are organized by the Canonic Law and typical State civil law that fellow the internal legislation.

Economic patrimony or temporal goods following the legal context require ministry budgeting, capital expenditures, legal compliances and risk management within the church operations. As a result of the research, the conclusion is achieved that management of a church equally demand clear set strategies that are measurable, and appraisable to determine the efficiency and effectiveness towards its growth.

Among the essential requirements for effective management of a church to include developing a growth and development plan and strategy which entails setting goals, engaging in productive budgeting processes, managing performance,
managing facilities and legal as well as risk management. The church like any other organization must properly conduct its activities to ensure accountability and therefore sustainability that is guaranteed to translate to performance and growth. The structured planning and strategies developed with the consideration of the church's vision, mission and values as such the individuals within the management of the church must subscribe to the church's mission, vision and values to have a clear means of how to execute the mandate.

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