

Synthesis of an On-line Meeting of the Central Commission of OCSO



December 30th, 2023

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PARTICIPANTS AT THE ZOOM MEETING OF THE CENTRAL COMMISSION

1 **Abbot General** Dom BERNARDUS Peeters

Members of the Coordination Commission

2 Vice-Promoter Mother REBEKKA Willekes, *Klaarland*
3 Members Dom ROBERTO de la Iglesia Pérez, *Cardeña*
4 Mother PASCALE Fourmentin, *Arnhem*
5 Dom JOHN BOSCO Kamali, *Victoria*

Superior Delegates from the Regions

6 ORIENS Mother GIOVANNA Garbelli, *Matutum*
7 Dom RAPHAËL Shioya, *Oita*
8 USA Mother KATHY Ullrich, *Crozet*
9 RE Dom ISIDORO Anguita, *Huerta*
10 RéCiF Dom THOMAS Georgeon, *La Trappe*
11 NED Mother KATHARINA Michiels, *Nazareth*
12 RAFMA Mother REGINA Nebo, *Abakaliki*
13 ISLES Mother BRIGITTE Pinot, *Tautra*
14 REM Mother ANNE-EMMANUELLE Devêche, *Blauvac*
15 CNE Mother DOMINIQUE Graulich, *Soleilmont*
16 REMILA Mother MARIELA Jerez, *Quilvo*
17 Dom JUAN ANTONIO Sánchez, *Jarabacoa*
18 REI Dom SAMUEL Lauras, *Nový Dvůr*

Members of the Council of the Abbot General

19 Dom ANASTASIUS Li, Procurator
20 Mother RACHEL Agounkpe
21 Mother ELEANOR Campion
22 Dom MARCO ANTONIO Maldonado
23 Dom EMMANUEL Cottineau

(23 participants)

Interpreters

24 Ms ANA Blázquez
25 Ms Pascale Rizk

Secretaries and recording

26 Sister FIACHRA Nutty, *Glencairn*
27 Father RAPHAËL García-Pelayo, *Cîteaux, Generalate*
28 Sister MARILUCIA Ji, *Quilvo, Generalate*

System Assistant

29 Dom EMIL Turú, F.M.S.

Apologies

Dom ELIAS Dietz, *Gethsemani*, Promoter
Mother MICHÈLE Cointet, REM

INTRODUCTION

Apologies

D Elias was unable to attend because his presence was required at an election at the monastery of Awhum and was unable to get adequate internet access.

M Michelle, Abbess of Bonneval, representative of the REM Region and her substitute, M Lucia of Naší Paní were both unable to attend due to health reasons. In their place, M Anne Emmanuelle was nominated by the Region and this arrangement was approved by the Abbot General's Council.

Proceedings

A warm welcome together with good wishes for a blessed Christmastide was extended by M Rebekka (moderator) to all attendees. The Abbot General (AG) was then invited to give an opening address.

D Bernardus explained this on-line meeting was a first attempt to increase the role of the Central Commission (CC) as a plenary council of the AG. It is hoped this will lead to greater involvement of the regions in the service of the AG and his Council and to greater communion among regions whilst simultaneously promoting co-responsibility and participation in the life of the Order as a whole.

Agenda

The meeting had a three-fold purpose:

1. To convey information concerning the new structures for the finances of the Order
2. To share a document designed to assist Communities and Visitors preparing and conducting economic visitations
3. To present questions relevant to preparations for the General Chapter (GC) of 2025 so they can be discussed at regional level, prior to the Central Commission meeting due to be held in Chile in 2024.

Before embarking on the agenda D Bernardus had an important announcement concerning the composition of the current Co-ordination Commission (CC).

Each GC elects a CC consisting of five members. Their responsibility is to prepare the agenda, moderate the meeting and determine how everything is completed during the GC. The present CC, elected at GC 2022 consists of:

- D Elias, Abbot of Gethsemani, promotor of the GC
- M Rebekka, Abbess of Klaarland, vice promotrix
- D Roberto, Abbot of Cardena
- M Pascale, Abbess of Arnhem
- The fifth member was D Godefroy of Acey but sadly, he passed from this life at the beginning of August.

The AG's Council sought solutions to resolve this situation, since the procedures of the GC do not make provision for such occurrences. The Council first approached others who had received votes during the election process but several refused the invitation for valid reasons. Finally, D John Bosco, Abbot of Victoria accepted and he will serve as the fifth member of the Commission until the commencement of the GC of 2025 when an election for the fifth member of the Commission will take place. Gratitude was expressed to D John Bosco for his willingness to serve in this capacity.

1. Renewal of the Structures and the Operation of the Financial Entities of the Order

D Bernardus gave a PowerPoint presentation on this topic (*Appendix 2*). It was explained that Vote 76 at GC of 2022 part 2 requested the AG, with the help of experts, to renew the structures and functioning of the financial entities of the Order, in consultation with members of the Commission of Finance, the Commission of Aid, and the Generalate.

This renewal was necessitated because despite having constitutions and a statute on temporal administration, decisions had been taken by GC's over the years which were not reflected in the statute. In addition, some practices evolved which have given rise to confusion and lack of clarity surrounding the financial entities of the Order.

Having provided a brief overview of the composition and functioning of the Commission of Finance, the Commission of the Generalate and the Commission of Aid, it was explained that from 31st December 2023 these three entities would be dissolved. In their place a new Commission of Finances and three sub commissions would come into effect on 1st January, 2024 i.e. the Commission of Investments, the Commission of the Generalate and the Order and the Commission of Mutual Solidarity.

Furthermore, to satisfy the requirements of the Statute on Temporal Administration, Canon Law and general practice within the Church, a General Bursar of the Order is to be appointed. This person (D Emmanuel of the AG's Council) will be a central figure in the Commission of Finances and all three sub commissions, and will report to the GC and the AG and his Council. The Bursar could be either a monk or nun, preferably a member of the AG's Council but not the Superior of a house of the Order. It was felt prudent to retain the option of a lay person fulfilling this role if necessary.

The composition and membership of the Commission of Finance and the three sub commissions, together with their duties and responsibilities, was explained. It is hoped this will provide good representation of all the different languages and regions of the Order. Specific attention was also drawn to the maximum term of six years which someone (not of the AG's Council) might serve.

There is a new innovation concerning donations exceeding 25,000 euro or dollars i.e. that such funds will now go directly to the capital of the Order, unless a community decides otherwise. Furthermore, the Commission of Finance will decide annually on a percentage of the capital of the Order to be given to the sub commission of Mutual Solidarity.

Conclusion

This new structure will come into effect on January 1st, 2024 '*ad experimentum*', and continue until the GC of 2028.

The Commission of Finance and the three sub commissions will draft relevant statutes for approval by the AG & his Council as soon as possible.

The GC of 2028 will evaluate, discuss and amend the new structure.

Questions, Answers and Comments

- (a) Can this PowerPoint be shared within the Regions?

Yes, the documents from this meeting are available for sharing. There is no need for in-depth discussion or evaluation at this point. Such work will be done at a later date when all have had an opportunity to experience the new arrangement in practice.

- (b) While it is good to give opportunity for greater participation by regions of the Order in this case surely what is most needed is specific competencies and skills at the level of each commission. Ought this not to be the highest priority when considering the composition of these commissions?

Yes, the competencies and skills of the membership must be of a high calibre but it is everyone's responsibility to find competent people for these positions and to form others in the area of finance for the future.

- (c) It was stated earlier that this presentation was available on the Website but where?

Together with other documents from this meeting, it is on the Central Commission Website, not the Website of the Order. The link to access this was sent by D Anastasius to each participant via email prior to this meeting.

- (d) This presentation and accompanying document are very clear and very thorough but it is somewhat astonishing to see that the amount of money the Commission of Aid was receiving from the Order was so very small - only €200,000 per annum. Is this correct?

Some communities work with the Commission of Aid but send large sums through separate agencies directly to communities in need, so these funds are not included in the Commission of Aid figures. But yes, the amount received by the Commission of Aid coming directly from the Order is very low. It is, therefore, very important that over the next number of months we think not just about the statutes for the commissions but also the size of funds involved. Perhaps it would be of greater interest to communities if they knew more detail about the requests made of the Commission of Aid as sharing such information might elicit greater generosity.

- (e) While happy with the clarity of the new structure which should be easily understood by everyone, it is surprising that all positions have already been filled. What role does the CC have in this process?

The role of the CC at this point is to receive and disseminate information given at this meeting. Vote 76 of the GC 2022 essentially gave away the 'voice' of the GC to the AG and his Council. At a later stage you will have opportunity to discuss and change things.

- (f) D Malachias of Echt is a good and wise abbot who has worked hard and done a good job on the Commission of Aid. It is important that we valorise the work he has done in past years and the reputation he has for being good and straight.

His name was specifically mentioned in the presentation with the intention of thanking him. The same is true for other members of commissions who were asked to step down so as to enable the restructuring of the various entities e.g. M Geneviève and D Isaac of Tilburg. These were all very competent people and the request for them to step down was not a comment on their competency. Indeed, we are very grateful to them for all they have done.

- (g) If these documents are read correctly, it would seem the old structures will be dissolved. So why did we elect people to these positions at the last GC? Will these people be integrated into the new structures?

To 'renew' is to do something different / new. The people involved in the old structures have all been consulted in the discussions which led to these new arrangements and their deliberations have been taken into consideration.

- (h) When D Bernardus presented these proposals at our regional meeting they were well received and accepted. I think we can trust the '*ad experimentum*' process until GC 2028

2. Audit of Financial and Economic Situation

D Emmanuel of AG's Council presented a document under the title above (See *Appendix 3*).

At the last GC it was suggested all communities of the Order should have an economic visitation before the General Chapter. Many asked how this might be done. So, in response, this document, adjusted from an originally Benedictine text, was prepared to help communities prepare for an audit of their house's financial and economic situation at the time of a canonical visitation. It is intended as a tool, a guide, with no obligation attached, since it is neither a constitution nor a statute. It is about things that might be done in preparation for an economic visitation (which should take place before the canonical visitation). It will also help ensure due diligence of care by a superior. It is a document to be used '*ad experimentum*'. It is a tool, a support, requested by superiors to help in the administration / management of temporal goods.

In the Appendices of this document presented, useful checklists and templates are to be found: Appendix C lists a series of documents that could be prepared before the economic visitation Appendix B highlights things that may need to be reviewed or considered, some of which may have been neglected in the past or which might require or involve consultation with the community e.g. size and beneficiaries of donations; frequency of meetings of the financial committee; amounts which can legitimately be spent by individuals without additional authorization etc. Appendix D provides a template for an audit report which could later be shared with the Generalate. It includes a two-year balance sheet and statement of income which would be of ongoing value when planning for the future.

Questions, Answers and Comments

- (a) Who can carry out an economic visitation?

A competent person with the requisite skills; ideally someone who has previously worked in the area of finances or financial management e.g. a cellarer, superior, sister or even a lay person, although some matters will need to remain in the hands of a member of the Community.

Bear in mind that not all communities will need an economic visitation e.g. those who have verified annual accounts. However, this document may broaden the range of study to include areas which previously went unconsidered e.g. setting thresholds on unauthorized spending or consideration of type and size of loans. Then these matters can be discussed with or explained to the visitor.

It might also be useful to ask a layperson skilled in this area, to evaluate the document presented here. Another idea would be to give this document to the layperson who will be carrying out this kind of visitation as it may highlight areas which are specific to a religious community which he/she may not be aware.

- (b) Will this document be sent to everyone responsible for conducting visitations? Furthermore, I have some visitations in the very near future, which cannot be rescheduled. What happens if another visitation is not possible before the GC of 2025?

If time is tight, it might be possible to request at least some documentation in advance of the visitation which will help with your report. We know of one monastery where there is a visitation every 4th year and they plan to have both visitations one after the other.

- (c) Where can this document be found? Is this another document to be presented as information only?

The document is to be found on the Central Commission Website at the link provided by D Anastasius before this meeting. Please check this website regularly for further documents as it saves having to send multiple emails with attachments.

The information contained in this document is provided to help those who would find it useful. It has been formulated for sharing with all communities and to see what can be applied effectively. There is no obligation attached to its implementation. The AG at GC 2022 expressed a desire for all communities to have had an economic visitation before GC 2025 and were this achieved, it would greatly enhance the discussion and evaluation of the document there.

- (d) Another question at the GC 2022 was concerned with how superiors might be held accountable for things which previously were done without the knowledge of the Conventual Chapter. It would seem this document makes provision for that.

- (e) These documents were only posted on the website of the Central Commission yesterday. It would be nice to have a reserved space for the CC documents on the website of the Order so there would be no hunting around for them.

Yes, the email containing the link never arrived in my in-box. I had received previous emails from D Anastasius but this one never arrived. If these meetings are to become more frequent could we set up a mechanism whereby we could confirm receipt of emails so it becomes evident to the sender if they have gone astray?

- (f) Does all documentation supplied for the economic visitation need to be verified or do we just trust people?

It is probably most important that contracts are properly examined or at least a review undertaken of the more essential elements to avoid any serious oversights etc.

- (g) I am very grateful for this document. Some communities don't provide any financial information to their community members or notify them of extraordinary expenditure. This will help with accountability since the regular visitation has limited powers to enforce any recommendations in this regard. In some countries it is easier to access competent persons to help prepare reports. In our country I am inclined to ask for assistance from religious who have the necessary skills and a good understanding of the community mechanism.

Conclusion

D Bernardus apologised to those who had not received documents in advance of this first on-line meeting of the CC. He stressed that the document for economic visitation is only provided as an aid, a help, a guideline. If it is of no help, it should be discarded. Nor should there be any panic if an economic visitation cannot be completed before the GC of 2025. Furthermore, it is understood that some communities might feel overwhelmed by this document, so it may need to be adapted to particular situations.

3. Questions for Consideration Prior to the GC of 2025

The delegates of the regions are the bridge between the GC and the regional meetings – all of which will be dominated by preparations for the next GC. Therefore, it seems prudent to the AG & his Council that certain points be raised now to provide ample opportunity for discussion before the CC meeting of 2024.

1. Smaller Communities

Fifty of the 158 communities of the Order have ten or fewer members, that is, one third of the total. Furthermore, twelve have five members or less. Governing these communities is of concern especially since the Statute for Fragile Communities is often employed too late or not at all. It is important that the regions look for solutions together

2. International Functioning of the Order

There is frequent criticism that the Order is too European focused. How should we understand this, and take it seriously? Can we come up with suggestions that ensure full and equal participation by everyone? How do we shape synodality within the Order?

3. Dreams

There is a great desire within the Order to give the GC a more spiritual and life-giving content in addition to the necessary juridical content. You are invited to come up with concrete proposals to be discussed at CC 2024 in Chile which will address this issue. Without your proposals this will always remain a wish and never become a reality. We understand this will affect the entire functioning of the GC but we need to try to be creative so that in addition to House Reports and legalities there is still time and space for a more spiritual element in proceedings. So please try to come up with ideas and proposals within your regions.

4. Link between Communities and the GC

How can we improve involvement of communities so the GC doesn't remain a meeting just for superiors but ensures participation by communities in one way or another? Discuss this in your regions and ask the question of the communities themselves.

5. Service to the Order

At the GC of 2025 a number of people will conclude their period of service to the Order. Please come to the GC with concrete names to propose for these positions. At the CC of 2024 there will be a vacancy for a General Secretary for Formation – monk or nun - to be elected. Please be prepared for this and be ready with your nominations.

There is also an on-going need for translators and support staff for the GC and two new councillors for the AG's Council will need to be elected at the next GC.

We will also need new staff for the Generalate, new members for the Law Commission etc.

A request was made for a written document detailing these questions for discussion in the regions so work could be conducted efficiently and effectively. This will be made available on the [web page of the Central Commission](#) (*Appendix 4*)

Conclusion

D Bernardus thanked everyone for their attendance and participation. The primary objective of this meeting was to pass information to the delegates and, as a trial, this forum appears to have worked quite well. Some things need to be improved but we can learn as we go along. The AG was happy to have had the opportunity to see faces and hear voices. He thanked the translators, Dom Emil for his

tech support, M Rebekka for moderating and the Council for preparing the meeting. He concluded by sending best wishes to everyone for 2024.

Appendices

No.1 – The Renewal of the Structures and the Functioning of the Financial Entities of the Order

No. 2 – Powerpoint slideshow

TOWARDS A RENEWAL
FINANCIAL ENTITIES

The renewal of the structures and the functioning of the financial entities of the OCSO

No. 3 – Audit of the Financial and Economic Situation

No. 4 – Preparation of General Chapter 2025

Appendix 1 Presentation by the Abbot General

THE RENEWAL OF THE STRUCTURES AND THE FUNCTIONING OF THE FINANCIAL ENTITIES OF THE ORDER

At the General Chapter 2022, the assembly took the following vote:

Vote 76: We ask the Abbot General and his Council, together with experts, to renew the structure and functioning of the financial entities of the Order (Commission of Aid, Commission of Finance, and the Generalate), in consultation with the members of these entities.

PLACET 142

NON PLACET 7

ABSTENTIO 2

The context of this vote was:

1. the examination of the report by Dom Emmanuel and Dom Marco Antonio in response to the request of the Central Commission Citeaux 2019 (vote 57) to investigate, with the help of experts, the functioning of the Commission of Finances of the Order and the Commission of Aid. This report (*REPORT ON THE MANAGEMENT OF THE COMMISSION OF AID AND THE FINANCE COMMISSION*) was studied by two commissions (5+8) of the general chapter 2022. Lack of time and the complex matter were the reasons why the two commissions did not come up with a clear statement.
2. The study of the Order's finances by an ad hoc commission of three superiors (Dom Gerard of Genesee, M. Pascale of Arnhem, and Dom Malachy of Roscrea) and their report to the general assembly. In their report, they concluded, "*Unfortunately it was not possible for us to make an effective evaluation and control of these accounts*".

All observations made by the commissions under 1 and 2 can be summarized in the recommendations of the ad hoc commission that studied the Order's finances:

- Establish a complete review of the accounts of the Order by a professional
- Reflect on the structure and organization of the different entities of the Order.
- Standardize the different accounts to be able to consolidate them.
- Apply international and ecclesial standards.
- Specify and formalize the responsibilities of each entity and each person involved in these entities.
- Establish clear operating processes in each entity and between these entities.
- Let the accounts be audited annually by an external professional body.

This paper is mainly a reflection on the structure and organization of the Order's various entities dealing with finance, namely the Generalate, the Commission of Finances of the Order and the Commission of Aid. Part 1 looks at the past, Part 2 at the present and Part 3 at the future.

I. THE STRUCTURE AND ORGANISATION OF THE VARIOUS ENTITIES SO FAR

To understand the present structure and organization of the various entities of the Order that deal with financial management, it is worth quoting the Statute for Temporal Administration, no 33, adopted by the 1999 General Chapter:

STATUTE ON TEMPORAL ADMINISTRATION V - THE ORDER

33. *The Order is a juridical person capable of acquiring, possessing, administering, and alienating temporal goods (can 634 § 1; 1255; C.42). In the area of the temporal administration, the Abbot General is responsible for the ordinary administration of the Order and of the Generalate (cf. ST.82.2. A and C) and the General Chapter for its extraordinary administration.*

a) The General Chapter is authorized to establish which acts are to be considered acts of extraordinary administration in the Order.

b) The Abbot General appoints a monk of the Order to be responsible for the ordinary administration of the Order. He also appoints a finance commission to administer the capital of the Order. This commission will provide the General Chapter with its annual reports.

c) The ordinary administration of the Generalate is the responsibility of the bursar of the Generalate who also keeps account of the general expenses of the Order. He presents its annual report to the General Chapter. The administration of the Generalate follows the rules laid down for the other houses of the Order. The Abbot General and the permanent council determine the share which each monastery contributes to the expenses of the Generalate, bearing in mind the economic situation of the monastery (ST.84.1. G).

d) Following the prescriptions of the Charter of Charity (7,4) when some houses of the Order are in need, the communities with more resources "inflamed by the fire of charity, and according to their ability, from the goods which God has given them should help them. A commission will study requests for assistance. Such requests must be submitted with a file explaining how the funds will be used and indicating whether assistance has already been requested and/or received from another organization or community. The commission also manages a mutuel assistance fund, which is funded by a free annual contribution from each monastery. It will respond to requests insofar as possible or refer them to other communities or organizations that may be able to offer assistance. (vote 86 GC 2002)

This Statute shows that the Abbot General is responsible for the ordinary administration of the Order and of the Generalate. The General Chapter is responsible for the extraordinary administration. It determines what is to be regarded as such.

In his responsibility, the Abbot General is assisted by, a monk of the Order appointed by him, who is responsible for the ordinary temporal administration.

The Abbot General also appoints a financial commission to manage the capital of the Order. This committee reports annually to the General Chapter.

The bursar of the generalate is responsible for the ordinary management of the generalate and the general expenses of the Order. He reports annually to the General Chapter.

The administration of the Generalate follows the rules laid down for the other houses of the Order.

Finally, there is a commission of assistance which has a threefold purpose: 1) to examine requests for assistance and 2) to administer a mutuel assistance fund. This fund is fed by a free annual contribution from each community. 3) answering if possible or referring requests for help.

Over the years, decisions have been taken by the general chapter that are not reflected in this statute. It is therefore important to know the history and development of these entities.

A. THE GENERALATE

For the last 23 years, M. Daniele has functioned as the person who managed the accounts of the generalate and the ordinary expenses of the Order. The bursar of the generalate played no role in this. The administration was done in its own way and an annual report was given to the general chapter (abbot general). No statute or procedure of operation is known.

B. THE FINANCE COMMITTEE

After the sale of Monte Cistello (1982) and the purchase of Viale Africa (1982), a capital had been created which (only) the Abbot General could use to give loans to monasteries in need. In 1992, Dom Bernardo Olivera brought this to the attention of the Central Commission (Gethsemani 1992). It was unanimously decided that a commission of two competent members and a permanent councilor would be appointed by the Abbot General, who would, under his responsibility, a) manage the capital and b) take responsibility for granting loans to the Order's communities that requested them.

This decision was taken by the Central Commission who, however, did not see it necessary to have it ratified by the general chapter. The establishment of the Financial Committee was published in *Information Bulletin* N° 96 of 9 September 1992. The capital of the Order was placed in the Netherlands from 1992, first at Tegelen and later at Tilburg.

The committee met annually between 1993-1999.

After the 1999 General Chapter, this Finance Committee was renamed the Finance Commission of the Order, and canonically established by the fact that both general chapters of abbots and abbesses adopted the Statute for Temporal Administration (Lourdes 1999, vote 124). The commission continued to consist of three members. Between 2000 - 2009, the number of members fluctuated between 3 and 5, but each time elected by the general chapter. One met annually.

Its work continued to consist of a) managing the capital of the Order and b) granting loans to communities.

In 2009, the following statute was drawn up by the Finance Commission of the Order:

STATUT de la COMMISSION des FINANCES de l'ORDRE

1. - Origine.

La Commission des Finances de l'Ordre a été canoniquement établie par le fait de l'acceptation, par les Chapitres Généraux des moines et des moniales de 1999 du Statut de l'Administration Temporelle (désigné ci-après par: ST.AT). (Lourdes 99. vote 124)

2. - Objet.

En vue d'assister l'Abbé Général, qui a charge de l'administration ordinaire de l'Ordre (ST. 82.2.C.), la Commission, convoquée par l'Administrateur nommé par l'Abbé Général selon le Statut de l'Administration Temporelle (ST.AT 33 b), a la responsabilité de la gestion du capital de l'Ordre.

3. - Membres.

La Commission est composée de 3 membres (cf. vote 53 RGM 2008), nommés par l'Abbé Général (ST.AT 33 b) à l'occasion de chaque Chapitre Général ordinaire, et dont le mandat est renouvelable.

4. - Fonctionnement et Réunions.

La Commission fonctionne comme conseil de l'Abbé Général pour tout ce qui concerne la gestion du capital de l'Ordre. Elle gère aussi les fonds que reçoit la Commission d'Aide (cf. vote 53 RGM 2008). Elle se réunit au moins une fois par an sur convocation de l'Administrateur, généralement au début de l'année pour analyser les opérations de l'exercice précédent et la situation du capital de l'Ordre au terme du dit exercice.

Chaque année, la Commission des Finances tient une réunion commune avec la Commission d'Aide.

5. - Modalités d'attribution des Prêts.

Chaque année, la Commission des Finances indique à la Commission d'Aide la somme dont elle peut disposer pour des prêts.

Afin de ne pas réduire le capital, lors du dernier remboursement, un intérêt sur les prêts sera demandé, correspondant à l'érosion monétaire.

6. - Le Président.

Le Président de la Commission est normalement l'Administrateur. Il convoque et préside les réunions et assure le contact de la Commission avec l'Abbé Général.

7. - Le Trésorier.

Le Trésorier tiendra à jour l'état du capital de l'Ordre. Il assure le contact avec les organismes bancaires. A la réunion annuelle, il explique les mouvements de fonds.

8. - Le Secrétaire.

Le Secrétaire conservera dans ses archives tous les documents relatifs aux prêts consentis à la Commission d'Aide. Normalement, c'est lui qui fait le compte rendu des réunions qu'il envoie à l'Abbé Général, à l'Administrateur, au Trésorier, et au Secrétaire de la Commission d'Aide.

9. - Relations avec d'autres instances de l'Ordre.

Chapitres Généraux. La Commission fournit un rapport sur ses activités annuelles à chaque chapitre général ordinaire.

Maison Généralice. Dans le cas exceptionnel où la contribution annuelle des monastères s'avèrerait insuffisante pour couvrir les dépenses ordinaires de la Maison Généralice, l'Econome de la Maison Généralice pourrait faire appel à la Commission

Les dépenses extraordinaires de la Maison Généralice, présentées par l'Econome à la Commission, sont financées par le capital de l'Ordre.

Le Comptable de la Maison Généralice présente les comptes de l'année écoulée.

Rome, le 20 Janvier 2009

From 2009, they met annually under the chairmanship of the Abbot General and also consulted with the Commission of Aid and the bursar of the generalate. Investments are made according to a Treasury Statute (investment policy) and the accounts are reviewed annually by an external auditor.

C. THE COMMISSION OF AID

At the 2002 General Chapter in Rome, a proposal was made to set up a solidarity fund whose income could be used to help monasteries in need. Opinions were very divided. Some were in favour and others saw the difficulty of creating and managing such a fund. It would be a small fund with little return, especially given the difficult economic times. The vast majority did agree that there should be a committee to study, assess and follow up on the requests for help. (Vote 23: 136/25/4)

This decision created a commission of fraternal aid, whose three members (vote 27) were appointed by the Abbot General and his council (vote 26). It was eventually chosen not to set up a fund but “*une caisse d'entraide*” and not a fund in the strict sense. Each community was left free to donate an annual sum for this purpose (vote 29: 84/76/4). This fund of aid would be managed by the commission itself. (Vote 28: 117/42/6)

The same general chapter added par. 33d to the Statute for Temporal Administration.

d) Following the prescriptions of the Charter of Charity (7,4) when some houses of the Order are in need, the communities with more resources "inflamed by the fire of charity, and according to their ability, from the goods which God has given them should help them. A commission will study requests for assistance. Such requests must be submitted with a file explaining how the funds will be used and indicating whether assistance has already been requested and/or received from another organization or community. The commission also manages a mutual assistance fund, which is funded by a free annual contribution from each monastery. It will respond to requests insofar as possible or refer them to other communities or organizations that may be able to offer assistance. (vote 86)

The Commission of Aid thus had two objectives: a) to analyze applications and b) to manage the mutual aid fund.

The first Commission of Aid drafted a statute in 2002, which was communicated to all houses of the Order.

At the 2008 general chapter, it was decided that the commission would no longer be appointed by the Abbot General and his council but by the general chapter. A vote was taken that henceforth the management of the Order's capital and the money entrusted to the mutual aid commission was managed by the Commission of Finance of the Order. A remarkable change from the 2002 General Chapter.

During the 2014 and 2017 General Chapter, the financial needs of the houses were discussed following a survey and a working paper. Again, the idea of a fund came up, but nothing was decided.

II. THE CURRENT SITUATION

THE PROBLEMS BETWEEN THE FINANCIAL COMMISSION AND THE COMMISSION OF AID

Since the beginning of the commission of aid (2002), there has been discussion about having a fund of mutual aid or just a commission of mutual aid that spent the money collected immediately. At the same time, people still considered the capital of the Order managed by the Commission of the

Finances of the Order as a kind of fund where people could get interest-free loans. Over the years, this was used less and less.

The General Chapter of 2008 increased the ambiguity by declaring that the money received from the Commission of Aid, separate from the capital of the Order, would be managed by the Commission of the Finances of the Order. What was meant here were larger sums of money.

Around 2017, this was compounded by a very large amount given by the community of Miraflores to the Commission of Aid. This money was included, separately, in the capital of the Order. Since the capital of the Order has a longer-term investment status, this money from the Commission of Aid could not be immediately available. Therefore, the Commission of Aid preferred a short-term investment. Distrust between the two commissions made the conflict grow and the Commission of Aid wanted to underline its independence from the Commission of the Finances of the Order. Dom Eamon, however, stuck to the 2008 decisions.

This discussion, conducted mainly by members of both commissions and the Abbot General, finally led to a request at the 2019 Central Commission for an external expert investigation. Due to covid-19 and Dom Eamon's state of health, this investigation did not really get underway. It was taken up again in 2022 and the experts gave their findings to Dom Emmanuel and Dom Marco Antonio, who included them in their report for the 2022 General Chapter.

III. TOWARDS A FUTURE SOLUTION

The 2022 General Chapter expressed a clear desire for renewal and restructuring of the Order's financial entities. This means that things can and do change. Sticking to the way things were is not preordained. It's about being able to operate the financial entities in the most transparent and efficient way possible, according to the laws of the Church and the local governments.

All current structures and their mode of operation will be abolished. The Abbot General is the one who, according to the Constitutions, is responsible for the ordinary management of the Order and the Generalate. He appoints, according to the current Constitutions, the members of the financial commission who assist him in that task. **In the new structure, there will be one Commission of Finance comprising three subcommittees: Investments, Generalate/Order and Mutual Solidarity.**

Terms of reference

The Commission of Finance will meet at least once a year under the chairmanship of the Abbot General and has to task to assist the Abbot General in the management of the ordinary administration of the Order.

The Commission of Finance will consist of the Abbot General, the bursar of the Order, the members of the three sub commissions: Investments, Generalate/Order and Mutual Solidarity.

Both the Commission of Finance and the sub commissions will draw up new internal statutes defining their own working methods as well as the relations between them. These Statutes will be approved by the Abbot General and his Council (later on by the General Chapter).

The Abbot General will also appoint a monk or a nun as (general) **bursar of the Order**. He/She will be the liaison between the Abbot General and the various subcommittees. Preferably, this will be a councilor of the Abbot General, but the bursar of the Order can also be another monk or nun of the Order, preferably not a superior, and does not necessarily have to live in the generalate. With the consent of the General Chapter, the Abbot General can also appoint a lay person as bursar of the Order. The bursar of the Order attends the meetings of the subcommittees and has voting rights in the subcommission, except in the subcommission of Mutual Solidarity.

The sub commission Investments is responsible for managing the capital of the Order. The bursar of the Order liaises with banks regarding investments.

The sub commission Investments will include the bursar of the Order, and two members elected by the General Chapter for a maximum period of 6 years. The Abbot General can always attend the meetings of this sub commission.

The sub commission Generalate/Order has the task of managing the ordinary expenses for the Order and those of the generalate.

The sub commission Oder – Generalate will include the bursar of the Order, the bursar of the Generalate and the superior of the Generalate. The Abbot General can always attend the meetings of this sub commission.

The sub commission on Mutual Solidarity has the task of studying, assessing, and following up requests for help from the houses of the Order. It directs only the bursar of the Order to make transfers and manage its account.

The sub commission on Mutual Solidarity will include the bursar of the Order and three members elected by the General Chapter for a maximum period of six years. The Abbot General can always attend the meetings of this sub commission.

The sub commissions are obliged to prepare annual financial statements and submit them to the bursar of the Order who will compile them into a single financial statement. These financial statements must be annually audited by an external auditor.

The bursar of the Order will give an annual report of the work of all the sub commissions to all superiors of the Order and during the General Chapter a comprehensive report which will be studied by an ad hoc commission of the General Chapter after which the General Chapter will take a vote of approval.

This restructuring will require an amendment to the Constitutions and the Statute for Temporal Administration.

SOME DETAILS FOR THE SUB COMMISSIONS

a. sub commission Investment

The capital of the Order has historically been housed in one of the Dutch houses (Tegelen/Tilburg). Usually this has been managed by the superior of the house in question, as treasurer (appointed by the Abbot General). The question is whether this is desirable given a possibility of conflict of interest. In the current situation, the Abbot General is a professed member from the house managing the capital of the Order. This, experts say, makes both the superior of the house and the Abbot General vulnerable. (Although in the past it never caused any problem.)

Therefore, the Capital of the Order will be attached to the generalate, and the management of the capital will be done by the bursar of the order.

b. sub commission Order - Generalate

-The legal status of the Order in Italy needs to be sorted out through the channels of the USG (Union of Superior Generals).

- The generalate will be funded from the annual contributions of the houses. For larger expenses, the generalate can call on the Order's capital through the Commission of Finances.
- It is important that ordinary expenses of the Order and of the generalate are contained in clear accounts.
- The generalate cannot manage accounts for individual houses with any financial institution.
- For extraordinary costs of maintenance of the generalate, the bursar of the Order, with the approval of the Abbot General, seeks permission from the Commission of Finance.

c. sub commission on Mutual Solidarity

- Applications for loans are discussed and decided by the entire Commission of Finance only.
- From the beginning in 2002, the idea of setting up a fund, the proceeds of which, would benefit communities in financial need, has come up again and again. Although the General Chapter made a different choice, the idea of this fund appeared to remain not only in the background but also in unclear formulations in votes and texts. For many, it was never really clear.

From 2002 to 2008, the idea of a fund was also untimely because of the global financial crisis. Indeed, the fund would be too small to raise enough. After 2008, not only did the financial market change, but the Order was also increasingly confronted with the suppression of houses. Especially the latter made the idea of a fund more interesting again. Several houses will be closed in the coming years. The General Chapter of 2022 clearly included in the new Statute on the Accompaniment of Fragile Communities and on the Suppression of a Monastery that a portion should go to the Order to meet the financial needs of others. This is a situation that was not foreseen in 2002.

25. The financial assets of the suppressed monastery, respecting the civil law of the place and the will of the founders and donors, follow the surviving members of the community and go, in proportion, to the monasteries that receive them. **If these assets are significant, a portion of them is reserved to help other monasteries of the Order, and to respond to the needs of the locality where the monastery is situated.** The management of this distribution of assets, and of other elements of the patrimony of the monastery (e.g. archives, library) is confided to the Commission which supervises the closure. It may be helped, if necessary, by competent persons who need not be members of the Order.
If the community has debts, the same Commission will repay them by drawing on the financial assets of the community prior to dividing them, and by appealing, if necessary, to other communities or to the organs of the Order such as the Commission of Aid or the Finance Commission of the Order.

The experts (Dom Emmanuel/Dom Marco Antonio report) therefore suggest that all annual contributions from the houses to help others (the free contributions to the Commission of Aid) should always be added to the capital of the Order. From this capital, an annually fixed percentage would be allocated to the sub commission on Mutual Solidarity who could distribute it. The Commission of Aid thus regains its original purposes of a) analyzing the request for help and b) disbursing the pledged amount. The Commission of Aid will thus not manage any money itself. The Commission of Aid gives an annual account to the General Chapter/Abbot General. The Commission of the Finances of the Order manages the capital of the Order, which is supplemented each time by the contributions of the communities for communities in need, according to its statute.

According to the last report of M. Genevieve-Maire at the General Chapter 2022 the average of donating houses to the Commission of Aid was in the last 20 years 22% of the houses. (At the moment we have 153 communities. So, it means 34 houses (can) give money.

In the last 20 years there was an annual average contribution of €133.000 + \$ 34.000

From 2014-2022 they received regular + exceptional €14.663.969,17 (thanks to big donation of Miraflores). They gave away almost the complete received amount.

So, without the exceptional donations the budget of the Commission of Aid is around € 150.000 each year.

At this moment, the capital of the order is around €7.000.000. If we agree with an annual percentage of 3% the normal budget for the Commission of Aid will be €210.000, which is more than the annual average contribution.

In the near future it is foreseen that due to the suppression of houses larger sums will be given to the Commission of Aid. Therefore, we make the proposal that all amounts bigger than 25000 euro will go immediately to the Capital of the Order.

This proposal will become effective as soon as the members of the former commissions have been informed and after the final approval of the council of the abbot general. It will be in effect ad experimentum until the general chapter of 2028. At that meeting the general chapter has to make the final decision.

Br. Bernardus

Rome, 16 November 2022 (1st draft); 25 March 2023 (second draft); 1 April 2023 (third draft); 30 December 2023 (final text).

Appendix 2 Presentation PowerPoint

TOWARDS A RENEWAL FINANCIAL ENTITIES

The renewal of the structures and the functioning of the financial entities of
the OCSO

**General
Chapter,
2022/2, vote
76**

- **Vote 76:** We ask the Abbot General and his Council, together with experts, to renew the structure and functioning of the financial entities of the Order (Commission of Aid, Commission of Finance, and the Generalate), in consultation with the members of these entities.
- **Vote 76 :** Nous demandons à l'Abbé Général et à son Conseil, en collaboration avec des experts, de renouveler la structure et le fonctionnement des entités financières de l'Ordre (Commission des Aides, Commission des Finances et Maison Généralice), en consultation avec les membres de ces entités.
- **Votación 76:** Pedimos al Abad General y a su Consejo que, junto con expertos, renueven la estructura y el funcionamiento de las entidades financieras de la Orden (Comisión de Ayuda, Comisión de Finanzas y el Generalato), en consulta con los miembros de estas entidades.

PLACET 142

NON PLACET 7

ABSTENTIO 2

Context of Vote 76

- Report on the Management of the Commission of Aid and the Finance Commission (D. Emmanuel and D. Marco Antonio - request of CC Citeaux 2019, vote 57)
- Rapport sur la gestion de la Commission d'Aide et de la Commission des Finances (D. Emmanuel et D. Marco Antonio) - demande du CC Citeaux 2019, vote 57
- Informe sobre la gestión de la Comisión de Ayudas y de la Comisión de Finanzas (D. Emmanuel y D. Marco Antonio - solicitud de CC Citeaux 2019, votación 57)

Context of Vote 76

- Report was studied at the GC 2022/2 by the commissions 5+8 (lack of time, no clear statement was given)
- Le rapport a été étudié à la CG 2022/2 par les commissions 5+8 (manque de temps, aucune déclaration claire n'a été donnée).
- El informe fue estudiado en el CG 2022/2 por las comisiones 5+8 (falta de tiempo, no se hizo una declaración clara)

Context of Vote 76

- Ad hoc commission of the GC 2022/2 to study the Order's Finances. (Elected members Dom Gerard of Genesee, M. Pascale of Arnhem and D. Malachy of Roscrea)
- Commission ad hoc du CG 2022/2 pour étudier les finances de l'Ordre. (Membres élus Dom Gerard de Genesee, M. Pascale d'Arnhem et D. Malachy de Roscrea)
- Comisión ad hoc del CG 2022/2 para estudiar las Finanzas de la Orden. (Miembros elegidos Dom Gerard de Genesee, M. Pascale de Arnhem y D. Malachy de Roscrea)

Context vote 76 conclusion

- "Unfortunately it was not possible for us to make an effective evaluation and control of these accounts".
- "Malheureusement, il ne nous a pas été possible de procéder à une évaluation et à un contrôle efficaces de ces comptes.
- "Desgraciadamente, no nos ha sido posible realizar una evaluación y un control eficaces de estas cuentas".

Context vote 76
recomendation
s commission
ad hoc

- **1. Establish a complete review of the accounts of the Order by a professional**
 - Établir une révision complète des comptes de l'Ordre par un professionnel
 - Establecer una revisión completa de las cuentas de la Orden por parte de un profesional.

- **2. Reflect on the structure and organization of the different entities of the Order.**
 - Réfléchir à la structure et à l'organisation des différentes entités de l'Ordre.
 - Reflexionar sobre la estructura y la organización de las diferentes entidades de la Orden.

- **3. Standardize the different accounts to be able to consolidate them**
 - Normaliser les différents comptes pour pouvoir les consolider.
 - Normalizar las diferentes cuentas para poder consolidarlas.

- **4. Apply international and ecclesial standards.**
 - Appliquer les normes internationales et ecclésiastiques.

- **5. Specify and formalize the responsibilities of each entity and each person involved in these entities.**
 - Préciser et formaliser les responsabilités de chaque entité et de chaque personne impliquée dans ces entités
 - Especificar y formalizar las responsabilidades de cada entidad y de cada persona implicada en estas entidades

- **6. Establish clear operating processes in each entity and between these entities.**
 - Établir des processus opérationnels clairs dans chaque entité et entre ces entités.
 - Establezca procesos operativos claros en cada entidad y entre estas entidades.

- **7. Let the accounts be audited annually by an external professional body**
 - Faire auditer les comptes annuellement par un organisme professionnel externe.
 - Permita que las cuentas sean auditadas anualmente por un organismo profesional externo

Context vote 76
recomendation
s commission
ad hoc

General Chapter, 2022/2, vote 76

- **Vote 76:** We ask the Abbot General and his Council, together with experts, to renew the structure and functioning of the financial entities of the Order (Commission of Aid, Commission of Finance, and the Generalate), in consultation with the members of these entities.
- **Vote 76 :** Nous demandons à l'Abbé Général et à son Conseil, en collaboration avec des experts, de renouveler la structure et le fonctionnement des entités financières de l'Ordre (Commission des Aides, Commission des Finances et Maison Généralice), en consultation avec les membres de ces entités.
- **Votación 76:** Pedimos al Abad General y a su Consejo que, junto con expertos, renueven la estructura y el funcionamiento de las entidades financieras de la Orden (Comisión de Ayuda, Comisión de Finanzas y el Generalato), en consulta con los miembros de estas entidades.

PLACET 142

NON PLACET 7

ABSTENTIO 2

HISTORY

HISTOIRE - HISTORIA

Statute
on Temporal
Administration

(approved by GC
1999)

• V - THE ORDER

- 33. The Order is a juridical person capable of acquiring, possessing, administering and alienating temporal goods (can 634 § 1; 1255; C.42). In the area of the temporal administration, the Abbot General is responsible for the ordinary administration of the Order and of the Generalate (cf. ST.82.2.A and C) and the General Chapter for its extraordinary administration.

• V - L'ORDRE

- 33. L'Ordre est une personne juridique capable d'acquérir, de posséder, d'administrer et d'aliéner des biens temporels (can. 634 § 1; 1255; C. 42). Dans le domaine de l'administration temporelle, l'Abbé Général est responsable de l'administration ordinaire de l'Ordre et de la Maison Générale (cf. ST. 82.2.A et C), et le Chapitre Général de son administration extraordinaire.

•V. LA ORDEN

- 33. La Orden es una persona jurídica capaz de adquirir, de poseer, de administrar y de enajenar bienes temporales (CIC 634 ' 1; 1255; C. 42). En el ámbito de la administración temporal, el Abad General es responsable de la administración ordinaria de la Orden y de la Casa Generalicia (ST 82. 2. A y C), y el Capítulo General de su administración extraordinaria.

• V - THE ORDER

- 33. b) The Abbot General appoints a monk of the Order to be responsible for the ordinary administration of the Order. He also appoints a finance commission to administer the capital of the Order. This commission will provide the General Chapter with its annual reports.

• V - L'ORDRE

- 33. b) L'Abbé Général nomme un membre de l'Ordre responsable de l'administration ordinaire de l'Ordre. Il nomme aussi une commission des finances pour l'administration du capital de l'Ordre, qui fournit au Chapitre Général des rapports annuels.

•V. LA ORDEN

- 33. b. El Abad General nombra un miembro de la Orden responsable de la administración ordinaria de la Orden. Nombra también una comisión de finanzas para la administración del capital de la Orden, quien presenta al Capítulo General los informes anuales.

Statute
on Temporal
Administration

(approved by GC
1999)

Statute
on Temporal
Administrati
on

(approved by GC
1999)

Statute
on Temporal
Administrati
on

(approved by GC
1999)

• **V - THE ORDER**

- 33. c) The ordinary administration of the Generalate is the responsibility of the bursar of the Generalate who also keeps account of the general expenses of the Order. He presents its annual report to the General Chapter. The administration of the Generalate follows the rules laid down for the other houses of the Order.

• **V- L'ORDRE**

- 33. c) L'administration ordinaire de la Maison Générale et la tenue des comptes des « frais généraux » de l'Ordre sont confiés à l'économe de la Maison Générale, qui présente au Chapitre Général des rapports annuels. L'administration de la Maison Générale suit les règles établies pour les autres maisons de l'Ordre.

• **V. LA ORDEN**

- 33. c. La administración ordinaria de la Casa Generalicia y teneduría de las cuentas de los "gastos generales" de la Orden están confiados al economo de la Casa Generalicia, quien presenta al Capítulo General informes anuales. La administración de la Casa Generalicia sigue las reglas establecidas para las demás casas de la Orden.

• **V - THE ORDER - L'ORDRE - LA ORDEN**

- 33. d) Following the prescriptions of the Charter of Charity (7,4) when some houses of the Order are in need, the communities with more resources "inflamed by the fire of charity, and according to their ability, from the goods which God has given them should help them. A commission will study requests for assistance. Such requests must be submitted with a file explaining how the funds will be used and indicating whether assistance has already been requested and/or received from another organisation or community. The commission also manages a mutual assistance fund, which is funded by a free annual contribution from each monastery. It will be respond to requests insofar as possible or refer them to other communities or organizations that may be able to offer assistance.

- 33. d) Suivant la prescription de la Charte de Charité (7,4) lorsque certaines maisons de l'Ordre sont dans le besoin, les communautés plus fortunées "brûlant d'un très grand amour, doivent se hâter de secourir ces maisons, selon leur capacité, avec les biens que Dieu leur a donnés." Une commission étudie les demandes d'aides. Celles-ci doivent être adressées avec un dossier qui présente le projet d'utilisation des fonds et indique les aides déjà demandées et/ou reçues d'un organisme ou communauté. La commission gère aussi une caisse d'entraide alimentée par une cotisation libre annuelle de chaque monastère. Elle répond aux requêtes dans la mesure de ses possibilités ou les oriente vers des communautés ou organismes susceptibles d'apporter une aide.

- 33. d) Según la prescripción de la Carta de Caridad (7,4), cuando algunas casas de la Orden se encuentran en necesidad, las comunidades que tienen más recursos "movidas por una ardiente caridad, se apresurarán, cada una según sus posibilidades a socorrer esas casas con los recursos que Dios les ha dado." Una comisión estudia las peticiones de ayuda, éstas deben ser acompañadas por un dossier que presente el proyecto de utilización de los fondos e indique las ayudas ya solicitadas y/o recibidas de algún organismo o comunidad. La comisión también administra una caja de ayuda mutua alimentada por una cotización libre anual de cada monasterio. Ella responde a las solicitudes en la medida de sus posibilidades o las orienta hacia las comunidades y organismos que posiblemente puedan aportar una ayuda.

conclusion

- Over the years, decisions have been taken by the general chapters and also some practices that are not reflected in this statute on temporal administration.

- Au fil des années, des décisions ont été prises par les chapitres généraux, ainsi que certaines pratiques qui ne sont pas reflétées dans ce statut sur l'administration temporelle.

- A lo largo de los años, los capítulos generales han tomado decisiones y también algunas prácticas que no se reflejan en este estatuto sobre la administración temporal.

GENERAL ATE

- For the last 23 years, M. Daniele has acted as the one who managed the accounts of the generalate and the ordinary expenses of the Order.
- The bursar of the generalate played no role.
- The accounts of the generalate and the Order were not separated and in it there were some accounts for different communities of the Order.

- Pendant les 23 dernières années, M. Daniele a géré les comptes de la maison générale et les dépenses ordinaires de l'Ordre.
- L'économe de la maison générale ne jouait aucun rôle.
- Les comptes de la maison générale et de l'Ordre n'étaient pas séparés et il y avait des comptes pour différentes communautés de l'Ordre.

- Durante los últimos 23 años, M. Daniele ha actuado como quien gestionaba las cuentas del generalato y los gastos ordinarios de la Orden.
- El economo del generalato no desempeñaba ningún papel.
- Las cuentas del generalato y de la Orden no estaban separadas y en ella había algunas cuentas para diferentes comunidades de la Orden.

GENERAL STATE

- Beside the official accounts there was a shadow administration
- There were no internal statutes or procedures
- An annual report was given to the abbot general/general chapter

- A côté des comptes officiels, il existait une administration parallèle
- Il n'y avait pas de statuts ou de procédures internes
- Un rapport annuel est remis à l'abbé général/au chapitre général.

- Junto a las cuentas oficiales existía una administración en la sombra
- No existían estatutos ni procedimientos internos
- Se entregaba un informe anual al abad general/capítulo general

- After sale of Monte Castello (1982) a capital had been created
- Only the Abbot General could give loans from it to monasteries in need
- Central Commission of Gethsemani (1992) decided a commission of two competent members and a permanent counselor, together with the abbot general will manage the capital and take the responsibility for granting loans.
- The capital was managed by Tegelen (NL) and later Tilburg (NL)

- Après la vente du Monte Castello (1982), un capital a été créé
- Seul l'abbé général pouvait accorder des prêts aux monastères dans le besoin.
- La Commission centrale de Gethsemani (1992) a décidé qu'une commission composée de deux membres compétents et d'un conseiller permanent, ainsi que l'abbé général, gèreraient le capital et prendraient la responsabilité d'accorder des prêts.
- Le capital a été géré par Tegelen (NL) et plus tard par Tilburg (NL).

- Tras la venta de Monte Castello (1982) se había creado un capital.
- Sólo el abad general podía conceder préstamos con cargo a él a los monasterios necesitados.
- La Comisión Central de Gethsemani (1992) decidió que una comisión de dos miembros competentes y un consejero permanente, junto con el abad general, gestionaran el capital y asumieran la responsabilidad de conceder préstamos.
- El capital fue gestionado por Tegelen (NL) y más tarde por Tilburg (NL)

COMMISSION OF FINANCES

COMMISSION OF FINANCES

- This decision was never approved by any general chapter
- 1999 the Finance Commission of the Order (commission de finances) was canonically established by both general chapters.
- 2009 the commission set up a Statute and a treasury statute for the investments. The accounts are reviewed annually by an external auditor

- Cette décision n'a jamais été approuvée par aucun chapitre général
- 1999 la Commission de finances de l'Ordre a été établie canoniquement par les deux chapitres généraux.
- En 2009, la commission a établi un statut et un statut de trésorerie pour les investissements. Les comptes sont examinés chaque année par un auditeur externe.

- Esta decisión nunca fue aprobada por ningún capítulo general
- 1999 la comisión de finanzas de la Orden (commission de finances) fue establecida canónicamente por ambos capítulos generales.
- 2009 la comisión estableció un estatuto y un estatuto de tesorería para las inversiones. Las cuentas son revisadas anualmente por un auditor externo

COMMISSION OF AID TRAPPIS

- General Chapter (Rome) 2002 added par. 33d to Statute on Temporal Administration
- The idea of a solidarity fund created very different opinions. It was decided not to set up a fund but 'a caisse d'entraide' but in the translations of the GC it became 'fund' and 'fundo'.

- Chapitre général (Rome) 2002 a ajouté le par. 33d au statut de l'administration temporelle
- L'idée d'un fonds de solidarité a suscité des opinions très différentes. Il a été décidé de ne pas créer un fonds mais une "caisse d'entraide", mais dans les traductions du CG, ce terme est devenu "fund" et "fundo".

- El Capítulo General (Roma) 2002 añadió el par. 33d al Estatuto de la Administración Temporal
- La idea de un fondo de solidaridad suscitó opiniones muy diversas. Se decidió no crear un fondo sino "una caisse d'entraide", pero en las traducciones del CG se convirtió en "fund" y "fundo".

COMMISSION OF
AID
TRAPPIS
TI

- The Chapter agreed on a commission to study, assess and follow up the requests of help (vote 23).
- The three members were appointed by the Abbot General and his council (vote 26).

- Le Chapitre a convenu d'une commission chargée d'étudier, d'évaluer et de suivre les demandes d'aide (vote 23).
- Les trois membres ont été nommés par l'Abbé Général et son conseil (vote 26).

- El Capítulo acordó una comisión para estudiar, evaluar y dar seguimiento a las solicitudes de ayuda (votación 23).
- Los tres miembros fueron nombrados por el Abad General y su consejo (votación 26).

- Communities were free to donate (vote 29).
- The fund would be managed by the commission itself (vote 28)
- The first commission of aid drafted a statute

- Les communautés sont libres de faire des dons (vote 29).
- Le fonds serait géré par la commission elle-même (vote 28)
- La première commission d'aide a élaboré un statut

- Las comunidades eran libres de hacer donaciones (votación 29).
- El fondo sería gestionado por la propia comisión (votación 28)
- La primera comisión de ayuda redactó un estatuto

COMMISSION OF
AID
TRAPPIS
TI

COMMISSION OF
AID
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TI

- Communities were free to donate (vote 29).
- The fund would be managed by the commission itself (vote 28)
- The first commission of aid drafted a statute

- Les communautés sont libres de faire des dons (vote 29).
- Le fonds serait géré par la commission elle-même (vote 28)
- La première commission d'aide a élaboré un statut

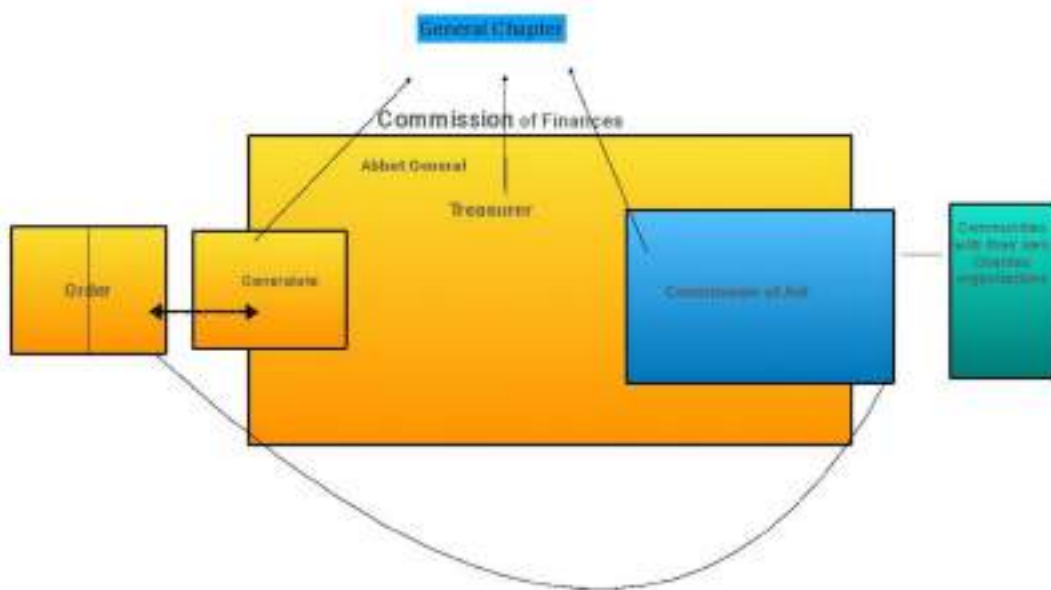
- Las comunidades eran libres de hacer donaciones (votación 29).
- El fondo sería gestionado por la propia comisión (votación 28)
- La primera comisión de ayuda redactó un estatuto

COMMISSION OF
AID
TRAPPIS
TI

- **General Chapter 2008** (Assisi) members were elected by the general chapter
- The GC took the decision that the management of the Capital of the Order and the money entrusted to the commission of Aid was entrusted to the Commission of Finance
- During GC 2014 and GC 2017 the financial needs of the houses were discussed (survey and working document) - no decisions

- Chapitre général 2008 (Assise) les membres ont été élus par le chapitre général
- Le CG a pris la décision de confier à la Commission des Finances la gestion du capital de l'Ordre et de l'argent confié à la Commission des Aides.
- Pendant le CG 2014 et le CG 2017 les besoins financiers des maisons ont été discutés (enquête et document de travail) - pas de décisions.

- **Capítulo General 2008** (Asís) los miembros fueron elegidos por el capítulo general
- El CG tomó la decisión de que la gestión del Capital de la Orden y del dinero confiado a la comisión de Ayuda fuera confiada a la Comisión de Finanzas
- Durante el CG 2014 y el CG 2017 se discutieron las necesidades financieras de las casas (encuesta y documento de trabajo) - ninguna decisión

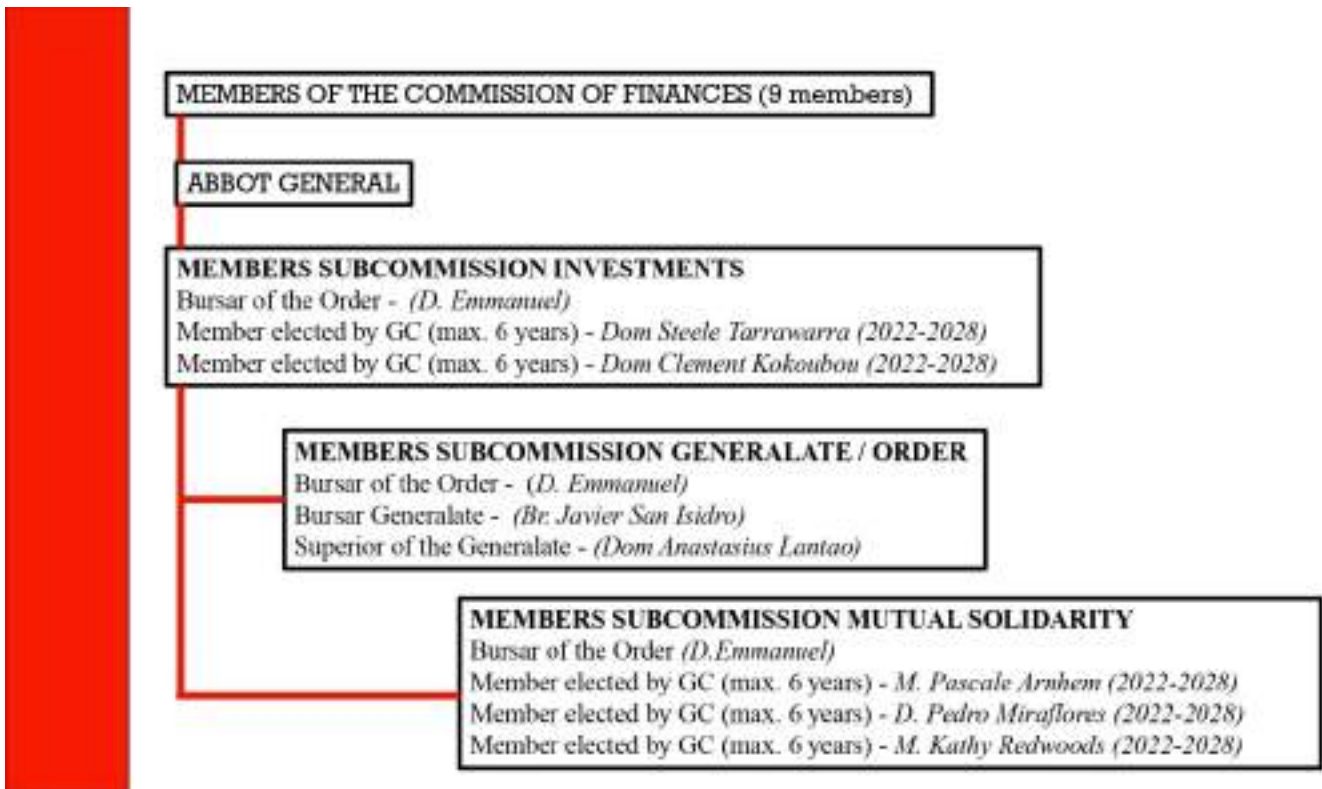
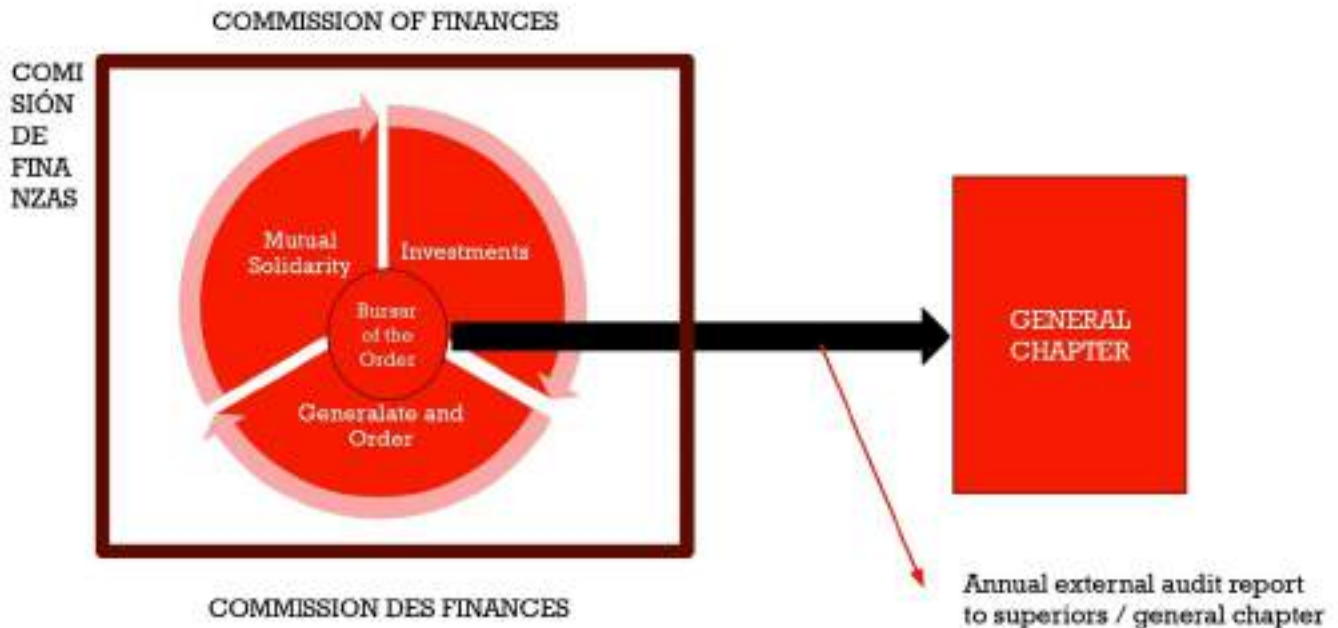


FUTURE

FUTURE - FUTURO

RENEW AL AND RESTRU CTURIN G

- All current structures will be dissolved
 - The Renewal and Restructuring requires adaptation of Constitutions, Statutes and the Statute for Temporal Administration
 - This proposal will apply ad experimental until the General Chapter 2028 after which the General Chapter will have to approve, amend or reject it.
- Toutes les structures actuelles seront dissoutes.
 - Le renouvellement et la restructuration nécessitent l'adaptation des Constitutions, des Statuts et du Statut de l'administration temporelle.
 - Cette proposition s'appliquera à titre expérimental jusqu'au Chapitre général de 2028, après quoi le Chapitre général devra l'approuver, l'amender ou la rejeter.
- Se disolverán todas las estructuras actuales
 - La renovación y reestructuración requiere la adaptación de las Constituciones, los Estatutos y el Estatuto de la Administración Temporal
 - Esta propuesta se aplicará ad experimentum hasta el Capítulo General de 2028, tras el cual el Capítulo General deberá aprobarla, modificarla o rechazarla.



Bursar of the Order

- Can be a monk or nun, not a superior of the Order
- A member of the Abbot General's Council (preference)
- With the consent of the General Chapter a lay person

- Peut être un moine ou une moniale, mais pas un supérieur de l'Ordre.
- Un(e) membre du Conseil de l'Abbé Général (préférence)
- Avec le consentement du chapitre général, un laïc

- Puede ser un monje o una monja, no un superior de la Orden
- Un miembro del Consejo del Abad General (preferencia)
- Con el consentimiento del Capítulo General un laico

- He/She is appointed by the Abbot General and gives regular account to him
- He/She attends all the meetings of the Commission of Finance and the sub commissions and has active and passive voting right
- He/She is responsible for the annual reports of the sub commissions and the consolidate annual report
- He/She is responsible for the report to the General Chapter
- He/She is responsible for the annual control of an external auditor

- Il est nommé par l'Abbé Général et lui rend compte régulièrement.
- Il assiste à toutes les réunions de la Commission des finances et des sous-commissions et dispose d'un droit de vote actif et passif.
- Il est responsable des rapports annuels des sous-commissions et du rapport annuel consolidé.
- Il est responsable du rapport au chapitre général
- Il est responsable du contrôle annuel d'un auditeur externe.

- Es nombrado por el Abad General y le rinde cuentas regularmente
- Asiste a todas las reuniones de la Comisión de Finanzas y de las subcomisiones y tiene derecho de voto activo y pasivo.
- Es responsable de los informes anuales de las subcomisiones y del informe anual consolidado.
- Es responsable del informe al Capítulo General.
- Es responsable del control anual de un auditor externo.

Commission of finances

- This is the advisory board of the Abbot General in his task of the ordinary administration of the assets of the Order
- There is at least once a year a meeting under the presidency of the Abbot General
- This meeting is prepared by the bursar of the Order in collaboration with the Abbot General

- Il s'agit du conseil consultatif de l'Abbé Général dans sa tâche d'administration ordinaire des biens de l'Ordre.
- Il y a au moins une fois par an une réunion sous la présidence de l'Abbé Général
- Cette réunion est préparée par l'économe de l'Ordre en collaboration avec l'Abbé Général.

- Es el consejo asesor del Abad General en su tarea de administración ordinaria de los bienes de la Orden.
- Se celebra al menos una vez al año una reunión bajo la presidencia del Abad General
- Esta reunión es preparada por el ecónomo de la Orden en colaboración con el Abad General

- This Commission has the task to deal with the extraordinary administration of the Generalate
- A proper Statute for this commission has to be set up.

- Cette commission a pour tâche de s'occuper de l'administration extraordinaire du Généralat.
- Un statut propre à cette commission doit être mis en place.

Commission of finances

- Esta Comisión tiene la tarea de ocuparse de la administración extraordinaria del Generalato
- Debe establecerse un estatuto propio para esta comisión.

Subcommission Investments

- The task of this sub commission is to manage the capital of the Order
- The investments have to be under the management of the bursar of the Order.
- A Statute has to be set up for this sub commission

- La tâche de cette sous-commission est de gérer le capital de l'Ordre
- Les investissements doivent être gérés par l'économiste de l'Ordre.
- Un statut doit être établi pour cette sous-commission.

- La tarea de esta subcomisión es gestionar el capital de la Orden
- Las inversiones tienen que estar bajo la gestión del economista de la Orden.
- Hay que establecer un estatuto para esta subcomisión

Subcommission Order and Generalate

- This sub commission has the duty to manage the ordinary administration of the Order and the Generalate.
- A Statute has to be set up for this sub commission

- Cette sous-commission est chargée de gérer l'administration ordinaire de l'Ordre et du Généralat.
- Un statut doit être établi pour cette sous-commission.

- Esta subcomisión tiene el deber de gestionar la administración ordinaria de la Orden y del Generalato.
- Hay que establecer un Estatuto para esta subcomisión

Subcommission Mutual Solidarity

- The name Commission of Help has to be changed into Mutual Solidarity because of the confusion with the commissions of help/future of the Statute on the accompaniment of Fragile Communities
- The task of this sub commission is to collect, study, judge and follow up the request from the communities for financial assistance.

- Le nom de la Commission d'Aide doit être changé en Solidarité Mutuelle à cause de la confusion avec les commissions d'aide/future du Statut sur l'accompagnement des Communautés Fragiles.
- La tâche de cette sous-commission est de collecter, d'étudier, de juger et de suivre les demandes d'aide financière des communautés.

- Hay que cambiar el nombre de Comisión de Ayuda por el de Solidaridad Mutua debido a la confusión con las comisiones de ayuda/futuro del Estatuto sobre el acompañamiento de las comunidades frágiles.
- La tarea de esta subcomisión consiste en recoger, estudiar, juzgar y seguir la solicitud de ayuda financiera de las comunidades.

Subcommission Mutual Solidarity

- The bursar of the Order is the only one who is dealing with the accounts of this subcommission. He/she will transfer the money to the communities, after the approval of the subcommission
- A Statute has to be set up for this sub commission

- L'économiste de l'Ordre est le seul à gérer les comptes de cette sous-commission. Il/elle transfère l'argent aux communautés, après approbation de la sous-commission.
- Un statut doit être établi pour cette sous-commission.

- El ecónomo de la Orden es el único que se ocupa de las cuentas de esta subcomisión. Él/ella transferirá el dinero a las comunidades, tras la aprobación de la subcomisión.
- Hay que establecer un estatuto para esta subcomisión

Subcommission Mutual Solidarity

- Every year the Commission of Finance will decide to give a certain percentage (now: 3%) of the Capital of the Order to the subcommission of Mutual Solidarity.
 - All donations to the subcommission of Mutual Solidarity above 25.000 euro/dollar will go directly to the Capital of the Order.
- Chaque année, la Commission des finances décidera de reverser un certain pourcentage (actuellement : 3%) du capital de l'Ordre à la sous-commission de la solidarité mutuelle.
 - Tous les dons à la sous-commission de la solidarité mutuelle supérieurs à 25.000 euros/dollars iront directement au capital de l'Ordre.
- Cada año la Comisión de Finanzas decidirá dar un cierto porcentaje (ahora: 3%) del Capital de la Orden a la subcomisión de Solidaridad Mutua.
 - Todas las donaciones a la subcomisión de Solidaridad Mutua superiores a 25.000 euros/dólares irán directamente al Capital de la Orden.

Appendix 3: Presentation by Dom Emmanuel

Audit of the financial and economic situation

"Accountability, transparency and maintaining trust are interconnected principles: no accountability is given without transparency, transparency generates trust, trust verifies both."

Preparation

1 As a general rule, the Regular Visitation begins with an audit of the financial and economic situation by the financial auditor(s), in accordance with Constitutions 41-43 and the Statute on Temporal Administration (see Appendix A). They collect and evaluate information on the monastery's economic and financial situation. With the help of this expertise, the canonical visitor(s) assess the monastery's economic situation in order to recommend or order appropriate measures if necessary.

2. The financial auditor(s) is (are) appointed by the Canonical Visitor, after consultation with the Superior, who will consult the Economical Counsel.

3. The subject of the Economical Visitation and thus the financial audit also includes Companies, foundations or other subsidiary companies, non-profit associations (NPO) or other legal entities in which the monastery holds a majority shareholding of at least 40%, or in which the monastery has a veto right,

4. In preparation for the financial audit, the appointed auditors announce their visit in time. At the same time, they request the documents needed to prepare for the audit (see Appendix B). The superior is responsible for ensuring that these documents are sent to the auditors in time. Depending on the circumstances, the financial auditors may also request additional information if this is necessary to assess the Abbey's economy. Other documents must be kept available for inspection.

During the audit

5. The documents must be handed over to the financial auditors on their arrival by the superior or on his behalf. The financial auditors may request additional documents concerning the Abbey's economic and legal situation. They have access to all departments and may interview members of the Pastoral Council or of the Economic Council, community members and employees. All are required to support the financial audit and to provide information voluntarily and truthfully (CIC 628§ 3). The superior is responsible for the smooth running of the financial audit. As a rule, the cellarer is responsible for the practical details.

6. Secrecy must be respected by all.

7. If difficulties or disagreements arise between the monastery and the auditors concerning the conduct of the audit, the auditors consult the canonical Visitors, who have the power to decide and take appropriate action.

Closing the audit

8. After completion of the financial audit, the auditors draw up an audit report, the content and form of which should be based on the model printed in Appendix C. The audit report should contain an analysis of the situation and recommendations for appropriate action. Such measures may include, for example, closing departments, dismissing officers, making other personnel changes, limiting loans, cancelling illegal acts, and revising spending limits. These measures only become legally binding if the Visitors include them in the report in the form of mandates or recommendations.

Reporting results

9. The financial auditors send the audit report to the Visitors. They will add the financial auditors' report to the Visitation Card. In addition, it is recommended that the financial auditors discuss their

findings with Visitors to ensure that they really understand the monastery's economic and financial situation and can take appropriate action.

10. As a rule, the monastery superior and members of the community should also participate in the financial audit in an appropriate way. This ensures that superiors and the community are informed about their own financial situation. This helps them to decide on new projects or future investments. At the same time, this information to the community provides the canonical Visitors with a basis for discussing the economic situation at greater length, if necessary.

APPENDIX A OCSO Constitutions and Statutes

CHAPTER 3: TEMPORAL ADMINISTRATION

C. 41 Temporal Goods of the Monastery

1 Fidelity to Cistercian traditions requires that the community's regular income be mainly the fruit of its own work. Each brother has the right and duty of serving the community by doing his share of its work according to his abilities and within the economic structure of the monastery.

2 It is the abbot's responsibility as the steward of God's household to ensure that the community's possession and use of temporal goods is such that provision is made for human needs and, at the same time, the law of the Gospel is obeyed. The community is to remain faithful to the Church's teaching on social justice, and in its business dealings to withhold support from all structures of oppression.

3 Following a long tradition some part of the monastery's income is to be allocated for the needs of the Church and the support of those in want, as far as this is possible.

C. 42 Juridical Status

By law, the Order and each of its monasteries are juridical persons, capable of acquiring, possessing, administering, and alienating temporal goods.

C. 42 The legal condition

By right, the Order itself and each of the monasteries are juridical persons capable of acquiring, possessing, administering, and disposing of temporal goods.

C. 43 Ordinary Administration

1 The abbot appoints a cellarer who is responsible for the ordinary administration of the monastery's temporal affairs. Normally, apart from the abbot, only he may act validly in the name of the monastery when incurring expenses and in legal matters. The abbot may, however, entrust some business to other brothers, specifying the limits of their authority and their responsibility in financial dealings. All these officials are accountable to the abbot.

ST 43.1.A

The monastery is to keep accounts using a system that is locally acceptable. At regular intervals, the accounts are to be submitted to the judgement of a professional.

ST 43.1.B

The consent of the abbot is required for investing money. Investments are to be managed prudently. Any speculation is forbidden.

ST 43.1.C

It is not permissible in any circumstances for the members of our Order to grant to third parties rights to the use of the titles "La Trappe" or "Trappist" or terms derived from them. They are to use their best efforts, according to their own civil law, to prevent or stop any usurpation, imitation, or illegal use of these words. They must avoid ceding or conceding for any reason the rights to the use as a title, commercial name, or trademark, of any name.

derived from the title of the monastery or containing such words as "abbey", "monk" or "monastery" and the like.

- 2 The monastery is to have a finance committee, with which the abbot regularly reviews the economic situation of the monastery.
- 3 Temporal administration is to be examined during the regular visitation.

ST 43.3.A

The account books of the monastery are to be shown to the visitor. At least every four years, before he signs them, they should be examined by a person who is really competent. If the visitor perceives that the monastery is in a dangerous economic situation, he notifies the Abbot General and also, if he is a delegated visitor, the Father Immediate.

STATUTE ON TEMPORAL ADMINISTRATION

*approved by the General Chapters of 1999
and n° 13, 21, and 33.d, modified.
by the General Chapters of 2002.*

1. The organization of the monastery is directed to bringing the monks into close union with Christ, since it is only through the experience of personal love for the Lord Jesus that the specific gifts of the Cistercian vocation can flower. Only if the brothers prefer nothing whatsoever to Christ will they be happy to persevere in a life that is ordinary, obscure, and laborious (C.3.5). Hence the economy is organized in such a way that the members are given the utmost support in living the values proper to their Cistercian vocation.

INTRODUCTION

2. The present Statute, elaborating in more detail what our Constitutions say about temporal administration (C.41-44), establishes suitable norms concerning the use and administration of the temporal goods of the communities, in accordance with our Cistercian tradition and the norms of Canon Law. It aims at promoting a common interpretation of the Constitutions and helping those responsible in their administration. It is for each monastery to apply and practice these norms in agreement with their Father Immediate and according to local culture, circumstances, and traditions.

I - THE COMMUNITY

3. The monasteries of the Order are juridical persons, capable of acquiring, possessing, administering, and alienating temporal goods (can 634 § 1, 1255; C.42).

4. Every effort is to be made as far as possible, to have the monastery recognized by civil law as a juridical person, so that it will not be necessary for the monks to be proprietors in their own names, of goods, bank accounts, stocks, shares etc. belonging to the monastery.

5. Each brother has the right and duty of serving the community by doing his share of its work according to his abilities and within the economic structure of the monastery (C.41.1). He is encouraged to understand and foster the development of its economy.

II - THE GOODS OF THE COMMUNITY

6. Acquisition of Goods - Although a community is allowed to acquire temporal goods by all lawful means (can 1259), fidelity to Cistercian tradition requires that the community's regular income be as far as possible the fruit of its own work (C. 41.1).

7. Use of goods - In the use it makes of its goods, each community should respect the requirements of evangelical simplicity, as well as the prescriptions of the Church. Following the example of the fathers of Cîteaux, who sought an uncomplicated relationship with the God of simplicity, the brothers' lifestyle is to be plain and frugal. Everything in the household of God should be appropriate to the monastic life and avoid excess, so that its very simplicity can be instructive for all. This is to be clearly apparent in buildings and their furnishings, in food and clothing and even in the celebration of the liturgy (can 635 § 2; C.27). The monastery should be conspicuous for its simple and pleasant appearance (ST.27.A; cf. can 634 § 2). As far as it is possible, some part of the community's income is to be allocated for the needs of the Church and the Order, and the support of those in want (can 640; C.41.3).

8. Regarding the temporal goods of postulants and novices, the prescriptions of universal law are observed. The abbot ensures that the civil laws of the country are applied.

a) Prudence demands that a postulant on entry sign a renunciation of all salary relating to work which will be done while in the monastery.

b) Before temporary profession, the novice should assign the administration of his goods to someone else and dispose freely of their use and income for the whole time of his engagement (can 668 § 1-3; C.52.2).

c) The temporary professed retains the ownership of his goods and the capacity to acquire more. But anything which he receives for his work or because of his religious state or through pension, grant, or insurance passes to the monastery (can 668 § 3).

d) Since the monk by virtue of solemn profession loses the capacity of acquiring and owning goods, if he has any or has a right to them, he is bound to distribute them to the poor or dispose of them in some other way in accordance with the norms of can 668 § 4-5. This renunciation is to be made before solemn profession, as far as possible in a form that is valid in civil law, to take effect from the day of profession. Whatever comes to him after the renunciation goes to the monastery (C.55).

e) He will also, before his solemn profession, draw up a will in favour of the monastery, as far as possible valid according to civil law (can 668 § 1), so that in the case of death, his affairs will easily be put in order (old age pension, author's rights etc.).

9. The Oblate retains the radical ownership of his goods, but he is invited to free himself as much as possible from their administration. Where this is not possible, he administers these goods in agreement with the abbot who watches over the interests of the oblate and acts in such a way as to avoid anything that could be prejudicial to the community. All legal arrangements should be taken to assure the necessary guarantees. An expert in social legislation should be consulted if needed (Statute on Oblates 2).

10. Familiar: In the case of a particular status, such as a familiar for example it is advisable to draw up a contract signed by the two parties, before a notary according to the local legislation, clearly mentioning the reciprocal obligations of the monastery and the person concerned.

11. Those who leave or are dismissed are not entitled to claim anything from the monastery for services rendered. Nevertheless, the abbot is to observe the norms of equity and evangelical charity towards members who depart (can 702; C.59.2). To safeguard the welfare of the members who leave or are dismissed, as well as that of the community, the abbot is to have a sound knowledge of the social legislation of the place where the monastery is located (ST.59.2. A).

III - ADMINISTRATORS OF THE GOODS OF THE COMMUNITY

12. The Abbot, as steward of the House of God, is the one primarily responsible for the administration of the temporal goods of the community. He exercises this part of his charge in the light of the Gospel (C.41.2), the Holy Rule, Canon Law, the Constitutions of the Order, and this Statute. This function is only part of the pastoral mission of the abbot and not his main concern. Hence the need to delegate most of the responsibility in this regard.

13 The Abbot appoints a cellarer who is responsible for the ordinary administration of the monastery's temporal affairs. Normally, apart from the Abbot, only he may act validly in the name of the monastery when incurring expenses and in legal matters (C 43.1). The Abbot may, however, entrust the **functions** traditionally assumed by the cellarer to several persons, one of whom **will be named** cellarer (**vote 13**).

14. Other Administrators - The abbot entrusts to other brothers responsibility in one or other department of the monastery, or in a role of administration, subject to the overall co-ordination of the cellarer or the financial council, deciding in each case the limits of authority granted and to what extent there is financial responsibility. Final accountability is in all cases to the abbot (C.43.1).

15. Finance Committee - The monastery is to have a finance committee (C.43.2) comprising of at least two members, elected by the conventual chapter, or appointed by the abbot, according to local custom (can 1280). The cellarer is a member of this committee. The role of the finance committee, with which the abbot meets at determined times (cf. can 636 § 2), and with which he regularly reviews the economic situation of the monastery (C.43.2), is to help the various administrators in fulfilling their respective offices (cf. 27d). 16. The Good Steward - All administrators are to perform their duties with the diligence of a good steward. Can 1284 gives a helpful list of duties.

IV - THE ADMINISTRATION OF THE GOODS OF THE COMMUNITY

17. Legal titles - The cellarer or a brother appointed by the Abbot ensures that all legal titles of ownership are kept in order and that when needed, provision is made for the updating of titles, and also that title deeds are suitably inventoried and held safely (can 1284 § 2-9).

18. Property - It is for the cellarer, or another brother appointed by the Abbot to ensure that the property of the monastery is properly maintained. The brothers are to be concerned about conservation of the environment and to manage natural resources prudently (ST. 27.A).

19. Organization of work - The economy of the monastery should be organised in such a way that the members can live the values proper to their Cistercian vocation (C.2; 3; 14.2; 16; 19; 20; 21; 25; 26; 27; 29; 35). To this end, it is above all necessary to have adequate organization of the work and services which the different members of the community render. Their respective duties and various responsibilities should be defined in a precise manner. Appropriate information and communication facilitate the work and increases communion.

20. Contracts should conform to the legal norms which apply to them (can 1290-1298). Care should be taken that all transactions conducted by the monastery are not only legal in character but also moral (cf. C.41.2).

21. Commercial labels - It is not permissible in any circumstances for the members of our Order to grant to third parties rights to the use of the titles "La Trappe" or "Trappist" or terms derived from them. They are to use their best efforts, according to their own civil law, to prevent or stop any usurpation, imitation, or illegal use of these words. They must avoid ceding or conceding for any reason the rights to the use as a title, commercial name, or trademark, of any name derived from the title of the monastery or containing such words as "abbey", "monk" or "monastery" and the like (ST. 43.1.C). The rights of other monasteries and Regions should be respected. **The rights in question include all rights to ownership in the marks identifying the Order that would accrue to a secular firm owning a trademark under local law. The Region receiving imports also has the sole discretion over the appropriateness of advertising, etc. in the context of local culture. (monks - vote 15)**

22. Money will be administered with prudence, so that income covers expenses. It is prudent to have a policy of keeping a financial reserve, set in place with the help of the finance committee. As far as possible a reserve capable of covering at least the living expenses of one year will be set aside.

23. Investments -The consent of the abbot is required for dealing in investments. Investments are to be managed prudently. Any speculation is forbidden (ST.43.1. B).

24. Bank accounts - The abbot has the power to sign the cheques, as well as the brothers whom he has appointed for this. It would be prudent in certain cases that when the amount on a cheque exceeds a given sum, joint signatures would be required for its validity.

25. Debts - If debts are to be contracted, these should be permitted only if it is certain that normal income can service the interest on the debt and by lawful depreciation, repay the capital over a period which is not unduly extended (can 639 § 5).

26. Taxes - In accordance with the Gospel teaching taxes required by civil society are to be paid. The official documents relating to taxes paid or possible tax exemptions are to be carefully preserved.

27. Ordinary and extraordinary administration - There exist two types of administration (can 638 § 1): acts of ordinary administration and acts of extraordinary administration. a) An act of ordinary administration is one that an administrator can conduct within the framework and limits of his ordinary competence. b) An act of extraordinary administration is one that an administrator cannot conduct without going through a special decision-making procedure, involving asking advice, consent, or permission. This special procedure is required because the act goes beyond his ordinary competence, or because it goes beyond certain limits such as: alienation, the necessity of borrowing, the fact that a new operation is involved, the amount of money involved. c) The law already determines certain such cases. - Our Constitutions (C.44.1) state that alienation or any transaction by which the patrimonial condition of the monastery could be adversely affected is considered as an act of extraordinary administration (cf. can 638 § 3). - The permission of the Holy See is required for an act of extraordinary administration, if the sum involved exceeds that fixed by the Holy See for each region, or if it concerns things donated to the monastery in fulfilment of a vow or that are precious for historical or artistic reasons (cf. C.44.2). When the permission of the Holy See is needed the consent of the conventual chapter, and the General Chapter should be obtained (ST.44.2. A). In an urgent case, the permission to be asked from the General Chapter may be obtained from the Abbot General with the consent of his council. This permission is to be given in writing (ST 44.2.B). - The General Chapter determines the sums in excess of which special permissions are needed for the validity of acts of extraordinary administration that are not covered by C.44.2 (C.44.3). The consent of the conventual chapter and the General Chapter is required for any transaction that exceeds the greater sum fixed by the General Chapter, and for the construction or demolition of buildings if more than this amount is involved (ST. 44.3.A). - The consent of the conventual chapter is required for any transaction that exceeds the lesser sum fixed by the General Chapter and for giving power of attorney in a serious matter (ST.44.3. B). d) Each community, in Conventual Chapter, will decide for which acts of administration the advice or consent of the conventual chapter or the finance committee will be required. This decision, which will be reviewed periodically, will have to be approved by the Father Immediate. Schemas (grilles, in French) will be proposed at the level of the Regions to help the communities and the Fathers Immediate.

28. Budget - It is earnestly recommended that a budget of income and expenditure be drawn up each year (can 1284 § 3). Such a budget and the method of approval corresponds to the degree of complexity of the monastery's economy.

29. The accounts - Each monastery is to keep accounts (ST.43.1. A). Whether kept by a member of the community or not, the system of accounts used is to be standard in the locality and professional, with a degree of development according to the size and complexity of the community economy. Well-kept accounts are necessary to ensure proper management of temporalities and to provide an adequate knowledge of the economic condition of the community. The accountant is obliged to give a statement of accounts to the persons in charge designated by the Abbot. When a community possesses goods that are divided into various juridically distinct entities, each one having its own accounts, it is recommended that each year a consolidated statement of accounts be produced to enable the community to know the state of the patrimony as a whole. Great clarity will be observed in the accounts as to the links between the monastery and its income-producing activities.

30. Monitoring - The goods for which the various administrators assume responsibility are ecclesiastical goods, of which they are managers, so they exercise their administration with humility and accept willingly the monitoring necessary for good management.

a) The heads of departments are accountable to their superiors for their administration. In addition, they have access to the accounts of their departments.

b) At the end of the year, all the accounts must be submitted to the Abbot

c) The finance committee meets regularly to examine the economic situation of the community and to analyze the financial reports and budgets. It examines the various projects and their development; the organization of the work is examined by the abbot's council and the finance committee.

d) At least once a year the abbot and the persons in charge appointed by him give the conventual chapter an account of the financial situation, and also of the different activities of the monastery. Regular information encourages the participation and co-responsibility of the community. The increasing complexity of economics and of civil legislation makes recourse to outside specialists, in a variety of disciplines, frequently necessary. While making a prudent and grateful use of these specialists the community never renounces its own responsibility for decision making.

e) The Father Immediate, as part of his general role of vigilance, will see that this Statute is observed in his daughter houses (cf. C.74.1).

f) The temporal administration of the monastery is examined during the regular visitation (can 636 § 2). The visitor is provided with the information necessary for a true evaluation of the material condition of the monastery: current accounts up to date, minutes of the finance committee and experts' reports on temporalities, if any etc. Where the income-producing activities have a juridical structure and set of accounts separate from that of the community all the accounts shall be examined. At least every four years, before the visitor signs them, they should be examined by a person who is really competent (ST.43.3. A/m). In certain cases the examination of the economic situation could consist of an "audit" by an expert, some time before the regular visitation, in order to verify the sound condition of the monastery's economy. The expert's report would provide an objective vision of the situation, and help, should the case so require, the taking of a decision. The visitor's attention is not confined entirely to matters of economy and accounting but is also addressed to the wider questions of charity, justice, and ethics. Should he judge it opportune, the visitor will devote a paragraph of the visitation card to the economic condition of the community. g) The information given to the Abbot General will mention finances without going into details. If the visitor perceives that the monastery is in a dangerous economic situation, he notifies the Abbot General who will take the necessary decisions, and if he is a delegated visitor, he also informs the Father Immediate (cf. ST.43.3. A).

31. Employees - The teaching of the Church and the dispositions of civil law relating to labor and social life are to be observed in respect to all employees. They are to be paid a just and honest wage, sufficient to provide for their needs and those of their dependents (can 1286). A community policy regarding employees is coordinated by the cellarer or the financial council.

32. Lay Administrator - If in particular circumstances one is forced to entrust to a layperson some of the duties normally incumbent on the function of cellarer, the abbot will work out in writing the precise nature and limits of this lay administrator's function. The Abbot must be very mindful of the legal consequences of such a contract and ensure that there exists an atmosphere of peaceful collaboration between this lay administrator and the brothers. In these circumstances, the role of the financial council is of particular importance.

V - THE ORDER

33. The Order is a juridical person capable of acquiring, possessing, administering, and alienating temporal goods (can 634 § 1; 1255; C.42). In the area of the temporal administration, the Abbot General is responsible for the ordinary administration of the Order and of the Generalate (cf. ST.82.2. A and C) and the General Chapter for its extraordinary administration. a) The General Chapter is authorized to establish which acts are to be considered acts of extraordinary administration in the Order. b) The Abbot General appoints a monk of the Order to be responsible for the ordinary administration of the Order. He also appoints a finance commission to administer the capital of the Order. This commission will provide the General Chapter with its annual reports. c) The ordinary administration of the Generalate is the responsibility of the bursar of the Generalate who also keeps account of the general expenses of the Order. He presents its annual report to the General Chapter. The administration of the Generalate follows the rules laid down for the other houses of the Order. The Abbot General and the permanent council determine the share which each monastery contributes to the expenses of the Generalate, bearing in mind the economic situation of the monastery (ST.84.1. G). d) Following the prescriptions of the Charter of Charity (7,4) when some houses of the Order are in need, the communities with more resources "inflamed by the fire of charity, and according to their ability, from the goods which God has given them should help them. **A commission will study requests for assistance. Such requests must be submitted with a file explaining how the funds will be used and indicating whether assistance has already been requested and/or received from another organization or community. The commission also manages a mutual assistance fund, which is funded by a free annual contribution from each monastery. It will be responded to requests *insofar as possible* or refer them to other communities or organizations that may be able to offer assistance.** (vote 86) ____

APPENDIX B **Financial audit checklist**

Please provide the following information before your visit, thank you!

1. Statistics on monastery brothers / sisters
2. Active monks / nuns, retired monks / nuns, monks / nuns in formation, monks / nuns outside the community.
3. Current average age of the community
4. Statistics on current employees/workers (full-time and part-time)
5. Does the monastery employ (full-time and part-time) minors?
6. The Economic Council or Pastoral Council, approved by the Conventual Chapter, defines the maximum amount that officers may spend, without further authorization:
 - Abbott up to x,000 EUR
 - Cellarer up to x,000 EUR
 - Professed Solemn up to x,000 EUR.
 - Chapter Conventual up to x.000 EURThis was ratified on xx.xx.20xx.
7. The Economic/Financial Council meets every

8. The members of the Economic/Financial Council are: ... When were they elected/appointed?
9. Community legal title/status, registration number: 000, issued on 00.00.20xx, and please indicate the legal representative or its legal body (board of directors, administrators, etc.) (registered as a non-profit trust, public company, etc.).
10. Legal title/status of any community-owned business activity, registration number: 000, issued on 00.00.20xx, and please indicate the legal representative or its legal body (board of directors, supervisory board, etc.).
11. Annual financial statement (balance sheet and income statement) of the Abbey for the last four years.

12. Financial indicators
 - Expenses per year
 - Total community expenditure per year for the last 4 years.
(please provide total income and expenses (profit/loss) per year for each activity separately, then total).
 - Total expenditure on social projects per year over the last 4 years
(Please provide total income and expenses (profit/loss)) per year for each activity separately, then a total).
 - Total expenses for pastoral work per year for the last 4 years
 - List of all investments made since the last Visitation
 - List of all future investments currently underway or planned
 - Revenue per year
 - Total income from own business activity for the last 4 years
(Please indicate annual income and expenses (profit/loss) by year for each activity separately)
 - Total income from the monastery's commercial activities per year for the last 4 years
(Please indicate annual revenues and expenses (profit/loss) for each business activity separately)
 - Income from donations, pension per year for the last 4 years

13. Please provide a list of the persons responsible for each economic or social activity.
14. List of loans granted to third parties.
15. List of loans contracted by the Abbey.
16. List of all financial investments, bank accounts with balances and list of authorized signatories for each account.
17. List of all investments/participations in companies and/or institutions.
Provide tax and legal information (relevant tax office, tax identification number, registration number, etc.).
18. List of properties and real estate owned, please provide information on title deeds, purchase price and size of land and/or building, and date of purchase.
 - Please classify the properties according to their use: monastery and church, agriculture, forestry, commercial and social use.

19. List of all rental contracts
20. List of all current legal proceedings or disputes
21. Is the administration aware of any forms of corruption?
(Corruption is the misuse of entrusted power for one's own private gain or advantage. There are many forms of corruption. The most frequent are embezzlement and personal enrichment).
22. List of all credit and debit cards and other forms of electronic payment systems, e.g., m-pesa, bitcoin, MobilePay, ApplePay, etc. ...)
23. Description of the monks' retirement plan

24. Indicate the total number of Mass intentions received and given per year for the last 4 years.
25. What percentage of the last four years' profits do you devote to donations, both inside and outside the Order?

APPENDIX C Please provide the following documents at the time of the visit:

- Foundation documents / first registration of the Abbey
- Documents defining the Abbey's legal status.
- If there is a board of directors or equivalent, please provide a list of all current registered members and receipts for annual dues.
- Documents defining the legal status of holdings/shares in companies and institutions.
- Original title deeds and annual fee receipts
- For all members of the community: Their last will and testament
- All audited external financial statements for the past 4 years

APPENDIX D Outline of a financial audit report

Financial audit

XX Abbey

00 April 20xx - 00 April 20xx

Community Audit Board

P.

Brother

A. Common information

1. Introduction

The purpose of this report is to provide a general overview of the economic and financial situation of the communities, in preparation for the canonical visit that will take place in the xth quarter of 20xx.

The last audit was conducted in October 20xx by Fr.

The audit covers the following points:

1. the Abbey of xx, diocese of xx
2. Monastery of St. xx, Diocese of xx

Information provided by:

Xxx Abbott

Xxx Cellarer

Xxx Accountant

2. Notes on the recommendations of the last financial audit in 20xx

XX Abbey

... (done, partially done, not done)

Xx Monastery

... (done, partially done, not done)

3. Monastery statistics

Xx Abbey

00 Solemnly professed priests

00 Solemnly professed brothers

0 Temporarily professed brothers.

0 Novices

0 Postulants

0 Aspirants

The average age of the community is XX

00 Active monks

00 Monks in training

00 Retired monks

00 Monks outside the community

00 Full-time employees

00 Part-time employees

4. Audit and control

The Finance Committee

The Finance Committee meets ...

The members of the Finance Committee are: Abott, Prior, Cellarer, Brother Xx, P. xx

Other economic commissions...

The Economic Council or the Council of the Superior approved by the conventual chapter defines the maximum amount that officers may spend, without additional authorization:

Abbot up to x,000 EUR,

Cellarer up to x,000 EUR,

Solemn profess up to xx,000 EUR.

Conventual Chapter from xx.001 EUR.

This was ratified on xx.xx.20xx.

Accounting system used... and by whom.

Internal control

The external audit was conducted by... (company name).

B. Legal status

All documents are complete (Incomplete). ...

Legal status of the organization

Xx Abbey

Founding documents:

Legal title/status

Registered as a not-for-profit charity,

Registration number: 000 issued on 00.00.20xx

Tax exemption documents

of ... Ref N°. SM/00/00/00

Validation period 00.00.20xx to 00.00.20xx

...

Legal status of company or organization

Social institutions

Xx Abbey

All forms of official commercial companies in the country where the monastery is located: N°, Date of registration.

Legal contracts with the diocese and/or other religious congregations

Xx Abbey

Contract with the diocese ...

Land ownership documents (title deeds)

Xx Abbey

1. Farm XX n° 00, deed n° 000/20xx,

surface area: 0,00,00 Hectares,

Purchase price \$0.000

...

Water rights

...
 Insurance policies...
 Retirement policies ...
 Medical insurance ...
 Financial institution contracts
 (including credit cards) and signature policies)
 XX Bank
 Credit or loan cards
 Fund management by
 Testament of the monks
 ...
 Employment contracts
 ...
 Lease contracts
 ...
 Legal disputes
 No legal disputes (Legal disputes: ...)
 Weapons and permits (firearms permit)

C. Finance

1. Current financial situation

The exchange rate used in this report is 00.00. This is the average rate for 20xx according to ecb.eu.
 The audit began at monastery xx on 00 April 20xx.

TWO-YEAR BALANCE SHEET AND INCOME STATEMENT

Assets	20xx	20xx-1
Fixed assets	0.000 €	0.000 €
Cash and banks	0.000 €	0.000 €
Congregation fund	0.000 €	0.000 €
Foreign purchases	0.000 €	0.000 €
Receivables	0.000 €	0.000 €
	0.000 €	0.000 €
Liabilities	20xx	20xx+1
Capital	0.000 €	0.000 €
Father & Brother Donations	0.000 €	0.000 €
Fund	0.000 €	0.000 €
Liabilities	0.000 €	0.000 €
	0.000 €	0.000 €
Profits/Losses	20xx	20xx-1
Monastery income		
Interest	0.000 €	0.000 €
Pension	0.000 €	0.000 €
General donations	0.000 €	0.000 €
	0.000 €	0.000 €
Monastery expenses		
Abbey economy	0.000 €	0.000 €
Personal expenses	0.000 €	0.000 €
Other expenses	0.000 €	0.000 €

Administration fees	0.000 €	0.000 €
	0.000 €	0.000 €
Total loss/profit	0.000 €	0.000 €

Monastery activities

Agriculture	0.000 €	0.000 €
Butcher's shop	0.000 €	0.000 €
Other workshops	0.000 €	0.000 €
Utilities	0.000 €	0.000 €
Loss Monastery activities	0.000 €	0.000 €

All figures concerning the monastery's activities are based on the figures ...

2 Observations and analysis of financial visits

Xx Abbey

...

Xx Abbey activities

- xx Workshop

...

D. Financial indicators

Expenses

- Community expenses
- Expenditure on social activities
- expenditure on pastoral activities
- Necessary and future investments and risk management
- other

Income

- Revenue from own operations
- income from donations, pensions / retirements
- income from investments (rents, investments)

Evaluation criteria

- The community's expenses must be covered by the work of the monks.
- Percentage of donations or investment income in overall budget
- Standard of living in relation to the environment, e.g., gross expenditure per monk compared to a teacher's salary, or rather the country's legal minimum wage.
- Long-term evaluation of investments (at time of visit)
- Financial reserves must cover the monastery's expenses for one year.
- Sustainability of income and expenditure
- Evaluation of continuing loss activities

E. Report on loans and debts

Xx Abbey

Loans: 00.000 EUR

Bad debts:

...

F. Future financial policies

Annual budget

...

5-year financial plan

...

Master investment plan

...

Title deed (monastery Xx)

All the land on which the monasteries are built.

Annual monastery expenses

Xx Abbey	0.000 EUR	0.000 EUR
Losses in all workshops and agriculture (activities)		
Xx Abbey	0.000 EUR	0.000 EUR
Annual expenditure on social institutions		
Xx Abbey	0.000 EUR	0,000 EUR
Financial commitments	0.000 EUR	0.000 EUR
	0.000 EUR	0.000 EUR

We recommend the following amounts for Stable Assets: ...

H. Recommendations

Xx Abbey

...

Xx Monastery

...

I. Concluding remarks.

We thank the Abbott ...

J. Signatures

Xx Abbey, Place 00 April 20xx

Appendix 4

Preparation of the General Chapter of 2025

The main task of the Central Commission is to prepare the General Chapter. As delegates of your regions, you are therefore the bridge between the General Chapter and the Regional Meetings. The coming Regional Meetings in 2024 will all be dominated by this preparation for the General Chapter of 2025. I would like to raise some points that seems to me and the council important so that you discuss them in the Regions before the Central Commission in June 2024.

1. At present, we are increasingly faced in the Order with smaller communities. 50 out of 158 communities have 10 or fewer members. That is one-third of all communities. 12 of these 50 communities have 5 or fewer members. (9 for monks and 3 for nuns). The governability of these smaller communities is a concern. The new statute for the accompaniment of fragile communities can be a major help but in many situations this statute, which is first and foremost meant to give life, (new life!) to communities, is either used too late or not at all. I would urge the regional meetings to pay special attention to these small communities within their region and look for solutions together. Looking away from this reality by both the communities themselves and the Fathers Immediate as well as the regions cannot be the solution.

2. Another issue that deserves attention at your regional meetings is how the Order can function more and better on an intercontinental level. Outside Europe, the complaint is often heard that the Order remains too European-focused. The question is how should we understand this criticism? How can we take it seriously and produce solutions that can ensure full and equal participation of everyone in the Order? How do we, in the Order, shape synodality?

3. The dreams expressed by the superiors revealed a great desire among many to give the General Chapter a more spiritual and life-giving content in addition to the necessary juridical content. I cordially invite you and the Regional Meetings to produce concrete proposals that we can discuss during the Central Commission in Chile. Without your proposals, the wish will remain a wish and will not become a reality. I understand very well that this affects the functioning of the General Chapter but let us try to be creative so that besides the house reports, the legal part, there is also enough room left for a more spiritual part. Please, produce ideas, proposals from your regions.

4. There is also the issue of the link between the communities and the General Chapter. How can we better involve the communities in the General Chapter, so that it does not just remain a meeting of the Superiors, but that the whole Order participates in the General Chapter in one way or another. I invite the Regions to discuss this, and perhaps ask the communities themselves how they would like to be more substantively involved in the General Chapter?

5. The General Chapter of 2025 will also be a time when several people in the Order and in the Generalate will end their service to the Order. I would like to point out to you and the regions should prepare yourselves for these questions and come to the Central Commission and the General Chapter with concrete names. It not only facilitates the elections but is also timesaving and helps the progress of the Chapter. For the Central Commission in Chile, I would particularly like to draw your attention to the vacancy for a new General Secretary for Formation. It falls to the Central Commission to elect this monk or nun. I will send a letter to the Regions as soon as possible with some proposals on the part of the Abbot General and his Council regarding this important service.

We are looking for translators (present and at distance), support staff for the General Chapter, staff for the Generalate but there are also elections of two councilors, a new Law Commission needs to be elected, etc. Discuss this in advance with your regional meetings and produce concrete proposals.

These are five points I would like to bring them to your attention to your upcoming regional meetings.

Br. Bernardus
Abbot General OCSO