ACCOUNTABILITY IN THE ADMINISTRATION OF TEMPORAL GOODS IN THE
CATHOLIC CHURCH (CATHOLIC DIOCESE OF AHIARA, NIGERIA)

by

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Accountability is a vital topic of discussion, and often administrators of public goods are called to give account of their services. This study aimed to know how accountability is practiced in the administration of temporal goods in the Catholic Church. The Catholic Diocese of Ahiara, Nigeria was chosen because it operates in a society where accountability and transparency are big problems, coupled with accountability being one of the ways of sustainability giving the rural nature of the diocese. The administrative approach to temporal goods in the Catholic Church is that of stewardship. Hence, the theoretical framework of the study was built around the themes of the “Good Shepherd” and the “Parable of the Talents” as models for administrators/managers of temporal goods in the Catholic Church. Following from this framework, questionnaire was sent to the 72 parishes of the diocese though the target number of participants was 24 parishes which is a third of the parishes. Participants were parish priests of the parishes. This was followed up with telephone interviews in which parish priests and administrators of schools and hospitals were asked questions on how accountability was perceived and practiced in the diocese in the spirit of stewardship. Also reviewed as part of the sources of data for the study were some of the documents of the Church. The study was done between July and August, 2016. The result of the study
shows that the Catholic Diocese of Ahiara, values accountability but lacks the effective structure to make it happen. It was also discovered that the patriarchal system of administration practiced in most African societies contributes to the weak accountability in the diocese.

Key terms: *accountability, administration, stewardship, transparency, temporal goods*
DEDICATION

To the glory of God, this work is dedicated to my parents Mr. Matthew Ekeh (Late) and Mrs. Roseline Sarah Ekeh, whose love for education and dedication to public service immensely contributed to my interest in Public Administration. And to my Bishop, Most Rev. Victor A. Chikwe (Late) for giving me the opportunity to venture into this field.
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## ABBREVIATIONS

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<td>Catholic Bishops Conference of Nigeria</td>
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<td>Directory</td>
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<td>Foundations and Donors Interested in Catholic Activities</td>
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<td>INTOSAI</td>
<td>International Organization of Supreme Audit Institutions</td>
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<td>IRED</td>
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<td>NPR</td>
<td>National Public Radio</td>
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<td>UNDP</td>
<td>United Nations Development Programmes</td>
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<td>USCCB</td>
<td>United States Conference of Catholic Bishops</td>
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CHAPTER 1

INTRODUCTION

The Catholic Church also called “the Church” is an organization that deals with the spiritual and material needs of people. In its mission to accomplish these goals for the salvation of humanity, material or temporal goods are needed. Because it sometimes pursues a social mission (Worth, 2014), coupled with provision of those needs which cannot be supplied by government, it is grouped among the nonprofit organizations. As a nonprofit organization, the major source of its financial and material goods since its inception is the public that generously makes donations to ensure the continuation of its mission. These material gift donations are made in various ways and at different times in life. Hence, Sheridan (2012) observes that,

these concepts—fund raising, giving gifts for the Church, contributing for and administering the temporal goods of the various apostolic works in which the Church engages, whether those contributions are during one's lifetime or at the time of one's death—are not new concepts. From the early days of the Church, members of the Christian faithful have contributed to the needs of the Church (p. 131).

This dependence on the generosity of the members of the public especially Church members “gives the society an interest in ensuring that the Church is accountable for its use of the resources entrusted to it and that these resources are indeed being directed toward the pursuit of its mission” (Worth, p. 127). Hence, accountability here would mean that these gifts and donations are managed in such a way that as Butler (2004) noted “every dime is publicly accounted for in a spirit of authentic stewardship and service” (p. 153). The Catholic Diocese of Ahiara, Nigeria is part of the Church that depends on the goodwill and generosity of the public. Hence, the focus of this study is to seek to evaluate how the above-named diocese has been able to play the role of
accountable and transparent steward of the goods that accrue to it bearing in mind the rules of the Catholic Church on accountability. Therefore, in this chapter, attention is to be given to the purpose, background as well as statement of problem and research questions under which this study is to be done. These are followed by scope of study, the relevance of the topic of study, the theoretical framework and concludes with definition of terms.

**Purpose of Study**

In recent times, accountability on the Catholic Church’s management of its affairs has been in the front burner of public debates and discussions. The perception in some quarters has been that the Catholic Church’s management of its material affairs, is shrouded in secrecy (Nuzzi, 2015). This perception has continued to create some doubts among the members of the society, both Church members and non-members alike concerning how donations and contributions accruing to the Church are being used. The Catholic Diocese of Ahiara, Nigeria being part of this universal organization also benefits from and thrives on the generosity of the members of the public. Thus, having come from this part of the world, it is my interest to study how the parishes in the diocese have been accountable in their actions especially in the area of financial administration and appropriate management of physical structures (i.e. buildings). As a rural diocese with limited resources, proper management of these resources is important for sustenance; and this cannot happen without administrators of these resources being accountable for the goods entrusted to them.
Background of Study

The Catholic Diocese of Ahiara, Nigeria was created in 1987. It is located in the eastern part of Nigeria. It is referred to as “a rural diocese” (Egege, 2014) due to its location. The diocese comprises of three large and vibrant Local Government Areas with an estimated total population of 611,204 people according to the 2006 census (Ekennia, 2013). This densely populated part of eastern Nigeria has Christianity as its major religious affiliation; with about 70 percent of the population being Catholic. Being rural, its economy is not as flourishing as those of the urban dioceses, however, the Christian faithful of the parishes that make up the diocese are very generous and are filled with zeal and goodwill toward the Church. They make handsome donations financially and otherwise to support, grow and develop their parishes and the diocese. At present there are about seventy-two parishes in the diocese. These parishes are supported and kept open, alive and active by the generous contributions of parishioners. This show of goodwill by parishioners makes judicious management of resources very necessary. Moreover, when parishioners are made to know what comes in, where and how it is spent in the appropriate manner, they are encouraged to be more generous and willing to give. Iwuoha (2006) aptly expresses this manner of responsible stewardship thus, “public accountability and reporting help to build up understanding and trust. The faithful will therefore be more committed to fulfill their duties and obligations in the Church when they have that trust on the administrator” (p. 23). On the other hand, Beal (2012) observes that,

unless Church property … is carefully preserved, maintained and applied to the purposes for which it was acquired not only will there be little of value to dispose of when an opportunity for alienation arises, but the faithful will hardly be
inclined to continue to contribute any more of their treasure to the work of the Church (p. 128).

**Statement of Problem**

Writing on transparency and accountability, and how temporal goods are administered in the Catholic Church in Nigeria, Chukwu (2011) observes that in many dioceses “lay people and, in many cases, the priests of the diocese do not know, for example, how the diocesan temporal patrimony is administered” (p. 142). Although the above statement speaks generally about the Church in Nigeria, the same situation confronts us to seek to know whether the same is true of the Catholic Diocese of Ahiara, Nigeria in particular.

**Research Questions**

Does the Catholic Diocese of Ahiara, Nigeria comply with the provisions of the canon law and other accounting principles and guidelines regarding accountability and transparency? Ancillary research questions may include:

1. Does the Catholic Diocese of Ahiara have guidelines, policies and procedures for financial and material management of ecclesiastical property?

2. How effective are these guidelines, policies and procedures in ensuring transparency and accountability?

3. How do parishes and institutions of the diocese comply fully with the provisions of the guidelines, policies and procedures?

4. What mechanisms are in place to monitor and evaluate implementation of the guidelines, policies and procedures in parishes and institutions of the diocese?
Scope of the Study

As would be seen in the literature review, the Catholic Church places a lot of emphasis on responsible and accountable management of resources that accrue to it, be it on the universal, diocesan or parish level. Hence, it has laws that require administrators of its temporal goods to prove themselves good and exemplary stewards of these goods. However, the major scope of inquiry for this study is the Catholic Diocese of Ahiara, Nigeria, in which the researcher seeks to ascertain whether pastors who are administrators of parish material goods employ the standards set by the universal Church and the Diocese to ensure best practices.

The first reason for the choice of the diocese is that accountability and transparency are big problems in the Nigerian society both in the civil and religious spheres. Oftentimes, observations show that administrators of ecclesiastical property take the people’s trust and goodwill for granted. Sometimes, proper financial accounts are not rendered to parishioners. This situation of improper accounts raises doubts in the minds of parishioners who wonder how their contributions are being utilized, but may not have the courage to confront the pastor with their doubts.

The second reason for the choice of the Catholic Diocese of Ahiara, Nigeria is the recognition that accountable and transparent management of resources is a veritable way of ensuring sustainability especially when things get tough, and offerings and donations that accrue to the Church dwindle. Moreover, accountability in the management of church property will be a solid foundation to turn around the fortunes of the diocese and ensure an enviable and brighter future for the parishes.
Relevance of Topic of Study

Accountability and transparency are some of the themes that dominate discussions in the media around the world, and as such are used to measure credibility in our time. The era of secrecy is giving way to an age of openness. Administrators of public goods and public office holders are often called to account for their services and stewardship. Moreover, the public has urgent questions that need convincing answers. This is why this topic is very relevant not only at this point in time but also in the future.

In recent times, accountability and transparency of religious bodies regarding financial management and administration of assets have been front burner issues. For instance, Butler (2004) noted that Foundations and Donors Interested in Catholic Activities (FADICA) discovered that while some organizations use funds given to them judiciously, others do not. Memmot (2013) reported that a German Archbishop misappropriated millions of euros of diocesan money to renovate his personal residence which caused an uproar among the faithful and led to his resignation as the Archbishop. Nadeau (2016) reported that a Cardinal of the Church misappropriated funds meant for Children’s Hospital for other purposes. Further, Nuzzi (2015) reported that some offices of the Roman Curia are involved in sharp and fraudulent business practices, that funds collected for charity are instead directed to other causes.

Furthermore, Enwerem, (2010) observed that Innovations et Reseaux pour le Development (IRED) discovered that in the Catholic Church in Nigeria, there is “to a large extent, the lack of transparency in monetary matters among a growing number of the clergy in Nigeria” (p. 323). Consequent upon this, he noted that “in a context where an audited financial report is simply non-existent, and the views of the priest are blindly
taken as a gospel truth by religiously-fervent but, gullible parishioners, it is easy to dip into church funds” (p. 286). These cases point to the relevance of a study to know whether the necessary rules of financial management are being followed. Thus, as a young diocese of twenty-nine (29) years, creating guidelines and structures that ensure accountability and transparency; and implementing them will be a step in the right direction for a better future for the diocese and its parishes.

**Theoretical Framework**

The approach to administration/management of temporal goods in the Church is that of “stewardship.” This is why administrators of such goods are described as “the good head of a household” (Directory #189, can. 1284 § 1). Thus, unlike the corporate world of for-profit business, the Church emphasizes the benefits and interests of ‘stakeholders’ instead of those of ‘shareholders’ (McCuddy & Wendy, 2007). In their words, McCuddy and Wendy (2007) state, “stewards are entrusted with resources and may act on behalf of individuals with whom there is no direct contractual relationship” (p. 958). Stewardship therefore, brings to mind the work of a shepherd who works tirelessly for the interest and benefits of the flock entrusted to him. Thus, the theoretical framework of the topic under discussion is drawn from the concept of the Good Shepherd – *Pastor Bonus* (John Paul II, 1988). Though *Pastor Bonus* is a Vatican document that does not give explicit details of what should be done to ensure accountability, it more or less sets the tone of what should form the structural systems that will ensure good governance and accountability in the Church which is in tune with the values of stewardship.
When the term *Pastor Bonus* – Good Shepherd is mentioned, what comes to mind is the classical Psalm 23 of the Bible. Be that as it may, it points to accountability on the part of the shepherd who must account for every sheep in his custody. The shepherd here is seen as a steward who must serve the sheep, making sure that none is injured or lost. And if as the case may be, any sheep gets injured or lost, the good shepherd must do his best to restore the injured and find the lost. As noted by Jatau (2006) “the story of the shepherd who realizes that one sheep is missing and then goes in search of the one missing sheep does so because he has to account for all his sheep at the end of the day…” (p. 5). Thus, the opening statement of this document, *Pastor Bonus* states that “the Church was established, the people of God, and the task of its shepherds or pastors was indeed to be that service “which is called very expressively in Sacred Scripture a diaconia or ministry” (Pastor Bonus #1). Therefore, the good shepherd involves diaconia which is another word for service. This image of an administrator as a shepherd implies that he should have the capacity to exhibit in his administration morally acceptable ethical behavior, show a great sense of commitment to accountability and the authority to have oversight over those and things placed in his charge. However, though the model of an administrator as a shepherd pertains to accountability in its own way, it more aptly applies to the pastoral care of the pastor to the members of the congregation. Thus, Peter (2014) says, Not only is the pastor entrusted with the means of grace, he is also entrusted with the people to whom he delivers these means. He is responsible to attend to the spiritual life and care of those members of the congregation to which he has been called. . . Perhaps nowhere is this more evident than in those passages of scripture that depict the called leader of a congregation as a shepherd. In fact, this is so common a metaphor for those who fill the office of public ministry that the word pastor—that is, “shepherd”—has become a metonymy for the role (p. 7).
Therefore, in the discussion of accountability, another image that is captured by the concept of stewardship in Church administration is that of the servants in the Parable of the Talents (Matt. 25:14-30) in which “the servants were entrusted with the property (talents) of the master and authorized to make good use of that property” (Peter, 2014, p. 5). In this model, the steward or administrator is presented as “a household manager or someone put in charge of another person’s business or property” (Peter, 2014, p. 5). In this model also, “leadership is a concept of owning certain things to the institution. It is . . . a way of thinking about stewardship as contrasted with ownership” (ibid, p. 6). Hence, the stewards are expected to do more than passively preserve what has been entrusted to them, rather, they are to generate a return by using their talents toward productive ends (Whelchel, 2016). The parable of the talents is therefore a call “to work, to perform, to develop, to progress, to change, to choose, to be active . . .” (ibid), which tallies with what is required of and expected from administrators of church goods as trusted stewards.

Whelchel (2016) notes that the parable of the talents beckons that servants will be called to give an account of how we have administered everything we have been given, including our time, money, abilities, information, wisdom, relationships, and authority. We will give account to the rightful owner as to how well we managed the things he has entrusted to us.

In the Catholic Church, the main custodian (steward-in-chief) of temporal goods of the Church in a diocese is the diocesan bishop or the Superior of a Religious Society. Therefore, in discharging their duty as custodians of Church’s goods they must bear in mind the image of the trusted servant entrusted with the master’s talents having the good shepherd as a model to imitate. Hence, they are reminded by the Directory (2004) that, in the exercise of his ministry as father and Pastor in the midst of his faithful, the Bishop should act as one who serves, always keeping before his eyes the example of the Good Shepherd who came not to be served but to serve (cf. Mt 20:28; Mk 10:45) and to lay down his life for his sheep (Directory #158).
Thus, the Church as an entity is seen as the master who entrusts talents (material goods) to the chief stewards (the bishops) authorizing them to recruit other stewards to engage in the administration of the goods. Having been entrusted with this responsibility, they are to help create, through appropriate legislation, the spirit of good stewardship in those whom they entrust with administration of temporal goods. It therefore behooves them to act as good managers who recognize that they are not the proprietor of the house or shareholders of the company but responsible to maintain and develop it in the name of the owner (Stückelberger, 2007). So, they can properly be referred to as “careholders” (ibid), instead of seeing themselves as “more of a chief executive officer and less of a servant and shepherd of the flock” (Chukwu, 2011, p. 144). Just as the master on his return asks the stewards to present an account of their stewardship, which is done in a verifiable manner, so also, administrators of church assets should be able to render a transparent and verifiable account of their stewardship not only to the bishop but also to the members of the church.

**Definition of Terms**

At this juncture, it is pertinent to explain some of the terms and nuances being used in this study for better comprehension.

**The Code of Canon Law (CCL)**

This is the legal code of laws governing the Catholic Church throughout the world. It stipulates in legal terms the practices of Catholics. The observance or otherwise of the code affects the validity and lawfulness of acts carried out by either a juridic/juridical person or physical person.
Juridic/Juridical Person and Physical Person

A “juridic” or “juridical person” is “an aggregate of persons or things which are directed to a purpose befitting the Church’s mission, which transcends the purpose of individuals” (can. 114 § 1). Entities recognized in the Canon Law as juridic persons include, the diocese, parish, institutes of religious life, Conference of Bishops (Episcopal Conference) to mention but a few. On the other hand, a “physical person” is “any individual baptized or received into the Catholic Church” (can.96). A juridic person is represented by a physical person such as a bishop, priest, abbot or any person or group of persons designated by the law itself or a competent authority to do so.

Diocese

A diocese is “a portion of the people of God, which is entrusted to a Bishop to be nurtured by him, with the cooperation of the presbyterium, in such a way that, remaining close to its pastor and gathered by him through the Gospel and the Eucharist in the Holy Spirit, it constitutes a particular Church. In this Church, the one, holy, catholic and apostolic Church of Christ truly exists and functions” (can. 369). This definition of the diocese has the essential element of aggregate of persons brought together by a common goal and mission. A diocese is also called the “local” or “particular” Church because it is where people express and live their faith in an active, concrete and practical way. It is under a Bishop, also called “the Local Ordinary.” Each diocese or other particular Church is divided into distinct parts or parishes (can. 374 § 1).
Parish

A parish is “a certain community of Christ’s faithful stably established within a particular Church, whose pastoral care, under the authority of the Bishop is entrusted to a parish priest as its proper pastor” (can. 515 § 1). This definition shows that the entity called parish is also an aggregate of persons who are held together by a common purpose. Hence it is called a “community.” It is stably established, meaning that it is not a makeshift composition of people that will easily disintegrate. Rather, the community is gathered around the parish priest who serves as the pastoral caregiver under the authority of the Bishop who has the right and authority to establish a parish. The diocese and the parish are the basic administrative units of the Catholic Church.

Temporal Goods

Temporal goods as distinguished from spiritual goods are those material assets including money acquired by or donated to the Church for the purpose of carrying out its mission. They are contributed by Christ’s faithful to provide for the needs of the Church, so that the Church has available to it those things which are necessary for divine worship, for works of the apostolate and of charity and for the worthy support of its ministers (can. 222 § 1).

Temporal goods acquired by the church could be classified as impure public goods. First, this derives from the fact that the services provided by the church with these goods especially in its apostolate of charity are not non-rival and not non-excludable (Gruber, 2013), but they are used to serve the needs of the public. Secondly, they are acquired by entities (diocese and parish) that have the status of public juridical persons in
the canon law (can 515 § 3). This interpretation is not the same in the civil law which recognizes only the diocese as a juridical person because of its civil legal status as corporate sole (Morrisey, 2009), but it does subtract from temporal goods’ classification as public goods. Though managed by physical persons, ecclesiastical goods do not belong to any individual person but to the parish or diocesan community that acquired them.

So far, this section has been able to lead us through to the purpose, background and scope of this study. In it also, is seen the statement of the problem which led to the development of research questions that form the basis of this study. The relevance of the topic shows that accountability is a burning issue in the present day society; and as a measure of credibility, the Church is not excluded from the searchlight of debates and discussions on accountable and transparent management of resources, especially because it derives its goods from the goodwill and generous contributions of the public. Unlike the for-profit corporate entities, the Church is a nonprofit organization. Its role model of leadership is Jesus Christ, the Good Shepherd who came to serve and not to be served. Thus, administrators of Church properties at all levels ought to see themselves as stewards and “good heads of households” to whom the treasures of the community have been entrusted. As the good shepherd protects and cares for the sheep and accounts for each and every one of them, so should they care and account for the goods that are in their charge.
CHAPTER 2

LITERATURE REVIEW

What is Accountability?

Accountability is a term that could be understood and interpreted differently by different people depending on their disciplines or sectors or work. For instance, “auditors discuss accountability as a financial matter, political scientists view it as a political imperative and legal scholars as a constitutional arrangement, while philosophers treat accountability as a subset of ethics” (Okpala, 2012, p.116). Thus, in terms of definition, accountability “has often evaded clear definition” (Ebrahim, 2003). Because of this, attempts by scholars to propose a clear definition of the term have produced myriads of descriptions instead of a definition. For instance, Kettl (2012) sees accountability as “the process of holding administrators responsible for their actions, especially their compliance with the law and their effectiveness in managing programs” (p. 565). He further states that it “is the ability of policymakers to control administrators’ actions” (p. 8). On their part, Edwards and Hulme (1996) define it as “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions” (p. 967). Further, Cornwall, Lucas and Pasteur (2000) proposed a broadened perspective of accountability suggesting that it is about both being “held responsible” by others and “taking responsibility” for one self. This description of accountability implies that “it is not only a reactive response to overseers but also a proactive one linked to ensuring that the public trust is served” (Ebrahim, 2003, p. 194). This is re-echoed by Worth (2014) who, in discussing the theme of accountability posits that “to be accountable essentially means being required to answer, to take responsibility,
for one’s actions” (p. 127). Citing the International Organization of Supreme Audit Institutions (INTOSAI), Boncondin (2007) describes accountability “as the obligation of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them and to report to those that have conferred these responsibilities.”

In the political sphere, Bovens (n. d.) states that accountability “is increasingly used in political discourse and policy documents because it conveys an image of transparency and trustworthiness” (p. 2). He goes further to note that the term has become “one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to hold critics at bay” (p. 4). He called it “evocative political word” because of its use in bills proposed to US Congress ranging from the Accountability for Accountants Act, the Accountability for Presidential Gifts Act, . . . to the United Nations Voting Accountability Act of 2001 - 2002, to mention but a few, in which the term “accountability” was used but was neither explained nor defined (ibid). In this sense accountability is evocative because its meaning cannot be pinned down to one thing. Rather, it is “used as a synonym for many loosely defined political desiderata, such as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity” (p. 5).

On the other hand, writing from the Church’s perspective, Wuerl (2004) opines that “accountability essentially deals with the openness or, as it is said today, “transparency” that allows us to verify the church’s fidelity to her mission” (pp. 13, 14). Furthermore, accountability could also be said to embrace the quality of being responsible and effective. In this sense, redundancy is not tolerated. Through
accountability value is added to people’s lives, quality of services provided is enhanced and the general wellbeing of all is improved. In this regard, Stone (2012) holds that “accountability implies that some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in the light of these standards, and to impose sanctions if they determine that these responsibilities have not been met” (p. 370). In other words, accountability drives efficiency and effectiveness in governance of people and administration of material goods. From these descriptions/definitions of accountability, Ebrahim (2010) identifies what he calls the four core components of accountability as:

- **Transparency**, which involves collecting information and making it available and accessible for public scrutiny;
- **Answerability or Justification**, which requires providing clear reasoning for actions and decisions, including those not adopted, so that they may reasonably be questioned;
- **Compliance**, through the monitoring and evaluation of procedures and outcomes, combined with transparency in reporting those findings; and,
- **Enforcement or Sanctions** for shortfalls in compliance, justification, or transparency (p. 3).

These components feature in different forms in the writings of Kettl (2012), Wuerl (2004), Stone (2012), Edwards and Hulmes (1996), Worth (2014), Brinkerhoff (2001) and others. Since accountability involves different actors in the stages of administration, Brinkerhoff (2001) suggests that there are strategies and options that influence and facilitate the practice of accountability and the absence of which impedes its practice. Among these are checks and balances and rule of law, noting that,

> Unless governance arrangements provide for institutional checks and balances, accountability of any type will be either weak or non-existent. These checks and balances establish the governance framework within which answerability and enforcement of sanctions . . . the defining dimensions of accountability, take place (p. 20).
Further, he states that “beyond effective functioning . . . accountability depends upon a well-designed legal framework” (p. 22). These themes of transparency, answerability, compliance and enforcement are being addressed in the study in the light of the rules (legal framework) which serve as the directive of the Catholic Church for good stewardship. For the purpose of this study, however, accountability is not to be interpreted in its broad sense to include the spiritual responsibilities or oversight ministry of priests over their congregations, but is being adapted to mean the above mentioned components of accountability as they relate to the management of temporal goods that accrue to the parishes in the Catholic Diocese of Ahiara, Nigeria. This having been said, throwing more light on these components of accountability will help put into perspective the discussion on the subject matter. These components informed the crafting of the legal framework under which these goods are administered.

**Transparency, Answerability, Compliance and Enforcement as Components of Accountability**

Accountability in the church is not like its practice in the private sector whereby “everyone in the company is accountable to the board” (Ssonko, 2010); rather it is akin to what is practiced in the public sector whereby an administrator is accountable “to its employees and to its customers, the citizens who use the services – as well as to its non – customers, the citizens who don’t use the service” (ibid, p 4-5). So, in the Church administrators of parish assets are accountable to the superior (the bishop) the congregation (parishioners) and to non-members of the church, that is, the larger society that may be interested in the happenings with regard to resources of the church. This entails that internally “at each level in the hierarchical organization, public officials are accountable to those who supervise and control their work,” while external accountability
requires that an office holder is answerable “for action carried out and performance achieved to other relevant and concerned authorities outside his/her department or organization.”

As a hierarchically structured organization, administrators of the Church’s temporal goods are answerable to the bishop as the superior and the councils as members. Indirectly they are also answerable to non-member who might be interested in mirroring such practice in the administration of public assets in the civil society. Accountability is closely linked to good ethical behavior. Thus, an administrator or a leader whose ethical behavior is sound is more likely to comply with the rules of accountability. Regarding this, the Capacity Development Group of United Nations Development Programmes (UNDP) notes that an ethical leader portrays ethical conduct in his/her personal life which may serve as role model trusted by employees as an example of how to do things the right way in terms of ethics. Thus, “an ethical leader holds everyone accountable, and defines success not just by the results but also by the way they are obtained . . .” (p. 1).

The importance of good ethical conduct in those who administer Church’s temporal goods is emphasized by the Directory (#192). This follows that administrators of ecclesiastical goods are not only to observe and comply with the rules but also are to show by their conduct and action that they are trustworthy stewards.

**Transparency**

Transparency is described as openness in communication and action (Ssonko, 2010). Metaphorically derived from a clear object that one can see through, transparency entails “that holders of public office should be as open as possible about all the decisions and actions they take” (ibid, p. 5). In other words, all the necessary information
demanded by members of the community ought to be provided by an administrator either on request or as stipulated by the governing principle of operation. Also, processes of decision making have to be open, such that members of the community are well informed and understandably aware of programs and projects that are being undertaken by those in charge. Pointing out the need for transparency in public administration, the Charter for the Public Service in Africa states, that “administrative decisions shall always be taken in accordance with transparent, simple and understandable procedures, while ensuring accountability” (Art. 12). While transparency helps to build trust and confidence in public administrators, lack of it makes it difficult if not “impossible to assess the criteria behind decisions, whether they serve public interest and respect the law” (Ssonko, 2010, p. 10).

Writing on the need for transparency in Church administration and leadership, Wuerl submits thus, “whatever our responsibility, we must exercise it with an openness that takes the form of sharing information, reporting on the discharge of our duties, and accepting critique of our action” (Wuerl, 2004, p. 18). Stressing on the involvement of every member of the community to ensure transparency, he adds, “everyone should be able to exercise his or her public role in a way, however, that is verifiable and that nurtures credibility” (ibid). Thus, transparency makes it possible for an administrator in a parish or public service to “demonstrate to the satisfaction of his principal that they have exercised the power conferred and achieved the agreed objectives, by using the resources provided effectively and efficiently” (Okpala, 2012, p. 117). The transparent administration of church property is borne in mind in the legislation of the church when it directed that lay members of the church with proven integrity, honesty and expertise should be part of the decision making body, especially in the management of finances
and other material goods both in the diocese and the parishes (Directory #192). In the same transparent manner, members of the parish community are to be informed about the resources of the diocese and parish through “the publication of the financial reports at the end of every year and at the completion of diocesan projects” (Directory #189). This is to be replicated in the parishes and the institutions of the diocese (ibid). Transparency in public administration, the Church included, reduces suspicion and doubt among the members of the community or organization.

**Answerability**

Answerability entails “having to provide information about one’s actions and justifications for their correctness” (Akpanuko & Asogwa, 2013). For Stapenhurst and O’Brien (n. d.), “answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight.” Dubnick (2003) expresses this component of accountability as “a relationship between governors and the governed involving mechanisms requiring the former to inform the latter of actions taken on their behalf (i.e., in their “interest”), and allowing the latter to judge and take action against the former based on that information” (p. 411). According to him, answerability plays a central role in classical contemporary organization theory and constitutes an important tool in democratic setting as a method of holding public office holders accountable.

The Catholic Church has its chain of command to whom an administrator of ecclesiastical goods owes both information and explanation. Answerability in the church goes both the vertical line to the superior (bishop) and the horizontal line – the members
of the congregation represented by the councils. Thus, the existence of finance councils in the parishes is meant to satisfy this requirement. In the form of a dialogue (Brinkerhoff, 2001), the members of the finance and pastoral councils will pose the necessary questions, seeking explanation and clarification of transactions they are not aware of, or ones that seem to be suspicious. When the explanation of the reasons behind the action falls short of expectation, the intervention of the bishop could be needed to further interrogate the administrator. As an institution, the Church in its legal framework makes provision for this process of answerability to be observed by advising that the membership of the finance council in each parish has to comprise of men and women who are knowledgeable in finance and civil law issues (Directory #192).

**Compliance and Enforcement/Sanction**

These two components of accountability go together. Compliance refers to the observance of rules and regulations governing an institution or an organization. On the other hand, “enforcement suggests that the public or the institution responsible for accountability can sanction the offending party or remedy the contravening behavior” (Stapenhurst & O’Brien, n. d.). In public administration, institutions use policies and disciplinary measures to enforce compliance with rules of accountability. In the civil society, government uses law enforcement agents and other relevant agencies to make the citizenry comply with civil laws. Thus, in the society generally, “legal sanctions are certainly at the core of enforcing accountability . . .” (Brinkerhoff, 2001). In the corporate business world, sanctions are employed to ensure compliance with organizational policies. While some sanctions for compliance are motivational comprising of “an array of incentives that are intended to reward good behavior and action and deter bad behavior
and action without necessarily involving recourse to legal enforcement” (Brinkerhoff, 2001, p. 2), others are penal whereby a non-compliant office holder is punished for flouting the rules. The importance of enforcement of rules of accountability is further expressed by Brinkerhoff thus, “the ability of the overseeing actor(s) to impose punishment on the accountable actor(s) for failures and transgressions gives “teeth” to accountability. Answerability without sanctions is generally considered to be weak accountability” (p. 2).

The background of this study presupposes that there is a relationship between the master – i.e. the owner of the goods and the stewards who administer them. The master (the Church) expects the stewards to be transparent, be able to answer or give explanation for their actions and inactions and adhere to the directives that will result in good and rewarding service. Hence, it rests on the bishop as the chief steward of the goods of the diocese to make the rules for good stewardship. Though there may not be external or regulatory agencies requiring that financial statements be published publicly as it is done in the corporate for-profit industry (West & Zech, n. d.), yet, the bishop of a diocese could legislate that this be done on annual basis. Where he legislates that this be done, he also creates an organ that will enforce compliance. The code of the canon law recognizes this power of the bishop over the parishes in his diocese. Suffice it to mention that the diocesan bishop enjoys the executive, legislative and judicial powers (can. 391 § 1). While he can delegate the exercise of the executive and judicial powers to his Vicars, he exercises legislative power personally (can. 391 § 2). This explanation became necessary because of the power of the diocesan bishop to legislate on penal laws in his territory, as part of his functions as the principal who oversees that accountability is enforced in the
territory under his jurisdiction (cf. can. 1315 § 1). Though not explicit on the nature of offences that could attract disciplinary measure or sanction, the bishop enacts laws to enforce accountability which might include loss of administrative power should one be involved in grave financial misconduct. In such financial cases that might be criminal in nature, the Church cooperates with the civil authorities to bring the offender to justice. Thus, the Church recognizes that, sanctions without enforcement significantly diminish accountability and “may contribute to create a culture of impunity that can lead public officials to engage in corrupt practices” (Brinkerhoff, 2001, p. 3).

So far, this section of the work – the literature review, explains the descriptions/definitions associated with accountability as has already been done above. In this section also, some of the documents of the Catholic Church and other writings relating to administration of temporal goods will be presented and reviewed. The Church acquires temporal goods in different ways and from different sources. These are entrusted to administrators. All these will be considered in this chapter of the study.

**Sources of Church Property**

The Catholic Church as an organization that provides different services – spiritual and material – to humanity needs financial and material support to carry out its services (Ozotamgbo, 2009). Though a religious organization that is nonprofit, she “requires fund to administer its affairs and to carry out its daily religious obligations” (ibid, p. 2). To this end, lots of writings abound on acquisition, retainment, administration and alienation of temporal goods in the Church. The Code of Canon Law (CCL) establishes that “the Catholic Church has the inherent right, independently of any secular power, to acquire, retain, administer and alienate temporal goods, in pursuit of its proper objectives” (can.
1254 § 1). The reasons for the acquisition of temporal goods are principally “for regulation of divine worship, the provision of fitting support for the clergy and other ministers, and the carrying out of works of sacred apostolate and of charity, especially for the needy” (cf. can. 1254 § 2). This three-pronged purpose of Church’s temporal goods is reiterated by Pope Francis (2016) in his Apostolic Letter, The Temporal Goods. Other canons that recommend that members of the Church provide resources for the fulfillment of its mission include canons 222 § 1, 1260, 1261 § 1 and 1262. It is based on these canons that the Church at the diocesan or parish level can solicit or appeal for contributions and donations from parishioners. They are also the basis under which individuals bequeath assets to the Church.

Gallagher (1984) explains that the “Church may acquire temporal goods in any way in which, by either natural or positive law, it is lawful for others to do this” (p. 79, cf. can. 1259). He goes further to state that “the Church has to be involved in money, in investment and administration if it is to pursue its proper objectives . . .” (ibid).

Another source of acquiring temporal goods for the Church is by imposition of tax if necessary after fulfilling all the requirements prescribed by law. Thus, the legitimate authority – the Diocesan Bishop is permitted by law to do this but not for the mere purpose of acquiring revenue or enriching the diocese. According to the canon, the diocesan Bishop, after consulting the finance committee and the council of priests, has the right to levy on public juridical persons subject to his authority a tax for the needs of the diocese. This tax must be moderate and proportionate to their income. He may impose an extraordinary and moderate tax on other physical and juridical persons only in
a grave necessity and under the same conditions, but without prejudice to particular laws and customs which may give him greater rights (can. 1263).

But this must be done only in a situation of grave necessity in order to avoid unnecessary burden on, and/or exploitation of the people bearing in mind the sense of justice and social teaching of the Church which must not be overlooked in the acquisition of property for the Church. Stressing on the necessity of justice in the process of acquiring temporal goods for the Church, Gallagher (1984) suggests that,

> The administration of church property should faithfully reflect actual pastoral needs and concerns, and church administrators cannot ignore the social environment in which they live if they are to retain credibility as Christians. Attention too must be given to the source of income for the Church so that there is not even a semblance of making profit from injustice. In accepting legacies too, attention should be given to difficult situations that could arise for impoverished heirs who may have been dispossessed (p. 79).

This suggestion of Gallagher is made necessary to avoid a situation of acquiring “financially risky or morally problematic” (Beal, 2012) property for the Church.

Moreover, this complies with the provisions of can. 1267 § 2, which requires the permission of the Ordinary (Superior) should the recipient be an Institute of Religious Life; or the local Ordinary (the Bishop) should the recipient be a diocese or a parish for the acceptance or rejection of “offerings to which are attached some qualifying obligation or condition.” Added to this, no acquisition of temporal goods by the Church should be in conflict with the provisions of a country’s civil law (cf. can. 197).

**Administration and Administrators of Temporal Goods in the Church**

Administration of temporal goods of the Church is explained by Iwuoha (2006) as Those acts and sets of acts which are directed towards the preservation of Church property, improving them, managing the collection and distribution of income from a variety of sources, including offerings of the faithful and return on
investments. It also includes keeping accurate records and properly reporting income and expenditures at the stipulated time (p. 21).

She goes further to state that administration embraces “the care and preservation of the temporal goods of the Church and those of religious institute, so that they may serve the purposes for which they were acquired” (ibid, Beal, 2012). This would include “not only the preservation of the goods and the ability of making it more fruitful but also it includes those transactions by which the stable patrimony is modified with the acquisition of new goods or diminution of the same patrimonial goods.” Thus, according to Beal (2012), "Administration" is to temporal goods once they have been acquired what "governance" is to persons." Just as through governance persons are kept safe and sound and guided to their proper end, so too through administration things already acquired are conserved and applied to their proper ends (p. 110).

On the other hand, an “administrator” of temporal goods is the physical person who has been charged with the care of Church property (can. 1279 § 1). He is empowered by the juridic person to engage in variety of activities by which he may conserve, maintain, repair and make the property fruitful and profitable in its use. In the view of Iwuoha (2006) an administrator is “a person appointed to manage the property of another. He utilizes existing structures to achieve an organizational goal or objective. An administrator is a person who cares for the interest of an entity and has authority, which enables him to act” (p. 22).

As stated earlier, the diocesan bishop is the principal responsible for managing or administering diocesan personnel and financial resources (Green, 2012, p. 53). The Directory for the Pastoral Ministry of Bishops (Directory, 2004) states as follows “as the one who presides over the particular Church, it falls to the Bishop to organize the administration of ecclesiastical goods” (Directory #188). Thus, he determines who to authorize to help him in the administration of goods so as to achieve their purposes. For
instance, for parishes, it is the pastor or parish priest, but if a pastor is lacking or
impeded, the parochial administrator (Beal, 2012). The diocesan bishop also supervises
and sets the regulations to ensure proper management (can. 1276 §§ 1 & 2). Thus, “he
can delegate authority but not responsibility. Hence, it is imperative that the bishop takes
responsibility for ensuring that an effective system of internal controls is in place” (West
& Zech, n. d., p.5). Since accountability is of prime importance in the administration of
ecclesiastical property; and drawing from the model of the “good shepherd” and “the
criterion of the good head of a household” (Directory #189), the bishop ensures that
efficient and transparent administration of church property is maintained. Therefore,

In order to avoid abuse, he should monitor carefully the administration of all the
goods which belong to public juridical persons subject to him. He is to establish
by decree, after having heard the diocesan finance council, those acts which
exceed the limits and parameters of ordinary administration (ibid. #188).

Management of ecclesiastical property does not stop at acquisition, retention and
maintenance of those properties. It also includes what the canon law calls “alienation” of
property. This is explained by Beal (2012) as

The transfer of ownership of temporal goods from one person, physical or juridic,
to another. Thus, alienation entails not the conservation of temporal goods for
their use by a juridical person who owns them but the loss of ownership of these
goods entirely by that juridic person (p. 112).

Alienation of ecclesiastical goods by an administrator does not happen by his fiat,
but may only be carried out after the due and recommended consultations and consent
must have been sought and obtained by the authorized administrator. The consultations
and consent of the recommended councils are both necessary and needed to prevent
administrators of Church property from arbitrary dispensation of such goods.
Ecclesiastical Laws on Administration of Temporal Goods in the Catholic Church

**Universal Law (The Provisions of Canon Law)**

Having in mind the description, “the good head of a household” and “stewardship” as the model of leadership in Church administration, the Catholic Church in the Code of Canon Law sets the principles under which temporal goods of the Church are to be acquired, retained, maintained, administered and alienated. The presence of these laws is not intended to make the Church an institution that is interested in administrative legalism, rather, it portrays it as an institution (at its different levels) that is also a steward or servant (Greenleaf, 1977) willing to promote good and rewarding stewardship through the instrument of its laws. Thus, these principles of accountable stewardship are contained in the Book V of the Code of Canon Law which comprises of fifty-seven (57) canons. These canons stipulate structures that should exist in every diocese to ensure accountability which encompasses transparency, answerability, compliance and enforcement in administering Church goods. This means that as a matter of principle, every diocese and/or institution of the Catholic Church must abide by the prescriptions of the code. Hence, the code recognizes the Pope as the “supreme administrator and steward of all ecclesiastical goods” (can. 1273). Administrators of ecclesiastical goods are not sole administrators. They do their work in collaboration with committees and councils. Canon 492 § 1 of the code recommends that every diocese is required to establish a diocesan finance committee to be presided over by the Bishop or his delegate, whose members are to be men and women who are experts in financial affairs and civil law, and of outstanding integrity (cf. John Paul II, 2003). To avoid conflict of interest and favoritism, the canon requires that persons related to the bishop up
to the fourth degree of consanguinity or affinity are to be excluded from the finance committee (can. 492 § 3). Where established, the functions of the diocesan finance committee (DFC) are enumerated as; preparation of annual budget and evaluation of implementation of the budget (can. 493); examination of the diocesan annual income and expense report (or annual audited financial statements (can. 494); advice the bishop on the appointment of (and if necessary, removal of) the diocesan finance officer (can. 494); assistance to the bishop in reviewing annual reports submitted by clerical and lay administrators (can. 1287.1); and advice the bishop on both real and financial investments (can. 1305). From the foregoing, it could be observed that from “an administrative perspective the church is quite decentralized with each diocese and each parish within the diocese having a fair amount of autonomy” (West & Zech, n. d., p. 4). The essence of these structures and requirements is to have transparency and internal control that will prevent fraudulent practices. Therefore, the Directory encourages that “the diocesan community be kept informed concerning the financial situation of the diocese” (#189). It further advises that the Bishop sees “to the publication of the financial reports at the end of every year and at the conclusion of diocesan projects. Likewise, parishes and other institutions should do the same under the Bishop’s oversight” (ibid, can. 1287 § 2).

On the other hand, the church exists and operates in a larger society that has its own laws governing acquisition and administration of goods. Therefore, the Directory requires that the ownership of ecclesiastical goods be protected by civilly valid methods by observing and complying with both canon and civil law; and should be especially vigilant so that no damage comes to the Church from non-observance of civil laws (can. 1284 § 3). These directives have been stipulated not only to protect church property from
irresponsibility on the part of administrators (Gallagher, 1984), but also to set good standards of acceptable moral behavior in every sphere of life (Ikwueme, 2014).

Apart from these general rules, the code of canon law recommends that regional bodies comprising of different dioceses develop their own set of rules and guidelines that will enhance transparency, answerability, compliance and enforcement in the acquisition and administration of goods in the Church.

**Regional/National Guidelines and Regulations**

The Catholic Church encourages dioceses belonging to the same region or country to form a body that unites and brings them together in which concerns of common interest are discussed, approved and implemented. Policies that will enhance growth and mutual understanding are made. This body is often called the Conference of Bishops or Episcopal Conference. As a body recognized in the canon law as a juridical person (can. 449 § 2), it is permitted to make rules and guidelines that will be beneficial to member dioceses. Thus, it provides that the Episcopal Conference can legislate, among other things on the contributions of the faithful to the Church and how these contributions are to be managed (cf. cann. 1262, 1265 § 2, 1272, 1297).

In compliance with this provision, the United States Conference of Catholic Bishops (USCCB) an umbrella body of all the Catholic bishops of the United States, for instance, has its rules and regulations on proper accountability in the administration of ecclesiastical property published under the title, *Diocesan Financial Issues* (DFI). This document serves as an aide to Diocesan Financial Officers, Religious Treasurers and other personnel responsible for the financial administration of dioceses and religious
institutions of the Roman Catholic Church in the United States; and addresses and offers best practices in financial administration matters that could be considered unique to dioceses and religious institutions (*Diocesan Financial Issues*). Furthermore, the document is developed to ensure that the Church is responsible for the financial resources which have been entrusted to it; which includes safeguarding Church assets, exercising prudence in financial matters, accountability to those who provide monetary support to the Church and to regulatory authorities, and compliance with all civil regulations. In this way, the Church shows its commitment to the highest standards of fiscal integrity and accountability (ibid).

In the same vein, the Catholic Church in Nigeria is supervised by the Catholic Bishops Conference of Nigeria (CBCN). This body sets the guidelines and procedures for the administration of financial and material goods of the Church, among other things, for the national body. Its rules in compliance with the provisions of the canon law are set out in its document, *Particular Complementary Norms to the Revised Code* (PCN, 1985), in which the CBCN legislates on how collections are to be made on the national, diocesan and parochial levels stressing that no “unauthorized collection in the name of or on behalf of the Church” (PCN, p. 42) is allowed. Before any money is collected, information should be given to the people concerning “the auspices under which such a collection is to be made, and the purpose for the same” (ibid). To further ensure accountability and transparency, the document prescribes that, “the Finance Committee, or the Parish Priest with at least two members of the Church, shall supervise and handle such collections.” Further, “the proceeds from such collections shall be duly receipted by the treasurer and the financial secretary of the body, or the Parish Priest or mission superior or chaplain
and two other members” (ibid). This regulation is made to ensure probity, avoid the exploitation of the faithful and forestall all unwarranted levies and collections as well as sharp practices by some pastors and administrators of parishes.

The regional/national Episcopal Conference also determines what constitutes acts of extraordinary administration according to the circumstances of the particular region and legislates accordingly. It also sets out modalities of leasing out ecclesiastical goods, the length of time the good should be on lease and conditions under which such lease should take place and concluding that “leasing of ecclesiastical goods must be by contract according to the provisions of the Nigerian Civil Law” (p. 45).

As the Episcopal Conference is required to make regulations for proper administration of temporal goods, Diocesan Bishops, are also required to make regulations that will promote the practice of accountability in their respective dioceses.

**Particular/Diocesan Guidelines and Regulations**

As stated earlier, dioceses are also required to have their own financial guidelines and procedures tailored to the demands and resources of each particular diocese but which must follow the standard principles of accountability and transparency. These policies and procedures are to be complied with by all the parishes and institutions owned by the diocese. For instance the Diocese of Pueblo, Colorado published its manual titled *Accounting Policies and Procedures Manual* (2003) which serves as “accounting guidelines and procedures for parishes and schools and designed to meet the requirements of both large and small parishes, as well as parish schools.”
Since the Catholic Diocese of Ahiara, Nigeria is the area of consideration in this study, a review of its manual or bylaws is pertinent. Some guidelines on financial matters in the Catholic Diocese of Ahiara, Nigeria are contained in the document, *Constitution for Setting up of Parish Councils (1997)*. In the document, the diocesan Bishop directed as follows “with regard to Parish council Accounts, Signatories to money deposited in the bank are the Parish Priest and the two finance officers. Signatories also supervise withdrawals and expenditure of such monies” (p. 8-9). Though not explicit in the document, before such monies are withdrawn, they must be approved by the Parish Council and the Finance Officers. As for the constitution of Finance Officers, the document states thus: “Finance Officers: There will be two finance officers, one of whom is the Financial Secretary and the other the Treasurer” (p. 9). In order that all Parish funds are accounted for and in a timely manner, the document states that “it is his responsibility to see that the Council’s accounts are up-to-date” (p. 11). Though the directives of this document are skeletal in terms of detailed standard accounting principles, however, the intention is to check and balance transactions in the administration of financial matters in the parishes of the diocese. In other words, it is their responsibility to carry out functions “associated with auditing and anti-corruption efforts, such as being accountable for how money is spent” (Berman & Wang, 2012, p. 82).

So far, it can be observed that the Church at its different levels of its administrative unit takes the matter of accountable administration of its goods seriously. Hence, the existence of policies and regulations to ensure compliance by administrators of temporal goods. However, one observes that in the diocese of Ahiara the only emphasis to financial accountability and transparency is made in connection to the
Pastoral council where the financial committee is an attachment. From the code of canon law, there ought to be a difference and a separation of power between the pastoral council and the finance committee. While pastoral councils are established in parishes of a diocese at the discretion of the diocesan bishop where he considers it opportune to do so (can. 536 § 1), finance committees are mandated by the law and are governed by the universal law and by the norms laid down by the diocesan Bishop. They are specifically established by the law to help the parish priests (pastors) in the administration of parish assets (can. 537). Yet, the matter of transparency and accountability goes beyond fiscal money, though accountability in material possessions of the parish community is the focus of this study. The implication is that, there is a gap needing to be filled in the modalities for the practice of accountability and transparency in the diocese.

**Accountability in the Catholic Church in Nigeria**

Suffice it to say that this subject under discussion is a burning issue in the Catholic Church in Nigeria. Being in a society that is riddled with corruption and sharp practices in financial and material management of goods, is the Catholic Church in Nigeria free from the virus? The Church in Nigeria, being part of the universal Catholic Church is hierarchically structured. Moreover, it mirrors the African patriarchal cultural society whereby the head of the family has the final say. This patriarchal structure is often adopted in governance both in the secular and religious spheres. In this structure, it is the Diocesan Bishop who plays the role of the elder in decision making and therefore, has the final say in what happens in the diocese. Sometimes, this hierarchal and patriarchal structure makes the practice of accountable management of ecclesiastical goods unrealizable. This is because some bishops in Africa, Nigeria included, do not
comply with guidelines. This negligence of laid down guidelines on the part of some members of Church leadership in Africa and Nigeria creates loopholes in the administration of Church goods. Thus, Eboh (2006) “sees the issue of the administration of Church property as epicenter of conflicts in the Church.” This scenario is made possible because “there are hardly any functional diocesan finance committees. In dioceses where such exist, they exist only on paper as rubber stamps to give the impression of compliance to canonical directives that all dioceses must have a finance committee” (Chukwu, 2011, pp. 142-143). In this sort of situation, many priests and lay people do not perceive themselves as close collaborators with their bishop because they are rarely consulted for their honest opinion on matters seriously affecting the life of the Church in the diocese (ibid). Therefore, they observe that “lack of accountability and openness hearkens back to the practices of the medieval feudal system, in which the monarchs were not obligated to anyone” (Chukwu, 2011, Eboh, 2006). Decrying this development in the Catholic Church in Nigeria, Enwerem (2010) says,

Accountability in the Catholic Church dioceses, more often than not, is usually slanted more on the vertical than on the horizontal scale . . . Specifically the leadership class owes little, if any, accountability to the people, the laity, without whom the church cannot exist, and without whose numerical majority, time, talents and resources the church cannot simply function (p. 280).

From the foregoing, it seems that the Catholic Church in Nigeria tends to lean towards the attitude of the society in which it operates. Under the situation described above, “one can count on one’s fingertips, so to speak, the number of dioceses, not to talk of individual parishes, in the country where the church’s account is audited” (p. 281). The resultant effect of this is that “while those who find themselves in the verdant green pastures of Church wealth, bask in affluence, the marginalized, the languid mortals, wallow in destitution – crushed with the battering rams of social injustice and callous
exploitation” (Eboh, 2006, p. 87). Therefore, if the Catholic Church in Nigeria is to have the moral courage to challenge corruption in the society at large, it must of necessity be able to know what is happening within its own environment and be bold to challenge and deal with it. This task of self-examination and self-cleansing makes this study timely and important.

Meanwhile, this segment of the study has explained accountability in its various interpretations and what it means in this study. Accountability entails its components of transparency, answerability, compliance and enforcement. These components are borne in mind in the legislations that guide administration of temporal goods in the Church as reviewed above. The importance of acquiring material goods for the Church is to help it fulfill its mission; and the Church as an institution adopts these laws on accountability to foster better stewardship among administrators of temporal goods of the Church, who are required to be servant leaders (Greenleaf, 1977) following the example of Jesus Christ.
CHAPTER 3

METHODOLOGY OF STUDY

Method and Data Collection

The choice of the Catholic Diocese of Ahiara is because of its peculiar location in a non-urban setting made up of rural parish communities. Moreover, the researcher comes from that part of the world. It is the intention of the researcher to know what could be improved in the diocese through the findings of this research. In order to accomplish this, the researcher uses the qualitative case study (Creswell, 2013, Taylor, Bogdan & DeVault, 2016). The study will involve the collection of data/information from the area of study. The means of data collection is intended to be through a questionnaire that is to be administered to participants by email and then a follow-up interview for more depth of information. Participants are parish priests drawn from the parishes that make up the diocese. These priests are the administrators of the assets of the parishes and so are suitable to give reliable and adequate information on how those assets are administered and how accountable they (priests) have been in this capacity. The duration for the collection of data lasted from the months of July to August, 2016. Thus, in this section will be discussed the sample size used in this study, the method employed in the collection of data and the limitations involved in the process of collecting the data.

Sample Size

The Catholic Diocese of Ahiara in Nigeria is a territory that is approximately not more than 200 miles from one end to the other. However, it is densely populated as well as a homogenous community with the same cultural values, language and way of life.
The diocese is made up of seventy-two parishes, all manned by priests, (of course all males). The targeted number is a third of the parishes (24) which is chosen because of the homogeneity of the area such that the parishes have the same variables. But, it is intended that the 72 parishes will be sent the questionnaire because of the reasons stated below. This is in accordance with the opinion of Marshall, et al. (2013) that “other than selecting a research topic and appropriate research design, no other research task is more fundamental to creating credible research than obtaining an adequate sample. Ensuring that there is enough data is a precursor to credible analysis and reporting” (p. 11). All the 72 parishes are chosen for two reasons: (a) they belong to the same diocese and locality and have the same rules of operation. (b) The questionnaire is administered via email which is known to have low response rate.

On the follow-up interview aspect of the collection of data, the sample size was limited by what Marshall et al. (2013) call “data saturation” which is a situation whereby “no new thing is being added” to information being gathered on the topic of study. Interviewees were corroborating what others had already said. Added to what contributed to the limitation of sample size are: what the study is about, the locality of the study as well as the purpose of the study (Patton, 2002). Since the purpose of the study is about how the phenomenon of accountability is practiced and observed in one institution – the Catholic Diocese of Ahiara – which is represented by the seventy-two (72) parishes therein, the sample was more of the institutions rather than individuals.

**Method of Data Collection**

According to Creswell (2013), Creswell (2014), Taylor, Bogdan & DeVault (2016), qualitative research approach involving case study uses multiple sources of
information in the process of data collection. Such multiple sources of information such as examination of documents, questionnaire and interview (Creswell, 2014) were employed in this study. It was not easy to collect data for this study because no prior study on the subject matter in the locality had been done. There was also no existing literature on the theme of study involving the area. In order to proceed on this study as required, the researcher created a questionnaire. The target number expected to participate in the questionnaire was twenty-four (24) which represent a third of the parishes in the diocese. The choice of a third of the parishes is informed by the nature of the diocese such that the parishes have the same variables such as, (a) the majority of the local population are peasant farmers, (b) they are low income earners, (c) they have the same culture and language (d) the demographic constitution of the parishes are similar. Moreover, they are under the administration of the same bishop so that what obtains in one parish is assumed to be the same in the rest of the parishes. Thus, the parishes were drawn from the three deaneries that constitute a subdivision of the diocese for administrative purposes.

**Sources of Data**

**Questionnaire**

All the parishes in the diocese were sent the questionnaire. The questionnaire seeks to find out how accountability is upheld and practiced in the parishes through internal control systems like audit, budget system, adherence to diocesan guidelines (if any) by administrators of parish goods and general perception of accountability in the parish communities by administrators of parish assets.
Before carrying out the questionnaire, the consent policy, voluntary participation and confidentiality were made available to participants. The questionnaire was crafted around the research questions which aimed at exploring how the Catholic Diocese of Ahiara complies with the Church’s rules on the administration of temporal goods. The questions covered the necessary aspects of the administration of Church property as it affects the Diocese. The questions asked are:

1. Are Parish accounts audited?
2. How often does this exercise (audit) take place?
3. How would you rate the rules on financial and material accountability as practiced in the Catholic Diocese of Ahiara?
4. How do these rules translate to greater efficiency in financial and material management in the diocese?
5. How effective are the rules in curbing mismanagement of finances and other material properties of the diocese?
6. Given the great attention that Church accountability is attracting in recent times, would you say that the existing rules are still effective?
7. If not, what would you suggest should be changed in the existing rules? Please, express your opinion in detail.

While all the questions especially questions 1 to 6 fall into categorical questions, the nominal scale of measurement is used in the first and second questions; while for greater depth of information (Berman & Wang, 2012), the Likert (5 model) scale of measurement ranging from “Extremely effective” to “Not effective at all” is used for questions 3 to 6. The last question (question 7) is an open-ended question designed to
enable respondents express their opinion fully on how they feel and what they think about the effectiveness of the existing rules of accountability in the diocese. They are also to note what needs to be changed if the existing regulations are not serving as effective means of accountability. The participants are intended to be the pastors and administrators of ecclesiastical properties in the diocese because the data/information should be collected from the natural setting (Creswell, 2014). This is to enable the researcher gather the needed information from those who are in the locality.

**Limitations**

One of the limitations encountered in this study is the collection of data electronically. Because the researcher is away from the area of study, collection of data is based on responses to the questionnaire on the subject matter via email. Some of the proposed respondents complained of the inability to access the questionnaire because of limited or no internet services in their areas of residence. Thus, the questionnaire had to be resent again and again to make it available to as many proposed participants as it could reach.

**Interview**

To further gain an in-depth information (Creswell, 2013) about the topic under study; and prompted by the responses to the questionnaire, telephone interviews were conducted with eighteen (18) Parish Priests. The choice of the eighteen interviewees was to capture the appropriate composition of the diocese which is made up of three deaneries, since the questionnaire was sent out and collected without knowing the distribution of the parishes that responded to it. Table 1 below shows the distribution of
participants interviewed. The number of those interviewed was randomly selected bearing in mind the uneven distribution of parishes in the deaneries.

Without trying to deviate from the scope of study which is accountability in parishes, the response from interviewees led to an interest to find out how the principle of accountability is practiced within two other diocesan institutions namely, schools and hospitals. Attention will not be paid to this segment of interviewees except to compare outcomes. Thus, two additional people – the Administrator of Hospitals and the Administrator of Schools were interviewed; making the total number of participants interviewed twenty (20). Those interviewed have put in a minimum of six (6) years in their ministry and position either as parish priest or administrator.

Table 1: Distribution of Participants interviewed.

<table>
<thead>
<tr>
<th>Deanery/Institution</th>
<th>Number Interviewed</th>
<th>Gender</th>
<th>Position</th>
<th>Av. Years of work Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deanery 1</td>
<td>6</td>
<td>M</td>
<td>Pastor</td>
<td>15</td>
</tr>
<tr>
<td>Deanery 2</td>
<td>5</td>
<td>M</td>
<td>Pastor</td>
<td>20</td>
</tr>
<tr>
<td>Deanery 3</td>
<td>7</td>
<td>M</td>
<td>Pastor</td>
<td>18</td>
</tr>
<tr>
<td>Hospitals</td>
<td>1</td>
<td>M</td>
<td>Administrator of Hospitals</td>
<td>6</td>
</tr>
<tr>
<td>Schools</td>
<td>1</td>
<td>M</td>
<td>Administrator of Schools</td>
<td>7</td>
</tr>
</tbody>
</table>
Before doing the interview, the consent policy, voluntary participation and confidentiality were made available to participants and the permission to record discussions was sought and obtained. The period for the collection of data for this research was the same as that of the questionnaire and the questions asked were about the topic of the study.

**Limitations**

One of the limitations experienced in the collection of data through interview was in the cost of making international calls to the area of study. It was expensive to make the calls because it had to take place several times either due to the absence of the interviewee or lack of clarity in communication occasioned by poor quality of services by the communication service providers.

Another limitation is that the researcher encountered interviewees who felt they were being disturbed especially because of the time difference between the place of residence of the researcher and the location of the study. Several calls had to be made in order to meet the proper time of the day when the interviewees have time and are disposed to grant interview.

**Documents**

The relevant documents reviewed in the course this research as source of data include the Code of Canon Law of the Catholic Church in which is espoused the universal rules on administration of church property. It set out the principles which regions and dioceses are to adopt in the formulation of their rules and guidelines on accountable administration of temporal good. Also reviewed is the *Particular Complementary Norms to the Revised Code* (PCN) of the Catholic Bishops Conference of
Nigeria (CBCN). This document only prescribes what should be done in certain areas of administration of church properties in dioceses in Nigeria. It did not treat in detail what accountability in administration of ecclesiastical properties should consist of. However, it serves as a guide in some areas of management of Church property. Finally, the Constitution for Setting up of Parish Councils, a document from the Catholic Diocese of Ahiara was reviewed. Much information is not contained in it detailing the necessity of accountability, principles to be implemented in the process and how to monitor compliance. Thus, it was very scanty and vague on the issue of accountable administration of goods in the parishes of the diocese. Thus, it is discovered that the diocesan document is lacking in what should be done to uphold the four components of accountability namely, transparency, answerability, compliance and enforcement.

Limitations

The limitation encountered in this area is that there are no extant researches, studies and/or literature on the subject matter with specific reference to the location of study. Written and documented information on practices in the diocese is very limited. Thus, the researcher relied on the data collected from questionnaire and interview as the major source of information for this study.

Data Collected from Questionnaire and Interview

The data was collected in three phases, the first being from questionnaire, the second being from telephone interview and third, the review of relevant documents. However, the major sources of data for this study are the questionnaire and the interview. The responses to the questionnaire prompted the questions that were posited to the
interviewees in which they gave their general perspectives about accountability in the diocese and thus shed more light on the questions others had already answered in the questionnaire. The questions in the questionnaire were crafted around the research questions as shown in Table 2 below.

Table 2: Questionnaire questions link to Research Questions

<table>
<thead>
<tr>
<th>Research Question</th>
<th>Questionnaire question</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the Catholic Diocese of Ahiara, Nigeria comply with the provisions of the canon law and other accounting principles and guidelines regarding accountability and transparency?</td>
<td>This question is addressed by all the questions in the questionnaire</td>
</tr>
<tr>
<td>Does the Catholic Diocese of Ahiara have guidelines, policies and procedures for financial and material management of ecclesiastical property?</td>
<td>Are parish accounts audited? \nHow often does this exercise (audit) take place?</td>
</tr>
<tr>
<td>How effective are these guidelines, policies and procedures in ensuring transparency and accountability?</td>
<td>How effective are the rules in curbing mismanagement of finances and other material properties of the diocese? \nGiven the great attention that church accountability is attracting in recent times, would you say that the existing rules are still effective?</td>
</tr>
<tr>
<td>Do parishes and institutions of the diocese comply fully with the provisions of the guidelines, policies and procedures?</td>
<td>How would you rate the rules on financial and material accountability as practiced in the Catholic Diocese of Ahiara? \nHow do these rules translate to greater efficiency in financial and material management in the diocese?</td>
</tr>
<tr>
<td>Is there any mechanism in place to monitor and evaluate implementation of the guidelines, policies and procedures in parishes and institutions of the diocese?</td>
<td>If not, what would you suggest should be changed in the existing rules? Please, express your opinion in detail.</td>
</tr>
</tbody>
</table>
The above table gives a snapshot of how the research questions are addressed by the questionnaire.

**Interviews**

As follow-up to the responses gathered from questionnaire, interviews which “have been the basis for many important studies across the range of disciplinary fields” (Edwards & Holland, 2013) were conducted in order to gain more in-depth information (Creswell, 2013) of the subject matter. The questions asked “derived from the research topic, the research questions to which an answer is sought and the theoretical framework within which the researcher is working” (Edwards & Holland, 2013). Participants’ responses were recorded in audiotape and in writing. The prime step in the analytic process was listening to the tapes. The contents of the tapes were transcribed, followed by consecutive rereading of transcriptions while listening to the tapes. Important statements and meaning units (Creswell, 2013) were deduced from the readings pointing to what was being practiced in the diocese as it concerns accountability in administration of temporal goods. Thus, the responses serve as a source of validation for the answers gathered from the questionnaire.

Like the questionnaire, participants were asked questions based on the research questions. Thus, the major research question attracted general questions on accountability as it is practiced in the diocese. Ancillary research questions were addressed by other questions from the questionnaire. For instance, questions 1 and 2 of the questionnaire concerning audit and frequency of it were tied to ancillary question 1. Questions 5 and 6 which were about effectiveness of the existing rules in ensuring accountability and curbing mismanagement of finances and other ecclesiastical properties addressed
ancillary question 2. Ancillary question 3 was tied to questions 3 and 4 of the questionnaire which sought to know whether the existing rules have helped to ensure efficiency in the management of Church goods. Ancillary research question 4 was addressed by question 7 which was an open-ended question where participants shared what they feel should be changed for more effective, efficient and transparent management of Church property. Here also attention was given to mechanism of monitoring compliance to rules since it was what the research question seeks to probe into.

Thus far, this section of the study has elucidated how data was collected, the sample size and the reasons behind it. The sources of the data collected show that questionnaire was sent to participants; and a follow-up interview was conducted to gain more in-depth information about the topic of study. While the questionnaire and follow-up interview yielded information that will be useful in the course of this study, little information was gathered from the documents reviewed.
CHAPTER FOUR

PRESENTATION OF DATA

Response Rate to Questionnaire

As earlier indicated, a third of the parishes (24) in the diocese was chosen because of the homogeneity of the area such that the parishes have similar variables. But, due to the low rate of return of questionnaires sent by email, all the seventy-two (72) parishes in the diocese were sent the questionnaire, out of which twenty-eight (28) responses were received. Respondents answered the questions based on their perspectives of the topic under discussion.

Questions 1 to 6 in the questionnaire fall into categorical questions. The scale of measurement for question 1 is nominal, question 2 is interval while questions 3 to 6 are scaled in the Likert 5 model scale of measurement from “extremely effective,” “very effective,” “moderately effective,” “slightly effective,” to “not effective at all.” The responses from the questionnaire are coded with numbers for easy representation on charts as shown in Table 3 below.

Context of Data

The context under which the research data is collected is that the questionnaire was administered to parish priests who have put in a minimum of six years in administration and management of ecclesiastical property. Though their opinions may not be perfectly accurate, however, they offer a credible reflection of what is practiced in the diocese because they are on ground in the locality.
Table 3: Coded responses to questionnaire

<table>
<thead>
<tr>
<th>Question 1</th>
<th>Question 2</th>
<th>Questions 3-6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Once a year</td>
<td>Extremely Effective</td>
</tr>
<tr>
<td>No</td>
<td>Once in 3 years</td>
<td>Very Effective</td>
</tr>
<tr>
<td></td>
<td>Once in 5 years</td>
<td>Moderately Effective</td>
</tr>
<tr>
<td></td>
<td>Once in 10 years</td>
<td>Slightly Effective</td>
</tr>
<tr>
<td></td>
<td>None at all</td>
<td>Not Effective at all</td>
</tr>
</tbody>
</table>

Further presentation of the data shows the responses as presented in the charts below. The note at the base of each chart shows how respondents answered the questions in the questionnaire.
Question 1: Are parish accounts audited?

Chart 1: Responses to Question 1.

Note: Yes = 21; No = 7. Total number of Respondents = 28

Twenty-eight (28) responses were received for question 1. As represented in the pie chart, 21 participants representing 75% of the total number of respondents answered that parish accounts are audited, while 7 participants representing 25% answered that no audit is done in the parishes. Thus, majority of respondents agree that an audit of finances is carried out in the parishes of the diocese.
Question 2: How often does this exercise (audit) take place?

Chart 2: Responses to Question 2.

Note: Once a year = 9; Once in 3 years = 10; Once in 5 years = 1; Once in 10 years = 0; None at all = 7; Total number of respondents = 27

On the interval of audit, 27 participants responded. 20 agreed that some kind of audit takes place in the parishes of the diocese between 1 to 5 years interval, while 7 disagreed. The representation of the responses on a bar chart gives a right-skewed shape with a median of 8 and interquartile range (IQR) of 8 being the spread/distribution.
Question 3: How would you rate the rules on financial and material accountability as practiced in the Catholic Diocese of Ahiara?

[Chart 3: Responses to Question 3.]

Note: Extremely Effective = 0; Very Effective = 14; Moderately Effective = 4; Slightly Effective = 6; Not Effective at all = 4. Total number of respondents = 28

Twenty-eight participants returned their responses out of which 24 rated the rules on accountability in the diocese positively to some degree ranging from “very effective” to “slightly effective.” Four (4) participants rated them as “not effective at all.” These show a shape of right-skewed responses that gives a median of 5 and an IQR of 1 as the spread.
Question 4: How do these rules translate to greater efficiency in financial and material management in the diocese?

Chart 4: Responses to Question 4.

Note: Extremely Effective = 1; Very Effective = 14; Moderately Effective = 0; Slightly Effective = 4; Not Effective at all = 3. Total number of respondents = 22

Of the 22 respondents, 19 are of the view that the rules on accountability as applied in the diocese have led to greater efficiency in financial and material management in the diocese. 3 respondents disagree with this position. Thus, the answers present a right-skewed shape, a median of 3.5 and spread of IQR of 3. Here too, majority of participants view the rules positively.
Question 5: How effective are the rules in curbing mismanagement of finances and other material property of the diocese?

Chart 5: Responses to Question 5

Note: Extremely Effective = 0; Very Effective = 11; Moderately Effective = 9; Slightly Effective = 3; Not Effective at all = 5. Total number of respondents = 28

On the rules helping in curbing financial and material mismanagement of parish resources, of the 28 responses received, 23 affirmed that they have been of help in curbing mismanagement while 5 respondents disagree. These responses also resulted in a right-skewed shape bar chart, having a median of 7 and interquartile range spread of 6.
Question 6: Given the great attention that Church accountability is attracting in recent times, would you say that the existing rules are still effective?

Chart 6: Responses to Question 6.

Note: Extremely Effective = 1; Very Effective = 8; Moderately Effective = 6; Slightly Effective = 5; Not Effective at all = 8. Total number of respondents = 28

Twenty-eight participants responded to the effectiveness of the existing rules. Of this number, 20 opined that they are effective ranging from “extremely effective” to “slightly effective.” However, 8 participants rated them as “not effective at all.” These responses produced a bi-modal symmetric shape. This is as a result of the varying degrees of agreement of those who affirmed the effectiveness of the rules. This gives a mean of 5.6 and standard deviation (SD) of 5.76 as the spread.

In-depth analysis and explanation of the responses is given in the chapter dealing with data analysis.
CHAPTER FIVE
DATA ANALYSIS

This chapter seeks to analyze the findings of these research questions from data collected from questionnaire and interviews. In the analysis of the findings, the responses gathered from participants will be reviewed in the light of the research questions in order to ascertain whether the culture of transparency and accountability is being practiced as recommended. The approach being employed is the descriptive approach for it involves the examination of data collected from participants who are part of the organization under study (Crewell, 2013). The approach in this first part takes the research questions one after the other. Though responses to both questionnaire and interview are varied as participants answered differently to the different questions, effort is made to highlight important themes of importance in both dominant and minority opinions.

Discussions on Research Questions

*Does the Catholic Diocese of Ahiara, Nigeria comply with the provisions of the canon law and other accounting principles and guidelines regarding accountability and transparency?*

A review of the document of financial and material management of the Catholic Diocese of Ahiara, Nigeria shows no evidence of accounting principles and guidelines regarding accountability and transparency as recommended by the canon law of the Catholic Church. For instance, it is mandated by law that “every juridical person is to have its own finance committee, or at least two counsellors, who are to assist in the performance of the administrator’s duties, in accordance with the statutes” (can. 1280). But in the Catholic Diocese of Ahiara, the existence of the finance committee is mentioned only in connection to the Pastoral Council of the parishes. Whereas the
finance committee should stand by itself solely for the purpose of seeing to the administration of temporal goods, this council is subsumed in the Pastoral council where its function is scantily stated (Constitution for Setting up of Parish Councils, 1997). The criteria for appointments into the subsumed finance council, which among other things include adequate knowledge in financial affairs, civil law and related matters (Directory #192) are not mentioned in the document.

Does the Catholic Diocese of Ahiara have guidelines, policies and procedures for financial and material management of ecclesiastical property?

Answers portray a lack of standardized principles or guidelines for transparent administration of goods. There was no general agreement among respondents about audit, interval of audit and effectiveness of what is being practiced in the diocese presently. For instance, participants were asked whether parish accounts are audited. The responses indicate that 21 respondents answered in the affirmative while 7 answered in the negative (Chart 1). When asked how often the audit takes place, 20 respondents answered that the exercise does take place between 1 to 5 years, while 7 respondents answered that none takes place at any time (Chart 2). The information from these answers shows that no standardized form of audit and its interval are in place. When asked further in the interview, some respondents said that an exercise takes place when priests are transferred from one parish to the other. This is the reason for the disparity in the interval in what is termed audit. When asked further about how the exercise is carried out, one of the respondents said, “At the time of transfer, a team of priests visits the parishes of those affected by the transfer. The parish accounts are inspected and an inventory of the parish’s material goods is taken. I consider this as an audit.” Another said,
Though the exercise is not as sophisticated as it should be, I think it works for us. I say this because it makes the priests know that they are going to be held accountable if they mismanage parish funds and/or refuse to take proper care of the property of the parish. But experts in financial matters should be involved because what we have at the moment is done by priests who are not experts in financial matters.

On the other hand, there are those who do not see what is described above as audit because it is not standardized both in method and interval. Thus, some of those who answered in the negative observed that sometimes, books are cooked to present to the team of priests who are inspecting them, presenting a different thing from what is in reality. It is like keeping one’s house in order because important guests are coming. This strengthens the recommendation that experts in financial matters be involved in the administration of material goods in the parishes who may be able to match figures with reality (Directory #192), because the ordinary eyes may not be able to discover the disparity. To buttress his point one of such respondents said,

I do not yet know of any existing rules for auditing finances and other temporal goods, in parishes of the Catholic Diocese of Ahiara. There is, however, a more constant check on the individual parish’s financial obligation to the diocesan center. What stands to be the rule, therefore, I think, is parishes having fulfilled their financial obligations at the center, amidst struggling for the less buoyant ones, they then stand financially debt free. The serious implication here is that the buoyant parishes go unchecked of the excesses of the finance they have made within a given period, while the less buoyant ones continue to struggle . . . Taking time to create the Audit Group, would be necessary in order to have an effectively working rule.

This observation points to the inadequacy of what is being practiced without standard. This tends to confirm the observation of Enwerem (2010) noted in the literature review that accountability tends to slant more on the vertical than on the horizontal scale. In this case, only the bishop to whom the reports of the inspection are submitted knows the financial status of the parishes leaving the parishioners in the loop. Moreover, that the
exercise is carried out only at periods of transfer, portrays that those who have never experienced transfer are excluded, and the financial health of such parishes will not be known. This practice negates the principles of accountability. When audits are not carried out on a regular basis in an institution such as the parish, it creates room for financial recklessness. Therefore, a participants who does not view what is practiced in the diocese as audit suggests that,

The diocese should introduce new rules for financial management and accountability to check recklessness and impunity among administrators of the church’s finances. If there were rules, they were not implemented and that is the reason this research in my opinion is very important.

From the responses of participants who answered in the affirmative and in the negative, it could be observed that mere supervision of the activities of pastors who are going on transfer; and inspection of account books and inventory of parish’s material assets are what take place. This falls short of what is recommended and expected to be the norm in parishes where administrators are required to publish “financial reports at the end of every year and at the conclusion of projects” (Directory #189).

When compared to the two major institutions in the diocese namely the hospitals and schools, the same scenario in the parishes was observed in the hospitals. When asked about audit of hospital finances, the administrator said that no audit has taken place for the past six years he has been there as an administrator. When asked why he said,

There was no proper handover when I took over as the administrator of hospitals and there was no structure in place written or oral that undertakes such exercise. I have been trying to get things together to implement a central financial system that will take care of both internal financial control and audit but it has not materialized yet. So what I can say for now is that our hospitals have not been audited since I came.

However, the administrator of schools had a different story. His is a well-organized sector with standardized accounting procedure including financial audit. For instance, the
Diocesan Education Policy handbook clearly states that “the Education Board shall audit all school accounts periodically” (Ahiara Diocesan Education Policy, 2006, p. 8). This is done every term while a comprehensive audit of all schools takes place at the end of every academic year. When asked if the policy to audit schools periodically exists only on paper he said,

I and the board make sure that all financial transactions are carried out in the most responsible and transparent manner. Our audits are done meticulously as recommended and by persons who have adequate knowledge of financial matters and management of property. This exercise has yielded much dividend in that it has helped us to discover loopholes on financial mismanagement in our schools. It is an oversight function we take seriously and we are happy for it.

Thus far, it is discovered that no standard policies exist for the parishes and hospitals for proper accountability as shown by respondents. Since there is no standardized formula of ensuring accountability prescribed by the diocese, there is nothing to enforce and consequently, no sanctions are likely to be imposed on defaulters because there is no standard of judgment for compliance which makes accountability weak in the diocese (Brinkerhoff 2001).

How effective are these guidelines, policies and procedures in ensuring transparency and accountability?

The effectiveness of a process is measured by how that process is able to achieve the purpose for which it is created. From the first research question, it is observed that there were divergent opinions on audit and the interval of its conduct. Such divergent opinions were also observed in this research question which is linked to questions 5 and 6 of the questionnaire of this study. When asked how effective the existing rules are in curbing mismanagement of finances and other material properties of the parishes, 23 participants responded that they are effective to some degree, ranging from “very effective” to “slightly effective” while 5 respondents said they are “not effective at all”
(Chart 5). On whether the existing rules still serve the desired purposes, the result shows that 20 respondents feel they are also effective to some degree ranging from “extremely effective” to “slightly effective” while 8 persons said they are “not effective at all” (Chart 6). Thus, the data shows that participants were not in agreement on how effective the existing rules are though each expresses the degree to which he considers them effective or not. This points to the fact that there is no standard of measurement to evaluate what effectiveness means in the diocese. One of those who said that the rules are effective, said “what effectiveness means for me is that something is being done at least to know how parish finances are doing, no matter how minimal or imperfect it might be.” Another participant in the interview said,

I think they are effective. The idea or reason for what we have and what is being practiced in the diocese is to improve the financial management of the diocese and parishes. This should continue because it has helped the priests and the lay faithful to sit up in that regard.

Not to be ignored, however, is the submission of those who say that the system is not working and so is ineffective. One rhetorically asked, “How can we be talking about effectiveness and accountability when we do not have any budget system? What are we going to use to measure the effectiveness?” He concluded by saying,

This existing arrangement has not been truly effective among the people of faith in the diocesan church, as this has created laxity in parishes over financial responsibilities and other temporal goods of the church, hence, church accountability is not yet effective in the diocese.

This observation goes to buttress the view of Brinkerhoff (2001) when he related effectiveness of accountability to well-designed legal framework within which answerability and enforcement of sanctions are possible. But since there are no tools of measurement like standard budget system as pointed out above, evaluation and perception of effectiveness would be very relative. This contrasts with the notion of
accountability and transparency espoused by Wuerl (2004) that Church administrators and leaders should exercise their roles in a way that is verifiable and that nurtures credibility. In a situation whereby there is no established means or method of knowing what comes into the parish coffers as revenue, how it is spent and on what it is spent leaves much to be desired. This falls short of the description of the “the good head of a household,” the good shepherd or a trustworthy steward. As a participant observed, it would translate that effectiveness might mean a parish’s ability to respond to the needs of the center and its ability to pay whatever dues or levies that are apportioned to the parishes. According to him,

I should understand effectiveness to mean that every account of the parish is so clear that at each point in time one would be able to say ‘this is where we were four or six months ago and this is where we are now.’ But most often, if a parish is able to fulfill its financial obligations to the diocesan center, this is counted as a parish that is doing well. No more attention is given to sundry issues of financial accountability in such parish. This, for me, falls short of what I understand as effectiveness of what we are presently practicing in the diocese.

It is true. Effectiveness means more than a parish fulfilling its financial obligations to the diocesan center. Accurate records and proper accounting principles are keys to effectiveness in financial matters.

When considered from the point of view of the institutions, the hospitals suffer the same lack of effectiveness in accountability as noted by the administrator of hospitals. According to him, there is no approved system of accounting principles by which to measure effectiveness. Performing routine administrative acts of payment of staff salaries and allowances do not constitute effectiveness since one cannot project what one is going to get in the next one or two months. He attributed this to paucity of revenue generation. However, the rules of accounting for the schools prove to be more effective. The
existence of a standardized budget system and audit unit makes it possible for schools to project income and expenditure, plan for short and long term development, and other matters that concern the schools. Moreover, the schools operate a centralized system of accounting whereby the diocesan Board of Education has access to the accounts of every school in the diocese. In this way, the Board is able to guide the schools in the proper utilization of their funds. Should parishes and hospitals adopt the accounting system of the schools, they will do better.

_How do parishes and institutions of the diocese comply with the provisions of the guidelines, policies and procedures?_

This section is addressed by questions 3 and 4 of the questionnaire. Compliance here would mean that the diocese has all the mechanisms and organs that will ensure that material assets of the church are managed in the most rewarding manner. Therefore, when asked to rate the rules on financial and material accountability as practiced in the diocese, the responses came as follows: 24 respondents rated them to be effective to some degree ranging from “very effective” to “slightly effective.” 4 participants rated them “not effective at all” (Chart 3). Effectiveness and efficiency are some of the merits of compliance with rules of financial accountability. In this way, waste and mismanagement are reduced. Therefore, participants were asked how the rules have translated to greater efficiency in financial and material management in the diocese. This question is meant to draw from them responses to show whether the rules have been able curb mismanagement of funds and other material goods of the parish. The result of the responses to the question shows that 19 respondents view them to be effective to some degree ranging from “extremely effective” to “slightly effective” while 3 people considered them as “not effective at all” (Chart 4). As shown in the answers majority of
participants consider the rules as favorable since the diocese mandated the establishment of Pastoral councils and finance committees in parishes. When reminded that there is a difference between the pastoral council and the finance committee both in establishment and function, some participants were unanimous in saying that the manner it is structured, (that is, inserting the finance committee in the Pastoral Council) in the diocese is working for them since they serve their purposes of checks and balances in the parishes. Some consider the establishment of separate financial committee from the Pastoral council as duplication of councils. This position of theirs is a deviation from what is prescribed by the canon law that mandated the establishment of finance council in every parish and only permitted the establishment of the pastoral council at the discretion of the diocesan bishop (cf. can 536 § 1 & 537).

In the course of the interview, participants were asked to throw more light on how compliance with the diocesan rules have contributed to reduction in mismanagement of parish funds. A participant offered an explanation corroborated by others that,

Though the system is not as perfect and streamlined as it should be, it serves us well here. For instance, no pastor spends certain amount of parish money without the prior approval of the Pastoral council and the finance committee. As a pastor, you must be ready to offer explanation to the council and the committee if you spend beyond the limit amount allowed for you. If your explanation is not reasonable enough, you might be reported to the bishop. And you know what that means.

On the other hand, the few who differed from the majority opinion was of the view that since the pastoral council and the finance committee are under the direction of the priest, how can they monitor him? However, they agreed that a pastor has a limit to how much he can spend on his discretion. But since he is in charge, even members of the council might feel uncomfortable to challenge him regarding dubious expenditure. Again,
since there is no regularity in the supervision of accounts of the parishes, and the team of priests who undertake the exercise does so only when priests are transferred, the emphasis at this point is on fulfillment of obligation to the diocesan center and how much the outgoing pastor gave. Attention is then shifted to how much is left in the parish account which might be credit or deficit balance. For these reasons, they consider compliance to rules of accountability and transparency in the diocese as weak. Moreover, there is no evidence that any parish priest has been sanctioned because of being unaccountable in financial matters. This boils down to either that the people take the view of the priest as a gospel (Enwerem, 2010) or that they decided to overlook the details. And given this weak compliance, curbing of mismanagement of funds will be very minimal (Brinkerhoff, 2001).

The efficient result of compliance with the rules of accountability is witnessed in the well-established and coordinated system adopted by the schools which has contributed to a very high success in the management of funds and other assets of schools in the diocese. This is attributed to the regularity of supervision and periodic audit of school accounts and records, making it possible to dictate “every suspicious transaction by any school in financial matters within 48 hours of the transaction and prompt investigation initiated.” Thus, bursars, principals and headmasters/mistresses of schools are mindful of the rules of operation which they make effort to comply with. Moreover, the Diocesan Education Board is always mindful to enforce the rules in all the schools. The same is not the case with hospitals.
What mechanisms are in place to monitor and evaluate implementation of the guidelines, policies and procedures in parishes and institutions of the diocese?

Enforcement ensures compliance, answerability and consequently the desired goal which is transparency. Hence the question of mechanisms in place in the diocese to monitor and evaluate implementation of guidelines, policies and procedures in the parishes and institutions of the diocese. This aspect of the research is linked to question 7 of the questionnaire where participants are requested to express their opinions about what needs to be changed in the existing rules if they are no longer serving their purposes. Majority of respondents aver that the policies need to be reformulated and updated to meet the needs of the present time. A participant suggested that the audit “should be done yearly and not when there are transfers only.” Another stated that “what is in existence should be enforced.” Another participants submits an elaborate suggestion that,

The office of the Financial Administrator should have an audit unit. This unit should create three ledgers. First ledger is for compiling and auditing the annual accounts and budget of parishes. Second ledger is for compiling and auditing diocesan assets. Third ledger should be for consolidated financial statements that gives a snapshot (in one book) of the performances of each of the diocesan assets. What this does is that, at the end of each fiscal year, it is easy to see which assets are profitable, which ones that need financial infusion to yield profit and the non-profitable ones that should be shut down to curb waste.

The above submission summarizes what needs to be done. So far, in addressing the research questions, available data collected and presented shows that while some priests are of the opinion that what is in existence as rules and guidelines of accountability in the Catholic Diocese of Ahiara are effective and serving their purpose, others say they are not. Those who hold them to be effective say so because they hold that supervisory exercise is carried out once a while no matter how imperfect it is.
On the other hand, some of the reasons offered by those who consider them ineffective include the unavailability of tools of measurement of their effectiveness like standardized budget system, regular audit of parish accounts, inadequate oversight by the councils because of their structure of composition and lack of involvement of people who are competent and who have the expertise in financial matters in the administration of parish assets. Further, a situation whereby the parish priest is in charge of the council and has the final say in decision making makes it uncomfortable for council members to raise questions and objections; and/or challenge transactions they consider suspicious or dubious.

The parishes and the health sector need to learn from the education sector because, its well-organized system of accounting has proved effective and can be verified. One is not left in doubt at any time regarding its financial health. This is what accountability and servant leadership is all about.

**Administrative Stewardship**

The argument of this study in chapter one is that administrators of church assets ought to see themselves as stewards of the master who would demand an account of their stewardship at the appropriate time; supposedly to be rendered in a credible, transparent and verifiable manner. Even the servant who made no investment and consequently no profit with what is entrusted to him returned his talent. Thus, Peter (2014) states that “the very identity of a steward requires one to be held accountable” (p. 5). The process of being accountable is not dictated by the stewards but by the master, the owner of the property/goods. Thus, through regulations, the church (the master and owner of property) authorizes the stewards “to exercise the work of the master and to employ the resources
of the master according to the master’s directive” (ibid, p. 5). Thus, the stewardship model of administration is not a one-way route. There is the responsibility of the master on the one hand to give clear directives to the stewards, and the responsibility of the stewards on the other hand to follow the directives of the master. Based on these responsibilities, accountability is demanded by the master ascertaining to what extent the stewards adhere to the directives, and at the same time not neglecting the ingenuity and creativity of the stewards for greater productivity. This is the import of considering whether the Catholic Diocese of Ahiara is creating the environment for good and trustworthy stewardship through regulations since it is the master and owner of the material assets. The analysis in this chapter, therefore, presents the Church as an institution that not only values accountability but also one that strives to encourage and promote good and rewarding stewardship in administration through proper regulations.

However, in this analysis, observation shows divergent opinions as far as statutes on accountability are concerned in the Catholic Diocese of Ahiara. What is in place in the form of the master’s directives are not clearly documented neither are they evenly applied. This lack of clarity of directives and non-uniform application of guidelines were observed in the parishes and the hospitals where there were no set rules regarding audit, budget system and other procedures which ought to serve as great tools of assessing and evaluating good stewardship, and consequently guarantee that financial and material assets are properly accounted for. This means that the diocese as the master and owner of the property may not be able to hold stewards accountable because the regulations or directives of doing so are not clearly set out. This situation would be an inhibition to the stewardship model of administration canvassed by the Catholic Church.
CHAPTER SIX

RECOMMENDATIONS & CONCLUSION

Validation of Hypotheses

The research study discovered that:

(a) The Catholic Diocese of Ahiara, Nigeria value accountability in the management of its temporal goods but lacks the appropriate structure to implement it.

(b) There is only a partial compliance with the laws enacted by the Catholic Church to ensure accountability and strengthen stewardship in the administration of temporal assets of the church in the Catholic Diocese of Ahiara, Nigeria.

(c) Accountability is weak in the diocese because of weak or loose regulations.

(d) There are no standard methods/tools of measuring effectiveness of policies on accountability.

(e) The mechanism for ensuring compliance with available rules is inefficient.

Further Research

As indicated earlier in this work, this is a prime study of the phenomenon of accountability in the administration of temporal goods in the Catholic Diocese of Ahiara, Nigeria. The study is not exhaustive but only serve as a gadfly to other researches that might be done with respect to accountability in other areas of the life of the diocese. This research study is narrowed down to financial and material accountability only. There are other areas of accountability that need to be explored. This having been said, suffice to say that participants in this research are only priests who work in the parishes of the diocese. There are lay organizations in the parishes of the diocese who are stakeholders in the patrimony of the Church and whose opinions on accountable administration of church
goods are of great value. But they are not included as participants in this study. It will be a rewarding venture to do the same from the perspective of the laity who are the major contributors of the wealth of the church. Such research will give a balanced and comprehensive understanding of the concept of accountability and how it is perceived and practiced in the parishes of the diocese.

**Recommendations**

Thus, having reviewed the responses from participants in the study, I come to the conclusion that the Catholic Diocese of Ahiara needs to update the rules of accountability in the diocese to meet the standard set by the Church and so, avoid the ambiguity that is evident in the responses given by participants. Moreover, if the diocese is to serve as an institution that wishes to create commitment to accountability in service through trustworthy stewardship, there is need to establish a good structure with clearly identified function of ensuring that accountability in management of parish and institution’s funds is maintained. Some areas of interest to be looked into include;

**Establishment of Budget System**

A budget being “simply a plan for the fiscal year” (Coe, 2011) serves as “a tangible expression of what organization’s real priorities are” (Worth, 2014). Because it “conveys the organization’s mission and priorities” (Coe, 2011), it is highly suggested that the Catholic Diocese of Ahiara should create a budget system that would become a standard of practice in all the parishes. A budget system that captures an operating budget, a capital budget and a cash budget (Worth, 2014) will ensure that the lean resources of the parish are distributed and spent according to need and priority. Thus, every parish will be on the same page to know what is required at each point in time. This
will also reduce mismanagement of church funds because any expenditure that is not captured in the budget will not be made; but if it becomes necessary that such expenditure should be made, the proper approval will have to be sought and obtained from the councils and the bishop.

Another important reason to have a standard budget system in the diocese is because a budget is considered not only a financial paper but also a political document (Worth, 2014). This is because the budget of a religious organization might be required by civil authorities in order to permit or deny services and programs to the religious organization. Thus, if a parish is to get involved in a program sponsored by the government, the level of its meticulous adherence to its budget contributes to whether or not the government will grant it permission to be part of the program.

Moreover, the establishment of budget system is supported by the research findings. For instance, the canon law prescribes that an annual budget of income and expenditure should be prepared by the finance council (c. 492). Some of the participants interviewed maintained that if the diocese is to be serious with accountability, then there should be a budget system that will serve as a guide to all pastors and administrators of ecclesiastical property, noting that without a standardized budget system, the pursuit of accountability would be a mirage. Added to this, West & Zech (n. d.) are of the opinion that it is part of the “effective system of internal control” which the bishop should enact to ensure accountability in his diocese.

A budget system makes it possible to have at a glance, a snapshot of flow of funds into the parish. The statement of accounts published from the budget every month or yearly as the case may be (cf. Directory #189) helps parishioners and the pastor to know
whether they are meeting their targeted mission or not. Therefore, without a standard budget system in place, financial transactions in the parishes of the diocese will continue to create confusion among the people; and this will fuel doubt and suspicion which are not healthy for a steady growth and development of the parishes.

**Periodic Standard Audit of Parish Accounts by an Audit Board**

As observed in the analysis, what is termed audit in the diocese is not standardized. The interval of the exercise is not precise. This means that the exercise is not regular when it is supposed to be a yearly exercise (Directory #189), coupled with the fact that the so called audit is not carried out by trained and certified auditors in contravention of the recommendation of the Directory (#192). The importance of audit in an organization like the church that depends on the goodwill and generosity of the public cannot be overemphasized. The benefits are enormous. Apart from curbing mismanagement of resources; and helping to quickly discover fraudulent and sharp practices (where they exist), it builds credibility in an organization both internally and externally. Through it, an organization’s assets are protected (Worth, 2014). Other benefits of audit include, “increased donors’ confidence in the . . . financial management system, compliance with accounting standards and stronger internal controls because the auditor is required to report significant deficiencies if observed in the course of the audit” (Coe, 2011, p. 43).

Because of these benefits, it is recommended that the Catholic Diocese of Ahiara institutes a Diocesan Audit Committee or Board whose function will be to audit the parish accounts periodically. Moreover, it was also strongly suggested by some of the
participants in the study that “the Diocesan Department of Finance should establish an audit unit.” In this regard, I subscribe to this suggestion of Edwards (1990) that;

A good rule of thumb is that the church should practice the same good business procedures which any local business would follow. For the safety of the church and to protect individuals from criticism, an annual audit should be performed. An audit is relatively inexpensive, especially when compared to potential loss of funds and credibility from misappropriation (p. 16).

It will also be important to streamline the interval of the audit which is preferred to be a yearly exercise. The practice of carrying out supervisory functions only when priests are transferred may not be able to enforce accountability since as some participants noted, the emphasis is more on the fulfillment of a parish’s financial obligations to the diocesan center rather than the general financial health of the parish. Trained and certified auditors should be employed to do this job according to required accounting/audit standards.

**Separate Finance Committees in Parishes**

The canon law mandates that dioceses should have finance committee (can. 492), whose functions among other things include preparation of yearly budget of income and expenditure for the governance of the diocese and to give an end of the year account of income and expenditure (can. 493). This committee is to be replicated in the parishes to perform the same functions (Directory #192). The finance committee as explained elsewhere in this study is different from the pastoral council. However, in the case of the Catholic Diocese of Ahiara, the finance committee is inserted as a committee under the pastoral council. This makes the oversight functions of the finance committee not clearly defined and as such, the unclear definition of functions of the committee because of its mode of constitution takes its toll on accountability in parish administration of goods. To ensure that parishes benefit from the oversight functions of the finance committee, it is
necessary that the Catholic Diocese of Ahiara constitutes the committee as prescribed by the canon law, that is, a finance committee that stands by itself. This will vest it with all the necessary powers to prepare the budget, oversee its implementation, give an end of year account of income and expenditure and carry out audit for greater transparency.

On the other hand, if it is not possible to create a separate finance council because of the peculiar circumstances and cultural practices of the locality, the existing finance officers should be given the clear directive on what their functions are and empowered to carry them out; and competent persons should be appointed to do the necessary oversight function of financial and property management in the parishes.

**Involvement of Lay People in Administration of Church Goods**

One of the participants in the study commented that the lay members of the church in the parishes are not given enough function to perform in their areas of expertise. This comment corroborates the submission of Heft (2004) when he said, “what I do suggest is that we lack the widespread establishment of legitimate structures called for by official church documents – structures to ensure the necessary participation of the laity in the formulation and understanding of the decision-making processes of the hierarchy” (p. 128). Therefore, there should be a greater participation of the laity in the administration of parish temporal goods. It is strongly recommended that in the formation of the finance committee, “members should be chosen from among those faithful who are knowledgeable in financial affairs and civil law, renowned for their honesty and their love for the Church and its apostolate” (Directory #192). Implementation of this recommendation is necessary to achieve the level of transparency and accountability
needed in the diocese. Moreover, involving lay experts in the administration of finances and property management is made more cogent for the reason that,

Since pastors and bishops usually bring little formal training and often little practical experience to the financial administration of the entities entrusted to their care, it is particularly important that they rely on the advice and assistance of their finance councils and, where such offices exist, their finance officers, especially when they are involved with more than routine administration (Beal, 2012, p. 128).

There is no gainsaying the fact that when experts in financial matters are appointed or nominated into the finance committee, efficiency and credibility will improve. Even in the supervision of parishes when there is transfer of priests, inclusion of lay members of the Church who are knowledgeable in inventory and management of property in the team of supervisors will enhance the credibility of the exercise.

**Continuous Education of Priest Administrators on Financial and Related Matters**

Education in financial matters is one of the areas where less attention is given in the formation of priests (Beal, 2012). It is necessary that priests should be made to have some basic knowledge of what goes on in the area of finances and management of property in general to help them be better administrators of temporal goods. This can be done through periodic seminars, workshops and conferences. Continuous education of the members of the clergy of the diocese in this matter is important if they are to do their work well in this regard. In this way, they will be better equipped, with the help and collaboration of lay experts in their councils to manage what is in their care with diligence, trust and transparency.

**Enforcement of Rules**

Most participants in the interview and questionnaire submitted that the failure of the effectiveness of what is being practiced in the diocese is because there is no
enforcement. Rules that are not to be enforced are better not made because as noted by Brinkerhoff (2001), “the ability of the overseeing actor(s) to impose punishment on the accountable actor(s) for failures and transgressions gives “teeth” to accountability” (p. 2). Thus, to enforce the rules that are in existence and the ones to be made to strengthen what is being practiced, the diocese should come up with a set of sanctions for defaulters. When sanctions are imposed on defaulters, others learn to play by the rules. Enforcement in accountability should be more pressing in the Church because it is supposed to give example to the Nigerian civil society riddled with lawlessness and corruption.

Summary

The theoretical framework of this thesis is built on the Good Shepherd on one hand, and the Parable of the Talents on the other as the model for administrators in the Church. This model is encapsulated in “stewardship” which should be the model of leadership in every diocese and parish. Hence the Church refers to administrators of its temporal goods as “the good head of a household” (cf. can. 1284 § 1, Directory #189). This model of administration informed the crafting of the laws governing the management of temporal goods. Observance of these laws in the local church points to good management of resources. In the case of the location of study, there appears to be the desire to live up to the demands of this model. However, it falls short because the laws to enhance it are non-existent or they are neither clear nor enforced where they exist. Hence, it could be said that because of weak legislation and oversight function, this model has not been fully implemented in the Catholic Diocese of Ahiara, Nigeria.
Conclusion

Results of this study show that participants agree that the study is timely giving the global attention that Church administration is attracting in the current times. Moreover, accountability in the administration of parish assets enhances development in the parish community and consolidates the trust the people have in the church as a religious organization that utilizes its resources to fulfill its mission and goals.

On the other hand, this study does not claim to be exhaustive. For this reason, it advocates for further research from the point of view of the lay members of the church whose dedication and generosity have sustained the church in its mission and goals. Knowing their perspective of the phenomenon of accountability as practiced in their parish communities will enrich the church in no small measure.

Finally, the church in the diocese of Ahiara is also a voice that is supposed to be heard in reorienting the mindset of the secular Nigerian society. If it has to do this in a credible manner, its own way of doing business will have to be exemplary. Thus, as advocated by Enwerem (2010), if the Church in Nigeria, as represented here by the Catholic Diocese of Ahiara must stand to challenge a culture of sharp practices and fraudulent behavior especially in financial and material matters, “it must need to be seen to be unequivocal on the side of the values of fairness, transparency, accountability and credibility. Thus, the strength of their moral ground to criticize the politicians is in direct proportion to the strength of the good example they can set” (p. 323).

Therefore, if the suggestions made herein are considered, adopted and implemented by the diocese, they will go a long way in helping to achieve the level of accountability and transparency that will be beneficial not only to the church but also to the society at large.
REFERENCES


Morrisey, F. (2009). Ownership Defined Differently in Civil, Canon Law. Health Progress. Volume 90, Number 1


APPENDICES

APPENDIX A: QUESTIONNAIRE QUESTIONS

Questionnaire

Instruction: Accountability and transparency in administration are attracting much attention today not only in the wider society but also in the church. The Catholic Diocese of Ahiara, Nigeria is a case study to evaluate how this works in church’s administration of temporal goods. This questionnaire is administered to gain more information about the subject matter.

Are parish accounts audited?

1. Yes
2. No

How often does this exercise (audit) take place?

1. None at all
2. Once a year
3. Once in 3yrs
4. Once in 5yrs
5. Once in 10yrs

Please choose from the numbers to express your opinion. The number “1” expresses “extremely effective” while the number “5” expresses “not effective at all.”

How would you rate the rules on financial and material accountability as practiced in the Catholic Diocese of Ahiara?

1. Extremely effective
2. Very effective
3. Moderately effective
4. Slightly effective
5. Not effective at all

How do these rules translate to greater efficiency in financial and material management in the diocese?

1. Extremely effective
2. Very effective
3. Moderately effective
4. Slightly effective
5. Not effective at all
How effective are the rules in curbing mismanagement of finances and other material properties of the diocese?

1. Extremely effective
2. Very effective
3. Moderately effective
4. Slightly effective
5. Not effective at all

Given the great attention that church accountability is attracting in recent times, would you say that the existing rules are still effective?

1. Extremely effective
2. Very effective
3. Moderately effective
4. Slightly effective
5. Not effective at all

If not, what would you suggest should be changed in the existing rules? Please, express your opinion in detail.
APPENDIX B: IRB APPROVAL

University of Colorado
Colorado Springs
Institutional Review Board (IRB) for the Protection of Human Subjects

Date: 6/20/2016

IRB Protocol No.: 16-238
Protocol Title: Accountability in the Administration of Temporal Goods in the Catholic Church (Catholic Diocese of Ahiara, Nigeria)
Principal Investigator: Paul Ugwuana Ekeh
Faculty Advisor if Applicable: Don Klingner
Application: New Application
Type of Review: Expedited
Risk Level: No more than Minimal Risk
Renewal Review Level (If changed from original approval) if Applicable: N/A No Change
This Protocol involves a Vulnerable Population: N/A (No Vulnerable Population)
Expires: 19 June 2017

*Note: If exempt: If there are no major changes in the research, protocol does not require review on a continuing basis by the IRB. In addition, the protocol may match more than one review category not listed.
Externally funded: ☑ No ☐ Yes
OSP #: 
Sponsor: 

Thank you for submitting your Request for IRB Review. The protocol identified above has been reviewed according to the policies of this institution and the provisions of applicable federal regulations. The review category is noted above, along with the expiration date, if applicable.

Once human participant research has been approved, it is the Principal Investigator's (PI) responsibility to report any changes in research activity related to the project:
- The PI must provide the IRB with all protocol and consent form amendments and revisions.
  - The IRB must approve these changes prior to implementation.
- All amendments recruiting study subjects must also receive prior approval by the IRB.
- The PI must promptly inform the IRB of any unanticipated serious adverse (within 24 hours). All unanticipated adverse events must be reported to the IRB within 1 week (see 45CFR46.103b(2)). Failure to comply with these federally mandated responsibilities may result in suspension or termination of the project.
- Renew study with the IRB prior to expiration.
- Notify the IRB when the study is complete

If you have any questions, please contact Research Compliance Specialist in the Office of Sponsored Programs at 719-255-3903 or irb@uccs.edu

Thank you for your concern about human subject protection issues, and good luck with your research.

Sincerely yours,

Michele Okum, PhD
IRB Reviewer
APPENDIX C: INFORMED CONSENT FORM

University of Colorado Colorado Springs (UCCS)
Consent to be a Research Subject

Title: Accountability in the Administration of Temporal Goods in the Catholic Church (Catholic Diocese of Ahiara, Nigeria)

Principal Investigator: Paul Ugwunna Ekeh

Funding Source: N/A

Introduction
You are being asked to be in a research study. This form is designed to tell you everything you need to think about before you decide to consent (agree) to be in the study or not to be in the study. A member of the research team will describe this study to you and answer any questions. It is entirely your choice. If you decide to take part, you can change your mind later on and withdraw from the research study. You can skip any questions that you do not wish to answer.

- Before making your decision:
- Please carefully read this form or have it read to you.
- Please ask questions about anything that is not clear.

Feel free to take your time thinking about whether you would like to participate. By signing this form you will not give up any legal rights. If you are completing this consent form online, you may want to print a copy of the consent form for your records.

Study Overview: The Catholic Church is one of the nonprofit organizations known all over the world. Its history spans several centuries. In order to fulfill its mission, it needs material goods, otherwise called “temporal goods” as different from “spiritual goods.” Some of these goods are acquired by the church as an organization with rights to acquire and own goods; while some are donations made to it to further its work among the people it serves. The Catholic Church subsists in what is called the “local” or “particular church” which is a diocese. The Catholic Diocese of Ahiara, Nigeria is one of such local or particular churches that make up the universal church. As an organization entrusted with the care of goods for the good of the people, an account of how those goods are used to achieve the purposes for which they are acquired or donated needs to be given by the custodian of these goods. This study therefore, seeks to find out whether the Catholic Diocese of Ahiara in Nigeria has been accountable and transparent in the administration of temporal good entrusted to it. In other words, is it using the goods to serve the purposes for which they are meant; and are the people served made to know how their
donations are being utilized?

**Procedures:** The procedure of this study is to be through administered questionnaire. As a pastor who is charged with the administration of these goods, you will be asked to give your answers to the questions as contained in the questionnaire. With your permission, a follow-up phone call which will not last more than thirty minutes may be made to get more clarification where needed. The conversation on phone will be recorded or documented on paper which will be destroyed soon after the study.

**Other people in this study:** N/A

**Risks and Discomfort:** There are no major risks involved. Account documents are often public documents that can be assessed on request. However, some discussions may lead to making a “near judgmental statement” especially about those who may not be accountable enough or who do not care about rules of accountable management of church property. Apart from this, there is no envisioned physical, mental, financial or legal harm/risks involved by your participation in this research. Your privacy will be adequately protected and the confidentiality of information obtained will be properly maintained. Whatever that is recorded or documented on papers will be protected appropriately when not in use; and will be destroyed as soon as this work is completed.

**Benefits:** By participating in this study, you will be helping the Catholic Diocese of Ahiara in Nigeria know how it is doing in the area of accountable management of temporal goods. Proper accountability in general helps organizations especially the Church to plan on how to weather the storm of declining financial support as the society experiences some drop in the number of church attendants. Moreover, being in a country and society that is filled with suspicion of misappropriation of funds and corruption, the study will allay the fears of people who perceive the church as an institution that is not financially responsible. Furthermore, checking fraudulent practices in the church will be a great message to the secular society on accountability and transparency as well as a boost to challenge and hold the larger society accountable.

**Compensation:** There is no monetary compensation attached to participation in this study. However, if you choose, the outcome of this study will be made known to you.

**Confidentiality:** Every appropriate step will be taken to maintain confidentiality. However, certain offices and people may have access to information provided by you. Such offices and people include UCCS Institutional Review Board and any other UCCS office that may demand information as this work is in progress. UCCS will keep research records confidential to the extent permitted by law. An alphabet or a number rather than your name will be used in labelling any information from you.

**Voluntary Participation and Withdrawal from the Study:** Taking part in this study is voluntary. You have the right to leave a study at any time without penalty. You may refuse to do any procedures you do not feel comfortable with, or answer any questions that you do not wish to answer. If you withdraw from the study, you may request that your research information not be used by contacting the Principal Investigator listed
above and below.

**Contact Information**
Contact (PI’s info): Paul Ugwunna Ekeh  
pekeh@uccs.edu  
+19175045191

Contact the Research Integrity Specialist at 719-255-3903 or via email at irb@uccs.edu:
- if you have questions about your rights as a research participant, or
- if you have questions, concerns or complaints about the research.

**Consent**

A copy of this consent form will be provided to you.

« If you have any inclination about wanting to contact study participants in the future, you should include the following statement.” Are you interested in being contacted about future research? Yes or No

I understand the above information and voluntarily consent to participate in the research. By signing this consent, I am confirming that I am 18 years of age or older.

Signature of Participant_________________________          Date________________
APPENDIX D: REQUEST TO USE LOCATION

UNIVERSITY OF COLORADO, COLORADO SPRINGS
COLORADO, USA

June 11, 2016

The Financial/Business Administrator
Catholic Diocese of Ahiara
P. O. Box 205, Ogbe-Ahiara
Ahiazu-Mbaise, Imo State
Nigeria.

Dear Father,

Request to use the Catholic Diocese of Ahiara, Nigeria as my Case Study

I am writing to ask for your permission to use the Catholic Diocese of Ahiara as a case study in my thesis titled Accountability in the Administration of Temporal Goods of the Church.

This research is being done in partial fulfillment for the award of a Master’s degree in Public Administration. The study will involve giving answers to statements in the questionnaire that will be sent to pastors in the diocese about accountability in the administration of church properties. Telephone conversation/interview may follow to gain more clarification from those pastors where necessary.

I strongly affirm that all information gathered will be used only for the stated study and I will be willing to make available to you a copy of the study if so requested. I will be glad if my request is given a favorable consideration. Since I am not in Nigeria now, I will be glad to have your response sent to me through this email address.

If you have questions or need more information from me, I can be reached by email (ugwunma@yahoo.com) or phone (+19175045191).

Yours Sincerely,

[Signature]

Paul U Ekeh.
June 14, 2016

Paul U Ekah
University of Colorado, Colorado Springs
Colorado, USA

Attention
PAUL U EKEH

RE: Request to use the Catholic Diocese of Ahiara, Nigeria as my Case Study

I refer to your letter dated June 11, 2016 requesting permission to use the Catholic Diocese of Ahiara as your Case Study in your thesis on Accountability in the Administration of Temporal Goods of the Church.

I hereby grant you the permission. Be also assured of the cooperation of my office and staff to help you in whatever capacity you may need our assistance. Wishing you good luck in your study.

Yours Sincerely

Fr. Emeghara Ugoch
(Financial/Business Administrator)
Hi,

My name is Paul Ekeh. I humbly request your participation in a brief survey. The purpose of this study to examine to what extent the Catholic Diocese of Ahiara, Nigeria complies with the laws of the universal Catholic Church on responsible and transparent management of church properties. The survey should not take more than 15 minutes to complete. I may request your participation in this study not more than three times.

Confidential and Voluntary - Your participation in the study is completely voluntary and all of your responses will be kept confidential. No personally identifiable information will be associated with your responses to any reports based on the data from this study.

Should you have any comments or questions, please feel free to contact me through the email address ugwumup@yahoo.com or by phone: +19175045191.

Thank you very much for your time and cooperation. Feedback from you is very important.

Yours truly,

Paul Ekeh