Animating Economic Solidarity

Association of Salesian Cooperators

December 8, 2015
Carissimi Salesiani Cooperatori,

ho il piacere di presentarvi questo Documento “Animare la Solidarietà Economica” (ASE) che completa il quadro dei Documenti che costituiscono i riferimenti fondamentali per l’Associazione. Essa è portatrice, insieme agli altri gruppi della Famiglia Salesiana di una Vocazione e di una Missione specifica. La Missione è comune a tutti ma viene attuata da singole persone che agiscono in comunione e con senso di responsabilità. Con la responsabilità personale e comunitaria cresce anche il senso di appartenenza che si manifesta in diversi modi e con gesti molto concreti. Si garantisce, in questo modo, una giusta e sana autonomia.

Partecipare alla Solidarietà Economica è, senza dubbio, un modo molto concreto per manifestare il senso di appartenenza. Era una prassi consolidata nella Chiesa primitiva e Don Bosco, pur rispettando la libertà e la condizione di ciascuno, la incoraggiava.

E’ chiaro che le offerte e le altre forme di finanziamento non sono fine a se stesse e tanto meno vengono amministrate a scopo di lucro. Hanno ben determinate finalità che rientrano nell’organizzazione propria dell’Associazione e nell’adempimento della Missione Salesiana. Animare la Solidarietà Economica significa, perciò, assicurare il buon funzionamento dell’Associazione e sostenere il suo impegno apostolico ben definito nel PVA con opere e iniziative in favore dei giovani più poveri.

Posso, dunque, anche questo Documento come tutto il Progetto di Vita Apostolica, far crescere in voi l’amore a Don Bosco e alla vostra vocazione di laici impegnati secondo il carisma salesiano per lavorare generosamente, in tutto il mondo, al servizio dei giovani più poveri.

D. Ángel Fernandez A., SDB
Rettor Maggiore
Dear Salesian Cooperators,

I have the pleasure of presenting to you this Document, “Animating Economic Solidarity” (ASE), thus completing the set of Documents which constitute the fundamental reference points of the Association, which, together with the other Groups of the Salesian Family, is the bearer of a specific Vocation and Mission. The Mission is common to all but is carried out by individual persons who act in communion and with a sense of responsibility. Along with this personal and community responsibility grows the sense of belonging which is manifested in different ways and through very concrete gestures. In this way, a just and healthy autonomy is guaranteed.

Participation in Economic Solidarity is, without a doubt, a very concrete way to manifest this sense of belonging. This was an established practice in the early Church and was encouraged by Don Bosco, fully respecting the liberty and the circumstances of each individual.

It is clear that the offerings and the other forms of monetary funding are not ends in themselves and much less are they to be administered for the sake of becoming rich. They have very well-defined purposes which are part and parcel of the very organization of the Association and of the fulfillment of the Salesian Mission. Animating Economic Solidarity means, therefore, assuring the good functioning of the Association and the sustaining of its apostolic commitment in works and initiatives, clearly defined in the PVA, in favor of the poorest youth.

May this Document also, as the entire Project of Apostolic Life, help increase your love for Don Bosco and for your vocation as laity committed to work generously according to the Salesian charism, throughout the world, in the service of the poorest youth.
Introduction

According to Don Bosco's vision, to become members of the Association of Salesian Cooperators means to become one in solidarity with each other and members of the Salesian Family.

“With responsibility and a sense of belonging, every Salesian Cooperator supports the economic autonomy of the Association so that it can carry out its mission.” (PVA, Statutes, Art. 22 §2)

“The members have no financial obligation but they will make, on a monthly or yearly basis, such offering as the charity of their heart may prompt” “When members... are unable to attend said conference, they should find some easy and safe way of forwarding their offering.” (Don Bosco’s Rule, VI, 3 and 4)

It is in this spirit that the Association works through its Local, Provincial, and World Councils, each one having its own set of responsibilities and competencies as regard the administration of its goods and for its governance as a subsidiary of a public juridic person recognized by the Apostolic See. In the activities the Association carries out for its own development and its mission in the Church, it observes the norms which foresee an attentive recordkeeping so that transparency and co-responsibility represent a spirit of love, sharing, and belonging. (Code of Canon Law, Canon 116 and Canon 1282; Project of Apostolic Life, Regulations, Art. 8 §1 and §2; “Animating Economic Solidarity” Part II, 2.1)

Attentive to the signs of the times and so that the service the Association gives for the good of the young might obtain both public recognition and monetary grants which would enable it to dedicate itself ever better to its mission, in those nations which allow civic recognition, the Councils concerned can forward a request to the World Executive Secretary (SEM) to establish the Association as a private juridic person, attaching to it the pertinent “Extraordinary Act” for a project approved by the Council. The authorization to proceed will be given to those requesting it after the Rector Major has given his approval.

Recognition as a private juridic person implies respect for the civil and fiscal laws in effect in the place of residence of the particular Council of said established person. It must also have an administration which is separate from that of the public juridic person of the Association of Salesian Cooperators. Further, the Statutory obligation of Solidarity and Subsidiarity where the Association is concerned remains in effect. (Project of Apostolic Life and “Animating Economic Solidarity”)

The Treasurer of each Local Council is held responsible to present his or her Center’s ASE Financial Report to the Provincial Treasurer at the times indicated and these, in turn, are to present annually their own - for the Province or Grouping of Local Centers - to the World Council for ratification. (PVA, Statutes, Art. 39 §3)

Noemi Bertola
World Coordinator

Giorgio Signori
World Treasurer
PART ONE

The Reasons for Economic Solidarity

1. THE SHARING OF GOODS AND SOLIDARITY

1.1. One can speak of economic solidarity only to a heart which loves what it believes: “To commit oneself to be a Salesian Cooperator means to respond to the apostolic Salesian Vocation... It is a free choice, defining one’s existence.” (PVA, Statutes, Art. 2 §1)

We belong to an association willed by Don Bosco, inspired by the Holy Spirit, and accompanied day to day by Mary Help of Christians, so that, alongside the Salesian Congregation throughout the world, we might share in the one and the same mission.

The vitality of the Association is the root of that economic solidarity which invites the members to high quality service where they live, focused on the educational mission and, therefore, to the good functioning of the organization.

1.2. Within the Association each member is a gift to the others. It becomes second nature for the Salesian Cooperators to support each other, sharing, in family-style, what each one has and what each one is: “united with one heart and one soul alone’ they live their communion with those bonds characteristic of Don Bosco’s spirit.” (PVA, Statutes, Art. 21)

1.3. It is this unity of heart and soul which nourishes the desire to put each one's personal goods in common. This means living according to Gospel spirituality, even before that of the organization.

God is love and love, St. James and St. John tell us, is revealed in deeds. (James 2:18; I Jn. 4:20) Living Gospel communion in the Association is also a matter of sharing goods after the example of the first Christians. This means that each one gives according to his or her possibilities and offers service according to his or her abilities.

1.4. Salesian Cooperators live their witness of the Beatitudes in “Gospel poverty, administering the goods entrusted to them using the criteria of temperance and of sharing, in view of the common good.” (PVA, Statutes, Art. 7)

1.5. Free will offerings presuppose a communion at all levels – so much so as to be able to consider economic solidarity a yardstick of one's sense of belonging and an expression of "fraternal communion" in supporting and sustaining the animation of the Association. “The members have no financial obligation but they will make, on a monthly or yearly basis, such offering as the charity of their heart may prompt.” “When members... are unable to attend said conference, they should find some easy and safe way of forwarding their offering.” (Don Bosco’s Rule, VI, 3 and 4)

2. SHARING AND SOLIDARITY WITHIN THE ASSOCIATION

2.1. In order to carry out its apostolic activity, the Association needs initiatives and contributions of solidarity from each Salesian Cooperator: “Bear one another’s burdens, and so you will fulfill the law of Christ.” (Gal. 6:2)
It is not enough to express one's solidarity only within the restricted area of one's own Local Center; one should also feel that his or her Center is just one of many little strands united to a larger, single body because the Association embraces all the Centers, from the poorest to the most affluent.

2.2. The Association is one: the various levels of animation – Local, Provincial, and World – are supported and sustained by the help that comes from the Provinces or Groupings of the Local Centers. Economic solidarity is the lifeblood that helps and nourishes the individual Provincial Councils and the World Council, and vice versa. This does not preclude the fact that each individual entity can plan its own initiatives for raising funds. (PVA, Statutes, Articles 33 and 34)

3. A SOLIDARITY WHICH SPREADS THROUGHOUT THE WHOLE WORLD

3.1. Solidarity is manifested in various ways when the Salesian Cooperators:

- sustain and support the Association through annual free will offerings (PVA, Statutes, Art. 22 §2);
- put their particular areas of expertise – studies, research, technology, the arts, and administrative, social, or political abilities – at the disposal of the Association;
- make their skills in printing and graphics available for the realization of the Association’s publications;
- give, or sell at cost, those materials in the commercial sector, etc., that are useful to the Association; and
- study the ways to make our Association known in the civic environment and, through the recognition of the Association as a non-profit organization, work so as to receive contributions from citizens who can then claim them as charitable contributions when paying their taxes.

3.2. Sharing goods is also putting into practice the Social Justice Doctrines of the Church (Centesimus Annus, Sollicitudo Rei Socialis, Compendium of the Social Justice Doctrines of the Church) which invite every man and woman of good will to the universal destination of the goods of the Earth. The first re-distribution of goods for the Salesian Cooperators is carried out within the very Association. From this standpoint, the problems of the discrepancies between the North and South of our world also have a repercussion on economic solidarity among the various Regions of the Association.

For this reason, the contribution requested is not the same across the boards for each Council but is formulated keeping in mind the average per capita income and standard of living of each of the social realities in which the Salesian Cooperators live.

4. AN ASSOCIATION WHICH IS 100% MISSIONARY

4.1. The Association exists for the mission to the young and for the poorest among them. Communion and solidarity are made concrete within the Association by helping those Salesian Cooperators who are working on the “front lines” of evangelization. This means helping and sustaining the missionary reality of the Association.

4.2. The Association is part of the Church: “The goods owned by the Association as such are ecclesiastical goods.” (PVA, Statutes, Art. 39 §1) Along these lines, it is worthwhile to clarify that whatever is given for the benefit of the Association is also a gift to the Church because the Salesian Cooperators carry out their apostolate for the Church and Her mission. With the rights of legitimate succession safeguarded, it is good that each and every Salesian Cooperator know that he or she can bequeath part of his or her Estate by Will to the Association for its growth: “Provide money bags for yourselves that do not wear out, an inexhaustible treasure in Heaven...” (Lk. 12:33)
5. **MAKING KNOWN THE NEEDS OF THE ASSOCIATION**

5.1 It is important that the Councilors share what is being done and what expenses are incurred, both in the Centers and by the Councils at the various levels; all must feel involved in the plans and projects and not only like “workers”. They must also know what needs to be done and that, sometimes, unfortunately, is not done due to a lack of funds.

The Councilors, and in particular the Treasurers, should ask for economic help by motivating to it; i.e., by presenting the needs, the apostolic goals, and what has been accomplished - just as one does in a family.

Where inconsistent participation in economic solidarity is manifested, it seems to be due to insufficient reflection on how much the Association proposes in its mission at the side of the SDB and FMA throughout the world and for all the Salesian Cooperators with initiatives of apostolic support.

5.2. Making the budgets known to the Salesian Cooperators through the use of appropriate methods means not only helping them realize their responsibilities but also helping them grow in their sense of belonging and of Family, so that one who gives does so because he or she understands the need for and the use which will be made of the money offered.

6. **ECONOMIC SOLIDARITY, WAY AND CONDITION FOR AUTONOMY**

6.1. When organizing formative and apostolic activities, each Salesian Cooperator is invited to collaborate through hard work in his or her commitment to solidarity or to find benefactors outside the Association so as to help it function autonomously.

6.2. Reciprocal aid is always possible within the Salesian Family; in fact: “The Association participates in economic solidarity also through the offerings which it sends to the Rector Major. With such offerings and the help of benefactors, it supports the worldwide needs of the Association, missionary initiatives, and other projects tied to the Salesian mission.” (PVA, Regulations, Art. 8 §2)

In this sense, the initiatives of the Salesian Cooperators are also included. It will be the concern of the Provincial Council alone to gather from all the Local Centers the contributions given for this purpose and to send them to the Generalate in Rome – the Pisana – accompanied by a clear statement of how the funds are to be dispersed, indicating the Province from which it comes.

6.3. The stability and the autonomy of the Association can be sustained if all organizational levels are capable of meeting their expenses. The objective here is that all the Local Centers be capable of meeting their own needs and those of the Provincial Council, which, together with the World Council and the Regional Consulta, animates them.

On the other hand, this global vision of the Association means that each higher level of government must make known to every lower level of the organization its needs for carrying out governance and animation by sending a precise budget to them, in a timely manner.

7. **DON BOSCO, PROMOTER OF ECONOMIC SOLIDARITY**

Our common Salesian roots lead us back to Don Bosco, who, in order to sustain his numerous works economically, entrusted himself to three different channels: the generous gift of self, the request for aid from many people, and trust in Divine Providence.
Don Bosco teaches us not only to give with generosity but also not to have fear to ask for donations because one is not asking for these funds for oneself but so as to do good to the young through apostolic and formative competence and efficacious means.

8. **THE TREASURER: THE PRIMARY ANIMATOR TO ECONOMIC SOLIDARITY**

8.1. The *Project of Apostolic Life* foresees a Treasurer on each Council: “The Councils, through a Treasurer chosen from within the Council, care for the management of the goods of the Association.” (PVA, Statutes, Art. 39 §3; Regulations, Art. 21 §2, Art. 24 §4, and Art. 32 §2).

“The Association of Salesian Cooperators, in that it is a public ecclesiastical juridical person, has the ability to acquire, possess, administer, and alienate temporal goods, according to the norms of the Law.” (PVA, Statutes, Art. 39 §1)

8.2. The Treasurer carries out his or her role of animation to economic solidarity with solicitude so that the goals set for the Association might be realized.

8.3. The Local, Provincial, and World Treasurers are the ones who administer the money and the goods of the Association with an eye to apostolic animation; therefore, they:

   - are attentive and careful so that precise accounts are presented in a punctual manner;
   - periodically inform their own Council of its economic situation and foreseen expenses that will need to be met;
   - draw up a final Financial Report at the end of the year to present for the approval of their Council and to send to the next higher level: “The Treasurer also prepares the “Statement of Cash Flow” to present annually to the Council of the next higher level.” (PVA, Statutes, Art. 39 §3; Regulations, Art. 22 §2 and Art. 26 §2);
   - prepare an annual budget to inform their own Council and those of lower levels how much is foreseen as needed to cover the costs of the animation of the Association; and
   - request and propose, at an opportune moment, fund-raising initiatives to cover the foreseen expenses for the good functioning of the Association at all levels, as they are the primary animators to economic solidarity.

8.4. The Treasurer, and with him or her, the entire Council, considers animation to economic solidarity a task which fits our spirituality: it concerns living our life and helping others live theirs as a sincere gift of self which culminates in charity.

Economic solidarity is an awareness that must be raised up in every Salesian Cooperator right from the beginning of his or her initial formation so that he or she recognize it as a form of co-responsibility. When carrying out economic solidarity, one must keep in mind that the principles of flexibility (taking into account the concrete possibilities of the Salesian Cooperators) and of gradualness (progressively arriving at responding to all the needs of the Association) must prevail over those of economics and of obligation. The sense of belonging and of co-responsibility engages the Salesian Cooperator who knows how to adjust his witness, his apostolate, and his forms of service to the Association time after time.
**PART TWO**

How to Animate Economic Solidarity

“With responsibility and a sense of belonging, every Salesian Cooperator supports the economic autonomy of the Association so that it can carry out its mission.” (PVA, Statutes, Art. 22 §2)

Managing economic solidarity makes use of certain instruments and operational elements which, on the basis of the norms of the *Code of Canon Law*, are to be made uniform for the sake of greater clarity and efficacy. These elements can be defined thus:

- the circulation of economic solidarity in subsidiarity and
- the Association’s Financial Reports: tools for sharing.

1. **THE CIRCULATION OF ECONOMIC SOLIDARITY**

There are many ways to raise funds to meet the needs of the Association. The World Council, on the basis of concrete experience, proposes a practice to be undertaken at all levels of the Association.

All the Councils, through each one’s Treasurer and by mutual consent, will take on the commitment to animate this sharing of solidarity within the Association so that it may obtain a clear and autonomous identity within the Salesian Family. In this way, it will be able to put itself forward in the social and ecclesial realms with initiatives and means suitable for responding to the challenges of the Third Millennium in keeping with its vocation and mission.

Keeping in mind all the motivations given in Part One – which are the basis of our animation at all levels – economic solidarity will be realized in function of a full and generous response on the part of each Cooperator to the vocation that he or she has received as a gift.

1.1 **SOLIDARITY FACTORS**

Article 8 of the Regulations of the PVA specifies that each individual Salesian Cooperator is called to contribute monthly or annually to solidarity.

It behooves the Treasurer and the Council with him or her to take into consideration the following three factors:

1. generosity, co-responsibility, and sense of belonging for these are the elements underlying the motivations put forth in Part One. If these are missing, then the entire plan is devoid of meaning;
2. the economic possibilities and the initiatives of the Center; and
3. prior communication to sensitize the Salesian Cooperators concerning the initiatives to be undertaken for gathering the funds necessary for the animation of the Association, in accordance with the criteria of moderation, realism, and efficacy.

1.2 **CLARITY AND COGNIZANCE CONCERNING SUBSIDIARITY**

So that the Association can operate well at all levels, money is needed for:
• the Local Council, the fundamental nucleus of the Association, which renders communion and collaboration effective, fostering the participation of the Salesian Cooperators in the life and activities of the Center (PVA, Statutes, Art. 35 and Art. 36 §1, §2, and §3);

• the Provincial Council, which promotes and coordinates the formative and apostolic initiatives of its Local Centers (PVA, Statutes, Art. 35 and Art. 37 §3, §4, and §5); and

• the World Council, of whom the Rector Major avails himself for the governance and animation of the Regions of the entire Association, for the coordination of the formative and apostolic initiatives (PVA, Statutes, Art. 35 and Art. 38 §2; Regulations, Art. 32 §1).

The point of departure for the entire "economic solidarity operation" is, then, making known to the Salesian Cooperators the economic needs of the Association.

It is obvious that all the Salesian Cooperators must support the expenses for the entire functioning of the Association at the various levels; therefore, it is necessary that there be a clear understanding of what its real needs are.

The Code of Canon Law states in Canon 1284 §3: "It is strongly recommended that administrators prepare budgets of incomes and expenditures each year".

The World Council, therefore, via its Treasurer, draws up a budget for the following year and divides the total among the Provincial Councils, keeping in mind both the number of Salesian Cooperators in the Province as well as the per capita income of the respective country, as documented by the most updated economic statistics (Annual Gross National Product and/or Purchasing Power Parity Tables).

The individual Provincial Councils will add the amount requested by the World Council to their own budget so as to make the Local Centers aware of it. The total is then divided among the Centers on the basis of the number of each one’s members and on other criteria which respect the specific local differences.

The Local Council, in its turn, adds the amount indicated by the Provincial Council to the "foreseen expenses" part of their budget.

This total will then be presented to the Salesian Cooperators of the Center so that, with a sense of responsibility and of belonging, they might understand the rationale behind the sharing.

In this way, every Local Center is invested with the responsibility to support the Association with a sum proportionate to the number and the financial possibilities of the Salesian Cooperators comprising it.

1.3 THE LOCAL CENTER, PROTAGONIST OF SOLIDARITY

It is important to remember that by the afore-mentioned action the Local Council does not wish to divide the total amount of the budget among the Salesian Cooperators as if they were paying a fixed quota (or “dues”), but that this is done only for the purpose of making them aware of the needs and then leaving them as free as possible.

Once each Salesian Cooperator knows the needs that exist for the smooth running of the Association, he or she should feel free to give a contribution after evaluating his or her personal financial possibilities. The Treasurer is to show great respect for persons in this regard.
The moment in which the Salesian Cooperators of the Center are informed of the amount requested of them for their contribution to economic solidarity and that they need to reach together, each one will seek to give as much as is possible, according to the timetable for contributions established by the Local Council.

It is hoped that each Council, at every level, will be able to come up with various initiatives that will allow for a solidarity fund which will always be at disposal to meet cases where fraternal solidarity is needed.

If, when compiling the budget, it appears it will be difficult to reach the requested contribution, it will be the job of the Treasurer and the entire Council to find ways – beyond involving all the Salesian Cooperators of their Center – to raise funds so as to meet their goal. Salesian creativity and inventiveness for raising funds knows no limit. Naturally, it is best if, in carrying out fund-raising initiatives, something positive (from the spiritual, cultural, etc., point of view) be proposed. In this way, while contributing to the growth of persons, the Association is also helped economically.

**1.4 THE SYSTEM OF CIRCULATION**

Each animating body, at every level, prepares an annual budget. Discussing this with his or her Council and creating a budget are tasks from which no Treasurer can prescind.

The Association can give itself clear direction on the sharing of economic solidarity only if the budgets are made. This task must be carried out with a sense of responsibility and the budget proposed must be presented punctually to the Council of the next lower level and to the Salesian Cooperators, according to the following schedule:

- **the World Council**
  between October and November, shares its own analytical budget with every Provincial Council and the requested contribution from the individual Councils for their share of the apportioned amount;

- **the Provincial Council**
  between November and December, shares with the Local Councils within its grouping its own analytical budget and the requested contribution from the individual Centers for their share of the apportioned amount; and

- **the Local Council**
  between December and January, shares its own analytical budget with the Salesian Cooperators of its Center. This helps the Cooperators to acquire a vision of the needs and costs of animating the Association not only at the Local Level and, therefore, a view to co-responsibility concerning the portion of economic solidarity pertaining to them.

At this point, after the overall demands for the animation of the Association have been made known to all the Salesian Cooperators, the contribution of each Local and Provincial Council is requested to be sent according to the deadlines and the locally agreed-upon timetables.

**1.5 TIMETABLE FOR SENDING SOLIDARITY CONTRIBUTIONS**

The indications given to all the Councils foresees two phases within a year's time.
• **The Local Council:**
  ✓ during the first phase, which lasts from April through June, will send a deposit toward fulfilling its share of the budget of Solidarity as requested by the Provincial Council.
  ✓ during the second phase, which goes from October through December, will send the remainder of its contribution of Solidarity.

• **The Provincial Council:**
  ✓ during the first phase, which lasts from July through September, will send a deposit toward fulfilling its share of the budget of Solidarity as requested by the World Council for the year in course.
  ✓ during the second phase, which goes from January through March of the year following the one in which the request was made, will send the remainder of its contribution of Solidarity.

During these two phases, the role of the Treasurer is indispensable. He or she must add to the agenda of his or her own Council (Local or Provincial), at least twice yearly, an item regarding economic solidarity:

- during the first phase so as to:
  - decide how much to send to the next higher level and, in case of necessity,
  - plan some initiatives for animation and for self-financing so as to meet the needs;
- during the second phase so as to:
  - send to the next higher level the remainder of the requested budget amount.

During one of these meetings or on another opportune occasion, the Treasurer, after having closed the books,

- will place before the members of his or her own Council the Annual Financial Report for their consideration and approval before sending it to the next higher level;
- will inform the Salesian Cooperators of the levels below it (or of their own Center) of the way in which their contributions have been utilized; and
- will submit the budget to his or her Council for its approval, so as to send it to the next lower level or, if the Treasurer of a given Center, to make it known to the Salesian Cooperators of his or her Center.
A. OPERATING MODEL OF HOW THE BUDGETS ARE SENT

THE WORLD COUNCIL

apportions its budget and requests the minimum
Solidarity contribution from the Provincial Councils

THE PROVINCIAL COUNCIL

adds to its budget the minimum Solidarity contribution requested by the World
Council and the Regional Consulta and requests the minimum Solidarity
contribution from the LOCAL COUNCILS of its Grouping

THE LOCAL COUNCIL

shares its budget, including the subsidiarity amount requested for the animation
of the Association, asking the collaboration of all its Members so as to reach the
Solidarity contribution for the administration of the Association requested of
the Provincial Grouping

Nota bene: FOR SENDING IN THE CONTRIBUTIONS
the same path is used, but in reverse order – please see the next page
B. OPERATING MODEL FOR SENDING CONTRIBUTIONS

THE LOCAL COUNCIL

gathers the contributions of Solidarity from its Salesian Cooperators and sends the amount requested by the Provincial Council

THE PROVINCIAL COUNCIL

gathers the contributions of Solidarity which it received from the Local Councils, allocating it as follows:

- 60% for its own animation needs
- 25% for the Regional Consulta
- 15% for the World Council

- during the 1st phase, lasting from July through September, the Provincial Council will send a deposit for its share of the budget of Solidarity, as requested by the World Council for the year in course.
- during the 2nd phase, lasting from January through March of the year after the one in which the request was made, the Provincial Council will send the rest of the contribution of Solidarity.

THE WORLD COUNCIL

receives the Cooperators’ contributions of Solidarity which it requested from the Provincial Councils
1.6 **HOW TO SEND IN CONTRIBUTIONS TO THE WORLD COUNCIL.**

A Local Center can send the annual ASE contribution (or an offering to the Rector Major for Salesian Works, or for the Missions) directly to the Provincial Council or in accord with the modalities agreed upon with the Provincial Treasurer.

On the Provincial level, the way to send the ASE contribution to the World Council (or an offering to the Rector Major for Salesian Works, or for the Missions) can be done in one of the following ways:

1. through the SDB Provincial Economer who will, in turn, transfer the sum to the SDB Generalate, “Direzione Generale Opere Don Bosco,” specifying both **YEAR** and **SENDER** and stating **HOW THE MONIES ARE TO BE DISBURSED** (called “causale” in Italian):

   **For example:**
   - **ASE Contribution:** “Contributo di Solidarietà Economico al Consiglio Mondiale dal Consiglio Provinciale di _____ per l’Anno ______.”
   - **And the same for contributions to:**
     - **Rector Major:** “Contributo al Rettor Maggiore dal Consiglio Provinciale di _____”
     - **The Missions/A specific Mission:** “Contributo per le Missioni/la Missione di _____ dal Consiglio Provinciale ______”
     - **For specific expenses, such as for the Cooperator Logo Pin (distintivo), to cover the costs for the Project of Apostolic Life, (or something else), etc.:** “Contributo spese per distintivi (o per la stampa, ecc., del PVA; o altro) dal Consiglio Provinciale di _____”

   [Translator’s note: The translation of the above is offered here – even if it is best to state it in Italian when sending to Rome (the Italian original of this ASE Document can be found on the new official World-level website: [http://www.assec-mondiale.org/webSite/](http://www.assec-mondiale.org/webSite/) under “Documenti” or the Salesian Family website of St. Philip the Apostle Province: [https://donboscosalianportal.org/](https://donboscosalianportal.org/) under “SSCC”)

     - “Contribution of Economic Solidarity to the World Council from the Provincial Council of _____ (the name and “sigla” or abbreviation for the Province) for the year ______.”
     - “Contribution to the Rector Major from the Provincial Council of ___.”
     - “Contribution for the Missions from the Provincial Council of ____.”
     - “Contribution for the expenses related to the Cooperator Pins (or for the printing, etc., of the PVA – Project of Apostolic Life; or other) from the Provincial Council of ____.”]

**OR**

2. Bank-to-bank through the “Bonifico Bancario” (the information necessary to do this can be obtained from the Provincial Treasurer of the Cooperators or the SDB Provincial Economer):

**N.B.** - **Indicating how the monies are to be disbursed helps the World Executive Secretary (the SEM) do its job of creating a Financial Report to submit to the Rector Major of all contributions received from the different Provinces.**

   For more information regarding the sending of contributions bank-to-bank, please write to: Cooperatori@sdb.org
2. **FINANCIAL REPORTS: TOOLS FOR SHARING**

As we have seen, the budget is a necessary tool to help make the Salesian Cooperators aware of and responsible for the true economic needs for the animation of the Association.

The Financial Reports, including the Balance and the Statement of Cash Flow, at all levels, are indispensable tools for rendering an account in a transparent way of the use that is made of the money from the Salesian Cooperators. (*PVA*, Statutes, Art. 39 §3)

It is a good idea to recall the straightforward directives of the *Code of Canon Law* which establishes, in Canon 1284, §2, numbers 7 and 8, that the Treasurer must: “keep well organized books of receipts and expenditures and draw up a report of the administration at the end of each year”. The obligation and implicit duty of compiling in a precise way and in written form all records concerning finances follows logically from the above.

Some practical indications are now given concerning the various jobs to be carried out – from the simplest daily keeping of accounts to the compilation of the Annual Financial Reports.

2.1. **WAYS TO RECORD THE DATA**

It behooves to say a word concerning the technical character of drafting the Final Balance and Statement of Cash Flow, or the Financial Reports. As everyone who manages even a small accounting system like a checkbook knows, the Final Balance cannot be improvised; rather, it is a fruit of a series of timely, punctual, recordings of all outflow or intake of money. The Treasurer will show, also in small matters, a sense of responsibility and accuracy.

There are many ways of recording the data; here proposed is a simple one, by way of example, and not necessarily intended to be “the system” to be used. This way consists of systematically recording all the receipts and all the expenditures in an accounting ledger or in a computer file which will later be published. This record sheet is called a ledger or blotter.

On the left-hand pages in this ledger or blotter are written the receipts; on those on the right hand, the payments or expenditures. On each page, the first column is best reserved for annotation, as will be described here below. If this is done, then the second is for the date, the third for the description/line item, and the fourth for the sum received or paid out.

Further, the last line of every page is to be left blank so that it can be used for the first sum of all the receipts and expenditures listed on that page. Analogously, the first line of subsequent pages is reserved for carrying forward the total of the last line of the preceding page.

At the end of the year, the Treasurer must complete the first column of the ledger or blotter by assigning a CODE to every notation, using one of the nine codes/letters associated with the line items of the Financial Report. In other words, he or she must take each entry of the ledger one at a time and complete the first column, using the appropriate code/letter which corresponds to the line item of the Financial Report under which the receipt/expenditure in question falls. (See 2.2, p. 35)

For example, in the first column, on the line labeled 18.05.12/postage/€25, the Treasurer will write the letter “H” in the column labeled “CODE” because postal expenses fall under the category of “Secretarial Needs” on the Financial Report Form and “H” is the letter demarcating that line item.
The following table shows an example of how two (2) pages might appear in the ledger or blotter when following this proposed method of record-keeping.

### A. THE LEDGER OR BLOTTER

<table>
<thead>
<tr>
<th>CODE</th>
<th>DATE</th>
<th>DESCRIPTION</th>
<th>RECEIPT</th>
<th>EXPENSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>16.03.12</td>
<td>Spiritual Exercises</td>
<td>3450 €</td>
<td>3200 €</td>
</tr>
<tr>
<td>H</td>
<td>18.05.12</td>
<td>Postage</td>
<td>25 €</td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>15.10.12</td>
<td>Sale of Formation Materials</td>
<td>810 €</td>
<td>740 €</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL carried over from last page</th>
<th>724 €</th>
<th>581 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>CODE</td>
<td>DATE</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>C</td>
<td>16.03.12</td>
<td>Spiritual Exercises</td>
</tr>
<tr>
<td>F</td>
<td>03.06.12</td>
<td>Street Children</td>
</tr>
<tr>
<td>G</td>
<td>24.09.12</td>
<td>10 Formation Materials</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL carried over from last page</th>
<th>581 €</th>
</tr>
</thead>
</table>

| TOTAL of this page | 5.009 € | 4.641 € |

After this assignment of the codes, line-by-line, the Treasurer will total the amounts that correspond to “A”. He or she will then transfer the total amount for letter “A” to the corresponding line item on the Financial Report Form. He or she will then follow the same procedure for “B”, then “C”, and so forth, until letter “I”.

The final review consists in verifying that the total of the receipts and that of the expenditures on the Financial Report coincides with the total on the last page of the ledger or blotter for the year under consideration.

### B. A FEW POINTS TO BEAR IN MIND

The closing of the books is always done on December 31 of each calendar year, and must include all actual receipts and expenditures. If there are any outstanding payments or credits, it is not a problem: these will all go into the books in the upcoming year.

On the Provincial Council’s Financial Report, which is found on page 29, it is important to specify the value of the US dollar (as of December 31 of the year under consideration – as it is used as the common point of reference) as compared with your country’s currency. This helps the World Council Treasurer to complete his or her task of unifying all the reports coming from the different parts of the world into one consolidated report to hand to the Rector Major.

The presentation of the Financial Report to the Council of the next higher level for its ratification is a mandatory act according to Canon 309 of the Code of Canon Law, and is precisely formulated in the Statutes of the Project of Apostolic Life, Article 39 §3. This can be sent via fax, e-mail, or any other means considered secure.

It is a fact common to all public juridic persons in the Church that the Financial Report be kept confidential in all legitimacy and in every nation. Thus, the Salesian Cooperators Association, also, acting in the name of the Church, is in no way obligated to be audited by State Agencies, except for what the Law of the Church prescribes in regards to contracts, payments, and other forms established by Her concerning civic review (Code of Canon Law, Canon 1290): property laws, Union laws for its employees, wills, inheritances, donations, etc.
It is important to remember that the Association belongs to the Church which legitimately establishes it as a juridic person and that the same Church has a Primary Legal System equal to any other State’s: She is autonomous, independent, and sovereign, and, therefore, able to treat of and to stipulate equal agreements with any other State (Code of Canon Law, Canon 115, §1 and §2); this applies to Her temporal goods as well (Canon 1254, §1 and §2).

C. OFFICIAL FINANCIAL REPORT FORMS AND INSTRUCTION IN THEIR USE

The following pages contain the Official Financial Report Forms for the Association of Salesian Cooperators at every level: Local, Provincial, World, and Regional.
The Association of Salesian Cooperators  
World Council

**FINANCIAL REPORT FOR CALENDAR YEAR:** ________  
**TO THE RECTOR MAJOR**

<table>
<thead>
<tr>
<th>Category</th>
<th>RECEIPTS</th>
<th>EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. SOLIDARITY FOR THE ASSOCIATION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. FOR THE RECTOR MAJOR</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. FORMATION INITIATIVES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. APOSTOLIC ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. ANIMATION OF THE ASSOCIATION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. CHARITY AND MISSIONS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. PRINTING/ HANDOUTS/FORMATION MATERIALS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>H. SECRETARIAL NEEDS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. MISCELLANEOUS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL FOR THE YEAR-TO-DATE**

**RESIDUAL FROM LAST YEAR**

**STATE OF FINANCES as of December 31:**

+ _______  - _______

*Seen and approved by the SEM on: ________________________________*

Signatures:

____________________  ________________________  
World Coordinator  World Treasurer
The Association of Salesian Cooperators  
**CALENDAR YEAR: ________**

**BUDGET of the World Council**

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>EXPENSES</th>
</tr>
</thead>
</table>
| A. SOLIDARITY FOR THE ASSOCIATION  
(Income necessary for the World Council to meet the expenses foreseen under the headings C-D-E-H) |  |  |
| B. FOR THE RECTOR MAJOR |  |  |
| C. FORMATION INITIATIVES |  |  |
| D. APOSTOLIC ACTIVITIES  
(Reimbursement for expenses incurred by the World Councilors for apostolic activities) |  |  |
| E. ANIMATION OF THE ASSOCIATION  
(Reimbursement for expenses incurred by the World Councilors for the Association’s activities) |  |  |
| F. CHARITY AND MISSIONS |  |  |
| G. PRINTING/ HANDOUTS/FORMATION MATERIALS |  |  |
| H. SECRETARIAL NEEDS |  |  |
| I. MISCELLANEOUS |  |  |

**TOTAL** foreseen expenses for the year ________: ______________

*From the Provincial Council of ________________________________, representing ________ Local Centers and ________ Salesian Cooperators according to the Census of December 31, _______ (year), is requested a contribution of ________ Euros for Solidarity and Subsidiarity in belonging to the Association.*

*Seen and approved by the SEM on: ______________________ (October/November)*

Signatures:

________________________________________  ________________  
World Coordinator  World Treasurer
The Association of Salesian Cooperators  
CALENDAR YEAR: ___________

FINANCIAL REPORT of the Regional Consulta of ____________________________ to the World Council

<table>
<thead>
<tr>
<th></th>
<th>RECEIPTS</th>
<th>EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. SOLIDARITY FOR THE ASSOCIATION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. FOR THE RECTOR MAJOR</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. FORMATION INITIATIVES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. APOSTOLIC ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. ANIMATION OF THE ASSOCIATION</td>
<td>(contributions received from the Provincial Councils)</td>
<td></td>
</tr>
<tr>
<td>F. CHARITY AND MISSIONS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. PRINTING/ HANDOUTS/FORMATION MATERIALS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>H. SECRETARIAL NEEDS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. MISCELLANEOUS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL FOR THE YEAR-TO-DATE

RESIDUAL FROM LAST YEAR

STATE OF FINANCES as of December 31:  

+_______  - ______

Seen and approved by the Regional Consulta on: ____________________________

Signatures:

___________________________________________  
___________________________________________

The World Councilor of the Region  
The Treasurer of the Regional Consulta
The Association of Salesian Cooperators  
CALENDAR YEAR: ________

**BUDGET of the Provincial Council of __________________________**

<table>
<thead>
<tr>
<th></th>
<th>RECEIPTS</th>
<th>EXPENSES</th>
</tr>
</thead>
</table>
| **A. SOLIDARITY FOR THE ASSOCIATION**  
(Income necessary for the World and Provincial Councils to meet the expenses foreseen under the headings C-D-E-H) | ________ | ________ |
| **B. FOR THE RECTOR MAJOR** | ________ | ________ |
| **C. FORMATION INITIATIVES**  
(Reimbursement for participation in the Salesian Family Spirituality Days and on the Salesian Family Consulta) | ________ | ________ |
| **D. APOSTOLIC ACTIVITIES**  
(Reimbursement for expenses incurred by the World and Provincial Councilors for apostolic activities) | ________ | ________ |
| **E. ANIMATION OF THE ASSOCIATION**  
(Reimbursement for expenses incurred by the World and Provincial Councilors for activities for the Association) | ________ | ________ |
| **F. CHARITY AND MISSIONS** | ________ | ________ |
| **G. PRINTING/ HANDOUTS/FORMATION MATERIALS** | ________ | ________ |
| **H. SECRETARIAL NEEDS** | ________ | ________ |
| **I. MISCELLANEOUS** | ________ | ________ |
| **TOTAL foreseen expenses for the year _______: ___________________** |________|         |

**From the Local Council** ____________________________,  
representing _______ Salesian Cooperators **according to the Census of December 31, ______ (year)**, is requested a contribution of ____________ (amount in country’s monetary unit) for Solidarity and Subsidiarity in belonging to the Association.

**Seen and approved by the Provincial Council on: ___________________ (November/December)**

Signatures:

_________________________________________   _________________________________________
The Provincial Coordinator   The Provincial Treasurer
**The Association of Salesian Cooperators**  
**CALENDAR YEAR:** _______

**FINANCIAL REPORT of the Provincial Council of ____________________, numbering ______ Cooperators to the World Council**

<table>
<thead>
<tr>
<th></th>
<th>RECEIPTS</th>
<th>EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. SOLIDARITY FOR THE ASSOCIATION</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>B. FOR THE RECTOR MAJOR</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>C. FORMATION INITIATIVES</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>D. APOSTOLIC ACTIVITIES</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>E. ANIMATION OF THE ASSOCIATION</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>F. CHARITY AND MISSIONS</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>G. PRINTING/ HANDOUTS/FORMATION MATERIALS</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>H. SECRETARIAL NEEDS</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>I. MISCELLANEOUS</td>
<td>______</td>
<td>______</td>
</tr>
</tbody>
</table>

**TOTAL FOR THE YEAR-TO-DATE**  

**RESIDUAL FROM LAST YEAR**  

**STATE OF FINANCES as of December 31:**  

|       | +_______ | -_______ |

*Seen and approved by the Provincial Council on: ___________________________

**EQUIVALENCY WITH THE AMERICAN DOLLAR on December 31 of the year under consideration:**  

__________

*Signatures:*

_________________________  
The Provincial Coordinator

_________________________  
The Provincial Treasurer
**The Association of Salesian Cooperators**

**CALENDAR YEAR: __________**

**BUDGET of the Local Council** 

to the Salesian Cooperators belonging to the Center, according to the Census of December 31, and of whom is requested participation in the contribution for Solidarity and Subsidiarity to the Association.

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. SOLIDARITY FOR THE ASSOCIATION</td>
<td>________</td>
</tr>
<tr>
<td>(Income necessary for the World, Provincial, and Local Councils to meet the expenses foreseen under the headings C-D-E-H)</td>
<td></td>
</tr>
<tr>
<td>B. FOR THE RECTOR MAJOR</td>
<td>________</td>
</tr>
<tr>
<td>C. FORMATION INITIATIVES</td>
<td>________</td>
</tr>
<tr>
<td>D. APOSTOLIC ACTIVITIES</td>
<td>________</td>
</tr>
<tr>
<td>E. ANIMATION OF THE ASSOCIATION</td>
<td>________</td>
</tr>
<tr>
<td>F. CHARITY AND MISSIONS</td>
<td>________</td>
</tr>
<tr>
<td>G. PRINTING/ HANDOUTS/FORMATION MATERIALS</td>
<td>________</td>
</tr>
<tr>
<td>H. SECRETARIAL NEEDS</td>
<td>________</td>
</tr>
<tr>
<td>I. MISCELLANEOUS</td>
<td>________</td>
</tr>
</tbody>
</table>

**TOTAL foreseen expenses for the year ________:** : ______________

**Seen and approved by the Local Council on:** ________________

**Signatures:**

______________________________________________

The Local Coordinator

______________________________________________

The Local Treasurer
The Association of Salesian Cooperators

CALENDAR YEAR: __________

FINANCIAL REPORT of the Local Council ____________________________, numbering ______ Salesian Cooperators
to the Provincial Council of ____________________________

<table>
<thead>
<tr>
<th></th>
<th>RECEIPTS</th>
<th>EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. SOLIDARITY FOR THE ASSOCIATION</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>B. FOR THE RECTOR MAJOR</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>C. FORMATION INITIATIVES</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>D. APOSTOLIC ACTIVITIES</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>E. ANIMATION OF THE ASSOCIATION</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>F. CHARITY AND MISSIONS</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>G. PRINTING/ HANDOUTS/FORMATION MATERIALS</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>H. SECRETARIAL NEEDS</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>I. MISCELLANEOUS</td>
<td>_______</td>
<td>_______</td>
</tr>
</tbody>
</table>

TOTAL FOR THE YEAR-TO-DATE

RESIDUAL FROM LAST YEAR

STATE OF FINANCES as of December 31: +_______ - _______  

Seen and approved by the Local Council on: ____________________________

Signatures:

________________________________________
The Local Coordinator

________________________________________
The Local Treasurer
2.2. **THE LINE ITEMS OF THE FINANCIAL REPORT**

It is important that the line items be labeled uniformly, across the boards, as much as is possible, relying on the common sense of the Treasurer and his or her Council, for what is not specified here.

**A. SOLIDARITY FOR THE ASSOCIATION.** This the most important line item. *(PVA, Statutes, Art. 14 §2 and Regulations, Art. 8 §1).* This is the one that allows us to cover almost all the expenses for the line items that follow after it. Included under this heading are all the receipts of the contributions from the individual Salesian Cooperators, from the Local and Provincial Councils, and from initiatives for self-financing. Expenditures here regard the contributions of economic solidarity to the higher levels of the Association.

**B. FOR THE RETIOR MAJOR.** This line item also depends on Regulations Article 8 §2 of the PVA. Under this heading the receipts and expenditure totals are equal. All that is offered for the Rector Major is sent from the Local Council to the Provincial Council and from it to the World Council clearly marked as: “Contribution by the Provincial Council of the Salesian Cooperators of ____________ (sigla/name of the Province) for the Rector Major”. *(Contributo del Consiglio Provinciale Salesiani Cooperatori ......................... per il Rettor Maggiore”)*

**C. FORMATION INITIATIVES.** This heading encompasses the entire series of activities which are foreseen in Article 15 of the Regulations of the *Project of Apostolic Life*. It is possible that receipts here (as well as for the following line items) may not always be specific, in as much as it is drawn from the line item “Solidarity for the Association.” Nonetheless, all the receipts for contributions that the Salesian Cooperators make to meet the expenses of formation courses, conferences, retreat days, spiritual exercises, and other such initiatives proposed by the Association can be recorded here. Expenditures, instead, include all of the expenses for these courses, including the speakers, room and board, use of Spirituality Center facilities, etc.

**D. APOSTOLIC ACTIVITIES.** Here are listed all the expenditures for the carrying out of activities listed in Chapter II of the Statutes and Chapter I of the Regulations. For the most part, the expenditures are for activities for the youth, for families, for animation initiatives in one's area, for catechetical courses, and for other such activities. If contributions are gathered to fund these initiatives, they are recorded as receipts.

**E. ANIMATION OF THE ASSOCIATION.** Here one indicates all that has to do with the organization of the Association, as outlined in the Statutes in Article 35, including the expenses incurred by leadership for travel, meetings, Congresses, study days, and the like. It will be these self-same Councilors who will define, with due discretion and attention for the people and their situations, the content and the modalities of these reimbursements.

**F. CHARITY AND MISSIONS.** The receipts and expenditures under this heading are also equal. These concern the concrete help given in cases of human necessity (poverty of all kinds, whether near or far, disasters caused by natural calamities or by war), for initiatives of solidarity proposed by civic society, by the Church, or by other institutions, as well as support for the Salesian missions.

**G. PRINTING/ HANDOUTS/FORMATION MATERIALS.** Under this heading are recorded the help given to support the *Salesian Bulletin*, the printing of newsletters by the Local Centers or Provincial Council, exhibitions, book sales, etc. Besides these, under this heading are also recorded receipts and expenditures for the publication or acquisition of formative materials to build up a Center's library.
H. SECRETARIAL NEEDS. Under this heading go all the expenses for secretarial needs: stationery, mailings, telephone, electricity, rent for a locale, employees, office machines, furniture, decorations, etc.

I. MISCELLANEOUS. Under this heading are placed all the entries which do not fit into the above categories.

2.3. THE FINANCIAL STATEMENT, AN OCCASION FOR FORMATION

The models for the Financial Report Form of the Provincial Council and that of the Local Council are nearly identical, as is easy to see. In fact, the line items which, according to the Project of Apostolic Life are the most important, appear on them. We now present them individually to make it understood which accounting elements fall under each category. It is useful to recall that the activities of the Delegate for formative or apostolic initiatives being carried out within or by their own Center/Council/Consulta, at every level, enter into the expenses on the report and are to be funded by said Center, Council, or Consulta – with the exception of those Formation meetings organized specifically by the SDB Congregation or the FMA Institute themselves. The reason for the above is that the Delegate carries out a service of animation to the Association.

The Treasurers ought to live their service as one would in a family - in such a way that everyone feels that he or she is a vital part of a relationship of mutual collaboration for the common good and ever trusting of Divine Providence.

He or she will present the Financial Report annually to the members of his or her Council. Copies of the same may be distributed to the members present for their review, comments, and approval. If the seriousness of the affairs being treated require it, the Coordinator can impose upon the members the obligation of secrecy according to the norms of the Code of Canon Law in Canon 127 §3. At the end of this review, and after having re-collected the distributed copies, the Treasurer will take care to conserve the original and an authentic copy of it in the Council’s archives.

A summary of the state of finances can be presented to the Salesian Cooperators of a particular Center, with explanations given orally.

In conclusion, it is useful to observe how the Financial Reports can become an occasion for formative reflection for the entire Council. They are not drawn up merely for bureaucratic needs and, much less, for fiscal control or review, but rather as verification of the Association’s economic solidarity and its animation.

In fact, when one looks closely, the line items on the Financial Report offer the parameters for making a true verification of how the Association is realizing its goals and its mission.

Taking each line item one by one, the Council can evaluate how the health and vitality of the Association with such questions as:

A. How have we expressed our solidarity in concrete terms? Have we responded to the needs of the Association as it has requested of us?

B. How have we answered the call of the Rector Major for the most urgent needs of the vast Salesian enterprise?

C. How much have we invested in spiritual and formative initiatives and resources?
D. How much have we made available for the carrying out of our apostolic activities on behalf of the young and others?

E. How much have we ear-marked for the animation and qualification/education of those who are in leadership?

F. How much have we given in response to emergency relief and to missionary promotion?

G. How much have we contributed to the printing of Salesian literature (such as the *Salesian Bulletin*), for our own newsletters, for formation materials, and for building up a library for spirituality, formation, and apostolate?

H. How much have we invested to organize our Center or our Provincial Office well – for meeting places, secretarial, and administrative expenses: meetings, maintaining contact, mailings, website, etc.?

I. What other expenses or sources of revenue have we noted in animating our Center or our Province?
Appendices

GUIDELINES FOR THE CONTINUOUS UPDATING OF BIOGRAPHICAL DATA

We wanted to keep in this document a section on the updating of the data and the statistics of the Association because knowledge of quantitative data concerning the Salesian Cooperators is an element from which we cannot prescind when discussing economic solidarity. In fact, one of the criteria used, though not the only one, when apportioning the costs of the Association's economic needs is, precisely, the number of Salesian Cooperators in a Center or in a Provincial grouping.

Therefore, we thought it a good idea to make the updating of the Association's data automatic, requiring it ex officio at every renewal of the Council, or, every three years. By adopting this system at every level, the Association will always have up-to-date data within the span of a triennium.

In order for this Census to become truly "automatic," the tables found in the appendix, which were initially disseminated for the 1998 Census, are to be utilized.

We insist upon recommending to the Local Councilors to be concerned with those Salesian Cooperators who have distanced themselves and to contact them in person, or via a personal and fraternal letter, to encourage them to return and be part of the Center, participating in some way in its life. In the case that they decide not to return, they should then send to the Council their explicit declaration of no longer wishing to belong to the Association, in compliance with Article 31 §1 of the Statutes of the Project of Apostolic Life.

What must be closest at heart to every Salesian Cooperator and, above all, to the leadership, is the fidelity and the coherence of all those who have made the Promise trusting in the help of the others. At the same time, it needs to be understood that the Association always needs to feel supported both through the deeds and the presence of each of its members.

ACTUALIZATION OF AUTOMATIC UPDATING OF DATA

Level I: Local Council

A few months before the end of its term, it will be the task of each Local Council to complete the data in the Tables according to the Codes provided by the Census of 1998 (in Table 6, q.v.). This work, taken care of by the entire exiting Local Council, shall be led personally by the Secretary, or, in his or her absence, by a Councilor who assumes the responsibility to complete the Tables with accuracy. This means:

- the data concerning the Salesian Cooperators of the Center (Table 5), completed according to the Codes in Table 6; and
- the data concerning the Local Center, according to Table 3.

After having elected its Coordinator, the newly-elected Local Council will complete Table 4.

The first official task of the new Local Coordinator will be to send Tables 3, 4, and 5, properly-completed for his or her Center, to the Provincial Council.
Level II: Provincial Council

Before its term is ended, it will be the task of the Provincial Council and of its Secretary, in particular, to prepare a dossier on the Provincial Grouping (the Local Centers of the Province), which is to include Tables 3, 4, and 5, as received during the last three years from each of the Centers.

After the election of the Provincial Council and its Coordinator, the new Secretary, or someone for him or her, will complete the other two Tables:

- data concerning the Provincial grouping (Table 1); and
- data concerning the new Provincial Council (Table 2).

These, then, should be sent to the SEM whose email address is: cooperatori@sdb.org.

Positive aspects of automatic updating

There are a number of advantages to be had using this method:

- there will no longer be a need to complete gigantic and time-consuming censuses;
- the work of updating which falls to the World Executive Secretary (the SEM) will be distributed along the span of the year, and not, as one can imagine, in one huge mass;
- the biographical data of the Association will always be up-to-date - at most three years old;
- placing this data in tables permits us to do annual statistics which are much closer to the ever-evolving reality of the Association; and
- every newly-elected Council will have the possibility of having updated data in hand concerning the reality of the Association in their area, thus allowing it to reflect on and prepare better their triennial plans for animation.

***************

BIOGRAPHICAL DATA TABLES

*On the following pages can be found the biographical data tables for the Census.*

*They constitute the constant point of reference for the gathering and the compilation of data at every renewal of the Local or Provincial Council.*
<table>
<thead>
<tr>
<th>NO. OF CENTERS AT SDDB WORK</th>
<th>NO. OF CENTERS AT FMA WORK</th>
<th>NO. OF DIOCESAN CENTERS</th>
<th>TOTAL NUMBER OF COOPERATORS</th>
<th>AVERAGE % WHO PARTICIPATE REGULARLY</th>
<th>TOTAL NUMBER OF ASPIRANTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th></th>
<th>PROVINCE/STATE</th>
<th>COUNTRY</th>
<th>TELEPHONE</th>
<th>FAX</th>
<th>E-MAIL</th>
<th>STREET ADDRESS</th>
<th>ZIP CODE</th>
<th>CITY</th>
<th>PLEASE PRINT OR TYPE</th>
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SALESIAN COOPERATOR CENSUS – Year ________ - PROVINCE DATA - TABLE N° 1
<table>
<thead>
<tr>
<th>COUNCILOR 6</th>
<th>COUNCILOR 5</th>
<th>COUNCILOR 4</th>
<th>COUNCILOR 3</th>
<th>COUNCILOR 2</th>
<th>COUNCILOR 1</th>
<th>TREASURER</th>
<th>SECRETARY</th>
<th>FORMATOR</th>
<th>FMA DELEGATE</th>
<th>SDB DELEGATE</th>
<th>COORDINATOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAST NAME</td>
<td>PROVINCE</td>
<td>NAME</td>
<td>FIRST NAME</td>
<td>GENDER</td>
<td>YEAR OF BIRTH</td>
<td>DATE OF COUNCIL ELECTION</td>
<td>E-MAIL</td>
<td>ROLE BEGIN YEAR</td>
<td>ROLE END YEAR</td>
<td>PROVINCE NAME</td>
<td>(sigla/code)</td>
</tr>
</tbody>
</table>

PLEASE PRINT OR TYPE

SALESIAN COOPERATOR CENSUS – Year __________ – PROVINCIAL COUNCIL DATA - TABLE N° 2
<table>
<thead>
<tr>
<th>Attached to SD, FMA or Diocese?</th>
<th>Cooperator Region</th>
<th>Province (sigla/code)</th>
<th>Date of center’s establishment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of cooperators</td>
<td>Country</td>
<td>Center name</td>
<td>Telephone</td>
</tr>
<tr>
<td>Average % who participate regularly</td>
<td>Telephone</td>
<td>ZIP code</td>
<td>Street address</td>
</tr>
<tr>
<td>Number of aspirants</td>
<td>Fax</td>
<td>City</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

SALESIAN COOPERATOR CENSUS – Year ______ – LOCAL CENTER DATA - TABLE N° 3
<table>
<thead>
<tr>
<th>ROLE</th>
<th>CENTER NAME</th>
<th>DATE OF COUNCIL ELECTION</th>
<th>PROVINCE (sigla/code)</th>
<th>LEADERSHIP</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Please Print or Type

SALESIAN COOPERATOR CENSUS - Year ________ - LOCAL COUNCIL DATA - TABLE N° 4

COUNCILOR 3
COUNCILOR 2
COUNCILOR 1
TREASURER
SECRETARY
FORMATOR
DELEGATE
COORDINATOR

LAST NAME
FIRST NAME
GENDER
YEAR OF BIRTH
ROLE BEGAN YEAR
E-MAIL

PLEASE PRINT OR TYPE
SALESIAN COOPERATOR CENSUS – Year ________

<table>
<thead>
<tr>
<th>LAST NAME</th>
<th>PROVINCE (SIGLA/CODE)</th>
<th>CENTER NAME</th>
<th>FIRST NAME</th>
<th>YEAR OF BIRTH</th>
<th>GENDER</th>
<th>DATE OF PROMISE</th>
<th>PROFESSION/WORK ACTIVITY CODES</th>
<th>CODES</th>
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SALESIAN COOPERATOR DATA - CONFIDENTIAL DATA - TABLE N° 5
## SALESIAN COOPERATOR CENSUS – CODES FOR PROFESSIONAL/ECCLESIAL/SOCIAL/APOSTOLIC ACTIVITIES – TABLE N°6

<table>
<thead>
<tr>
<th>CODE</th>
<th>PROFESSION</th>
<th>CODE</th>
<th>SOCIAL ACTIVITIES</th>
<th>CODE</th>
<th>ASSOCIATIVE/SALESIAN ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.A.</td>
<td>Student</td>
<td>3.A.</td>
<td>Para-scholastic</td>
<td>5.A.1</td>
<td>World Coordinator</td>
</tr>
<tr>
<td>1.B.</td>
<td>Homemaker</td>
<td>3.B.</td>
<td>Cultural</td>
<td>5.A.2</td>
<td>Provincial Coordinator</td>
</tr>
<tr>
<td>1.C.</td>
<td>Manual Laborer</td>
<td>3.C.</td>
<td>Social Service</td>
<td>5.A.3</td>
<td>Local Center Coordinator</td>
</tr>
<tr>
<td>1.E.</td>
<td>Office Worker</td>
<td>3.E.</td>
<td>Social Communications</td>
<td>5.A.5</td>
<td>Provincial Treasurer</td>
</tr>
<tr>
<td>1.F.</td>
<td>Nursery/Kindergarten or Elementary School Teacher</td>
<td>3.F.</td>
<td>Other</td>
<td>5.A.6</td>
<td>Local Center Treasurer</td>
</tr>
<tr>
<td>1.G.</td>
<td>Middle or High School Teacher</td>
<td>3.F.</td>
<td>Other</td>
<td>5.A.7</td>
<td>World Councillor</td>
</tr>
<tr>
<td>1.H.</td>
<td>College or University Professor</td>
<td>4.A.</td>
<td>Catechesis</td>
<td>5.A.8</td>
<td>Provincial Councillor</td>
</tr>
<tr>
<td>1.I.</td>
<td>Merchant</td>
<td>4.B.</td>
<td>Youth Ministry</td>
<td>5.A.9</td>
<td>Local Center Councillor</td>
</tr>
<tr>
<td>1.L.</td>
<td>Businessman</td>
<td>4.C.</td>
<td>Animation of Family Groups</td>
<td>5.A.10</td>
<td>Regional Councillor</td>
</tr>
<tr>
<td>1.M.</td>
<td>Manager/Supervisor</td>
<td>4.D.</td>
<td>Vocation Pastoral (Ministry)</td>
<td>5.B.</td>
<td>Mamma Margaret’s Workshop</td>
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<tr>
<td>1.N.</td>
<td>Freelance Professional</td>
<td>4.E.</td>
<td>Parish activities</td>
<td>5.C.</td>
<td>Salesian Family Oratory and/or Youth Center</td>
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<tr>
<td>1.O.</td>
<td>Retired + Code of last Profession before retirement</td>
<td>4.F.</td>
<td>Missionary activities</td>
<td>5.D.</td>
<td>Salesian Family Consulta or Commission Member</td>
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<tr>
<td>1.P.</td>
<td>Other</td>
<td>4.G.</td>
<td>Ecumenical collaboration</td>
<td>5.E.</td>
<td>Offering up an illness</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>CODE</th>
<th>FIELD OF EMPLOYMENT</th>
<th>CODE</th>
<th>ECCLESIAL ACTIVITIES</th>
</tr>
</thead>
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<tr>
<td>2.A.</td>
<td>Agriculture</td>
<td>4.H.</td>
<td>Prayer Group</td>
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<tr>
<td>2.B.</td>
<td>Technical Trade</td>
<td>4.I.</td>
<td>Other</td>
</tr>
<tr>
<td>2.C.</td>
<td>Industry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.D.</td>
<td>Commerce</td>
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<tr>
<td>2.E.</td>
<td>Transportation</td>
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<tr>
<td>2.F.</td>
<td>Health</td>
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<tr>
<td>2.G.</td>
<td>Education</td>
<td></td>
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<tr>
<td>2.H.</td>
<td>Judiciary</td>
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<tr>
<td>2.I.</td>
<td>Social Communications</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.L.</td>
<td>Politics/Government Agency</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.M.</td>
<td>Other</td>
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</tbody>
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Translator’s note: The lettering for the codes above purposely skips the letters “J” and “K” because this chart was created in Italy and the Italian language alphabet does not contain the letters J, K, W, X, or Y. For the sake of consistency in recordkeeping across the Association, please use the codes as listed above.
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<td>C. OFFICIAL FINANCIAL REPORT FORMS &amp; INSTRUCTION IN THEIR USE</td>
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