

# Diocese of Rockford



## Mass Intention and Stipend Handling Guide

*by Donald J. Borisch*  
**2017**



## Diocese of Rockford

555 Colman Center Drive  
P.O. Box 7044  
Rockford, Illinois 61125

(815) 399-4300  
Fax (815) 399-5962

Vicar for Clergy  
& Religious

November 28, 2016

Dear Priests and Parish Staff:

It has been a long-standing custom of the Church to allow a priest to offer a Mass for the intentions of the faithful and for a voluntary offering to generally (but not required to) be made to the celebrant offering the Mass. Canon Law and the February 22, 1991 "Decree on Mass Stipends" from the Congregation for the Clergy as well as the Fourth Synod of the Diocese of Rockford prescribe the rules to be followed when accepting Mass intentions and stipends.

This document has been compiled to help provide some clarity and offers guidance for implementing the above norms in the Diocese of Rockford. In areas not directly addressed by rules, best practice processes will be presented.

"The proper Handling of Mass stipends constitutes a grave obligation in conscience for the priests to whom they are entrusted . . ." (4<sup>th</sup> Synod #262)

We welcome your comments and would be happy to answer any questions that you have.

Sincerely yours in Christ,

Reverend Monsignor Daniel J. Deutsch  
Episcopal Vicar for Clergy and Religious

## Executive Summary

- Ensure that Mass stipends are deposited into a separate checking account only for Masses
- The customary offering for a Mass is \$10, but anyone can give more or less
- No one may ask for an amount greater than \$10 but should graciously accept any amount
- Always issue a 3-part receipt whenever cash is received
- Promptly record the intention and stipend amount in the parish Mass Intention Book
- Parish “clusters” served by the same priest must keep each parish’s intentions segregated
- Mass intentions must be offered within one year of accepting them
- Bishop’s permission is required for long-term Mass intentions before accepting them
- Perpetual Mass intentions are not to be accepted
- Only one intention may be offered per Mass unless: 1) all donors give consent; 2) the date & time of the Mass is made public; and 3) this practice occurs no more than two times per week
- The pastor is responsible to ensure that a “Pro Populo” Mass is offered each week
- Only one “Pro Populo” Mass is required each week for a cluster of parishes
- Priests may offer a private Mass for an intention on their day off or during vacation
- Stipends should be calculated & paid to priests monthly based on the offerings received
- Priests may only receive up to one stipend per day with the exception of Christmas Day
- No stipend is to be paid to the priest if no Mass stipend is received by the parish
- The Mass stipend checking account should be balanced to the bank statement on a monthly basis and reconciled to the Mass Intention Book at least 2 to 4 times per year
- Checking account supplies or service fees should not be paid from the stipend account
- Surpluses of funds over the amount needed to satisfy unoffered Masses should be promptly forwarded to the Chancery Office as a donation to the priest’s retirement fund
- If there is a deficit of funds compared to unoffered Masses, contact the Diocese for guidance
- The parish should ask for a paid intention from the Diocese for a clergy assistance priest before the Mass date if no paid intention is available at the parish
- All Souls donations and other remembrance envelopes are Mass stipends that should be deposited into the Mass account
- These envelopes are treated as “communal intentions” and the total amount received is divided by \$10 to determine the total number of Masses to record and offer
- Extra Mass intentions that cannot be offered within one year should be promptly forwarded to the Diocese for redistribution with the attached stipend
- Masses offered by Religious Community priests must observe the special rules for them
- Intentions should not be requested by parishioners as the priest is preparing to start Mass; educate parishioners to schedule Masses with the parish office
- “Mentions” during the “prayers of the faithful” are not Mass intentions and any donations are considered gifts to the parish
- Parishes that have unsuccessfully attempted to increase their local intentions may request intentions from the Diocese
- Computers may be used to track Mass intentions, but adequate backups are required

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## Mass Stipend Checking Account

All Mass stipends must be deposited into a separate checking account established solely for the purpose of holding Mass offerings. (4<sup>th</sup> Synod #266) This account must be balanced to the bank statement on a monthly basis. Please try to avoid accounts that charge service fees or pay interest as these will increase the complexity of bookkeeping.

## Accepting and Recording a Mass Intention

All Mass stipends are voluntary offerings and may be less than, equal to, or greater than the customary offering for the Chicago Province as established by the bishops of the province (currently \$10 per Mass). Priests or parish staff must never ask for an offering in excess of the customary amount (4<sup>th</sup> Synod #263 §2). No one asking for a Mass should be denied due to an inability to make an offering (Canon 945 §2) although a pastor may limit the number of Mass intentions accepted from any one individual to allow room for other parishioner intentions in the Mass calendar. Each priest is strongly encouraged to accept all reasonable Mass intentions, but could refuse one if he cannot fulfill the specific wishes of the donor.

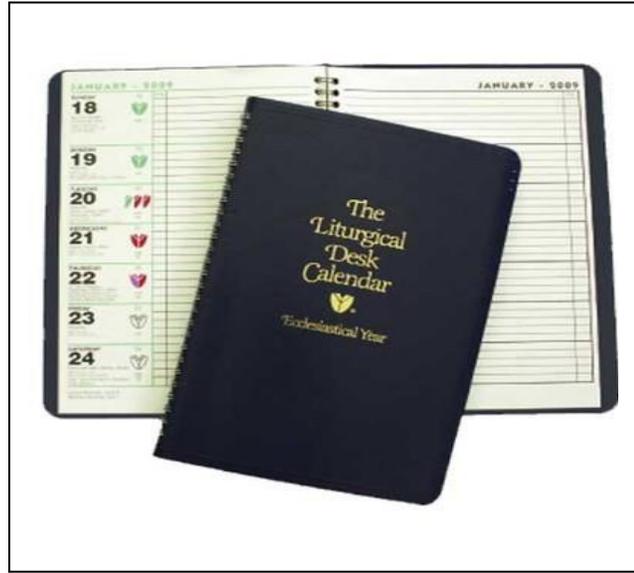
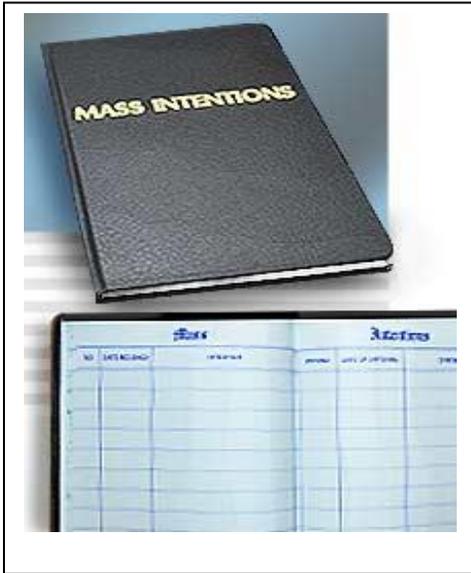
If someone requests a Mass intention and offers an amount greater than the customary amount, please determine the donor's intention by asking if they would like multiple Masses, if a portion of the payment should be considered a donation to the church, or if the entire amount is to be applied to the Mass. If the intent of the donor cannot be determined, then the total offering is to be divided by the customary offering amount and that number of Masses should be recorded (Canon 950).

When a cash (currency) offering is received, a three-part cash receipt must be completed with the top (white) copy going to the donor and the second (yellow) copy being attached to the money received. The third (pink) receipt copy should always remain in the receipt book as a control copy. Checks received should be promptly endorsed "for deposit only" into the parish Mass stipend account. Funds received should be placed in a secure location such as a safe or locked cabinet and promptly deposited.

The Mass intention(s) should be promptly and accurately recorded in the parish Mass Intention Book (Canon 955 §4 and Canon 958 §1). If there is a special restriction on the intention, such as that the Mass must be offered at the parish, then a notation of this restriction must be listed in the record. This book should be stored in a fire resistant cabinet or safe.

Number each intention consecutively, record the date that the intention was received, the exact intention, and the stipend amount received. When the Mass is offered or a date is scheduled in the Liturgical Desk Calendar, the offering date should be recorded in the Mass Intention Book. It is also helpful to record the celebrant of the Mass in this book. Most people have a particular date in mind for their intention so it should also be included in the Liturgical Desk Calendar when received. When transferring to the Liturgical Calendar, remember to write the Mass number from the Mass Intention Book in the desk calendar to assist in cross-referencing.

To make payment of stipends easier, record the stipend as paid (PD) for the customary \$10 offering and "PD\$XX" (for nonstandard amounts where XX is the amount offered) in the Liturgical Desk Calendar. Leave this column blank if a stipend has not yet been received or if no stipend is expected for this intention.



## Offering an Intention

### Prompt Offering

Mass intentions must be scheduled and offered within the one-year (365 day) deadline established by (Canon 956). Additionally, only as many Mass intentions as can be discharged within one year may be accepted by a priest (Canon 953). If a parishioner wants a Mass offered beyond one year, they should make that request on a date within one year of the proposed Mass date. If the pastor agrees, the parish secretary could “save-the-date” now, but should not accept the intention or stipend at this time. Perpetual Mass intentions should never be accepted and trusts for Masses should not be accepted without the “express prior written approval of the Diocesan Bishop.” (4th Synod #268)

In certain situations, such as All Souls Day or a funeral, the parish may receive many Mass intentions. All of these intentions must be recorded in the Mass Intention Book and an earnest effort should be made to celebrate as many as practical without displacing Mass dates for other parishioners. If the pastor determines that a number of the All Souls or funeral Mass intentions cannot be accommodated within one year from receiving them, he must forward these Mass intentions (and stipends) to the Chancery with a letter outlining the intention(s) and the amounts of the offerings. Remember to always mark the Mass Intention Book with the transfer date and to whom the intention(s) were transferred.

### Multiple Intentions at a Mass

Generally, only one intention is allowed per Mass (Canon 948). This requirement has been relaxed slightly by the February 22, 1991 “Decree on Mass Stipends” from the Congregation for the Clergy as an exception to Canon Law. Article #2 of this document allows for a combination of two or more intentions only after:

1. All donors have been explicitly informed and freely consented to combining offerings;
2. The time and place of the multiple intention Mass has been made public; and

3. Since this practice is an exception to law, it may not occur at more than two Masses per week and special care should be exercised to avoid the perception of abuse.

Priests must not indiscriminately offer multiple intentions just because the parish has an excess of demand. In these cases, parishioners should be counseled that the intentions may be accepted if they can be offered on another date or at another location. The celebrant of a collective intention Mass may only take a single stipend up to the customary offering (\$10). Intentions that are part of a collective intention should be noted as such in the Mass Intention Book.

## Pro Populo Mass

Each pastor, parochial administrator (Canon 534 §1), and bishop (Canon 388 §1) must offer a Mass for the people of the parish every Sunday and holy day of obligation. This Mass is frequently called the “*Pro Populo*” Mass and carries NO stipend. A pastor who has care of more than one parish is only bound to apply one *Pro Populo* Mass for the entire people entrusted to him (Canon 534, §2). If he offers a *Pro Populo* Mass on Sunday, he can still offer another Mass on Sunday and keep the stipend for the second one since no stipend is offered for the *Pro Populo* Mass; but he may NOT add a second intention to the *Pro Populo* Mass to obtain a stipend payment.

## Private Mass

A priest may offer a private Mass for an intention on his day-off or during vacation. The celebration of these Masses should be recorded in the Liturgical Desk Calendar and the priest should be paid for any intentions offered that carry a paid stipend (up to one per day.)

## Disbursing Stipends to the Celebrant

Mass stipends should be paid by check on a regular basis after-the-fact from the Mass stipend checking account. Best practice asks that this process should occur around the beginning of the month for the previous month’s Masses. Priests are forbidden from simply accepting ten dollars (\$10) daily rather than calculating the exact payment. Mass stipends are considered taxable income and should be included in your annual priest compensation reporting (W-2 Worksheet) to the Diocese.

## One Stipend per Day

To calculate the stipend payment for the priests, begin with the first day of the month and review each day of the month for Masses offered by the assigned and clergy assistance priests. With the exception of Christmas Day, a priest may only keep ONE stipend from all of the Masses offered each day (Canon 951 §1 and 4<sup>th</sup> Synod #265). (On Christmas Day only, he may keep a stipend from each Mass offered.) If a priest offers more than one Mass on a particular day, pay the largest stipend for the intentions offered. If the only Mass offered on a day has no paid intention, then no stipend can be paid to the priest for that day. Add up all of the allowable stipends for the month for each priest and prepare a check from the parish’s Mass stipend checking account.

In determining whether a Sunday anticipation Mass counts for Saturday or Sunday with respect to Mass stipends, Canon 202 §1 defines a “day” as a block of time starting at midnight and continuing for 24 hours. Therefore:

- If a priest offers the Vigil Mass (Saturday evening) and a Mass on Sunday, he may keep both Mass stipends, as the Vigil Mass was offered on Saturday, provided that he has not accepted any other Mass offerings for that Saturday.

- If he offers the Mass of the day on Saturday morning, and the Vigil Mass on Saturday evening, he cannot apply the Vigil Mass to Sunday and must decline one of the Saturday stipends.
- On Christmas and Easter, the Vigil Masses will count for the day in which they begin. Midnight Masses (that actually start at Midnight) will count for the feast day, not the day before. Earlier “Midnight Masses” should be treated as Vigil Masses on the day that they begin.
- The date of the Mass is the date that it is offered or celebrated. If a Mass is recorded for broadcast or streaming on a later date, the date of the Mass is the date of the recording, not of any playback, even if the readings are selected for the anticipated playback date.

If a diocesan clergy assistance priest offers Masses with paid intentions at two separate parishes on the same day, he should inform the second parish that he has already received a stipend for that day and that he should not be paid a Mass stipend from that parish.

If a clergy assistance priest from a religious order is used at any parish, you should pay the *priest’s order* for ALL Masses offered that carry a paid stipend, even if it is more than one per day. Please include a note explaining the number of “first Mass” intentions as well as the excess funds included for binations and trinations (second and third Mass of the day) when sending a stipend check to the visiting priest’s order.

If a priest concelebrates a Mass as a secondary priest, he may pray for a specified intention and be paid a stipend if:

- 1) The intention that he offers has a paid stipend attached to it;
- 2) He has not celebrated or concelebrated another Mass on that day;
- 3) The intention differs from the intention of the main celebrant; and
- 4) He is informed of the intention prior to the start of Mass.

## Balancing Mass Account to Mass Intention Book

Not only does the Mass stipend checking account have to be balanced to the bank statement on a monthly basis, but it should be periodically (2 to 4 times per year) balanced to the total of the unoffered Masses and offered but unpaid Masses in the Mass Intention Book. This process is very important since the amount of money currently in the Mass checking account must “cover” all of the obligations in the Mass intention book. The checking account may have a surplus of funds due to the “one stipend per day” rule, but should never operate at a deficit (i.e. more paid Masses recorded than funds to pay for them).

To help keep the account in balance, no expenses such as the purchase of checks or deposit slips, etc. or service fees should be paid from this checking account – only Masses should be paid from here. If any bank fees are charged to this account, the parish should promptly reimburse it with funds from the main parish operating account. Attached is a form and instructions for balancing the Mass stipend checking account to the Mass book. (see [Exhibit ‘A’](#) on pg. 9)

## Surplus

If the Mass stipend account has a surplus of funds compared to unoffered Masses, the excess must be handled as prescribed by the Bishop. Current regulation from the Diocese of Rockford requires that surplus funds in the Mass stipend account are to be periodically (approximately every six months) transferred to the Chancery as a donation to the priest retirement fund. Please include a letter from the pastor indicating the amount sent and that

the funds represent “excess funds” from the parish Mass account. The parish may retain a small surplus of less than \$100 in the Mass stipend checking account in case there was a minor error in counting the unoffered Masses.

Optionally, if a parish finds that it does not have unscheduled Mass intentions, but does have openings in its near-term Mass schedule, such as a mid-week Mass, the pastor may convert a portion of the excess funds (up to \$300) into new Mass intentions for offering at the parish at the currently established stipend rate for each Mass. The exact intention can be determined by the pastor, but could be for the living and deceased members of the parish. These new intentions must be recorded in the parish Mass intention book when converted and transferred to the Mass date calendar when assigned to a particular Mass.

These Mass intentions may also be used by a priest assigned to that parish as an intention for a private Mass offered on his day-off or for use by that priest for Mass offerings for Masses celebrated while on vacation. Once converted to a Mass intention, an obligation has been made and these funds may not be considered excess anymore. These new intentions must be fulfilled within one year from the date of transfer. Stipend payments for these Masses will occur with the normal calculation and payment of stipends process at the end of each month. Converted intentions should be counted as paid intentions when reconciling the Mass book.

## **Deficit**

A shortage in the Mass stipend checking account compared to the Mass intention book is a matter of much greater concern that should be promptly investigated and resolved. The method of resolving the shortage will depend on the circumstances causing the shortage and this situation should be promptly referred to the Moderator of the Curia or Diocesan Internal Auditor for assistance.

## Special Situations

### Clergy Assistance Priest Offers Mass without a Stipend

Occasionally a visiting priest (or mission priest) will offer a Mass on a day that does not have a reserved intention or for an intention that does not have a paid stipend attached to it. As a courtesy to this priest, if the parish does not have an unscheduled Mass intention available or cannot reschedule a future Mass intention, the parish office should contact the Chancery office as soon as possible BEFORE the Mass date and secure an intention from the Diocesan intention pool. (see [Requesting Masses from the Diocese](#) on pg. 7) If approved, the parish can schedule the Diocesan intention for that Mass and pay the priest from the parish's Mass stipend checking account. A check from the Diocesan stipend account will be forthcoming to replenish the parish account for this intention.

The *Pro Populo* Mass is the responsibility of the pastor and should be offered by him wherever he is located, even on vacation, unless he has a legitimate reason such as illness, etc. If there is an emergency and a clergy assistance priest is to offer a *Pro Populo* Mass, the parish should offer the visiting priest a choice of:

- i) Offering the Pro Populo Mass without a paid stipend; or
- ii) Asking the pastor move the Pro Populo Mass to another time later in the week that has a paid intention and move the paid intention to the Mass that the visiting priest will be celebrating.

### All Souls / Father's & Mother's Day Mass Offerings

If your parish receives envelope donations for All Souls Day, Father's Day Masses, or Mother's Day Masses, these amounts are to be deposited into the Mass stipend checking account and the required number of Masses must be recorded in the Mass Intention Book. A Mass intention should be recorded for the "poor souls of the parish," "purgatorial society," or "Mothers & Fathers" for every \$10 in All Souls Day envelope offerings. (4<sup>th</sup> Synod #263 §3) Any fraction less than \$10 remaining should be recorded as an additional Mass with a stipend of that remaining amount. To maintain account balance, the priest who offers this intention should be paid this remaining amount, not the regular stipend amount. If the parish chooses, all names listed on the backs of the envelopes could be mentioned in the next bulletin as "All Souls" or "Purgatorial Society" intentions for the coming year. Some parishes choose to place these envelopes in a bowl near (but not on) the altar when an All Souls intention is offered.

### Tracking Masses for Multiple Parishes

A parish may be part of a "cluster" of a few nearby parishes that are served by one or more priests with a common administrative office. In this situation, each parish in the grouping must have a separate Mass stipend checking account. It is very important that each parish's Mass checking account hold only the funds for that parish. Please develop a procedure to ensure the segregation of these funds by using different zipper bags, making notations on the checks, or using different color highlighters to differentiate the donations. Prepare each Mass account deposit separately ensuring that the correct deposit slip is used. To help ensure that the correct account is used to pay stipends, consider using different color check stock and checkbook covers for each parish.

Track the Mass intentions in separate Mass Intention Books. Some parishes prefer to use one Liturgical Desk Calendar for each parish, while others prefer one desk calendar to cover all parishes in the cluster. If using one calendar for all parishes, it is mandatory that the intentions should be identified by parish by adding a prefix letter before the Mass number or a different color highlighter or pen to identify the Masses for each parish.

## Mass Account Processes for Parishes Operated by Religious Orders

Mass account operation at a parish entrusted to a religious order must also follow Canon Law and Diocesan Synod rules, but certain processes are adjusted due to the fact the religious orders operate as a community.

1. All Mass stipend checks for order priests should be made payable to the religious order, not to a particular priest. (This guidance also applies to the Clergy Assistance Fees.)
2. Excess funds in the parish Mass account generated by Masses offered by the pastor or any parochial vicar (associate) assigned to that parish must be forwarded to the **Diocese** as prescribed by the Diocesan Bishop even if the pastor or associates are members of a religious community. (Response of the CPI/84-89, 20-02-1987) (see [Surplus](#) on pg. 4)

## Impromptu Intentions

There may be traditions in certain cultures of requesting a Mass intention in the Narthex just prior to the processional for that Mass. An offering is usually made directly to the celebrant at this time as well.

The best practice in this situation involves educating the parishioners about the process of requesting a Mass through the parish office and having it scheduled for the desired date. Even as that educational effort continues, there may still be “last minute” intentions offered. Ask the donor to place this stipend donation into an envelope indicating that it is a Mass intention and drop it into the collection basket at offertory time. The celebrant should make a concerted effort to ensure that this intention gets recorded in the parish Mass Intention Book and that the funds are deposited into the parish Mass stipend account. The priest will receive this stipend payment along with his other stipends when the regular Mass account checks are prepared. Remember that generally only ONE intention may be offered at each Mass and that multiple intentions MUST follow the guidelines described above. (see [Multiple Intentions at a Mass](#) on pg. 2)

## Impromptu Mentions

A parishioner may approach a priest before Mass with a request to mention a person’s name during the prayers of the faithful. Priests may choose to accept these requests, but should NOT accept any contribution for this service. Best practice would have the parish prepare pew envelopes that can be used for general donations from these individuals at offertory time. Priests should instruct that any mention made is not a Mass intention for this Mass, but just an inclusion in the prayers of the faithful. Any donations received in this manner are Parish Offertory and should be processed by the counters as ordinary income.

## Requesting Masses from the Diocese

After carefully educating the parishioners of the benefits of Mass intentions, if the parish does not receive enough requests for Mass intentions locally to provide intentions for all Masses, the pastor may send a request to the Moderator of the Curia at the Diocese of Rockford Chancery Office asking for Mass intentions and stipends to augment the parish’s current parishioner requests. If granted, the Diocese will generally forward 30 Mass intentions along with their attached stipends for the parish to offer. Please record these new intentions in the parish Mass Intention Book as outlined above. After these intentions have been offered, the parish may again make a request for additional intentions, if the need persists.

If a retired priest or a priest without an assignment accepts Mass intentions from the Diocese, he is bound to offer these Masses in a reasonable time within the constraints of the guidance presented in this document. Further, he is specifically reminded that he may take ONLY ONE STIPEND PER DAY as outlined above. (see [One Stipend](#)

per Day on pg. 3) This policy also applies if a priest celebrates two or more “clergy assistance” Masses either at the same parish or different parishes or chapels. It is the priest’s responsibility to abide by these rules. If a priest receiving Diocesan intentions offers a Mass as a “clergy assistance” priest, he must either: Not offer the Mass for the Diocesan intention for that day and extend the request for more Diocesan Stipends by one day or refuse to accept the stipend for the “clergy assistance” Mass.

## Computerized Recordkeeping

As an alternative to paper records, parishes can keep Mass intention and stipend records in electronic format. For parishes interested in electronic recordkeeping:

A dedicated computer program called MIST (Mass Intentions Scheduling and Tracking) software is available from [www.mass-intentions.com](http://www.mass-intentions.com) at a recent price of \$265. Additional information is available on the website. Other specialized software may be available for this purpose as well.

Alternatively, an electronic spreadsheet (such as Excel) can be created that incorporates all of the required information from the Mass Intention Book and/or Liturgical Desk Calendar. This could be arranged into one large sheet or broken into separate tabs by year. A database program (such as Access) could also be used to create a format for recording and tracking Mass intentions.

Anyone choosing to stop recording Mass intentions in a paper book is **REQUIRED** to have an adequate computer data backup procedure in operation that will make enough safe copies of the Mass intention data to ensure that the data is secure from the risks of any reasonably anticipated peril. Consider storing these backups at multiple locations.

# EXHIBIT 'A' – Mass Account Reconciliation Form

## Catholic Diocese of Rockford Mass Stipend Reconciliation Form

1)	As of:	_____	
	Funds:		
2)	Reconciled Register Balance as of TODAY	\$	_____
3)	Any Mass Intention Cash or Checks that have not been deposited into the account	+\$	_____
4)	Total Funds Available:	\$	=====
	Masses:		
5)	Enter Date of last Mass Intention Paid to Priests		_____
6)	Sum Amount of Scheduled Paid Mass Intentions after this Date	\$	_____
7)	Sum Amount of Paid Mass Intentions not in Schedule Book	+\$	_____
8)	Add any other future Paid Mass Intentions not counted elsewhere	+\$	_____
9)	Money Required to Pay all Mass Intentions:	\$	=====
10)	Subtract Line 9 from line 4	\$	=====

If Line 10 is positive, the account is in SURPLUS

If Line 10 is negative, the account is in DEFICIT

# Mass Stipend Account Reconciliation Form

## Instructions

The Mass Stipend Account Reconciliation Form assists parishes in maintaining a balance between the money in the Mass stipend checking account and the priests' obligations to offer Mass intentions for the faithful. This reconciliation should be prepared on a regular basis between two to four times per year. Any surpluses or deficits should be resolved through Diocesan approved methods.

Line by Line Instructions:

- 1) "As of" refers to the date that will be used as a "cut-off" for the account reconciliation. Typically, this is today's date. Enter the date in this space.
- 2) Please complete a reconciliation of the Mass Stipend Account to the latest bank statement. After including all transactions after the bank statement cut-off date, write in the current register account balance on the "As of" date on this line.
- 3) If there have been paid Mass intentions scheduled or added to a Mass book to be scheduled but the stipend money has not yet been deposited in bank (or included in the checkbook register balance above), add in these funds on this line.
- 4) On this line, add the funds at the office to today's checkbook balance. This represents the total funds available to satisfy the recorded Mass intentions.
- 5) Enter the date of the last Mass intention that was paid to the priests. This date is generally the end of the prior month, if priests are paid monthly. This is not the date of the last check, but rather the date that the priests were paid through. If priests have been paid for all Masses offered through April 30<sup>th</sup>, then April 30<sup>th</sup> is the date to write.
- 6) Add up all paid mass intention amounts beginning with the day after the last date that the priests were paid for Masses. For example, if the priests were paid through October 31<sup>st</sup>, start adding up stipends from November 1<sup>st</sup> forward. Only include Masses that have an intention with a paid stipend. Do not count intentions where the parishioner has not yet paid a stipend or Masses where a visiting priest has already been paid the stipend. Write the total on this line. While the vast majority of Mass intentions are for the established \$10 gift, some could be for more or less money. Add the exact amount of each stipend. Remember that the "Pro Populo" or People's Mass does not carry a paid intention and should not be counted.
- 7) If your parish accepts Mass intentions without a specified date and records them in another book for later scheduling, add the stipends in this book only if they have not already been transferred to the Mass Calendar Book. Like above, only count Masses that have an intention with a paid stipend. Do not count intentions where the parishioner has not yet paid a stipend or if the priest will offer the intention without a stipend. Write the total on this line. This could include Purgatorial Society Masses, if they are not already given a Mass date.

- 8) If there are any other future Mass intentions with paid stipends that have been accepted by the parish but have not yet counted on Line 6 or 7, sum these stipends and write the total here.
- 9) Add Lines 6 + 7 + 8 together and write the total on this line. This amount represents the total funds required to discharge all of the Mass intention stipends currently recorded at the parish.
- 10) Subtract Line 9 (obligation) from Line 4 (funds) to determine if the Mass account is in balance.

If Line 4 is larger, there is a surplus in the account. In the Diocese of Rockford, Mass account surpluses should be forwarded to the Moderator of the Curia for distribution to retired priests and priests without a current assignment. Surpluses can occur when a priest offers more than one Mass with a paid intention in the same day, but can only receive one stipend for that day, per Canon Law.

If Line 10 is greater than Line 4, the account is in deficit. All deficits must be promptly investigated and corrected. The Diocesan Internal Auditor is available to assist you with this process. For a small deficit (less than \$300), the pastor should forgo future stipend payments while still offering the requested Masses until the account is back in balance. For larger deficits or if deficits are calculated again, please promptly contact the Moderator of the Curia or Diocesan Internal Auditor for direction on bringing the account back into balance and a review of the Mass stipend process internal controls.