

DIOCESE OF BUFFALO INTERNAL AUDIT NEWSLETTER

Mass Offering Newsletter

12-2023

INTERNAL AUDIT TEAM

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For additional information regarding appropriate parish/school disbursements Please contact the audit team if you have any questions
716.847.5572

Visit the Audit webpage for more Newsletters and other useful items/tools

<https://www.buffalodiocese.org/internal-audit/>

MASS OFFERING

What is a Mass offering?

- A "gift" from the individual to the clergy or celebrant as a way for the individual requesting the intention to enter the sacrifice of the Mass.
- When a Mass intention is assigned a date and time and the offering is received, the individual priest who will offer the future Mass is unknown. The parishes "hold" these gifts to be distributed to the celebrant. The parish is a pass-through for these gifts and holds them for the convenience of both the giver and the receiver. Therefore, the Diocese and the parishes do not include these in gross wages. Offerings paid through payroll is always an option.
- Mass offerings are considered taxable income by the IRS. The clergy must report the offerings as income on their year-end taxes. Parishes must issue a year-end clergy statement that provides all offerings paid throughout the year for each clergy member.

Bination vs Trination

- Bination is 2 Masses celebrated in one day while Trination is 3 Masses celebrated in one day.
- If the clergy is paid for these additional offerings, the second (and subsequent) offerings must be donated to the approved charities by the Bishop. It cannot be used for the priest's own personal charity without a dispensation from the Bishop.
- If the priest wants to forgo being paid for Bination or Trination Mass offerings, the parish must donate directly to one of the Bishop's charities.

Dual Intentions

- Dual intentions are two different individuals requesting intentions for one Mass.
- This practice of dual intentions was meant to be a short-term solution to consolidating the Mass schedules for two churches (Parishes) into one Mass schedule. The parish should only use dual intentions to consolidate and combine the family Mass books, afterwards the practice must stop. Dual intentions are not intended to be a long-term practice.
- Parishes permitted to have only two dual intention Masses per week.
- To consolidate the Mass intentions, both individuals who requested the intention must agree.
- Only one offering should be disbursed to the celebrant, while the other offering should be donated to a Bishop's charity. If the celebrant did receive both offerings for the dual intentions, they are responsible for donating that portion to a Bishop's charity.

Approved Charities by Bishop Fisher

- Endowment for Formation at the Foundation
- Catholic Charities
- Response to Love Center
- St. Gianna Molla Centers
- Mother Teresa House



St. Gianna Pregnancy Outreach Centers
"Are you expecting & need help?"
We assist mothers, fathers and families during or after pregnancy
Call any location closest to you: Buffalo Area (716) 842-BABY (2229)
Cattaraugus Area (716) 373-2569 Cheektowake Area (716) 401-3334
Cheektowake Area (716) 842-2229 Lackawanna Area (716) 828-9654
Niagara Area (716) 299-7040 Wyoming Area (585) 969-4150

Main office located at: 76 Church Street, Buffalo, NY 14202
Email: stgianna@buffalodiocese.org
Sponsored by: Respect Life Office, Diocese of Buffalo (716) 847-2205



Pro Populo

- Pro Populo Mass is offered for the people of the parishes.
- No offering is given for the Mass intention for Pro Populo.
- Masses must be scheduled once a week, including Sundays and Holy Days of obligation, and said by the Pastor, Administrator or, priest in Solidum.
- No offering is to be paid for Pro Populo!
- If the Pastor does not say the Pro Populo, then he must forgo one of his other intentions to the priest that says it in his place.
- Only one Mass per week per family of parishes is required.
- Pro Populo Mass intentions cannot be combined with other intentions.
- Schedule Pro Populo first and meet with the parishes in your family to determine a rotating schedule.

| | Who Schedules |
|---|---------------|
| January 1 st - 7 th | Parish #1 |
| January 8 th - 14 th | Parish #2 |
| January 15 th - 21 st | Parish #3 |
| January 22 nd - 28 th | Parish #4 |
| January 29 th - February 4 th | Parish #1 |
| February 5 th - February 11 th | Parish #2 |
| February 12 th - February 18 th | Parish #3 |
| February 19 th - February 25 th | Parish #4 |
| February 26 th - March 3 rd | Parish #1 |

All Souls, Mother's & Father's Day

- When parishes receive donations for All Souls Day, Mother's Day, or Father's Day, these amounts are to be deposited into the Mass offering checking account and the required numbers of Masses must be recorded in the Mass intention book.
- Any fraction less than \$15 remaining must be recorded as an additional Mass with an offering of that remaining amount. To maintain account balance, the priest who offers this intention must be paid this remaining amount, not the regular \$15 of Mass offering amount.
- Envelopes received for these intentions are not records as a contribution or donation in PDS Office.

Record Keeping

Cash Receipts

- Business managers & bookkeepers are responsible for maintaining offerings received and properly disbursing.
- All funds received (cash or check) in the parish must be documented by parish staff on a cash receipts log.
- Sequentially pre-numbered triplicate-copy receipts must be issued for all cash payments.
- All Mass offerings received must be placed in a secure location such as a safe or locked cabinet until deposited.
- Deposits must be done on a weekly basis.

Clergy Offering Process

- The parish cannot request a higher offering for Sunday or Holy Day Masses.
- Mass offerings are never paid in advance.
- Mass offerings must be paid to priests by check on a regular basis.
- If no offerings were received, the clergy should be notified, but the intention needs to be fulfilled by someone at the parish if it was accepted.
- Disbursements must be clearly documented in the check register and the memo section must maintain the number of Masses and dates the payment represents.
- The pastor should never authorize checks payable to himself. Disbursements to the pastor must be reviewed and signed by another authorized check signer.

Mass Reconciliation

- The main purpose of a Mass reconciliation is to determine if the parish has enough money to pay out all the paid intentions the parish is holding.
- Mass reconciliations must be documented and completed on a quarterly basis.
- A surplus means you have enough money while a deficit means you don't have enough.
- If the parish has a deficit and cannot determine the cause of the deficit, the parish should consider transferring money from the parish operating to sure up the Mass account.
- If the parish has a surplus, the parish must determine why there is a surplus. If the surplus is due to intentions for All Souls, Mother's Day, and Father's Day that were not recorded from a past year and yet to be said, then the parish should divide that surplus amount equally amongst the three days and hold those Masses over the next 12 month. If the Masses cannot be reasonably said within the next 12 months, then they must be given away to another parish that can. Please see the PowerPoint presentation if further clarification is needed.
- If the surplus is due to interest-bearing accounts, then there are four options:
 1. The parish can donate the surplus to one of the approved Bishop's charities.
 2. The parish can set up Mass intentions based on the surplus amount.
 3. The parish can use the money to help pay for liturgical supplies, such as, altar cloths, vessels, vestments, altar server robes, etc. (This should be a one-time occurrence, please see slide 41 on the PowerPoint Presentation for further information).
 4. If the parish desires the use of the interest for another purpose, you must obtain permission from the Chancery.

Mass Offering Form

- The Mass offering form is to be used if an offering is given over the customary amount of \$15.
- The form must be completed in its entirety.
- The forms must be maintained with the Mass offering account and intention records.

Mass Offering Form

Thank you for this offering, which will be held until the Mass is celebrated. Your offering exceeds the customary \$15 per Mass, so please provide the following information:

Current Date: _____ Mass Date: _____

Requestor Name: _____ Total Offering Amount: _____

Phone: _____ Email: _____

Purpose of additional Mass offering:

Additional offering as a gift for the celebrant

Donation to Parish for general use

Donation to the Poor (soups/Pantry/ Outreach)

Other (Specify below)

Requestor Signature _____

Received by Signature _____



*Forms must be maintained with Mass Offering account and intention records

All Offerings and Intentions held by the parish must be celebrated within a year!