



CHANCELLERY
ARCHDIOCESE OF NEW YORK

MEMORANDUM

To: Brother Priests
From: Joseph P. LaMorte
Date: September 29, 2023
Subject: Safeguarding the Parish Mass Stipend Account

Grace to you and peace from God our Father and the Lord Jesus Christ.

At last week's video conference with Cardinal Dolan, a reminder about the need to properly maintain the parish stipend account triggered a reaction (and a flurry of text messages) from some viewers who didn't remember reading about it when it first appeared in the October 2022 combined mailing.

Those guidelines were published around the time when some of our priests were getting into financial trouble. We who serve you have a responsibility sometimes to call attention to things that need fixing, to emphasize the necessary scrupulosity that comes with financial responsibility.

Presently, there are several priests who are in serious difficulties. Not too long ago, a pastor from one of our suburban parishes pleaded guilty and received a sentence of five years' probation. He somehow avoided going to jail. Right now, there are active investigations of two more priests and a few others are on the horizon. When we get a scent of irregularity, by law we must hand it over to the district attorney. We are always mindful that a criminal conviction not only adversely affects a priest's cherished reputation, but it can negatively impact his ability to serve in certain assignments in the future.

It is so much appreciated when you trust the professional advisors in the finance office at the Catholic Center and cooperate with the associate director of finance assigned to your parish. As you know, they can only be effective when you share all data with them. If a pastor is hiding information, we can't pick it up and provide the assistance that is needed. With incidents of defalcations and embezzlement, we get worried and find the need to address the subject repeatedly.

We priests have a heavy responsibility to properly maintain the parish stipend account and all the money entrusted to us. And so, we issue again the guidelines that appeared last year in *Some Things to Know*.

- We owe it to our people to satisfy Mass intentions as expeditiously as possible, usually within one year.
- Since this is an official parish account which is used for the \$15 stipend attached to a Mass intention, it must be available for audit upon request. It can be used for nothing more than announced Masses.
- Donations for baptism, wedding and funeral perquisites, house and car blessings, First Friday visits, mother's day, father's day, Christmas, Easter and all souls novenas are to be deposited in the parish checking account #5104.
- The portion that is given to the priest for his service is tendered from account #7101 [clergy salary and stipends].
- Whenever a priest celebrates more than one Mass on a particular day, he may retain for personal use only one stipend. Any stipends which were accepted for the celebration of additional Masses must be disposed of in accord with archdiocesan policy [c. 951] and sent to St. Joseph's Seminary.
- In addition, every pastor is mandated to offer the Mass for the people of his parish on Sundays and holy days. This *Missa pro populo* is the personal obligation of the pastor. He may delegate it to a visiting priest or a parochial vicar; then, in justice, tender the current stipend of \$15 to the priest satisfying the Mass.
- Remember also to keep a register of announced Masses in the parish office; and a personal Mass stipend book for the unannounced requests you receive.
- A well-documented imprest petty cash fund for miscellaneous small dollar expenses of the parish must be maintained. This fund is set at a fixed amount based on activity and should not exceed \$500. It is maintained on the parish balance sheet as a cash account [303.13]. The petty cash fund must be restored to its fixed amount whenever it is replenished. It is never used to cash checks of any kind.

The staff at the Catholic Center is always on hand to assist. Call us at any time if there is something we can do for you. We enjoy hearing from you.