

Society of St. Vincent de Paul
Toronto Central Council

POLICIES AND GUIDELINES
FOR THE USE OF CONFERENCE FUNDS

CONFERENCE RESPONSIBILITIES

Revised June 2009

A) POLICIES

Signing Authorities:

Two signers are required for each expense cheque. It is preferable to have three signers in the eventuality that one is not available. The Treasurer is one signer and the President the other. The third could be a Vice President or Secretary. As per the Rule, executive members should not be related.

Safeguarding Vouchers:

Food and store vouchers must be kept in a secure location. A procedure should be put in place to monitor the handling and usage of vouchers. As food and store vouchers are equivalent to cash, they must be handled as such. **Following is only a suggested procedure. A Conference may devise a procedure that meets their requirements.**

If a Conference has a large quantity of vouchers on hand they should be kept in a secure location, e.g. the church safe. A smaller quantity should be kept in a locked file cabinet. The latter would be vouchers that members have access to and use when making calls. The amount in this lot would be enough for a week's calls, for example. In each case, there would be a tracking sheet showing the value of vouchers on hand. Each time an authorized member removes vouchers they would sign them out on this sheet indicating the total value of those removed and adjusting the balance on hand, just like using a bank record book. If there are both food and clothing vouchers, a separate tracking sheet would be used for each type of voucher. The Treasurer, or some other designated member, would reconcile the actual voucher count to the total shown on the tracking sheet monthly.

Reporting Financial Position to Particular Council:

Each Conference shall report their bank balance as well as significant and unusual expenditures at the monthly Particular Council meeting. This information should appear in the Particular Council minutes.

Issuing Receipts for Income Tax Purposes:

First, we must be mindful of our Rule that states "The Society shall preserve its good reputation for honesty and responsible stewardship". All funds received must be used exclusively in the pursuit of the Society's aims and goals. The Conference must maintain control of the funds it collects at the doors of the church or anywhere else. They must be kept separate from church funds. As soon as a Conference becomes aggregated it should apply to the Federal Government for a registered charity number so they will be able to give official receipts to donors for income tax purposes. The Treasurer at Toronto Central Council can offer assistance and the necessary forms to complete this process. A non - aggregated Conference, without receipt granting privileges, can work with the Particular Council to have receipts issued for large individual donations.

Safeguarding the Revenue Canada (C.C.R.A.) Number:

Conferences with a charitable registration number from the Federal Government must complete the information form T3010 annually and send to the Canada Customs and Revenue Agency. Failure to do so will result in the loss of their charitable registration number and the privilege to issue receipts for income tax purposes. The Conference Treasurer must become familiar with the government's rules and regulations regarding the handling of funds and donations. Failure to comply with these will also result in the revocation of their charitable number. For example, mentioned above was the requirement that the Society's funds be kept within the Society, separate from parish funds. The Treasurer must keep the Society's funds in a separate bank account used exclusively for the works of the Society of St. Vincent de Paul. This is also a requirement for purposes of safeguarding the charitable number.

Filing Reports:

The Conference must prepare and send its annual Christmas, Secretary and Treasurer reports to Central Council and/or Particular Council as requested. It is important that Central Council receive these reports as soon as possible because it must consolidate this information to prepare reports for the Annual General Meeting, the Provincial Council and the Government.

The Conference President must ensure that these reports are completed and submitted in a timely manner.

Procedure for Ordering Store Vouchers and Furniture:

Goodwill and Society Stores Vouchers:

- Orders are processed at Head Office
- Maximum of 20 vouchers to be issued to a conference at one time within a thirty day period unless authorization for additional is given by either the President or Treasurer of the Particular Council
- Order to be placed by Conference President or substitute
- Voucher numbers and order date are kept on file

New Beds, Tables and Chairs:

- Orders are placed by voice mail, phone 416-364-5577 extension 252
- Particular Councils shall decide who has the authority to place the orders in their area. This information must be communicated to the warehouse manager.
- Orders placed by individuals other than those identified by the Councils will not be processed, but will be referred back to the Particular Council President.

B) GUIDELINES

Guidelines for Financial Assistance:

1. Common Practice:

The amount in food vouchers given to a single person and those with children varies somewhat across the Society. The range should be from \$30 for a single person and incrementally increase for each additional per child/extra adult to a maximum of \$75.00. Conferences bringing food should reduce the dollar amount of vouchers issued by the approximate value of food.

2. Criteria:

Conferences and members obviously bring their compassion, judgment and experience to bear on the decision of how much to give. Some of the criteria identified include:

- Assessment of person's need/circumstances (including the degree to which the circumstances are seen as exceptional);
- Previous assistance given to the person;
- Whether it's early or late in the month;
- Vincentians must make home visits in pairs

3. Exceptions:

Although the amounts stated above are typical, there are circumstances that require higher levels of assistance or different forms of support. In some very special circumstances a conference may cover costs such as utilities, rent or other payments. Following are commonly held beliefs regarding this type of assistance:

- The circumstances and the decision need to be carefully discussed among the Conference or Executive;
- There needs to be reasonable assurance that the expenditure is actually in the person's long-term interests (and not just a short delay of the inevitable);
- For larger amounts or more unusual circumstances, see "Guidelines for Extraordinary Expenses" below;
- Spending the money simply because the Conference can afford it is not appropriate. It is not seen as proper stewardship of Society resources in that it means the poor in other Conferences will need to be given less. Such inequity across the Society is seen as totally inappropriate.

Guidelines for Extraordinary Expenses:

Extraordinary or large expenditures should be discussed with a quorum of Conference executives for approval. If the decision can be delayed, wait until the next Conference meeting of all members so they feel part of the approval process. Such expenses usually involve rent and utility arrears. Following are some guidelines in handling these types of requests.

- Funds must never be given to the client. Rent payment cheques must be given to the landlord / property manager and utility cheques to the appropriate utility company.
- Receipts must be made out to the Society of St. Vincent de Paul for audit purposes.
- Rent payments should not exceed one month's rent (keep in mind; it would be an extremely unusual circumstance in which a person is not able to pay at least a portion of their rent – leaving the Society to contribute to the balance owing). Other agencies that offer rent assistance should also be approached. Such assistance should not be given more than once a year to an individual client.
- The conference should check local agencies for the availability of outside assistance for these types of funds e.g. Share the Warmth for fuel bills.
- If the neighbour in need is on Ontario Works they can apply for Community Start up & Maintenance Benefit (CSUMB) through their social worker. (If approved they will pay for rent and utilities with some restriction)

PARTICULAR COUNCIL RESPONSIBILITIES

A) POLICIES

Supervising Conference Expenditures:

Particular Councils should be assisting Conferences with financial management, ensuring that funds entrusted to the Society are being used in an appropriate manner. Conferences should report their financial position to the Particular Council on a monthly basis. Particular Councils should ensure that conference books are audited.

Extraordinary Conference expenditures outside those identified above under “Guidelines for Extraordinary Expenses” should be brought with appropriate documentation to the Particular Council executive for approval.

Voucher Collection:

Particular Councils are required to pay clothing store voucher invoices within 30 days of receipt of statement. After 30 days, a reminder will be sent to the Treasurer of the Particular Council by the Director of Finance. If the account is not paid in full within 45 days of the statement date, or if suitable arrangements for payment have not been made with the comptroller, no furniture orders will be accepted from that Council without Board approval.

Councils are encouraged to engage in financial planning with conferences. This planning should include a regular review of the expenses (especially clothing store and food vouchers) and the actual and proposed income.

Particular Councils who have engaged in financial planning and are still unable to finance the voucher program are invited to make a proposal to the Board for financial assistance.

B) GUIDELINES

Guidelines for paying members expenses for AGA/AGM/Conferences:

Official Council delegation to any conference or annual meeting should be limited to two members. Delegates should be chosen from the Council executive.

Allowable expenses are:

- Reasonable travel expenses.
- Accommodation and food expenses as allowed in the conference/meeting application.
- All other expenses are the responsibility of the member.

Poor Box funds should not be used for members to attend Society events such as the Annual Mass and Dinner. Discretion may be used in the event where a member’s personal financial situation may prevent them from attending.

COMPONENTS OF FINANCIAL PLANNING

Conferences and Councils should consider the following in the development of financial management:

1. **Guiding principles** that clarify the types of assistance that are appropriate. These would draw heavily on the Rule and would focus more on the reasons for involvement and the quality of the interaction than on specifics.
 - a. What are the principles that should guide the decisions of members, conferences and Particular Council's when making decisions about appropriate responses to requests for assistance? These principles will shape the guidelines, controls and plans, and guide decision-making at all levels.
2. **Guidelines** re. The expenditure of funds, whether it be through food or clothing vouchers, furniture, or other forms of assistance. Therefore, the following aspects would need to be addressed.
 - a. Guidelines (likely in the form of fairly tight ranges) for the amount to be given individuals and families in the form of vouchers for food or clothing;
 - b. Guidelines re. the number of times to provide vouchers to individual/family under "normal" circumstances, with perhaps a cap in terms of number of times within a 6 month period and a decreasing amount.
3. **Controls** related to furniture. First of all, the Vincentian making the request must be sure the need is genuine and urgent. Furniture orders should be initiated by a designated person in the Conference that must be sure that funding is available for the purchase either from the Conference or Particular Council. Funding concerns must be resolved by the Particular Council President.
4. **Budget plans** at the Particular Council and conference levels. These would cause each to look ahead six or twelve months and make some decisions about:
 - The portion of their funds they want to devote to the various forms of assistance (i.e. food vouchers, furniture, etc.)
 - If the funds that are likely to be available from collections/fund-raising aren't likely to be adequate, how will the anticipated shortfall be addressed?
 - i. Campaign for more donations in parish.
 - ii. Have members or ushers hold the poor boxes at the end of each Sunday Mass.
 - iii. Ask the Pastor to announce at the end of each Sunday Mass: "Please do not forget the poor box on your way out".
 - iv. Regular reminders of our good works in the church bulletin.
 - v. Cut back on expenditures, especially at Christmas, perhaps.
 - vi. Put procedures in place to help ensure that the limited funds are carefully allocated.
 - vii. Make a case to the Particular Council for additional funds.
 - viii. Other.
 - If the funds are likely to exceed their current needs, only a reasonable reserve should be allowed to accumulate.
 - There should be some attempt (perhaps a formal process) for ensuring the plans of the conferences fit/harmonize with the plans of the Particular Council.
 - All surpluses shall be shared with the next higher council for distribution to the less fortunate conferences of the council and to other higher council as per the Rule.
5. **Accountability processes** whereby Conferences and Particular Councils report how funds were expended and how the expenditures related to the guidelines, controls and plans.

