



this issue

Editorial 1

Charity Corner 1

Did You Know? 1

Policy Perspective 2

In the News 2

Did You Know?

As of March 31, 2012, 52% of ministry units had met the territorial target of having sufficient unrestricted and uncommitted reserves to fund three months' operations. This is up from 48% at March 2011. Another 36% had some reserve, but less than the three month target, compared with 38% in the previous year. 11% of ministry units had negative reserves (i.e. liabilities are greater than assets), compared to 14% at the end of fiscal 2011.

Editorial

For three days in mid-October, the management staff of the finance department met in Toronto for our annual conference. These days are very important to us because they allow the senior staff from each of our offices to take time out from their busy schedules to take stock of operations and plan for the future. We use the time together to develop solutions to problems, discuss how we can improve performance, participate in teambuilding exercises, take time for professional development and plan for the future.

At this year's meeting, we developed strategies for the four key areas that will be our focus for the next three years: understanding client needs, automation, facilitating better financial management and staff development.

We will unpack these four themes more in future issues as we develop our plans further. For the moment, let us simply say that we're excited about the challenges and opportunities ahead as we develop new and improved ways to support the mission of The Salvation Army.

Charity Corner

CHRISTMAS KETTLES: A GUIDE TO BEST PRACTICE

With the Christmas fundraising season fast approaching, THQ has recently issued territorial guidelines for the management of kettles and the behaviour of kettle workers. With over 2,000 kettle locations across the territory it is critical that they are safely, effectively and consistently managed. Below you will find an extract from the guidelines, dealing with security, banking and the recording of kettle income.

1. Secure the kettle or bubble to the stand so that no one will be able to simply grab it and run.
2. Lock the bubble or kettle with a small padlock.
3. Ensure that the worker at the kettle cannot open the bubble under any circumstances.
4. Make sure that the kettle is never left unattended.
5. Ask kettle workers to refrain from handling cash or other donations in the kettles.
6. Open the kettle only in the presence of two unrelated individuals in a secure location.

7. Count funds immediately upon opening the bubble in the presence of two individuals who will both confirm the amount received and sign a sheet of paper indicating the total.
8. Store funds that cannot be deposited immediately in a safe until the next business day. Funds should never be taken to anyone's home or stored anywhere except in a safe.
9. Consider using armored car service for bank deposits.
10. Advise your bank branch that you are participating in the kettle appeal and give them an idea of the amount of the deposit by day.
11. When recording kettle appeal income and expenses, remember to use the standard department and account codes, as outlined in section 2 of the Territorial Finance Manual.

For more information, please refer to *Territorial Christmas Kettle Guidelines*, available on Lotus Notes or by contacting the Public Relations & Development department at public_relations@can.salvationarmy.org.

Policy Perspective

DEVELOPING POLICY IN THE SALVATION ARMY: THE PROCESS

You've read the Territory's Operating Policies (formerly, the *Official Minutes*). You understand what they say, but did you know where they come from and how they are developed?

Policies are generally developed in response to one of two situations. The first is that some external event triggers the need for a policy. For example, as explained in our last issue, one of the reasons for Operating Policy #3409 (Staff Expense Policy) was Ontario's Broader Public Sector Accountability Act which requires us to publish the rules governing how staff may be reimbursed for expenses incurred on behalf of the organization.

The second is that internal practice suggests that a policy would help to provide a framework for people to follow. For example, Operating Policy #3410 (Expenditure and Payment Policy) was developed as a result of internal audit findings. It was discovered that, throughout the territory, many individuals responsible for approving expenditures lacked knowledge on how they should fulfill that responsibility. So, OP #3410 was developed to provide a framework within which individuals could approve expenditures.

Most operating policies are drafted at territorial headquarters. In some instances, the department or individual responsible for issues that are addressed in the policy are considered the 'owner' of the policy. They will usually play a coordinating role in drafting and getting feedback on drafts of the policy to reach the point where it can be submitted for approval.

Policies are rarely written by a single individual, operating alone. In most cases, while one person will act as the writer, others are brought into the project to review and improve drafts. In some cases, the issue is straightforward and can be developed with little or no consultation outside the department where it originates, prior to being submitted for approval. In other cases, the issues are more complex and consultation with a wider audience is required. For example, key staff at THQ and all DHQ's were consulted on both OP#3409 and OP#3410.

When a draft policy is ready for approval, it is submitted to the office of the territorial Secretary for Business Administration, who chairs the Operating Policy Review Committee. This is a group of officers and employees from THQ, DHQ and ministry units, responsible for reviewing the draft policy and making suggestions for improvement, prior to its endorsement.

Finally, a policy is presented to the Territorial Management Board for final approval before the Chief Secretary authorizes its release as part of the Operating Policy Manual.

Are there occasions when we underestimate the potential for problems being created by a policy? Certainly. Once in a while, despite our best intentions, a policy may be approved which creates compliance issues that no one could foresee. Hopefully, the robust process we have in place minimizes the chances of that happening very often.



In the News

MISSION FOCUS FUND --- The territorial commander has announced the establishment of a \$1.2 million fund for projects that support the territory's seven mission priorities. Terms of reference have been distributed and are available through your DHQ.

TERRITORIAL CONGRESS 2014 – The territorial commander has announced a territorial congress to be held in Toronto, June 19-22, 2014. General Linda Bond will be the guest speaker at what will be her last public event prior to her retirement from active service.



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Comments, Suggestions?

Do you have comments on any of the topics raised in this issue, or suggestions for a future issue? Write to us at:

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