

SASKATCHEWAN UNION OF NURSES



SDC TREASURER'S TOOL KIT:  
A Financial Reporting Guide

Reviewed September 2020



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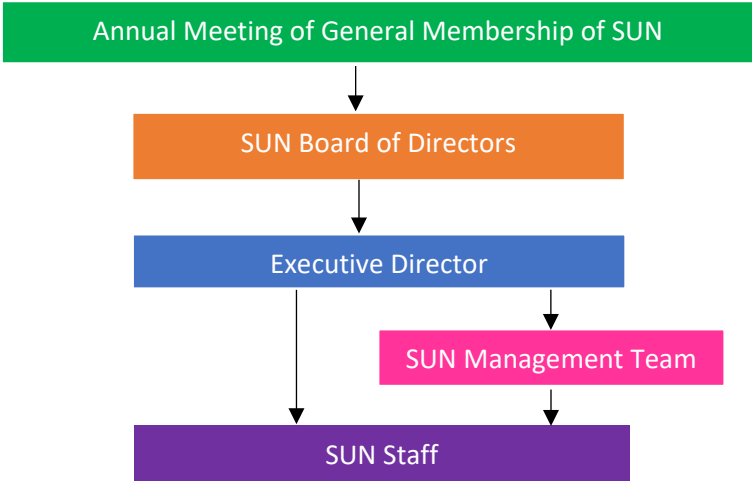
# Member Driven, Member Focused

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At the foundation of SUN are the members – registered nurses, registered psychiatric nurses and nurse practitioners employed in a variety of settings throughout the province. As the governing body of the Union, each year at the Annual Meeting, members establish all policies, rules and regulations that bind members, Chartered SUN District Councils, Committees, and Directors of the Union. It is the input given during the Annual Meeting which provides the Board of Directors and staff with the direction required to implement the strategic focus of the Union for the following year.

Each year, during a SUN District Council Annual Meeting, the members elect their SUN District Council Executive, as well as establish the governing bylaws and policies for their SUN District Council. The SUN District Council Executive plays a vital role as the first point of contact for members when they have questions or concerns or require support in addressing professional or workplace issues.

### **SUN Organizational Chart**



# Defining the Roles of Leaders

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At the core of SUN's strength is our elected leadership – it is their compassion for others, the dedication to protecting the professional and workplace rights of the members, and their commitment to ensuring the safety of patients, that makes our union strong.

How do we make our union stronger? We unite, and we conquer.

At each level of leadership, we each take on key components of providing member and union support and guidance. But with so many moving parts, it can be difficult to know whose job it is to take on which role. The following is a brief overview of key roles SUN District Councils, the Board of Directors and SUN Staff play in addressing member concerns.

## **SUN District Council Chair**

- Administers the affairs of the SUN District Councils.
- Responsible to meet with Board of Directors.
- Represents the views of the membership when meeting with the Board of Directors.
- Maintains communications between Board Representative(s) and the locals within their district.

## **Board of Directors**

- Responsible for the governance and finances of the Union.
- Sets the strategic direction of the Union on an annual basis.
- Sets key bargaining priorities for contract negotiations.
- Provides support and guidance to SUN District Councils regarding day-to-day functions of the SUN District Council.
- Maintains communication with the SUN District Councils to whom they represent.

## **SUN Staff**

- Provides guidance to SUN District Councils regarding nursing concerns and day-to-day functions of the SUN District Council.
- Supports SUN District Councils in escalating members concerns at the appropriate stages.
- Represents and protects the best interests and rights of members, with the Employer, at the appropriate stages.

# Role of the SDC Treasurer

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Non-profit organizations, such as the Saskatchewan Union of Nurses (SUN), our SUN District Council (SDC)s and our Locals, exist to achieve a goal or a set of goals. The money SDCs have is an important tool to reach these goals; a good bookkeeping system is necessary to monitor the funds.

The role of the SDC Treasurer is crucial in maintaining the SDC's financial health; therefore, every SDC should elect or appoint a Treasurer. As per Canadian Revenue Agency (CRA) Regulations, the role of the Treasurer cannot be combined with the role of the Chair; however, combining the Treasurer and Secretary roles or the role of the Vice-President with the Treasurer, is acceptable.

The role the SDC Treasurer includes, but is not limited to:

- Ensuring the SDC has established a bank account.
  - *Note: It is recommended SDCs conduct research regarding services fees and options before setting up a bank account.*
- Ensuring there are a minimum of two (2) signing authorities designated.
  - The Treasurer must be one of the designated signing authorities.
  - When designating signing authorities, keep in mind individuals cannot sign a cheque in which they are the recipient.
- Performing financial transactions on behalf of the SUN District Council (eg: depositing or disbursing funds, etc.).
- Ensuring all approved bills have been paid in a timely manner and supporting documents (receipts, invoices, etc.) have been attached to the transaction record.
- Recording all financial transactions on the appropriate document (include record and/or copy of supporting document(s)).
- Preparing and presenting the Treasurer's Report at all SDC meetings.
- Working with the SDC Executive to prepare an annual budget.
- Preparing and submitting grant application to SUN Provincial.
- Maintaining financial records for seven (7) years, as per CRA Regulations.
- Tracking and submitting SUN District Council and provincial forms (union leaves, expense claim forms, requests for payment, etc.).
  - Maintain a copy of all forms submitted, including relevant details of event (date, location, etc.) for the SUN District Council files.

The financial reporting guidelines outlined in this tool kit have been developed to assist SDC Treasurer's in their role and preparing financial records/books.

Help is always available when needed. SUN's Accountant and First Vice-President are available to answer questions and/or provide guidance to SDC Treasurers – simply contact the Regina SUN Office.

# Financial Records

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All financial records should be kept together in a separate file for at least six years after the end of the current year. Then most records can be destroyed unless they are deemed to be permanent records.

## Permanent Records

Permanent records are records that should never be destroyed and include the SDC’s bylaws, minutes, financial policy and, if applicable, special documents, or any special contracts or agreements.

## Journals or Ledgers

The Treasurer must keep two types of journals for tracking and recording financial transactions.

They are:

- (1) a cash receipts journal to track incoming monies; and
- (2) a cheque disbursements or expenditures journal to track outgoing monies.

These journals are comprised of pages set up with columns to allocate receipts and disbursements into categories. They can be electronic or in a ledger book. Each of the columns is assigned an account name and together is referred to as the **chart of accounts**. The chart of accounts and its definitions are illustrated in Appendix E. Items not fitting into any of the specified categories are recorded under "other", along with a note explaining specifically what the transaction was for.

## Cash Receipts Journal

The cash receipts journal is organized in a manner to record of all funds the SDC receives.

## Deposit Book

The deposit book you obtain from the bank will include duplicate forms. The original copy will be retained by the bank. Retain the second copy—the one that is attached to the deposit book—for the SDC’s records. Ensure that the bank stamps the duplicate deposit slip when you make a deposit to the account.

When preparing the deposit slip, it is very important that you record the following information in the appropriate spaces:

- date
- account number
- SUN District Council name
- separately list each cheque being deposited showing payer’s name



- show a breakdown of cash being deposited
- signature of authorized person making the deposit
- receipt numbers (optional)

Ensure that all funds, whether cash or cheques are deposited immediately, and that all cheques are properly endorsed, i.e., “for deposit only to the credit of [insert your organization’s name].”

### **Cash Disbursements Journal**

The cash disbursements journal is organized in a manner to account for all information relating to purchases and payments of expenses of the SUN District Council.

### **Cheque Book**

Cheque books either allow carbon copies of each cheque written or have a separate booklet to record transactions. If your cheques include the record of transactions booklet, be sure to complete the record in full each time you write a cheque. Include the following information:

- the cheque number
- the date of issue
- to whom the cheque was issued
- the amount of the cheque
- a brief description of the purpose of the payment
- 2 signatures by authorized signers.

In order to know the amount of money on deposit in the bank, the Treasurer should keep a running balance. When an account is opened, be sure to record the first deposit in the cash receipts journal. After that, write the amount of every cheque in the cash disbursements journal and subtract that balance from the cash receipts total balance. Likewise, enter and add all deposits. When you write a cheque, it should be filled out completely before it is signed, namely, it must include:

- cheque number
- the date (ensure you have the correct year!)
- the full name of the payee (the person or company receiving the cheque)
- the amount of the cheque both in figures and words; the two must agree.

### **Financial Backup Documents**

Along with your ledgers, deposit slips and cheque stubs, you need to keep the backup documents relating to each financial transaction. Each cheque written should have an invoice, receipt or other source document. Write the cheque number, date and payee on the backup information and keep it. Each deposit should have backup information and the date deposited written on it.

You will need to create a filing system for these documents. For each fiscal year, you may want to have a file for each month, or you may prefer to keep all cheque backup documents together. Your system should allow you to find any document easily if you need to refer to it again, even

years later. CRA requires that you keep seven years of these records. Store your records somewhere safe and secure.

### **Treasurer’s Report (Financial Statements)**

Financial statements are a method for reporting the financial resources of an organization and what it has done with them. Two statements, which represent the Treasurer’s Report, must be prepared at the end of each financial year and may also be prepared during the year to monitor the budget if necessary. This report can also serve as a Treasurer’s Report at any interim meetings as it summarizes the year to date activity of the SUN District Council.

The two statements are the:

- (1) Income and Expense Statement or Statement of Activities; and
- (2) Fund Balance Statement or Balance Sheet.

### **Income and Expense Statement (Statement of Activities)**

The Income and Expense is a report that shows how much revenue (or money) has been earned over a specific time period (usually for a year or some portion of a year) and subtracts the expenses (how much you have spent). After all expenses are deducted from income you arrive at an operating profit or loss. This is often called “Income from Operations or Loss from Operations or the “bottom line.”

### **Fund Balance Statement**

The Fund Balance Statement provides detailed information about the SUN District Council’s assets, liabilities (debt) and net asset value and the fund balance at the end of the reporting period. The following formula summarizes how the Fund Balance is calculated:

$$\text{TOTAL ASSETS} - \text{TOTAL DEBT} = \text{NET ASSETS}$$

$$\text{CASH ON HAND} - \text{DEBT} = \text{FUND BALANCE}$$

Assets are things that an organization owns that have value. Assets may include money receivable, and physical property, such as office equipment (fax machine) or computer equipment.

Liabilities are amounts that the SUN District Council owes to others (debt), but not paid yet at the end of the reporting period. This can include all kinds of obligations, like money owed to suppliers for materials or expenses owed to its members. To keep things simple, **all expenses should be paid during the year they were incurred and prior to year-end.**

The “Net Asset” value is the total of all assets less the total of all liabilities (debt). For purposes of determining the SUN District Council’s Cash Flow Balance or year-end “FUND BALANCE, it is the money that would be left over from the CASH ON HAND less the DEBT. This leftover money belongs to the members including the value of any physical assets.

For purposes of simplification for the SUN District Council, these two statements have been combined into a single report as illustrated in Appendix F.

# Control Procedures

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## **Signing Officers**

When opening a bank account, at least two signing officers, one being the Treasurer, shall be designated as signing officers. Three or more signers is advisable so that, if one signer is unavailable for a time, you can continue to pay your obligations. Two officers shall be required to sign each cheque to make it valid. Both signing officers have equal responsibility for the SUN District Council funds. This protects the SUN District Council from one person using the funds improperly. Cheques should be signed only after being filled out completely. The common practice of one signing officer pre-signing blank cheques should be avoided.

Cheques should not be signed by the recipient of the cheque. This is another reason to have more than two signers.

All transactions should go through the bank account. Cash received should never be used directly to pay a bill. Instead, the cash should be deposited, and a cheque issued.

## **Prenumbered Cheques**

An organization should have a Bank Account which issues prenumbered cheques. The financial institution returns cancelled cheques and issues a statement showing all transactions on the account each month. All numbered cheques should be accounted for in your disbursements journal, including void cheques.

## **Void Cheques**

Voided cheques should be recorded in the disbursements journal by writing the date, the cheque number and the word "void" in the name column. The amount, if already recorded, should be crossed out and corrected as a zero amount. The cheque itself should have "void" written across it, the signature ripped off and then attached to its stub.

## **Error Correction**

To correct an error in any journal, that has been prepared manually, cross it out with one small diagonal slash and record the correct information above the mistake. An initial beside the correction is often helpful, if the correction is not self-explanatory. A similar process can be used if transactions are recorded in an electronic record keeping system.

## **Changing Signing Authority Officers**

When a change in signing officers is required, a motion should be placed at that annual meeting to appoint the signing officers. The next step is to draft a letter to the financial institution outlining the changes; and for the new or continuing officers visit the financial institution. A copy of the resolution to change signing officers should be enclosed with the letter. The bank will require some papers to be filled out during the visit, including providing a sample signature. The new signing officers must bring two (2) forms of ID, one with a photograph, to the bank. To see a sample letter to take to the bank see Appendix G.

## **Managing Your Bank Account**

The purpose of reconciling your bank statement is to identify any errors or omissions in either the bank or the SUN District Council records. It also helps to keep track of the SUN District Council's true bank balance at all times.

A bank reconciliation should be done each month shortly after the bank statement arrives. Each journal column is totaled and recorded at the bottom of the column. Bank service charges are expenses and must be included in the cheque disbursements journal. To reconcile your bank statement, refer to the sample on Appendix H and follow those procedures.

## **Online Banking**

Having online access to your bank account can be very useful for monitoring transactions. You can also get online copies of your bank statement each month more quickly than waiting for a paper copy to arrive in the mail. Some banks even charge for paper copies being mailed.

You need to be sure that the access to your account is limited to viewing and printing only. No one individual should be able to withdraw money or make online payments. This would allow someone to bypass the dual signer requirement. When setting up online banking, make sure that these restrictions are in place on your account and if a card is issued that it is only for deposits and online access.

Some banks can set up a dual approver for online payments. This could allow you to pay some bills online. Discuss this with your bank to see what options are available and what the costs are.

There are banks now offering a dual approval email etransfer service that allows a transfer of funds from your account to a recipient via an email. The recipient can then deposit the money to any account they choose. You can ask your bank if they offer this service. You also need to check if your recipient can accept email etransfers as not everyone can.

# Audits vs Review

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An audit is an annual examination of the financial records to ensure their accuracy.

To prepare for an audit, the Treasurer should gather the year's minutes and financial records, including journals, cancelled cheques, cheque stubs, deposit receipts, invoices and the two financial statement reports making up the Treasurer's Report.

Following an audit, the auditor will prepare a signed statement giving her opinion regarding the accuracy and honesty of the financial records.

Organizations that have less than \$100,000 of revenue may opt for a review of the records rather than an audit. This review should be conducted by someone who is perceived as independent of the organization and is knowledgeable about accounting and audit matters. Following the review, the reviewer should prepare a letter, commenting on the accuracy and completeness of the records and make any recommendations for correction.

Where there is an audit or review, the report should be presented to the annual meeting of the SUN District Council.

# Union Activity Plan

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The Union Activity Plan is a written narrative describing the goals that the SUN District Council's plans on achieving for the upcoming year. It is complementary and helps inform the development of the budget document. The goals are generally set in respect of working towards addressing some issue or achieving some outcome. A Union Activity Plan template is outlined in Appendix I.

# Budgeting

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Prior to the start of a new fiscal period, an annual budget should be prepared. An organization's budget is a written plan expressed in financial terms about the activities it plans to undertake.

To prepare an annual operating budget, the group must determine what it wants to achieve in the coming year and then realistically estimate all the costs involved, leaving some margin for the unexpected. Likewise, all the income should be estimated. The previous year's Statement of Activities (Income and Expense Statement) is a good starting point and then adjustments can be made for inflation and changes in programming or funding. The group may find that it needs to alter its plans to suit the amount of money available.

A budget is only useful if it is used during the year to monitor the progress of the group activities. Predicted revenues and expenses should be compared to the actual income and expenses at least quarterly. Major differences should be looked into and, if necessary, plans changed to correct the situation.

The budget templates are outlined in Appendix J.

# Year-End Processes

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The following check list summarizes year-end processes:

✓	Prepare a Budget and Union Activity Plan prior to year-end.
✓	Write cheques to cover all expenses to be included in the current year prior to September 30 <sup>th</sup> . Try to gather all applicable invoices before the cut off.
✓	Conduct an Annual Meeting prior to October 31 <sup>st</sup> . Refer to Appendix G on procedures on how the conduct a meeting.
✓	Update Bylaws for any resolutions made at the Annual Meeting as soon as possible after the annual meeting.
✓	Complete the year end bank reconciliation. A year end bank reconciliation is required in order to prepare the Treasurers' Report.
✓	Prepare a year end Treasurer's Report which includes a Statement of Activities (Income and Expense Statement) and a Fund Balance Statement (Balance Sheet)
✓	Prepare the grant application for submission to SUN Provincial.
✓	<p>Submit to SUN Provincial no later than October 31 the following:</p> <ul style="list-style-type: none"> <li>• The SDC Budget</li> <li>• A Union Activities Plan</li> <li>• The Treasurer's Report</li> <li>• Bank reconciliation</li> <li>• Copy of Bank statement for Sept 30</li> </ul> <p>The Minutes from the current year's annual meeting including any officer reports.</p>
✓	<p>Prepare and distribute T4's for any honorariums, allowances or salary continuance wages paid before February 28.</p> <p>If the SUN District Council does not wish to be involved with the preparation of T4's, arrangements for payments of honorariums, salary continuance wages or allowances should be coordinated and paid through SUN Provincial.</p> <p>To make these arrangements the SUN District Council Treasurer may contact SUN's accountant at 306-566-5564. <b>Reminder: SUN Provincial does not process Request for Payments between Nov 16 and Dec 31.</b></p>







## Appendix A – SUN District Council Bylaws

Enclosed is a copy of the SUN District Council Bylaws Prototype. SUN District Council Bylaws are to be submitted on an annual basis to the Constitution, Bylaws and Resolutions (CB&R) Committee for review and approval, followed by approval from the SUN President on behalf of the Board of Directors.

For your reference, the SUN Provincial Bylaws includes information regarding the composition and duties of the SUN District Councils (Bylaw 2.0) and the duties of the SUN District Council Chairpersons (Bylaw 5.05.5).

An electronic version of the SUN District Council Bylaws Prototype and SUN Provincial Bylaws can be found on SUN's website under About Us in the Governance section (<https://sun-nurses.sk.ca/about-us/governance/constitution-and-bylaws>).



**SASKATCHEWAN UNION OF NURSES**  
**SUN DISTRICT COUNCIL BYLAWS**

**True Certified Copy of the Bylaws**

For \_\_\_\_\_ **SUN District Council**

**Of The Saskatchewan Union of Nurses**

**Approved by the District Council**

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
(SUN District Council Chairperson - print name and sign)

**Approved by Constitution, Bylaws and Resolutions Committee**

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
(Committee Member)

**Approved by SUN Board of Directors**

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
(SUN President)



# SUN DISTRICT COUNCIL BYLAWS

## BYLAW 1 – NAME

1.01 This organization shall be known as the \_\_\_\_\_  
 \_\_\_\_\_ SUN District Council and shall  
 hereinafter be referred to as “the SUN District Council.”

## BYLAW 2 – OBJECTIVES

2.01 To support the objectives and activities of the Saskatchewan Union of Nurses.

2.02 To regulate relations and promote effective communication between Locals in their respective Districts and their employer(s).

2.03 To promote the knowledge of members in the District all things related to their social and economic welfare.

## BYLAW 3 – MEMBERSHIP

3.01 Subject to Article 3 - Membership of the Constitution of the Saskatchewan Union of Nurses, the SUN District Council shall have jurisdiction to represent chartered Locals as listed:

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3.02 The members of the SUN District Council are elected from the locals comprising the SUN District Council in accordance with the Local Bylaw 5.02.

3.03 All members of the SUN District Council are subject to the orders, bylaws, rulings and decisions of the SUN District Council.

**BYLAW 4 – MEETINGS**

4.01 The SUN District Council shall hold an annual meeting with members in the District between September 1<sup>st</sup> and October 31<sup>st</sup> of each calendar year for the purpose of receiving the annual reports of the officers and committees for the previous business year, and transacting such other business as may be brought before it.

4.02 The SUN District Council shall hold a minimum of three (3) meetings per calendar year.

4.03 \_\_\_\_\_ members present at a meeting of the SUN District Council, or two (2) members, whichever is the greater, shall constitute a quorum for meetings of the SUN District Council.

4.04 Notice of any meeting of the SUN District Council shall be deemed to be duly given if it is posted on the appropriate notice board in each facility not less than seven (7) calendar days prior to such meeting.

4.05 Every member in good standing of a Local in the District may attend and participate in any meeting of the SUN District Council.

4.06 Each SUN District Council Representative or alternate is entitled to one (1) vote at meetings of the SUN District Council and there shall be no votes by proxy.

- 4.07 The SUN District Council executive and/or committee(s) may hold such meetings as necessary to assist in the administration of the affairs of the SUN District Council.
- 4.08 A majority of officers shall constitute a quorum for any meeting of the SUN District Council executive or committee(s).

#### **BYLAW 5 - ELECTIONS**

- 5.01 In the event there are three (3) or less facilities/agencies in a District, each facility/agency shall have the option of electing two (2) SUN District Council Representatives.
- 5.02 The SUN District Council executive shall be elected by and from SUN District Council Representatives at the SUN District Council annual meeting.
- 5.03 Elections of officers and committees for the SUN District Council shall be by secret ballot and shall require a majority of the votes cast by SUN District Council Representatives. The term of office is for a period of \_\_\_\_\_one (1) year or \_\_\_\_two (2) years.  
[Please check and initial the appropriate term]
- 5.04 Committee members may be elected at any meeting of the SUN District Council by the SUN District Council Representatives.
- 5.05 In the absence of candidates for positions, the SUN District Council executive may appoint members in good standing to these positions. Persons appointed to the executive positions shall have voice but no vote.
- 5.06 In the event a vacancy occurs in the executive or committees of the SUN District Council, the executive shall appoint a temporary officer for the duration of the unexpired term if it is less than six (6) months. If the vacancy is greater than six (6) months a by-election shall be held within the next sixty (60) days.

## **BYLAWS 6 – EXECUTIVE**

- 6.01 The affairs of the SUN District Council shall be administered by an executive composed of the following:
- i) SUN District Council Chairperson;
  - ii) Vice-Chairperson;
  - iii) Secretary;
  - iv) Treasurer;
  - v) Chairperson of committees as desired by each SUN District Council.
- 6.02 Where desirable, the offices of SUN District Council Chairperson and Vice-Chairperson, Secretary and Treasurer may be combined for a two-person executive.
- 6.03 The duties of the officers of the SUN District Council shall be:
- i) The SUN District Council Chairperson shall:
    - a) preside at all meetings of the SUN District Council;
    - b) attend meetings of the Board of Directors as required;
    - c) enforce the provisions of the Constitution, Bylaws and SUN District Council Bylaws of the Saskatchewan Union of Nurses;
    - d) be an ex-officio member of all committees of the SUN District Council;
    - e) be charged with the responsibility of establishing and maintaining communications between Region Representatives, Base Hospital Representative and the locals in her respective District;
    - f) perform such other duties as the SUN District Council or the SUN District Council executive may assign to her;
    - g) be responsible to the general meeting for carrying out and enforcing policies, rules and regulations enacted by the Union;



h) inform SUN District Council Representatives of the receipt of nomination forms for elections to the Saskatchewan Union of Nurses' Board of Directors and provincial standing committees.

ii) The Vice-Chairperson shall:

- a) assist the SUN District Council Chairperson in the discharge of her duties;
- b) perform the duties of the SUN District Council Chairperson during her absence.

iii) The Secretary shall:

- a) keep accurate minutes of all meetings of the SUN District Council and the executive;
- b) forward minutes to all SUN District Council Representatives, Region Representative, Base Hospital Representative and respective ERO;
- c) conduct all correspondence in accordance with instructions given her by the Chairperson and the executive.

iv) The Treasurer shall:

- a) receive all monies paid into the SUN District Council and give official receipts for all monies received;
- b) deposit all monies received in the name of the SUN District Council in such financial institution as the executive may direct;
- c) prepare an annual financial statement of the SUN District Council.

6.04 The SUN District Council shall have full power and authority to set up committees as deemed necessary.

6.05 The executive may delegate any of its powers to any committee subject to any restrictions or regulations imposed on said committee by the executive.

6.06 The Chairperson for each committee shall be chosen from the members of that committee.

## **BYLAW 7 – SUN DISTRICT COUNCIL REPRESENTATIVE**

- 7.01 The SUN District Council Representative or alternate should, if able, attend SUN District Council Meetings.
- 7.02 The SUN District Council Representative shall:
- i) Be charged with the responsibility of establishing and maintaining communication between the SUN District Council and their respective facility/agency or local.
  - ii) Be charged with representing the views of the membership of the facility/agency or local they represent at meetings of the SUN District Council.

## **BYLAW 8 – REVENUE**

- 8.01 The revenue of the SUN District Council shall be derived from SUN provincial grants.
- 8.02 All officers and persons having custody or control of the funds or property of the SUN District Council shall, if so required by the SUN District Council, give a bond of a reliable surety company in the form approved and in the amount fixed by the SUN District Council Executive. All officers of the SUN District Council shall deliver to their successors all funds and property in their possession received by them from their predecessors, and they shall not be released from their bonds until they have fully accounted for and delivered such funds and property. Any officer or member who misappropriates any funds or property of the SUN District Council, or who retains for her own use or fails to deliver to her successor any funds or property of the SUN District Council, shall be expelled from the SUN District Council.
- 8.03 The SDC fiscal year shall be from October 1<sup>st</sup> to September 30<sup>th</sup>.
- 8.04 There shall be an annual review of accounts of the SUN District Council by an arms-length third party with the review report to be presented to the Annual Meeting of the SUN District Council.
- 8.05 Financial business of the SUN District Council, such as withdrawal of funds or transactions by cheque, must be signed by any two (2) of the following officers of the SUN District Council: Chairperson, Vice Chairperson, Secretary or Treasurer.
- 8.06 SDC grant submissions, including a union activities plan, budget, bank reconciliations as of September 30<sup>th</sup>, bank statement as of September

30<sup>th</sup>, treasurer's report and minutes from the **current** year's annual meeting including all officer's reports, be submitted no later than October 31<sup>st</sup>.

- 8.07 The expense allowance of paid officers of the SUN District Council, if any, shall be fixed by the membership of the SUN District Council at the meeting at which such paid officers are to be elected. Thereafter, such expense allowance shall not be increased during the terms of their office except by a special meeting of the membership of the SUN District Council called for such purpose.
- 8.08 Any payment of honourariums or wage replacement, regardless of dollar amount, must be processed through a payroll system that will do appropriate deductions and will become taxable income according to Canada Revenue Agency regulations.

#### **BYLAW 9 – AMENDMENTS**

- 9.01 These bylaws may be amended or altered only with the approval of a majority vote at a meeting of the SUN District Council. No amendments shall take effect until the approval of both the members of the SUN District Council and the Board of Directors of the Saskatchewan Union of Nurses has been obtained.
- 9.02 Notice of intention to amend these bylaws shall be given at least two (2) weeks prior to the SUN District Council meeting being called for that purpose. Such notice must set out details of the proposed amendments for the information of the members of the SUN District Council.

#### **BYLAW 10 – INTERPRETATION**

- 10.01 These bylaws, and every provision herein contained, shall be construed in all respects as to be consistent with the Constitution and Bylaws of the Saskatchewan Union of Nurses. In the event of any ambiguity or inconsistency between any provisions of these bylaws and any provision or provisions of the Constitution and Bylaws of the Saskatchewan Union of Nurses, the Constitution and Bylaws of the Saskatchewan Union of Nurses shall govern.

## APPENDIX B – How Do I Get SUN Provincial To Process My Payroll?

**Step 1:** Complete a “Member Request for Payment.” This form is available on the SUN website. To download: go to [sun-nurses.sk.ca](http://sun-nurses.sk.ca). Put your cursor on the Member Resources heading and then select “Treasurers” from the Leadership section. Click on the “Expense Claim Forms for Local and SDC Reimbursement” bar. Then click on “Request for Payment.”. Complete all of the highlighted sections of the form. You can type information onto the form or you can just print a blank one and handwrite the information. Have two executive members sign the form to approve it. We encourage you to have the treasurer be one of the signatures unless the treasurer is the recipient. Always do your best to have someone other than the recipient sign requests for payment.

**Step 2:** Send the forms to SUN Provincial, Attn: Payroll in the Regina Office. You can mail, fax or scan and email these forms. Include a TD1 for anyone who hasn't been paid by SUN before. If someone has ever completed a TD1, they don't need to complete another. You can call and check with Payroll if a TD1 is on file.

Note: TD1s are CRA tax forms about how much income tax will be deducted from pay. We usually use the default amount (the maximum) because this is a “second job” for most people. Don't worry about people completing all of the financial information in the body of the TD1 form. We need to have their personal information, including their SIN, and their signature on the back of each page.

You can download the latest TD1 forms from the CRA website. Go the [Canada.ca](http://Canada.ca) website. Search for TD1 and TD1SK. Each one will bring up a pdf file that you can open and print off. You need both forms for your payroll request.

**Step 3:** SUN Provincial will process the payroll through our system. We will send you an invoice for the gross wages, the employer's share of EI and CPP and an administration fee of \$22. Once we have received payment for this invoice we will release the cheques to the members.

We will not pay your members until we have been paid so be as prompt as possible. We can email the invoice to speed up the process if you want – just let us know that when you make your request.

**Step 4:** At December 31, SUN Provincial will process T4s for any of the members who have been paid through this process. This fulfills your statutory obligations. These amounts will be lumped in with any money the member has received from SUN directly. There will not be a T4 specifically for the payments you have requested.

**Timing:** Due to SUN Provincial's own yearend obligations, we cannot process these payroll requests between November 15 and December 31. Any requests received in this time will be held until January. Plan your requests accordingly.

Please feel free to call the Regina SUN office if you have any questions. The staff in accounting can help.

# Appendix C – Requests For Leave For SUN Business Form

The Request for Leave for SUN Business form may be required by individual Employers. The form allows for selection to bill either the SUN District Council, SUN Provincial or SUN District Council, and where the Employer can send the invoice for payment. If payment is required by the SUN District Council or SDC, the form must be signed by a SUN District Council or SDC executive officer.

The form may be downloaded from Treasurer’s page under the Leadership section of SUN’s website.



## REQUEST FOR LEAVE FOR SUN BUSINESS

In accordance with the Leave of Absence provisions of the Collective Agreement, the Union requests a Leave of Absence for Union Business for:

\_\_\_\_\_  
 Name Classification Unit/Facility/Agency

**For scheduled shifts on the following dates and times:**

Date\_\_\_\_\_ From\_\_\_\_\_ hrs to \_\_\_\_\_ hrs  
 Date\_\_\_\_\_ From\_\_\_\_\_ hrs to \_\_\_\_\_ hrs  
 Date\_\_\_\_\_ From\_\_\_\_\_ hrs to \_\_\_\_\_ hrs  
 Date\_\_\_\_\_ From\_\_\_\_\_ hrs to \_\_\_\_\_ hrs  
 Date\_\_\_\_\_ From\_\_\_\_\_ hrs to \_\_\_\_\_ hrs

**THE ABOVE HOURS ARE TO BE BILLED TO:**

( ) SUN Local # \_\_\_\_\_ @ \_\_\_\_\_ for a total of \_\_\_\_\_ hrs

Please send bill c/o:

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_

( ) SUN District Council: \_\_\_\_\_ for a total of \_\_\_\_\_ hrs

Please send bill c/o:

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_

( ) SUN Provincial Office - Please send bill to: 2330 2<sup>nd</sup> Avenue, Regina SK, S4R 1A6

**If charged to the Local or SDC**  
 Authorized by: \_\_\_\_\_  
 \_\_\_\_\_  
 Local Executive and Local # or SDC Executive  
 Date Submitted: \_\_\_\_\_

**FOR EMPLOYER USE ONLY**  
 Authorized for payment by: \_\_\_\_\_  
 \_\_\_\_\_  
 Date: \_\_\_\_\_

*Distribution: Original to Employer  
 Copy to Local, SDC, or SUN Provincial as applicable after completion to Employer*

## Appendix D - Financial Records

<b>CHART OF ACCOUNTS</b>	
<b>SUN District Council</b> <i>To assist with completing the Receipts and Disbursements Journal.</i>	
<b><u>RECEIPTS (Income)</u></b>	<b>DESCRIPTION</b>
<b>SDC Grants</b>	All grant monies received by the SUN District Council from SUN including operating, special and fax machine grants.
<b>Other</b>	All other income received by the SUN District Council such as fees, etc.
<b><u>DISBURSEMENTS (Expenses)</u></b>	<b>DESCRIPTION</b>
<b>Honorariums</b>	Amount payable to SDC executive members to manage the operations and affairs of the SUN District Council. Honorariums are taxable income to the recipient.
<b>Income Continuance</b>	Wage and benefits costs for time taken off from work by executive or members of the SDC to do the work of the union. (Such as to attend a Regional Board meeting, make a presentation or other union leave purposes.) Income continuance is taxable income to the recipient.
<b>Administration</b>	Expenses for office supplies such as paper and envelopes, postage, telephone, internet, fax, etc. and other administration costs including bank interest charges.
<b>Travel</b>	All expenses incurred by members (including executive) for the purpose of conducting union business in your SDC such as accommodations, mileage, per diem costs, etc. Do not list expenses related to member education or workshops.
<b>Meeting Expenses</b>	Expenses incurred to conduct general and annual meeting business of the SUN District Council such as room rentals, refreshments or food.
<b>Public Relations</b>	Expenses incurred for the benefit of the members to provide an educational, a workshop or activity to problem solve an issue, bargaining preparations and negotiations or organize a public relations campaign, etc. Such expenses may include cost of a speaker, audio or visual equipment, room rental or food and refreshments.
<b>Member Education Supports</b>	All expenses incurred by any member of the SUN District Council (including executive) to attend educational events such as CLC, SFL, CFNU or other external educations including registration fees, lost wages, travel, accommodation or per diem costs, etc.
<b>Other</b>	Any expense that doesn't fall within the other categories above.

# SAMPLE: Receipts and Disbursement Journal

## RECEIPTS AND DISBURSEMENTS JOURNAL

Local Name:

Reporting For the Period:

to

Fiscal Period:	Cheque No. or Receipt No.	Description	DISBURSEMENT JOURNAL					BANK				Cleared Bank (X)						
			Receipts Journal	Other	Honorariums	Income Continuance	Administration	Travel	Meeting Expenses	Public Relations	Member Education Supports		Other	Receipts	Disbursements	Running Balance		
		Opening Balance																
<b>Totals:</b>			TOTAL RECEIPTS:															TOTAL EXPENSE \$:
																BALANCE PER BOOKS:		

# APPENDIX E – Sample Treasurers’ Report

<b>TREASURERS' REPORT</b>			
<b>SDC NAME:</b> SUN DISTRICT COUNCIL			
<b>Reporting for the Period:</b> October		to	September
<b>INCOME AND EXPENSE STATEMENT</b>		<b>FUND BALANCE STATEMENT</b>	
<b>INCOME</b>		<b>ASSETS AND DEBTS</b>	
Grant	-	<b>ASSETS</b>	
Other	-	True Bank Balance:	-
<b>TOTAL INCOME:</b>	-	Money Receivable:	-
<b>EXPENSES</b>		<b>Cash On Hand</b>	
Honorariums	-		-
Income Continuance	-	Value of Equipment (at cost):	-
Administration	-	<b>TOTAL ASSETS:</b>	-
Travel	-	<b>DEBTS</b>	
Meeting Expenses	-	Money Owning:	-
Public Relations	-	<b>TOTAL DEBTS:</b>	-
Member Education Supports	-	<b>NET ASSET VALUE:</b>	
Other	-		-
<b>TOTAL EXPENSES:</b>	-	<b>FUND BALANCE:</b>	
<b>BALANCE FOR THE YEAR:</b>	-		-
<i>(Make additional comments. If everything is in order and correct, no comment is necessary.)</i>			
<b>Equipment:</b>			
Description	Purchase Date	Estimated Value	
<i>Please insert any additional comments in this section. This text may be deleted.</i>			



# APPENDIX F – Sample Letter: Authorize Change of Signing Officers

[INSERT LETTERHEAD]

March 23, 20XX

Contact Name  
Financial Institution Name  
Address  
City, Province  
Postal Code

**RE: CHANGE OF SIGNING OFFICERS FOR ACCOUNT [NUMBER]**

Dear [Contact Name]:

This letter is to confirm that we have recently changed our signing officers on our account no. [number] effective immediately. The officer changes are noted below. In addition, we are enclosing a copy of the resolution reflecting this change.

The following officer(s) shall be removed:

Name of Signing Officer	Title of Signing Officer
-------------------------	--------------------------

The following officer(s) shall be added:

Name of Signing Officer	Title of Signing Officer
-------------------------	--------------------------

Please amend your records accordingly.

Yours truly,

Name  
Position of Officer

Enclosure

## APPENDIX G – Conducting a Bank Reconciliation

The purpose of conducting a bank reconciliation is to reconcile the bank statement with your records and to determine what your true bank balance is. You begin the reconciliation process by recording your book balance as at the beginning of the period you are reconciling (line 1), then:

### **STEP 1: Update your cash receipt journal and your cash disbursement journal.**

- Check off (✓) all items recorded in your cash receipts and cash disbursements journals to that shown on the bank statement. Circle all items on your bank statement that have not been matched to your journals. Enter in your journals those items that appear on the bank statement but not in your records. Each month this would include recording the bank service charges in your cash disbursements journal.
- Total your cash receipts journal and cash disbursements journal for the period. Record the total of all the receipts on line 2 and the total for all disbursements on Line 3.
- Calculate the period end balance per your books on Line 4 of the bank reconciliation form.

### **STEP 2: Reconcile your Bank Balance**

- Record you Bank statement's end of period balance (Line 5).
- List and total all amounts not checked off in your cash receipt journal. These are amounts you deposited to your account since the bank statement closing date. Enter this amount on line 6.
- List and total all amounts not checked off that you have withdrawn (bill payments written) from your account since the bank statement closing date. Enter this amount on line 7.

### **STEP 3: Reconciliation**

- Calculate your period ending bank balance on Line 8. This is your true bank balance and should match the amount on line 4.

### **STEP 4: If the two balances do not agree**

- Re-check the additions of total receipts and the additions of total disbursement per your records.
- Verify the accuracy of the beginning balance carried forward from the previous period.
- Verify if cheques outstanding or deposits outstanding from the last period have cleared the bank account.
- Verified that you have accurately matched the transactions per your records to having cleared the bank account.



# APPENDIX H – Union Activity Plan Template

## UNION ACTIVITY PLAN

<b>SUN DISTRICT COUNCIL [insert NAME]</b> October 1, 20XX to September 30, 20XX		
<b>Mailing Address:</b>	<b>Phone Number</b>	<b>Fax Number</b>
<b>Executive:</b>		
SDC Chairperson/President		
Vice-Chairperson (VP)		
Secretary		
Treasurer		
Committee Chairperson(s)		
<b>Goals and Objectives:</b>		
<small>(List the goals and objectives that you wish your activity to accomplish with the members.)</small>		
1. 2. 3.		
<b>Method:</b>		
<small>(This is how you will accomplish the goals and objectives, and the activities that you plan to implement.)</small>		
1. 2. 3. 4. 5.		
<b>Evaluation/Reflection:</b>		
<small>(What observances will you want to see from this activity, how will you know it was effective, what will identify where changes need to be made.)</small>		

# APPENDIX I – Budget Template

BUDGET (Financial Details)				
<b>SDC Name:</b>	<b>SUN DISTRICT COUNCIL</b>			
<b>For the Period:</b>	October	to	September	
Number of Locals this SDC represents:				
<b>REVENUE BUDGET:</b>				<b>Amount</b>
Operating Grant				-
Fax Machine/Computer Grant				-
Special Grant				-
<b>TOTAL REVEUNE BUDGET</b>				<b>-</b>
<b>EXPENDITURE BUDGET:</b>				
<b>1. Honorariums for Executives</b>				
<b>Description Details</b>				
SDC Chairperson/President				-
Vice-Chair Person (VP)				-
Secretary				-
Treasurer				-
Committees Chairperson				-
				-
Vacation Pay (6%)				-
Estimated Employer Share of EI and CPP				-
<b>Total</b>				<b>-</b>
<b>2. Salary Continuance</b>				
<b>Description Details</b>	<b># of Shifts</b>	<b>Shift Hours</b>	<b>Rate</b>	<b>Total</b>
Executive				
SDC Chairperson/President				-
Vice-Chair Person (VP)				-
Secretary				-
Treasurer				-
Committees Chairperson				-
				-
Members				-
				-
Subtotal:				-
Benefits			22.65%	-
<b>Total</b>				<b>-</b>
<b>3. Administration</b>				
<b>Description Details</b>	<b>Members</b>	<b># of Times</b>	<b>Rate</b>	
				-
				-
<b>Total</b>				<b>-</b>

<b>4. Travel</b>					
<u>Description Details/Purpose</u>	<u># of Trips</u>	<u>Km/Trip</u>	<u>Rate</u>	<u>Total</u>	
				-	
				-	
<b>Total</b>				-	
<b>5. Meeting Expenses</b>					
<u>Description Details/Purpose</u>	<u>Members</u>	<u># of Events</u>	<u>Rate</u>	<u>Total</u>	
				-	
				-	
<b>Total</b>				-	
<b>6. Public Relations</b>					
				-	
<b>Total</b>				-	
<b>7. Member Education</b>					
<u>Description Details/Purpose</u>	<u>Members</u>	<u># of Days</u>	<u>Rate</u>	<u>Total</u>	
				-	
				-	
<b>Total</b>				-	
<b>8. Other</b>					
<u>Description Details/Purpose</u>				<u>Total</u>	
				-	
				-	
<b>Total</b>				-	
<b>Total Expenditure Budget:</b>				-	

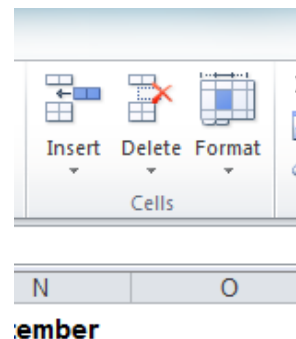
## BUDGET SUMMARY

<b>SDC Name:</b>	<b>SUN DISTRICT COUNCIL</b>		
<b>Reporting Period:</b>	October	to	September
	<b>TOTAL RECEIPTS:</b>	<u>-</u>	
	<b>EXPENSES</b>		
	Honorariums	-	
	Income Continuance	-	
	Operating Expenses	-	
	Travel	-	
	Meeting Expenses	-	
	Public Relations	-	
	Member Education	-	
	Other	-	
	<b>TOTAL EXPENSES:</b>	<u>-</u>	
	<b>Profit (Loss)</b>	<u>-</u>	
	SDC Grant amount Requested:	<u>-</u>	
<b>For Office Use:</b>			
		<b>SDC Large</b>	<b>SDC Small</b>
Eligible Grant Amount:		7,500	4,500
SDC Cash Flow Balance carry forward *		-	-
Maximum Cash Flow Balance:		<b>7,500</b>	<b>4,500</b>
SDC FUND BALANCE carry forward (from Treasurers' Report):		-	-
<i>Note: * The annual grant amount is reduced by the amount of cash on hand exceeding \$2,500.</i>			
Grant Amount Approved:			
Date:			
Signature:			

## APPENDIX J – Excel Tips For Using SUN Financial Templates

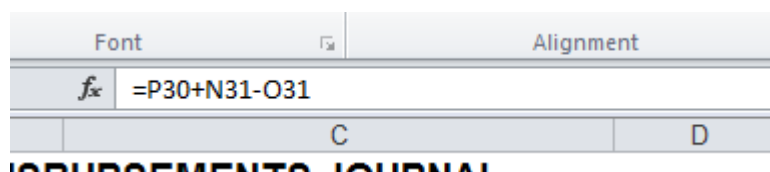
### To add lines to the Receipt & Disbursements Journal:

- Don't wait until you are on the last line!
- A few lines above the total line, click on a cell. On the **Home** tab in the Toolbar at the top of your page, in the **Cells** group, select "Insert" and then "Insert Sheet Row". Do this as many times as you need to for more lines.
- Double check that the totals at the bottom of the page include your new lines – Double click on the Total cell and a coloured box will appear around the cells that are part of that total. Ensure that all of the cells are included in that Total.
- Correct the Bank and Running Balance column formulas. You will notice that the new lines don't have dashes in these columns. Click on a cell in the Receipts column **above** the new lines. Click "Copy" in the **Home** tab at the top of the page. Click on the first blank cell in the Receipts column and then click on "Paste" in the bar at the top. "Paste" again in each of the blank cells in that column. Do the same in the columns for Disbursements and Running Balance.



### To fix a formula that isn't working:

- If you find that a cell isn't generating a number when it should be or it is generating the incorrect number, you may need to correct a formula.
- Click on a cell in the same column as the one with the error that does appear to be working. Click "Copy" in the **Home** tab at the top of the page. Click on the cell with the problem and then click on "Paste" in the bar at the top.
- If you double click on any cell, the contents of that cell will show in the Formula Bar, which is below the Toolbar at the top but above the actual spreadsheet. This will show you if the cell contains a formula or just a number. If you can see that the formula contains an error, you can correct it in this bar.





### To make the entire spreadsheet fit on the screen:

- If you want to see the whole spreadsheet at once, rather than using the mouse to move back and forth, you can shrink the spreadsheet.
- There are 2 ways to do this.
  1. Click in the **View** tab above the Toolbar.
  2. In the **Zoom** group, click on the “Zoom” icon and select a smaller percentage. Click OK. Don’t go too small or you won’t be able to read the spreadsheet.
  3. At the bottom right corner of your screen, there is a sliding scale. You can click on the slider and drag it to the left to shrink the spreadsheet or to the right to make it larger.

### To change the rounding to include 2 decimal places:

- Sometimes the spreadsheet rounds the numbers to the nearest dollar. This can make your numbers not work right.
- Highlight the area where the numbers aren’t showing the decimal places. To do this, click in the top, left-most cell and while holding the mouse button down, move the mouse across and down until the whole area is highlighted.
- On the **Home** tab, in the **Number** group, click the dialog box launcher next to **Number** (or just press CTRL+1).
- There is a down arrow to the right of the box. A dropdown menu will appear. Select “Number” from the list. Leave with the default settings and click “OK.”



### To fix ##### showing in a cell:

- Excel will display ##### in a cell if the number in that cell is too wide to fit.
- -At the top of your spreadsheet you will see letters above each column. For the column where the #####s are, place your cursor on the boundary on the right side of the column heading with the letter. Double-click the left-hand button on your mouse and Excel will automatically resize the column to fit. You can also slide the edge of the box over until the column is wide enough for the number to show.

Drag to resize |

	A	B	↔C
1			
2			
3			

# APPENDIX K – How To Conduct A Meeting

## Meetings

A meeting is defined as the coming together of two or more persons formally or informally for the purpose to debate certain issues and problems, and to make decisions. Those who are responsible for the call should consult together and agree upon the place and time of the meeting, how the notice shall be given, who shall call the meeting to order and who will act as the chairperson.

A meeting is properly constituted and valid when the following conditions are satisfied:

- the person calling the meeting has the authority to do so
- proper notice was given to every person entitled to attend the meeting
- a quorum is present; and
- the rules and regulations or the bylaws of the organization or society are observed.

Bylaw 4.01 requires that the SUN District Council shall hold an annual meeting with all members in the District prior to October 31st each year. Key elements of business that may be conducted at an annual meeting include:

- The election of the officers;
- Setting the expense allowances of the officer;
- Setting the signing officers.

## Notice

For a meeting to be valid, a notice of meeting must be sent to all persons entitled to attend. Apart from special provisions in the rules of the organization, even accidental omission to give notice will invalidate the proceedings. The bylaws of the organization should state the preferred method of giving notice; if they are silent on this point, notice should be given by ordinary mail, fax or electronic mail. Notices sent by post are deemed to be effected 24 hours after mailing, if properly addressed.

Send a notice of meeting well in advance of the date to allow the people concerned to plan ahead and allocate time. If a meal is planned, you may want to follow up to ascertain who will attend; it is costly to plan a meal for 20 and have only six show up.

If the bylaws of an organization stipulate that a certain number of days' notice must be given, the word "days" is taken to mean clear days, i.e., excluding the day the notice is mailed and the day the meeting is to be held. The notice must include the following details:

- date
- time; and
- location of the meeting.

The time and location must be reasonable otherwise the meeting could be ruled invalid. The notice of meeting also should include the major items on the agenda. Many organizations send the agenda with the notice.

### **Waiver of Notice**

An individual may waive the right to receive notice of one particular meeting or of a series of meetings to be held in the future. Such a request must be precise and must be submitted in writing.

Notice to attend a meeting convened for the discharge of legal duties, either common law or statute, cannot be waived. The giving of notice may be waived by the meeting, if all entitled participants are present and agree that the failure to send the notice be waived and the meeting be held. If even one member dissents, the meeting is invalid.

### **Quorum**

An organization consists of a number of people, of whom a certain number or “quorum” must be present at meetings if the decisions taken are to be recognized as valid and binding. When the organization has no rule regarding the required number, a majority of members must be present. Members of a quorum must be entitled to attend the meeting and vote on any matter that comes before the group. Observers and visitors do not count towards a quorum. A quorum must be present at the start of a meeting and remain throughout the entire meeting in order to validate decisions made.

### **Opening the Meeting**

Meetings should begin on time. Officers, particularly the chairperson, should respect the start time so that business can be conducted efficiently.

The person chairing the meeting must be seen and heard by all participants and should be positioned accordingly. The secretary should take a place near the chair. After establishing that a quorum is present, the chair calls the meeting to order and it officially begins. To open the meeting the person chairing will state “**The meeting will please come to order.**”

If a quorum is not present, the meeting must be adjourned.

### **Order of Business**

At some meetings the chair may make certain announcements before the group begins business; for example, introduce any guests at the meeting, express congratulations or condolences, or mention other items of personal or general interest to the group. However, these announcements should be brief, and any privileged remarks must be in good taste. In large meetings these informal openings are normally bypassed.

## **Adoption of the Minutes**

The first order of business is to adopt the minutes of the previous meeting. Usually the minutes of a meeting are presented at the next meeting for approval by, and signature of, the chair. This is known as the verification or adoption of the minutes. The chair asks the secretary to read the minutes, if they were not previously circulated, and asks for any changes or corrections. If all are satisfied that the minutes are an accurate recording, the chair requests someone to move the adoption. The motion is then seconded and put to a vote. If there are corrections or additions, the chair requests the members to agree to change the minutes. When all corrections have been approved, a member moves that the minutes be adopted as corrected. This motion is seconded, the chair requests the vote and, if the motion is carried, the secretary makes the requested changes.

If the minutes have been circulated in advance, the chair will request a motion for their adoption as circulated. If any corrections or additions are to be made, the procedure is the same as when the minutes are read. The chair now proceeds to business arising from the minutes. Only items that are not covered later in the agenda are dealt with at this time. Questions arising from the minutes are allowed only to obtain information, not to renew discussions.

The next order of business is the adoption of the agenda.

## **Agenda**

Following an agenda helps to avoid confusion and wasted time. Participants should receive the agenda before the meeting, along with copies of any reports or briefs to be presented. Advance distribution enables members to study the items of business under consideration and allows them to come prepared for informed discussion. The agenda need not be elaborate but it should be as clear and concise as possible. The meeting participants adopt the agenda as circulated or after suggested changes or additions have been made.

A sample agenda is provided on the next page.

Agenda  
Executive of SDC Meeting  
Wednesday, September 26, 2018, 6 p.m.

1. Call to Order
2. Approval of Minutes from Previous Meeting
3. Business Arising from Previous Minutes
4. Approval of Agenda
5. Report of Officers
6. Report of Committees
  - a. Standing
  - b. Ad Hoc
7. Special orders --- Important business previously designated for consideration at this meeting.
8. Unfinished business.
9. New Business
10. Date of Next Meeting
11. Adjournment

## Minutes

It is, however, desirable that recorded minutes be kept to serve as a history of the decisions that have been made by the members. Minutes also constitute an authority for the actions of the officers of the organization. People may be unable to recall the exact conclusion reached on a subject debated months ago. The form used for minutes is a matter of organizational style or personal preference; however, minutes should include:

- date, time and location of the meeting
- name of the presiding officer
- names of all in attendance or enough names to indicate the attendance of a quorum; at large meetings, members can sign a register or roll as they enter the meeting room
- name of the secretary
- dates or other suitable identification of correspondence or documents dealt with or referred to in the course of discussion; and
- person who makes a motion, the seconder and whether the motion is carried or defeated.

Frequently it is convenient to incorporate items such as financial statements, reports of committees or officers, and other relevant information in the minutes. This may be done by appending them with a suitable reference and identification in the body of the minutes such as Appendix I, Appendix II, etc.

The minutes record what is decided, not what is said. They are not a verbatim account of the proceedings. Each subject includes sufficient description to identify its origin and the main considerations involved. This may be followed by a brief reference to important examples used in discussion. Each item should conclude with the decision reached. The minutes also should indicate if no conclusion is reached. The following should not be recorded in the minutes:

- a motion that was moved but not seconded
- an amendment that was moved, seconded, but not carried
- an amendment that was moved, but that was ruled out of order by the chair
- the vote count for and against a motion; or
- the manner in which members vote, unless a member requests that the manner of his or her vote be recorded in the minutes.

If, for any reason, a meeting ends before the agenda is completed, the remaining subjects should be noted in the minutes so they may be deferred to the next meeting.

## **Reports**

Information reports are an important element in the affairs of any organization. Each officer or committee should submit at least one report on its activities during the year, usually at the annual meeting. Any committee, standing or ad hoc, should prepare and submit a report as soon as possible on any subject specifically referred to it for consideration.

Various actions may be taken following the submission of a report:

1. If it is an information or progress report, it may be “received,” meaning the report has been accepted and duly noted.
2. A report may be “tabled,” meaning that it is received and noted, but that action on it is deferred until the next meeting; until new facts are considered; or until there is a change in circumstances. This course is taken when it is felt that the subject requires further consideration or if immediate action is inappropriate.
3. When the report contains recommendations such as the proposal of a course of action or the adoption of a policy, the adoption of the report must be moved by the presenter, seconded and voted upon. If adopted without change, the report and all recommendations contained in it are automatically approved and must be acted upon. Alterations to the report must be in the form of amendments
4. When a report is considered incomplete or its conclusions inadvisable or unacceptable, it is referred back to the committee responsible to be reexamined, revised and presented at a later date. If the presenting committee feels that it cannot change the report, it must ask the receiving group to dissolve the committee and appoint a new one.

## **Motions**

Motions are a method used by members to place a proposal or proposition before a meeting for discussion and decision. If, as a result of that discussion, the proposal is carried by a vote of the members, it is considered a resolution of the meeting. Motions should be presented clearly and precisely, as to the meaning of the motion. The member making the proposal will say: "I move that," and then states the action proposed to be taken. Once placed before the meeting, a motion cannot be withdrawn, except with the consent of the meeting. After a motion has been seconded, it is debated and voted upon. Debate must be limited to the business before the meeting. Speakers must address their remarks to the chairperson; be polite and concise; and, where possible, avoid referring to the other officers or members by name or presuming their motives. In the absence of a seconder, the motion fails and the meeting passes on to the next item of business.

**No member may speak more than once to any motion** (although the Speaker may choose not to enforce this rule if s/he deems it appropriate.) A member must raise his/her hand. A speaker's list is kept acknowledging individuals in the order in which they have raised their hands.

Resolutions and motions cannot be raised twice at the same meeting. All the pros and cons should have been aired before the vote.

## **Amendments**

A motion may be amended by a subsequent motion. If the mover and seconder of the original motion consent to the amendment, the amendment is deemed "friendly" and it does not require a seconder and is not subject to debate. If an amendment is not deemed friendly, it does require a seconder. Such a motion must then be debated and voted upon before the debate resumes on the original motion.

## **Motions which take Precedence**

Normally, a motion cannot be made while another motion is being debated. There are, however, certain types of motions that take precedence over "normal" motions:

1. Motion to Amend (as above).
2. Motion to Table – This is a motion to defer further debate on the main motion until some future time. The motion requires a seconder and is debatable only as to the length of time that the main motion will remain tabled.
3. Motion to Refer – This is similar to a Motion to Table, except that instead of deferring a motion for a specific amount of time, it is deferred until advice can be sought from another body.

4. Motion to Call the Question – This is a motion to cease debate and proceed to the vote on the main motion. If there is an objection to the motion, the motion requires a seconder and must pass by a two-thirds vote. The motion is not debatable.
5. Motion to Reconsider – This is a motion to re-open debate on a motion that has already been voted upon earlier in the same meeting. This motion requires a seconder.
6. Motion to Adjourn – A motion to end the meeting. Requires a seconder and is not debatable.

## Points

There are several special motions called “Points” that have priority over all other motions or discussion. Points are considered serious enough that a speaker may be interrupted by another individual who wished to make a Point. Points do not require a seconder.

1. Point of Order - An individual may rise on a point of order if they feel that business is proceeding incorrectly. The speaker must either agree or disagree with the point raised. An individual may also use this point if they do not understand the proceedings and/or wish to have a clarification made on a specific ruling.
2. Point of Privilege – Individuals may raise Points of Privilege if it is felt that their rights as members of the assembly have been violated. This Point can also be used if an individual is unable to participate in the discussion due to an inability to hear the speaker, because the room is too hot or cold, or because s/he is unclear on matters of procedure. **If you do not understand what is happening, you can interrupt the speaker and request clarification on a Point of Privilege.**
3. Point of Information - This point is the most misused one in the book. This Point is used to **ASK** for information that you feel is essential to your understanding of the debate. **It may not be used to give information.** The member may decide not to answer the question by refusing to yield the floor. Again, it is not in order to give someone information on a point of information.
4. Challenge to the Speaker – This Point is used when an individual disagrees with the Speaker’s ruling. The mover must state why he or she disagrees with the ruling. The Speaker may then give the reasoning behind the ruling. A vote is then taken to affirm the Speaker’s ruling.



Points of order (questions of procedure) may be raised by any member of the quorum at any stage in the proceedings, whether or not they have previously spoken. The chair must rule on the validity of the question raised before proceeding with the business at hand. If the meeting participants do not respect the chair's ruling on a point of order, they can remove the chair.

Following are some general rules for conducting meetings that, if not observed, can be raised as points of order:

1. Items of business are taken in the order outlined on the agenda. Only the chair, with the consent of the meeting participants, may rearrange the order.
2. Any participant wishing to speak must be recognized by the chair and must address comments to the chair. Under certain circumstances, the chair may allow a member to directly address another member.
3. At public meetings, the speaker stands facing the chair. If the individual chairing the meeting rises, the speaker must stop and may continue only after the chair has spoken.
4. Only one person at a time may address the chair.
5. No person should speak more than once on a main motion or on each amendment proposed. At a large meeting, it can become time consuming and repetitious if members are allowed to speak a number of times. The one exception to this rule occurs when the mover of the motion is allowed to reply to points raised before the motion is put to a vote.
6. Some organizations have standing orders or bylaws stating the length of time a member may address the chair on each subject. In small groups this may not be necessary, but it is advisable for larger groups. If such guidelines do not exist, a time limit should be determined at the beginning of the meeting.
7. No discussion should take place unless a motion or an amendment is before the meeting. The object of this rule is to confine discussion to the business at hand.
8. The chair should not participate in debates. However, a chair who has strong personal feelings can vacate the chair and express that opinion after informing the meeting of the desire to speak on the particular subject and by asking permission to vacate the chair. If agreed, a temporary chair is appointed: one of the vice-chairs, the secretary or a member of the committee.

## Voting

Most decisions on the meeting's agenda are decided by majority vote. The usual methods of voting are:

- **By a Show of Hands:** This is the most common method of voting. The chair counts the hands raised in response to the questions: "Those in favour?" and "Those against?" The chair then announces the count, stating "motion carried" or "motion defeated."
- **By Ballot:** The secretary distributes slips of paper, or "secret ballots," to record the vote of each member. The secretary collects the ballots, tallies the results and reports to the chair, who announces the results.
- **By Voice of Acclamation:** This method is only suitable for small meetings. In large meetings it is impractical to decide the outcome of a vote from the sound of voices. In any of the above methods, when the vote results in a tie, the motion fails.

The chair is entitled to vote when the vote is by secret ballot and in all other situations where that single vote will change the result. For example, the chair may vote with the minority if this action will prevent adoption of the motion. The chair also may vote with the minority if this action will produce a tie vote and cause the motion to fail. The chair cannot vote twice (i.e., first to create the tie and then to give the casting vote). The chairperson should exercise the vote to retain the status quo.

*Unless your bylaws provide specific guidelines for managing meetings, you should conduct your meetings according to Robert's Rules of Order. Robert's Rule of order is a set of parliamentary procedures or rules that allows everyone to be heard and to make decisions without confusion.*

## **In Summary, to Present a Motion:**

1. Obtaining the floor
  - a. Wait until the last speaker has finished.
  - b. Rise or raise your hand and address the Chairperson by saying, "Mr. or Madam Chairman"
  - c. Wait until the Chairperson recognizes you.
  
2. Make Your Motion
  - a. Speak in a clear and concise manner.
  - b. Always state a motion affirmatively. Say, "I move that ..."
  - c. Avoid personalities and stay on your subject.
  
3. Wait for Someone to Second Your Motion.
  
4. Another member will second your motion or the Chairman will call for a second.
  
5. If there is no second to your motion it is lost.
  
6. The Chairman States Your Motion
  - a. The Chairman will say, "it has been moved and seconded that we ..." Thus placing your motion before the membership for consideration and action.
  - b. The membership then either debates your motion, or may move directly to a vote.
  - c. Once your motion is presented to the membership by the chairman it becomes "assembly property", and cannot be changed by you without the consent of the members.
  
7. Expanding on Your Motion
  - a. The time for you to speak in favor of your motion is at this point in time, rather than at the time you present it.
  - b. The mover is always allowed to speak first.
  - c. All comments and debate must be directed to the chairman.
  - d. Keep to the time limit for speaking that has been established.
  - e. The mover may speak again only after other speakers are finished, unless called upon by the Chair.
  
8. Putting the Question to the Membership
  - a. The Chair asks, "Are you ready to vote on the question?"
  - b. If there is no more discussion, a vote is taken.
  - c. On a motion to move the previous question may be adapted.

Obey the rules of debate. Most importantly, *BE COURTEOUS*.

## Meetings Made Easy: A Summary Guide to Points of Order

Action	Second Required	Debatable	Can be Amended	Can be Reconsidered	Requires Mandatory Vote	Out of Order when Another Speaker on Floor
1. Adopt a report	Yes	Yes	Yes	Yes	Yes	Yes
2. Amend a motion	Yes	Yes	Yes	Yes	Yes	No
3. Amend an amendment	Yes	Yes	No	Yes	Yes	No
4. Debate, close, or limit	Yes	No	Yes	Yes	2/3	No
5. Adjourn the meeting	Yes	No	Yes	Yes	Yes	Yes
6. Lay on table (suspend further consideration of a matter)	Yes	No	No	No	Yes	Yes
7. Introduce a main motion or question	Yes	Yes	Yes	Yes	Yes	Yes
8. Question of order	No	No	No	No	Yes	No
9. Postpone to a certain time (or next meeting)	Yes	Yes	Yes	Yes	Yes	Yes
10. Call or move the previous question	Yes	No	No	No	2/3	No
11. Reconsider	Yes	Yes	No	No	Yes	No
12. Suspend rules	Yes	No	No	No	Yes	No
13. Take from table	Yes	No	No	No	Yes	Yes
14. Withdraw a motion	No	No	No	No	Yes	No





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