



**SASKATCHEWAN
UNION OF NURSES**

Guidelines for Local/SNC Financial Policy Development

Local/SNC Financial Responsibility

- Locals/SNCs should develop financial policy utilizing these guidelines.
- CRA has rules to guide appropriate financial conduct and process – not following these rules could open your Local/SNC up to possible financial penalties or legal consequences if an audit was performed and your Local/SNC did not have the appropriate controls in place to mitigate those risks.

Financial Authorizations

- All cheques **must have two signatures**, online banking process **must have two-person authorization**.
- **Cheques cannot be pre-signed.**
- No person will sign a cheque that is payable to themselves, nor authorize a request for payment to themselves.
- There must be a minimum of three (3) cheque signers one of which must be the Local Treasurer.
- **No one individual** should be able to access funds be it by debit card, online banking, or other methods.

Requirements for Expenditures

- **All expenditures must have back up** in the form of an invoice, receipt, approved motion passed at a local/SNC meeting, or approved financial policy.
- To ensure that all payments are legitimate, proper documentation is required.
- Back up documents should be marked with the cheque number, date, and payee's name for future reference.
- All financial document must to be kept for 7 years.

Financial Payments

- **All payments** to members including but not limited to; Honorariums, Stipends, A Set number of hours, Flat amounts, or any type of Direct Payment is **considered taxable income**.
- All Direct Payments must be paid through the SUN Request for Payment process including service charge (members must have a TD1 on file at SUN Provincial) or



through the Employer to comply with CRA rules (exception is if the Local/SNC has a process to produce T4s)

- Membership Policy 046-M-2010 provides more information and process related to Honorariums.
- Determine who will be in receipt of an Honorarium or Direct Payment (i.e. President, Vice President, Secretary, Treasurer, NAC Chairperson, SUN Network Council Rep, Local Returning Officer) (SNC Chairperson, Vice Chairperson, Secretary, Treasurer)
- Set the number of hours per month/quarterly/yearly paid at members rate of pay.
- Set the Flat amount paid monthly/quarterly/yearly.
- Set number of paid union leaves (i.e. if a full-time day worker)
- Union leaves can be billed directly to the Local/SNC by the Employer

Recommended Review

- Local Financial Policy and Local Dues should be reviewed biannually or as required.
- SNC Financial Policy should be reviewed annually during the Grant application process.
- An Annual Audit or Review should be completed by each local.

Meeting Funding and Attendance

- Who is expected to attend?
- Are there alternates?
- How are they funded?
- Are there any expenses paid for participation? (i.e. rural locals/SNCs paying fuel or kilometrage for defined distances)
- SUN mileage rate is set at the maximum CRA allowable rate (available on the website) and anything higher is considered taxable.

SUN Event Funding

- What must members do to have access to funding?
- Set criteria - for example: #s of meetings attended over a one (1) year period, activities that support the Local- on a Local committee, participate in Nurse's week activities, unit or ward rep or recorded assistance of a member in an LR matter.
- SNCs- set criteria for access to funding.

SUN Provincial Events

- This would be events such as Annual Meeting & Bargaining Conference
- How many provincially funded spots does the Local have? Based on one per local or sub local recorded in SUN's Database.
- Is the SNC Chairperson a member of the Local? They have separate funding available through SUN Provincial.
- Are any Local members on Provincial Committees? They have separate funding available through SUN Provincial.
- How is the Local funding distributed? Is the Local Executive given 1st option to attend?
- Does the Local have other funds? If so, how are members determined? Utilizing the same Criteria determined above?
- If locally funded, what is covered? E.g.: shared hotel, shared travel expenses- could be as per SUN policy for km's or receipts for gas, registration fee, is the banquet included, unions leave, or a predetermined number of hours if attending on a day off? (processed through SUN Provincial)
- If meals are to be covered determine amounts or use those set by SUN Provincial (available on the SUN Website). Locals have no obligation to match SUN reimbursement rates.
- Requests reviewed by the Local Executive, or at a Local Meeting? Verified for meeting funding criteria?
- All funding must be paid out of current year.
- SUN Provincial clearly defines what is covered by their funding for their events. Locals can choose to pay more. Receipts are necessary as proof that the member incurred such costs. If members are Provincially funded, the Treasurer may wish to review their expense claim forms to ensure member is not receiving double payments.
- SNC – this should be included in your activity plan and budget preparation.

Other Education and Conferences

- This would be events such as CFNU Biennium, CLC Convention, SFL Conferences (SFL/CLC Spring School, Prairie School for Union Women, SFL OH&S Conference, etc.)
- Members must apply to SUN Provincial for funding to be considered for local funding.
- Members not selected for Provincial funding may apply for local/SNC support.

- Local Executive will review requests based on Local finances, Local funding criteria of members applying.
- If a ceiling amount is determined, funds will be divided and assigned fairly and equitably.
- Funding may include travel expenses (mileage, parking, taxi, flights, baggage fees), registration costs, shared accommodations (reasonable costs)
- Funding should be used for work of the union not to be used for Nursing Education.
- SNC – this should be included in your activity plan and budget preparation.

Donation Requests

- This would be requests for various events such as Annual Meeting, fundraisers, union strike support, other Union events, Labour Councils, etc.
- Shall be considered by the Local Executive or at a Local Meeting based on funds available and set criteria.
- SNC's this should be included in your budget process.

Gifts for Members

- **Local dues are intended for the Local to function**, to provide members support in labour relations issues, union education and other activities which support members and communities.
- It is inappropriate to divide the local funds between the members to disburse the funds.
- If Locals wish to give retirement gifts, cash or gift cards are not allowed.
- CRA has very specific rules about giving gifts; cash or gift cards are considered taxable benefits and should be included on a T4.
- If the Local wishes to give a cash gift, it should be processed in the same manner as an Honorarium through the SUN Request for Payment process.
- There must be a clear financial policy or approved motion from a local meeting to support the payment.
- Purchasing an item is a better option for a local.