

LOCAL LEADERSHIP: TREASURER



A FINANCIAL REPORTING GUIDE



**SASKATCHEWAN
UNION OF NURSES**

Hello there!

Welcome...

... and thank you for taking on such an active role on your Local Executive!

The cornerstone of SUN's strength, solidarity, and organizational health is you, our local leaders - and taking on ***the role of Local Treasurer is no small feat!***

Enclosed you will find processes explained, helpful tips and resources to support you in your position. All the resources noted are available on SUN's website to download, save and work from.

If at anytime you need assistance, do not hesitate to call SUN Provincial for guidance.

In solidarity,

Saskatchewan Union of Nurses

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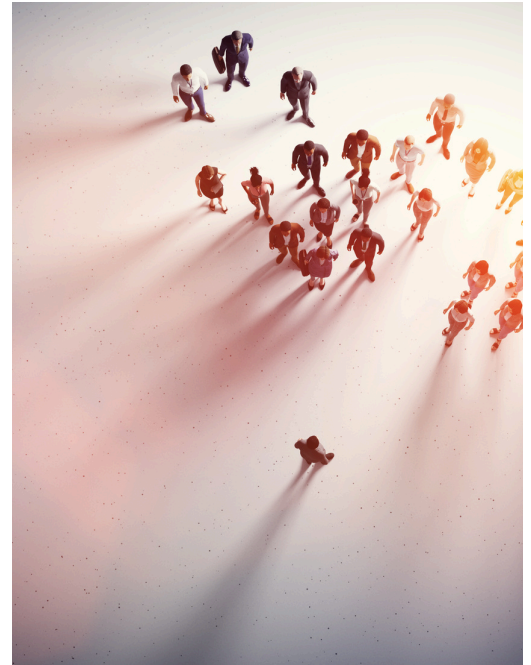
LEADERSHIP & SUPPORT

Defining Roles

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.

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, that the Local, Board of Directors and SUN Staff play in addressing member concerns.



LOCAL EXECUTIVE

- Welcomes new members into SUN.
- Administers the affairs of the Local.
- First point of contact for member concerns.
- Conducts investigation into concerns raised by members.
- Conducts initial, informal meetings with Employer to resolve issues.
- Works with SUN Staff to escalate member concerns at appropriate stages.

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 Locals regarding day-to-day functions of the Local.
- Maintains communication with the Locals they represent.

SUN STAFF

- Provides guidance to Locals regarding nursing concerns and day-to-day functions of the Local.
- Supports Locals 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.

LOCAL EXECUTIVE

Roles & Duties

The primary role of the Local is to provide member support.

The Local Executive is charged with the authority to administer the affairs of the Local and establish policies regarding the administration of the Local (as per Local Bylaws and the SUN Constitution and Bylaws). In addition, the Local is the first point of contact and support for their members.

The composition of each Local Executive is outlined in the Local Bylaws (Local Bylaw 6.01). Typically, executive roles include President, Vice-President, Treasurer, Secretary, and other committee chairs as required for the Local. In addition, depending on the structure of your Local, the Local NAC Chair and OH&S representatives may also be considered active members of your Local Executive.

In smaller Locals, it is common for roles to be combined such as a Secretary-Treasurer or President and Local NAC Chair. NOTE: The role of President and Treasurer, as per Canadian Revenue Agency (CRA) regulations, cannot be combined.

EXECUTIVE ROLES

The following is a guideline for determining the primary role of each position.

PRESIDENT

- Chairs all meetings of the Local, enforces SUN's Constitution, Provincial and Local Bylaws, and policies, rules and regulations enacted by the Union and the Local.
- Primary role is to provide members with advice about workplace issues and problems, to represent members' best interests when meeting with the Employer, and to supply information and answer questions about SUN.
- Responsible for conducting the initial investigation regarding member concerns/issues, and/or referring and escalating labour relations and practice concerns to SUN Staff as appropriate for support and guidance.
- Actively participates in low-level resolution meetings to address member concerns.
- Link between SUN Provincial and members in the Local.

VICE-PRESIDENT

- Assists the President in carrying out their duties and performs them in their absence.

TREASURER

- Responsible for all the financial affairs of the Local, which includes ensuring the Local has a bank account, depositing cheques, monitoring direct deposits, ensuring proper signing authority is in place, payment of approved bills, and recording all transactions.
- Provide financial reports at all Local meetings.
- Maintain financial records for seven years.
- Track and submit Local Request for Payment(s) (eg: local executive wages and/or honourariums)

SECRETARY

- Creates agendas in concert with the Local Executive.
- Keeps minutes of all meetings of the Local.
- Handles the correspondence of the President and Executive, keeps the Local's mailing list up to date and maintains contact with the SUN offices.
- Submits Local Bylaws to SUN Provincial.

LOCAL NAC CHAIR

- Actively participates in low-level resolution meetings to address professional practice concerns.
- Actively participates in initial NAC meetings with the Employer.
- Upon receipt of WSRs from members:
 - investigates the WSRs,
 - ensures the employer has received a copy,
 - submits a copy to SUN Provincial,
 - coordinates NAC meetings,
 - ensures minutes are taken and submitted to SUN Provincial, and
 - maintains a record of the disposition of the WSRs.
- Collaborates with SUN Provincial in the escalation of WSRs via the NAC Process within the Collective Agreement.

LOCAL OCCUPATIONAL HEALTH AND SAFETY (OH&S)

REPRESENTATIVE

- Represents SUN members at facility OH&S meetings.
- Participates in network OH&S committees & facility OH&S investigations.
- Identifies and controls safety hazards.
- Communicates OH&S concerns raised at the Local to SUN Provincial.
- Promotes OH&S education and knowledge in the workplace.

EXECUTIVE DUTIES

Within the role of the Local Executive there are a number of duties. To work effectively and efficiently, a Local Executive should divide the duties among their elected members, where appropriate. The following is a list of duties the Local Executive is responsible for.

ADMINISTRATION

- Review membership lists with SUN Provincial.
- Update Local Executive changes with SUN Provincial and Employer.
- Submit Local Bylaws annually to SUN Provincial.
- Take Local meeting minutes.
- Ensure Local election happens annually and follows process outlined in Local Bylaws.
- Track and maintain records for Local union leave forms and expense forms.
- Track and submit Local Request for Payment(s) (eg: local executive wages and/or honourariums)
- Authorize Local union leaves.
- Conduct frequent audits of Local dues reports from Employer.

COMMUNICATION

- Notify members of upcoming meetings and/or elections.
- Notify members of upcoming employer meetings.
- Provide members with agenda for upcoming meetings.
- Communicate employer information with members.
- Communicate concerns/issues to other levels of union.
- Share provincial communication with members.
- Meet with Local members to discuss resolutions submitted to Provincial Annual Meeting.
- Share Local concerns with BOD/Network Lead/Staff as appropriate.

FINANCES

- Maintain Local financial records.
- Conduct a yearly audit/review of the Local's financial records.

MEMBER SUPPORT

- Welcome new members.
- Escalate member concerns as appropriate.
- Listen to member concerns.
- Initial meetings with management.
- Initial grievance investigations.
- Directs members with benefits, Long Term Disability (LTD), or WCB claims/forms to contact SUN Provincial.

CONTRACT COMPLIANCE/LABOUR RELATIONS

- Ensure contract compliance in workplace.
- Review changes to employer policies for appropriateness.
- Review new employer policies for appropriateness.
- Review posting notifications for appropriateness.
- Review successful applicant notifications for appropriateness.
- Communicate posting concerns to SUN Provincial.
- Communicate technological changes to SUN Provincial.
- Communicate return for service agreements to SUN Provincial.
- Communicate layoff notices to SUN Provincial.
- Maintain records of consecutive weekend waivers.
- Maintain records of standby waiver.

NURSING ADVISORY PROCESS

- Submit WSRs to SUN Provincial.
- Submit NAC meeting minutes to SUN Provincial.
- Track and maintain records for WSRs filed, including meeting minutes.
- Initial Nursing Advisory Meetings.
- Escalate WSRs via NAC process.

OCCUPATIONAL HEALTH & SAFETY

- Maintain OH&S records and meeting minutes.
- Work to resolve members' safety concerns.
- Report to Executive on OH&S issues

WHEN YOUR LOCAL EXECUTIVE CHANGES

Whether it be following an election or when someone vacates a position, you are obligated to advise the following groups of changes to the Local Executive:

1. Your members
 - Post the new executive on your bulletin board or [private] social media group
2. SUN Provincial
 - Update your local executive on SUN Link or email database@sun-nurses.sk.ca
3. Your Employer
5. Your bank to update/change the signing authorities for the Local finances



ROLE OF THE LOCAL TREASURER

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

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

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

- Ensuring the Local has established a bank account.
 - Note: It is recommended Locals conduct research regarding services fees and options before setting up a bank account.
- Ensuring there are a minimum of three signing authorities designated.
 - The Local Treasurer must be one of the designated signing authorities.
 - When designating signing authorities, keep in mind individuals cannot sign a cheque of which they are the recipient.
- Performing financial transactions on behalf of the Local (eg: depositing or disbursing funds, approved investments, 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)).
- Consulting with financial advisor(s) regarding investment of funds (if applicable).
- Making recommendations to Local Executive regarding investments (if applicable).
- Preparing and presenting the Treasurer's Report at all Local meetings.
- Working with the Local Executive to prepare an annual budget.
- Consulting with the Local Executive to establish financial policies for the Local.
- Maintaining financial records for seven years, as per CRA Regulations.
- Track and submit Local Request for Payment(s) (eg: local executive wages and/or honourariums)
 - Maintain a copy of all forms submitted, including relevant details of event (date, location, etc.) for the Local files.

The following financial reporting guidelines outlined in this tool kit have been developed to assist Local Treasurers in their role and preparing the Local's 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 Local Treasurers – simply contact the Regina SUN Office.



FINANCIAL RECORDS

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 Local's bylaws, minutes, financial policy

FINANCIAL POLICY

Every Local should develop financial policy (see Appendix B for guidelines). This should be created by the Local Executive and should be presented to the membership at a meeting for approval. It should be reviewed biannually or as necessary.

Your policies provide the rules for using Local funds. This will be an essential tool for a Local Treasurer to evaluate expenditures and assist in development of the annual budget.

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 F. 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 all funds the Local 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 Local 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
- Local 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 Local.

CHEQUE BOOK

Cheque books either have separate stub for each cheque written or a separate booklet to record transactions. 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
- two 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. A cheque 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 dues deposit should come with a dues report from the employer. Write the date this was received on the report and keep it. 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.

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 dues reports together and the 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 Local.

The two statements are the:

1. **Income and Expense Statement or 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."

2. **Fund Balance Statement or Balance Sheet.**

- The Fund Balance Statement provides detailed information about the Local'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:

$$\begin{aligned} \text{TOTAL ASSETS} - \text{TOTAL DEBT} &= \text{NET ASSETS} \\ \text{CASH ON HAND} - \text{DEBT} &= \text{FUND BALANCE} \end{aligned}$$

- Assets are things that an organization owns that have value. Assets may include money receivable, investments and physical property, such as office equipment (fax machine) or computer equipment.
- Liabilities are amounts that the Local 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 Local'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 Local, these two statements have been combined into a single report as illustrated in Appendix F.




CONTROL PROCEDURES

Accounting control procedures are policies and processes used to safeguard assets, ensure financial statement accuracy, prevent fraud, and maintain operational integrity by promoting accountability and reliable reporting. They act as checks and balances, encompassing everything from separating duties (like having different people handle cash and record transactions) to restricting system access, reconciling accounts, and conducting audits, all to catch errors and deter wrongdoing.

SIGNING OFFICERS

When opening a bank account, at least three 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 Local funds. This protects the Local from one person using the funds improperly. Cheques should be signed only after being completely filled out. 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. Request for payment through SUN Provincial should be signed by authorized signers and not the recipient of the payment (see Appendix C).

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 may provide you with copies of 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 forms of ID, one with a photograph, to the bank.

To see a sample letter to take to the bank see Appendix G.



LOCAL DUES VERIFICATION

Periodically review the list of members sent as backup for your dues payment to verify that the list is correct. Follow up with the employer to make any corrections. Depending on the size of your Local, this may be done monthly or less frequently if you are a larger Local.

MANAGING YOUR BANK ACCOUNT

The purpose of reconciling your bank statement is to identify any errors or omissions in either the bank or the Local records. It also helps to keep track of the Local'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.



FINANCIAL HEALTH: Audit vs Review

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 \$1,000,000 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 Local.



FINANCIAL HEALTH: Union Activity Planning

The Union Activity Plan is a written narrative describing the goals that the SUN Local 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 outline in Appendix I.



FINANCIAL HEALTH: Budgeting

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) and the existing financial policy are 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.



FINANCIAL HEALTH: Year-End Processes

The following check list summarizes year-end processes:

- Prepare a Budget and Union Activity Plan prior to year-end.

 - Conduct an Annual Meeting between October 31st and December 1st.

 - Update Local Bylaws for any resolutions made at the Local 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 and distribute T4's for any honorariums, allowances or salary continuance wages paid before February 28, if applicable.
 - If the Local 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 (see Appendix C).
 - To make these arrangements the Local Treasurer may contact SUN's accountant.
- Reminder:** SUN Provincial does not process Request for Payments between Nov 16 and Dec 31.

APPENDIX

A

Local Bylaws

Enclosed is a copy of the SUN Local Bylaws Prototype; an electronic version is available on SUN's website.

B

Guidelines for Financial Policy Development

Tips for developing financials policies outlining the rules for using Local funds.

C

Payroll Processing

Steps and timelines to follow when requesting SUN Provincial process local payroll transactions.

D

Request for Leave for SUN Business Form

Form required by individual Employers/Managers when members are requesting a paid union leave. Fillable PDF available for download on SUN's website.

E

Financial Records

Chart of Accounts, a glossary of terms used in processing local finances/transactions, and a sample Receipts & Disbursements Journal. Template file for journal available for download on SUN's website.

F

Sample Treasurer's Report

Samples of Treasurer's Report to be presented to Local Executive and membership during local meetings.

G

Letter to Authorize Change of Signing Officers

Sample letter to accompany local meeting minutes authorizing change in new signing officers. Template file available for download on SUN's website.

H

Conducting a Bank Reconciliation

Steps for reconciling the local bank account and financial transactions. Template file available for download on SUN's website.

I

Union Activity Plan

Template for documenting goals the SUN Local plans on achieving for the upcoming year. Template file available for download on SUN's website.

J

Budget Template

Sample budget outlining key areas of a local budget. Template file available for download on SUN's website.

K

Excel Tips for Using SUN Financial Templates

Ins and outs for using Microsoft Excel to work with templates provided by SUN Provincial.

APPENDIX A

Local Bylaws

Enclosed is a copy of the SUN Local Bylaws Prototype, as presented in the SUN Bylaws.

An electronic version is available on SUN's website.

APPENDIX A: LOCAL BYLAWS PROTOTYPE

**SASKATCHEWAN UNION OF NURSES
SUN LOCAL BYLAWS**

True Certified Copy of the Local Bylaws

For Local _____

Of The Saskatchewan Union of Nurses

Approved by the Local

This _____ day of _____, 20_____

(Local President - 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)

LOCAL BYLAWS

BYLAW 1 – NAME

- 1.01 This organization shall be known as the Saskatchewan Union of Nurses - _____ and shall hereinafter be referred to as “the Local.”

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 Union members and their employer.
- 2.03 To promote the knowledge of members of the Local in all things related to their social and economic welfare through education and research.

BYLAW 3 – MEMBERSHIP

- 3.01 Subject to Article 3 - Membership of the Constitution of the Saskatchewan Union of Nurses, the Local shall represent all registered nurses and graduate nurses, registered and graduate psychiatric nurses, registered and graduate nurse practitioners and other allied personnel within the jurisdiction of the local and that are members in good standing.
- 3.02 Members who occupy positions designated as multi-site/multi-facility positions are members of the local determined to be their “home base” within a sub-network, or a base hospital, or a certified bargaining unit.
- 3.03 Members of the Local shall pay dues as and when required.
- 3.04 All members of the Local are subject to the orders, bylaws, rulings and decisions of the Local.

BYLAW 4 – MEETINGS

- 4.01 The Local shall hold an annual meeting between October 1st and November 30th of each calendar year. At this meeting the following business will occur:
- announcements of all executive election results;
 - election of other officers and committees;
 - receiving the annual reports of the officers and committees for the previous business year;
 - receiving previous meeting minutes, and documentation of all previous financial decisions;
 - and transacting such other business as may be brought before it.
- 4.02 The Local may hold such additional meetings as the Local executive or the members may desire.
- 4.03 Local meeting notices will be shared with President of SUN, Board of Directors representative and Network Lead.
- 4.04 _____ members present at a meeting of the Local, or three (3)-members, whichever is the greater, shall constitute a quorum for meetings of the Local.
- 4.05 Notice of any meeting of the Local shall be deemed to be duly given if it is sent to members through appropriate electronic/other communication not less than two (2) weeks prior to such meeting.
- 4.06 Every member in good standing of the Local may attend and participate in any meeting of the Local.
- 4.07 Each member is entitled to one (1) vote at meetings of the Local and there shall be no votes by proxy.
- 4.08 The Local executive and/or committee(s) of the Local may hold such meetings as necessary to assist in the administration of the affairs of a Local.
- 4.09 A majority of officers shall constitute a quorum for any meeting of the Local executive or committee(s).

BYLAW 5 – NOMINATIONS AND ELECTIONS

- 5.01 Any member in good standing of the Local may be nominated for office.
- 5.02 All executive positions shall be elected through the Local Executive Election process outlined in Bylaw 4.33 through Bylaw 4.48. Election results will be announced at the annual meeting.

Local Committee Elections

- 5.03
- i) The current Local Executive shall choose a member(s) in good standing to be the Returning Officer and Scrutineer(s) if running single and/or multiple polls.
 - ii) The Local Returning Officer/Scrutineer(s) must not be a candidate in the ongoing elections.
 - iii) Polling stations should be in a neutral site accessible by members and the Local Returning Officer and Scrutineer(s) shall run the polls.
 - iv) The current Local Executive will provide a current list of SUN members to the individuals sitting at the polls.
 - v) Voting members need to produce their SUN card or a valid government picture ID. No proxy votes are allowed.
 - vi) Once members have voted they must exit the polling station.
 - vii) The Returning Officer and Scrutineer(s) shall be responsible for counting of ballots immediately after all polls are closed.
 - viii) All ballot boxes for advance polls must be sealed and signed until all polls are closed and then included in the counting of ballots.
 - ix) The Returning Officer shall notify the local and SUN Provincial of the results of the election in writing to maintain confidentiality of the election process.

- x) After conclusion of the election process, all ballots must be kept in a secure location and boxes must be sealed and signed. All ballots shall be destroyed after one year.
- xi) Elections for committees for the Local shall be by secret ballot and shall require a majority of the votes cast.

Should there be vacant positions, those positions will be elected/appointed at the annual meeting.

Announcement of all positions will be at the conclusion of the annual meeting.

- xii) If the results of the locally run election are contested, notice of same shall be sent to the SUN President who will cause an impartial recount of ballots within twenty-eight (28) days and will advise the local of the results of that recount. The candidate must submit the request for the challenge to the SUN President within the twenty-eight (28) day period noted above.

5.04 In the event of a vacancy or if a vacancy occurs in the executive or committees of the Local, the executive shall appoint a temporary officer for the duration of the unexpired term or annual meeting, whichever first occurs.

5.05 Local Executive Positions and Terms of Office

- If Local has combined positions, note the positions combined
- If Local has added other positions to the local executive that are not listed here, list them below

Position	1 yr term	2 yr term	3 yr term	Other year term
President				
Vice President				
Secretary				
Treasurer				

5.06 In the event a vacancy occurs in the executive or committees of the Local, the executive shall appoint a temporary officer for the duration of the unexpired term or annual meeting, whichever first occurs.

BYLAW 6 – EXECUTIVE AND OTHER POSITIONS

6.01 The affairs of the Local shall be administered by an executive composed of the following:

- i) President;
- ii) Vice-President(s);
- iii) Secretary;
- iv) Treasurer;
- v) other position(s) as determined by the Local.

6.02 The President and Treasurer cannot be the same person.

6.03 Any positions may be combined if the Local so desires, except those identified in Bylaw 6.02.

6.04 The duties of the officers of the Local shall be:

- i) The President shall:
 - a) preside at all meetings of the Local;
 - b) enforce the provisions of the Constitution, Bylaws and Local Bylaws of the Saskatchewan Union of Nurses;
 - c) be an ex-officio member of all committees of the Local;
 - d) perform such other duties as assigned by the Local or the Local executive;
 - e) be charged with responsibility of establishing and maintaining communications between the local and the Network Lead;
 - f) be responsible to the general meeting for carrying out and enforcing policies, rules and regulations enacted by the Union.

- ii) The Vice-President(s) shall:
 - a) assist the President of the Local in the discharge of their duties;
 - b) perform the duties of the president during the president's absence;
 - c) perform such other duties as assigned by the Local or the Local executive.

- iii) The Secretary shall:
 - a) keep accurate minutes of all meetings of the Local and the executive;
 - b) conduct all correspondence in accordance with instructions given by the President and the executive.

- iv) The Treasurer shall:
 - a) be a signator for Local bank accounts;
 - b) receive all monies paid into the Local and give official receipts for all monies received;
 - c) deposit all monies received in the name of the Local in such financial institution as the executive may direct;
 - d) request to receive copy or report on all financial decisions and transactions from other signing officers;
 - e) provide a financial report at all regular meetings or as requested.

- v) Other position(s) determined by the Local.

Occupational Health and Safety Representatives

6.05 Members of each facility/agency represented within this Local shall elect, or the Local shall appoint, one or more representative(s) to each facility/agency Occupational Health and Safety Committee. The representative is responsible for carrying out duties as prescribed in *The Occupational Health and Safety Act and Regulations*. The representative will report at Local meetings. In the absence of the elected Occupational Health and Safety Representative, the elected representative or the Local may appoint an alternate to attend a meeting as SUN's representative.

Work Area Representative

- 6.06 All Locals, with the exception of base hospitals, will appoint a work area representative from each site.
- 6.07 The Work Area Representative shall be responsible to communicate between the Local Executive and the members in the site in the following manner:
- i) Contact Local President when labour relations or professional practice concerns arise in day to day work.
 - ii) Communicate with Unit Representatives (where applicable).
 - iii) Provide a report to Local meetings (where applicable).
 - iv) Post material provided for member information.

Unit Representative

- 6.08 Work sites existing of multiple units will appoint a unit representative(s) from interested members on the unit(s).
- 6.09 The Unit Representative shall be responsible to communicate between the Work Area Representative (where applicable) and member, with the exception of base hospitals, on the unit in the following manner:
- i) Contact the Work Area Representative when labour relations or professional practice concerns arise in day to day work.
 - ii) Communicate with Work Area Representatives to support members (where applicable).
 - iii) Post material provided for member information.

The Base Hospital Unit Representatives shall be responsible to communicate between the Local Executive and the members on the unit in the following manner:

- i) Contact the Local President when labour relations or professional practice concerns arise in day to day work.
- ii) Post material provided for member information.
- iii) Provide a report to the Local meeting.
- iv) Provide a report to the members of the unit from the Local meeting.

- 6.10 The executive shall have full power and authority to set up committees of the Local as deemed necessary.
- 6.11 The executive may delegate any of its powers to any committee subject to any restrictions or regulations imposed on said committee by the executive.
- 6.12 If desired by the Local, the chairperson for each committee shall be chosen from the executive.
- 6.13 Locals may choose to have the roles of committee chairpersons as part of their Local Executive.

BYLAW 7 – REVENUE

- 7.01 The revenue of the Local shall be derived from membership dues, and income from bank deposits and investments such as government bonds or other legal investments, as per SUN policies.
- 7.02 Members of the Local shall pay dues in the amount of at least \$20.00 per member per month as per Bylaw 8.02, or in the amount of \$_____ per member per month that may be determined by a meeting of the Local.
- The Local shall fix such dues at such amount as will enable it to meet its obligations and to function effectively in carrying out the objectives of these Bylaws.
- 7.03 All officers and persons having custody or control of the funds or property of the Local shall, if so required by the Local, give a bond of a reliable surety company in the form approved and in the amount fixed by the local Executive. All officers of the Local 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 Local, or who retains for their own use or fails to deliver to their successor any funds or property of the Local, shall be referred to the SUN President.

7.04 There shall be an annual audit or review of the accounts of the Local's financials with the report to be presented to the annual meeting of the Local. Audit/review of the Local's financials shall be conducted by an arms-length third party.

7.05 The Local Executive shall appoint a minimum of three (3) members to be named as signators. Of those three (3) members appointed, the President and the Treasurer will hold signing authority. Cheque signers can include any other appointed signators as determined by the Local Executive.

Financial business of the Local, for any transactions, must be signed/authorized by any two (2) of the signators.

Cheques cannot be signed by the recipient of the cheque.

7.06 Any payment made to members of the local shall be fixed by the membership of the local through a motion or local policy.

Notice of any meeting shall be communicated to the membership at least two (2) weeks in advance.

BYLAW 8 – AMENDMENTS

8.01 These bylaws may be amended or altered only with the approval of a majority vote at a meeting of the Local. No amendments shall take effect until the approval of both the members of the Local and the Board of Directors of the Saskatchewan Union of Nurses has been obtained.

Changes to the Local Bylaws Prototype are within the purview of locals in these bylaws: 1.01, 4.04, 5.05, 7.02.

Any other changes to the Local Bylaws Prototype must be addressed through amendments submitted to the SUN Annual Meeting.

8.02 Notice of intention to amend these bylaws as noted above shall be given at least two (2) weeks prior to the Local meeting being called for that purpose. Such notice must set out details of the proposed amendments for the information of the members of the Local.

- 8.03 Locals shall submit their Local Bylaws annually by December 31st to the Constitution, Bylaws and Resolutions Committee.

BYLAW 9 – INTERPRETATION

- 9.01 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

Guidelines for Financial Policy Development

Tips for developing financials policies outlining the rules for using Local funds.



Guidelines for Financial Policy Development

LOCAL FINANCIAL RESPONSIBILITY

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

FINANCIAL AUTHORIZATIONS

- All cheques **must have two signatures**, and the 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 whom 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 a backup** in the form of an invoice, receipt, approved motion passed at a local meeting or approved financial policy.
- To ensure that all payments are legitimate, proper documentation is required.
- Backup documents should be marked with the cheque number, date, and payee's name for future reference.
- All financial documents must be kept for 7 years.

Guidelines for Financial Policy Development (continued)

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, are considered taxable income.
- All Direct Payments must be paid through the SUN Request for Payment process (members must have a TD1 on file at SUN Provincial) or through the Employer to comply with CRA rules (exception is if the Local has a process to produce T4s)
- Membership Policy 046-M-2010 provides more information and the process related to Honorariums.
- Determine who will receive an Honorarium or Direct Payment (i.e. President, Vice President, Secretary, Treasurer, NAC Chairperson, Local Returning Officer)
- Set the number of hours per month/quarterly/yearly paid at the member's 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 by the Employer

RECOMMENDED REVIEW

- Local Financial Policy and Local Dues should be reviewed biannually or as required.
- 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 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 Nurses' week activities, unit or ward rep or recorded assistance of a member in an LR matter.

Guidelines for Financial Policy Development (continued)

SUN PROVINCIAL EVENTS

- This would be events such as the Annual Meeting & Bargaining Conference
- How many provincially funded spots does the Local have? Based on one per local recorded in SUN's Database.
- 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 the current year.
- SUN Provincial clearly defines what is covered by their funding for their events. Locals can choose to pay more. Receipts are necessary to prove that the member incurred the costs. If members are provincially funded, the Treasurer may wish to review their expense claim forms to ensure members are not receiving double payments.

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 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.

Guidelines for Financial Policy Development (continued)

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.
- All donations should support SUN's Mission, Vision & Values.

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 gifts for retirement, holidays, birthdays, weddings, etc, cash and prepaid credit cards aren't advisable. The CRA considers this taxable income, and therefore, it should be included on a T4. Gift cards for specific retailers are allowed, but locals must keep a log of these gifts, listing the recipient's name, date, amount, and reason for the gift.
- Gifts of actual items or gift cards cannot exceed \$500/person/year, or the amount over \$500 is considered taxable. The exception is smaller items like t-shirts, mugs, etc.
- 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.

SCHOLARSHIPS

- All Scholarships and Bursaries are considered income by the CRA.
- Locals wanting to provide scholarships need to be aware of their responsibility to the CRA.
- CRA requires T4As to be filed for scholarships paid out.
- Locals need to be set up with a payroll number with CRA in order to file T4As.

APPENDIX C

Payroll Processing

Steps and timelines to follow when requesting SUN Provincial process local payroll transactions.



How Do I Get SUN Provincial to Process My Payroll?

1

Complete a “Local Request for Payment.” This form is available on the SUN website. To download: go to 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 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 2 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. Someone other than the recipient must sign requests for payment.

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 at www.canada.ca and search for TD1. This will bring up a pdf file that you can open and print off. The completed form(s) need to be submitted with your payroll request.

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. 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.

4

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 Provincial directly. There will not be a T4 specifically for the payments you have requested.

TIMING OF REQUESTS

Due to SUN Provincial's own year-end 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.

QUESTIONS?

CONTACT DETAILS

306.525.1666

1.800.667.7060

accounts.payable@sun-nurses.sk.ca

OFFICE HOURS

MONDAY - FRIDAY

(excluding all statutory holidays)

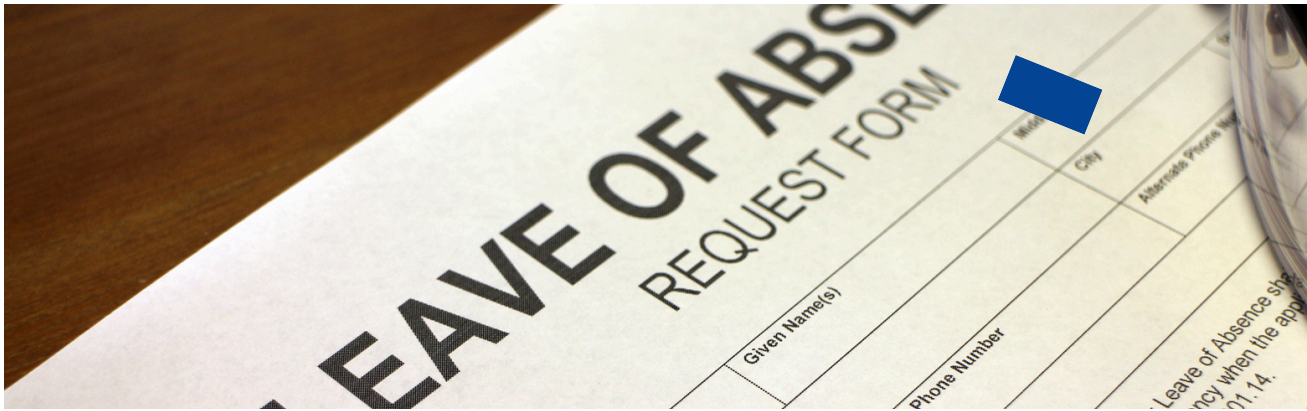
0800 - 1200 | 1230 - 1600

APPENDIX D

Request for Leave for SUN Business Form

Form required by individual Employers/Managers when members are requesting a paid union leave.

A fillable PDF available for download on SUN's website.



Requests for Leave for SUN Business Form

The Request for Leave for SUN Business form may be required by individual Employers when processing requests for paid union leaves. The form allows for selection to bill union leave hours to either the Local, SUN Provincial or SUN Network Council, and where the Employer can send the invoice.

If payment is required by the Local, the form must be signed by a Local executive officer.

No signatures are required for union leave hours billed to SUN Provincial; however, your local may have a process in place that covers all union leaves. **It is the responsibility of the local to communicate this process to their members.**

This form may be downloaded from SUN's website.



REGINA OFFICE
 2330 2nd Ave.
 Regina, SK S4R 1A6
 P: (306) 525-1666
 TF: (800) 667-7060
 F: (306) 522-4612
 E: regina@sun-nurses.sk.ca

SASKATOON OFFICE
 204 - 440 2nd Ave. North
 Saskatoon, SK S7K 2C3
 P: (306) 665-2100
 TF: (800) 667-3294
 F: (306) 665-9755
 E: saskatoon@sun-nurses.sk.ca

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	Facility/Agency	Unit
For scheduled shifts on the following dates and times (eg. 1200-1600):			
Date: _____			Time: _____
Date: _____			Time: _____
Date: _____			Time: _____
Date: _____			Time: _____

Please bill to (check one):

PROVINCIAL PAID UNION LEAVE
 Send bill to:
 SUN Provincial
 2330 2nd Avenue
 Regina, SK S4R 1A6
 For total hours of: _____

Signature from SUN Provincial is not required

LOCAL PAID UNION LEAVE
 SUN Local: _____ For total hours of: _____
 Send bill to:
 Name _____
 Address _____

LOCAL EXECUTIVE APPROVAL

Authorized by: _____
 Position: _____
 Signature: _____
 Date: _____

***Only required for locally paid union leave*

EMPLOYER USE ONLY

Authorized for payment by: _____
 Signature: _____
 Date: _____

Distribution: Original to Employer
 Copy to the Local

APPENDIX E

Financial Records

Glossary of terms used in processing local finances/transactions, including sample of Receipts & Disbursements Journal.

The template file for the journal is available for download on SUN's website.



Financial Records:

Glossary of Terms for Chart of Accounts

RECEIPTS (Income)

Local Dues

- All dues monies and EI rebates received by the Local from employers.

Other Revenue

- All other income received by the Local such as interest earned on investments, laptop grants, etc.

DISBURSEMENTS (Expenses)

Honourariums

- Amount payable to Local executive members to manage the operations and affairs of the Local. Honourariums are taxable income to the recipient.

Income Continuance

- Wage and benefits costs for time taken off from work by executive or members of the Local to do the work of the union. (Such as to attend a meeting, make a presentation or other union leave purposes.)
- Income continuance is taxable income to the recipient.

Administration

- Expenses for office supplies such as paper and envelopes, postage, telephone, internet, fax, etc. and other administration costs including bank interest charges.

Travel

- All expenses incurred by members (including executive) for the purpose of conducting union business in your Local such as accommodations, mileage, per diem costs, etc.
- Do not list expenses related to member education or workshops.

Financial Records (continued)

DISBURSEMENTS (Expenses)

Meeting Expenses

- Expenses incurred to conduct general and annual meeting business of the Local such as room rentals, refreshments or food.

Public Relations

- 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.

Member Education Supports

- All expenses incurred by any member of the Local (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.

Other

- Any expense that doesn't fall within the other categories above.

QUESTIONS?

CONTACT DETAILS

306.525.1666

1.800.667.7060

accounts.payable@sun-nurses.sk.ca

OFFICE HOURS

MONDAY - FRIDAY

(excluding all statutory holidays)

0800 - 1200 | 1230 - 1600

APPENDIX F

Sample Treasurer's Report

Sample of Treasurer's Report to be presented to Local Executive and membership during local meetings.

Sample Treasurer's Report

TREASURERS' REPORT			
LOCAL NAME: Example			
Reporting for the Period: October 1, 2024		to	September 30, 2025
INCOME AND EXPENSE STATEMENT		FUND BALANCE STATEMENT	
INCOME		ASSETS AND DEBTS	
Dues	-	ASSETS	
Other	-	True Bank Balance:	-
TOTAL INCOME:	-	Investments:	-
EXPENSES		Money Receivable:	-
Honorariums	-	Cash On Hand	
Income Continuance	-	Value of Equipment (at cost):	-
Administration	-	TOTAL ASSETS:	
Travel	-	DEBTS	
Meeting Expenses	-	Money Owning:	-
Public Relations	-	TOTAL DEBTS:	
Member Education Supports	-	NET ASSET VALUE:	
Other	-	FUND BALANCE:	
TOTAL EXPENSES:	-	NET ASSET VALUE:	
BALANCE FOR THE YEAR:		FUND BALANCE:	
-		-	
<i>(Make additional comments. If everything is in order and correct, no comment is necessary.)</i>			
Investments:			
Financial Institution	Amount	Maturity Date	
Equipment:			
Description	Purchase Date	Estimated Value	
<i>Please insert any additional comments in this section. This text may be deleted.</i>			

APPENDIX G

Letter to Authorize Change of Signing Officers

Sample letter to accompany local meeting minutes authorizing change in new signing officers. Template file available for download on SUN's website.



Sample Letter: Authorize Change of Signing Officers

[DATE]

Contact Name
Financial Institution Name
Address
City, Province Postal Code

RE: CHANGE OF SIGNING OFFICERS FOR ACCOUNT [NUMBER]

[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 Previous Signing Officer(s) Title(s) of Signing Officer(s)

The following officer(s) shall be added:

- Name of New Signing Officer(s) Title(s) of Signing Officer(s)

Please amend your records accordingly.

Yours truly,
[Signature] Name Position of Officer

Enclosure

APPENDIX H

Conducting a Bank Reconciliation

Steps for reconciling the local bank account and financial transactions.

A template file is available for download on SUN's website.



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:

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.

2 RECONCILE YOUR BANK BALANCE

- Record your 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.

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.
-

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.
- Verify that you have accurately matched the transactions per your records to having cleared the bank account.

QUESTIONS?

CONTACT DETAILS

306.525.1666
1.800.667.7060
accounts.payable@sun-nurses.sk.ca

OFFICE HOURS

MONDAY - FRIDAY
(excluding all statutory holidays)
0800 - 1200 | 1230 - 1600

APPENDIX |

Union Activity Plan

Template for documenting goals the SUN Local plans on achieving for the upcoming year.

A template file is available for download on SUN's website.

Sample Union Activity Plan

UNION ACTIVITY PLAN

SUN Local [insert NAME] to		
Mailing Address:	Phone Number	Fax Number
Executive:		
Local President		
Vice President (VP)		
Secretary		
Treasurer		
Goals and Objectives: (List the goals and objectives that you wish your activity to accomplish with the members.)		
1.		
2.		
3.		
Method: (This is how you will accomplish the goals and objectives, and the activities that you plan to implement.)		
1.		
2.		
3.		
4.		
5.		
Evaluation/Reflection: (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?)		

APPENDIX J

Budget Template

Sample budget outlining key areas of a local budget. Template file available for download on SUN's website.

Budget Template

BUDGET (Financial Details)				
Local Name:	Example			
For the Period:	2025-10-01	to	2026-09-30	
Number of members this local represents:	35			
REVENUE BUDGET:				
	<u># of Members</u>	<u>Monthly Dues</u>	<u>Months</u>	<u>Amount</u>
Local Dues	35	20	12	8,400
Other				-
TOTAL REVEUNE BUDGET				8,400
EXPENDITURE BUDGET:				
1. Honorariums for Executives				
<u>Description Details</u>	<u># of Members</u>	<u>Amount</u>	<u># of Pymts</u>	
Local President	1	300	4	1,200
Vice President (VP)				-
Secretary				-
Treasurer	1	150	2	300
Total				1,500
Vacation Pay (6%)				90
Estimated Employer Share of EI and CPP				114
Total				1,704
2. Salary Continuance				
<u>Description Details</u>	<u># of Shifts</u>	<u>Shift Hours</u>	<u>Rate</u>	<u>Total</u>
Executive				
Local President				-
Vice President (VP)	1	11.78	\$50.07	590
Secretary				-
Treasurer				-
Members	1	8	\$50.07	401
Subtotal:				990
Benefits			20.00%	198
Total				1,188
3. Administration				
<u>Description Details</u>	<u>Members</u>	<u># of Times</u>	<u>Rate</u>	
Internet	1	12	\$35.00	420
Photocopying	1	350	\$0.10	35
Telephone reimbursement	1	4	\$15.00	60
Bank charges	1	12	\$2.00	24
Total				539

Budget Template (continued)

4. Travel				
<u>Description Details/Purpose</u>	<u># of Mtgs</u>	<u>Km. Nights</u>	<u>Rate</u>	<u>Total</u>
Annual Meeting - mileage	1	300	\$0.66	198
Annual Meeting - Accom	1	3	\$215.00	645
				-
				-
Total				843
5. Meeting Expenses				
<u>Description Details/Purpose</u>	<u>Members</u>	<u># of Events</u>	<u>Rate</u>	<u>Total</u>
Room Rental	1	1	\$100.00	100
Snacks	15	1	\$10.00	150
				-
				-
Total				250
6. Public Relations				
Snacks for Workshop				150
				-
Total				150
7. Member Education				
<u>Description Details/Purpose</u>	<u>Members</u>	<u># of Days</u>	<u>Rate</u>	<u>Total</u>
SFL/CLC Spring Labour School	2	2	\$100	400
				-
				-
Total				400
8. Other				
<u>Description Details/Purpose</u>				<u>Total</u>
				-
				-
Total				-
Total Expenditure Budget:				5,074

BUDGET SUMMARY				
Local Name:	Example			
Reporting Period:	2024-10-01	to	2025-09-30	
	TOTAL RECEIPTS:		8,400	
	EXPENSES			
	Honorariums		1,500	
	Income Continuance		1,188	
	Operating Expenses		539	
	Travel		843	
	Meeting Expenses		250	
	Public Relations		150	
	Member Education		400	
	Other		-	
	TOTAL EXPENSES:		4,870	
	Profit (Loss)		3,530	

APPENDIX K

Excel Tips for Using SUN Financial Templates

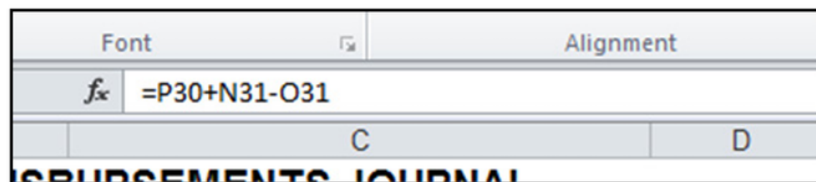
Ins and outs for using Microsoft Excel to work with templates provided by SUN Provincial.

1	Agreement document separation agreement	1077	817	207.35	481	401	119.85	224	127	176.36
2	Agreement withdrawal property settlement	378	840	131.67	858	169	604.56	588	273	215.75
3	Agriculture family cd	383	171	213.52	454	463	100.22	144	76	189.47
4	Agriculture fertilizer agriculture stone	89	84	138.13	23	223	100	120	45	266.67
5	Agriculture technology sensor	1112	478	642.86	164	748	140.51	1016	76	166.67
6	AI chat concept victorious flying	18	43	486.67	101	442	104.88	230	138	166.67
7	AI development	2663	1908	139.84	132	1083	124.45	141	762	133.73
8	AI writing app	39	67	642.86	164	748	140.51	1016	76	166.67
9	AI car fresh air fresheners	172	114	148.67	27	81	111.78	107	72	148.61
10	AI car fresh smoke	34	201	171.84	82	418	191.87	102	59	172.88
11	AI conditioner filter	89	80	112.3	102	833	141.69	102	54	188.89
12	AI conditioner remote	43	38	113.18	116	682	169.76	102	49	208.16
13	AI conditioner repair	408	85	427.37	832	717	129.89	102	43	237.21
14	AI conditioner repair frid	78	28	287.66	53	38	131.58	102	37	275.68
15	AI conditioning service ac repair	2467	1704	145.12	111	743	148.67	20282	157	12918.47
16	AI conditioning technician ac repair	1846	1248	155.59	35	24	145.83	71	26	273.08
17	AI conditioning technician mechanic	1723	696	832.47	222	119	515.13	71	26	273.08
18	AI hot/cold open wickler open	848	644	100.78	813	119	515.13	244	26	273.08
19	AI fresh home indoor air	2462	51	489.8	175	218	102.29	3941	83	262.37
20	AI fresh motor	788	2314	324.29	38	89	196.63	153	2846	138.49
21	AI fresh motor brush	784	4848	81.77	171	303	131.02	319	142	107.75
22	AI fresh	1112	408	286.55	171	72	237.5	34	232	137.5
23	AI open blaska open	504	463	110.37	832	717	129.89	102	29	117.24
24	AI open repair's park	446	64	885.11	112	743	131.58	20282	157	275.68
25	AI open repair wackler open	2168	38	1192.6	53	38	148.67	71	26	12918.47
26	AI open repair wackler open	446	64	885.11	112	743	131.58	20282	157	275.68
27	AI open repair wackler open	2168	38	1192.6	53	38	148.67	71	26	12918.47
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105	AI open repair wackler open	2168	38	1192.6	53	38	148.67	71	26	12918.47
106	AI open repair wackler open	446	64	885.11	112	74				

Tips for Using Microsoft Excel (continued)

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.

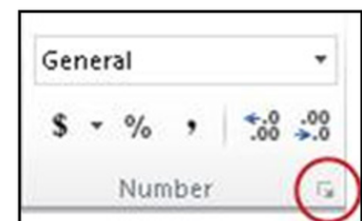


TO MAKE THE ENTIRE SPREADSHEET FIT ON THE SCREEN

- 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.
 - Click in the View tab above the Toolbar.
 - 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.
 - 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 TWO 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."



Tips for Using Microsoft Excel (continued)

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 is, 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.



QUESTIONS?

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