

SASKATCHEWAN UNION OF NURSES



LOCAL TREASURER'S TOOLKIT:
A FINANCIAL REPORTING GUIDE

NOVEMBER 2022

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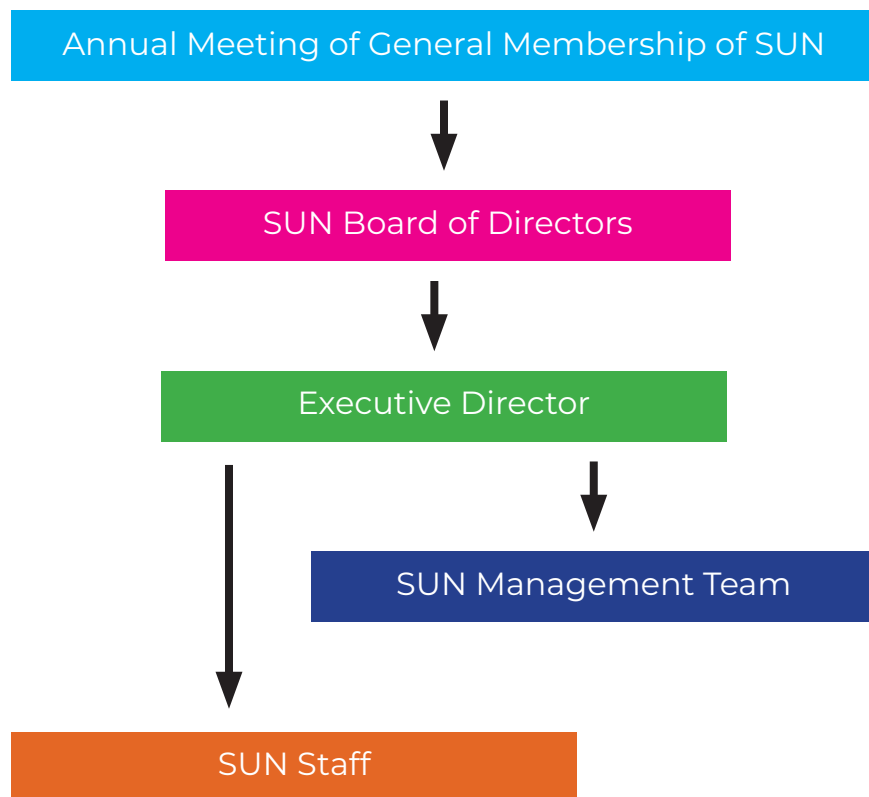
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MEMBER DRIVEN, MEMBER FOCUSED

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 Locals, Committees, and Directors of the Union. It is the input given during the Annual Meeting that 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 Local Annual Meeting, the members elect their Local Executive, as well as establish the governing bylaws and policies for their Local. The Local 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

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, that the 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.

LOCALS: PROTECTING THE INTERESTS & RIGHTS OF MEMBERS

LOCAL EXECUTIVE ROLES

The primary role of the Local is to provide member support. The Local Executive is also 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, Local SUN Network Council (SNC) representative(s), 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.*

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, 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 and provincial forms (union leave, expense claim forms, etc).

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 SNC REPRESENTATIVE

- Attends regional SNC meetings.
- Establishes and maintains communication between Local and SNC.
- Represents Local member concerns at SNC meetings.

Depending on your Local structure, the following positions are not necessarily members of the Local Executive; however, play key roles in protecting the interests and rights of members.

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.
- Identifies and controls safety hazards.
- Communicates OH&S concerns raised at the Local to SUN Provincial.
- Participates in facility OH&S investigations.
- Promotes OH&S education and knowledge in the workplace.
- Maintains OH&S records and meeting minutes.

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:

TIP:

- Your members
- Your Employer
- Your bank to update/change the signing authorities for the Local finances
- SUN Provincial: visit the LEADERSHIP section of the SUN website for a handy online form

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.

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.

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 maintain records for provincial union leave forms and expense forms and submit to the provincial office.
- Authorize Local union leaves.
- Conduct frequent audits of Local dues reports from Employer.

FINANCES

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

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 SNC/BOD/ Staff as appropriate.

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.

OH&S

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

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 Canadian 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.
- Tracking and submitting Local 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 Local files.

The 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 and, if applicable, special documents, or any special contracts or agreements.

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:

- Income and Expense Statement or Statement of Activities; and
- 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 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:

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

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

Assets are things that an organization owns that have value. Assets may include money receivable, 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

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 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 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.

AUDITS 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.

UNION ACTIVITY PLAN

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.

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.

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 September 1st and October 31st. |
| ✓ | 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). |
| ✓ | <p>Prepare and distribute T4's for any honorariums, allowances or salary continuance wages paid before February 28.</p> <p>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).</p> <p>To make these arrangements the Local Treasurer may contact SUN's accountant at 306-566-5564. Reminder: SUN Provincial does not process Request for Payments between Nov 16 and Dec 31.</p> |



APPENDIX

APPENDIX A: LOCAL BYLAWS

Enclosed is a copy of the SUN Local Bylaws Prototype; an electronic version is available on SUN's website under About Us in the Governance section (<https://sun-nurses.sk.ca/about-us/governance/constitution-and-bylaws>).

The Local Bylaws and Local Bylaw Prototypes were amended at the Special Meeting of the Union on September 28 and 29, 2022. The updated bylaws will be posted to the SUN website following the appropriate processes for implementation.

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 have jurisdiction to represent all registered nurses, graduate nurses, registered and graduate psychiatric nurses, registered and graduate nurse practitioners and other allied personnel employed in _____ Regional Health Authority at _____ (facility/agency(s)) hereinafter referred to as “the employer,” and who are eligible for membership in the Local.
- 3.02 Any person who is employed as set forth in Bylaw 3.01 of these bylaws and is a member in good standing of the Saskatchewan Union of Nurses is entitled to membership in the Local.
- 3.03 Workers who occupy positions designated as multi-site/multi-facility positions are members of the local determined to be their “home base.”

- 3.04 Members of the Local shall pay dues as and when required. Any member who is in arrears in the payment of dues and/or assessments for a period of three (3) months, shall lose her good standing in the Local until all such arrears are paid in full.
- 3.05 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 September 1st and October 31st of each calendar year for the purpose of electing officers and committees, receiving the annual reports of the officers and committees for the previous business year, **previous meeting minutes, 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 _____ members present at a meeting of the Local, or two (2) members, whichever is the greater, shall constitute a quorum for meetings of the Local.
- 4.04 Notice of any meeting of the Local shall be deemed to be duly given if it is posted on the appropriate notice board in each facility of the Local not less than seven (7) calendar days prior to such meeting.
- 4.05 Every member in good standing of the Local may attend and participate in any meeting of the Local.
- 4.06 Each member is entitled to one (1) vote at meetings of the Local and there shall be no votes by proxy.
- 4.07 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.
- 4.08 A majority of officers shall constitute a quorum for any meeting of the Local executive or committee(s).

BYLAW 5 – NOMINATIONS AND ELECTIONS

Nominations

- 5.01 Any member in good standing of the Local may be nominated for office.

Elections

- 5.02
- i) The executive shall be elected at the annual meeting. **If elections are held in advance of the annual meeting, then results shall be announced at the annual meeting.**
 - ii) The SUN District Council representative(s) nominated from each facility/agency shall be elected to the executive at the annual meeting.
 - iii) The Occupational Health and Safety Representative(s) will be elected/**appointed** at the Annual Meeting.
 - iv) In the absence of nominees for committees, the executive may appoint members to said committees.
 - v) Elections of Executive and committees for the Local shall be by secret ballot and shall require a majority of the votes cast. **The term of office is for a period of _____one (1) year or ____two (2) years or such longer term _____ years as the Local may desire. [Please check and initial the appropriate term]**
 - vi) 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.
 - vii) The Local Returning Officer/Scrutineer(s) must not be a candidate in the ongoing elections.
 - viii) The current Local Executive will pick the Returning Officer and Scrutineer(s) prior to the voting process occurring.
 - ix) All voting shall be by secret ballot with a voting booth to ensure privacy.

- x) Polling stations should be in a neutral site accessible by members and the Local Returning Officer and Scrutineer(s) shall run the polls.
- xi) The current Local Executive will provide a current list of SUN members to the individuals sitting at the polls.
- xii) Voting members need to produce their SUN card or a valid government picture ID. No proxy votes are allowed.
- xiii) Once members have voted they must exit the polling station.
- xiv) The Returning Officer and Scrutineer(s) shall be responsible for counting of ballots immediately after all polls are closed.
- xv) All ballot boxes for advance polls must be sealed and signed until all polls are closed and then included in the counting of ballots.
- xvi) 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.
- xvii) 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.
- xviii) If the results of the election are contested, notice of same shall be sent to the Executive Director who will cause an impartial recount of ballots and will advise the local of the results of that recount.

5.03 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

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

- i) President;
- ii) Vice-President;
- iii) SUN District Council representative(s);
- iv) Secretary;
- v) Treasurer;
- vi) Chairperson of committees as desired by each Local.

6.02 Where desirable, the offices of president and vice-president, secretary and treasurer may be combined for a two-person executive. **The President and Treasurer cannot be the same person and cannot be a combined role.**

6.03 Any member of the Executive may also be nominated and elected to the position of SUN District Council representative.

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 the Local or the Local executive may assign to her;
 - e) be responsible to the general meeting for carrying out and enforcing policies, rules and regulations enacted by the Union;
 - f) inform members of the receipt of nomination forms for elections to the Saskatchewan Union of Nurses' Board of Directors and provincial standing committees.
- ii) The Vice-President shall:
 - a) assist the President of the Local in the discharge of her duties;
 - b) perform the duties of the president during her absence.
- iii) The District Council representative shall:
 - a) attend SUN District Council meetings or arrange for an alternate from the Local to attend in her place;

- b) be charged with the responsibility of establishing and maintaining communications between the Local and the SUN District Council and within the Region;
- c) be charged with representing the views of the membership of the Local they represent at the meetings of the SUN District Council and Region where applicable;
- d) serve as SUN District Council liaison to committees of the SUN District Council in their district, as required.

iv) 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 her by the President and the executive.

v) The Treasurer shall:

- a) receive all monies paid into the Local and give official receipts for all monies received;
- b) deposit all monies received in the name of the Local in such financial institution as the executive may direct.
- c) **request to receive copy or report on all financial decisions and transactions from other signing officers.**

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.

Unit Representative

6.06 Locals existing of multiple units or sites will appoint a unit representative(s) from interested members on the unit.

- 6.07 The Unit Representative shall be responsible to communicate between the Local Executive and the members on the unit or site in the following manner:
- a) Contact Local President when labour relations concerns arise in day to day work.
 - b) Provide a report to Local meetings.
 - c) Post material provided for member information.
 - d) Provide report to members from Local meetings.
- 6.08 The executive shall have full power and authority to set up committees of the Local as deemed necessary.
- 6.09 The executive may delegate any of its powers to any committee subject to any restrictions or regulations imposed on said committee by the executive.
- 6.10 If desired by the Local, the chairperson for each committee shall be chosen from the 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.
- 7.02 Members of the Local shall pay dues in such amount as may be determined from time to time 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 her own use or fails to deliver to her

successor any funds or property of the Local, shall be expelled from the Local.

- 7.04 There may 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 should be conducted by an arms-length third party.**
- 7.05 **The Local shall appoint or elect three (3) members to be named as signators. Cheque signers can include any other appointed or elected signators as determined by the membership.** Financial business of the Local, such as withdrawal of funds or transactions by cheque, must be signed by any two (2) of the following officers of the Local: President, Vice-President, Secretary or the Treasurer, **or any other appointed or elected signators as determined by the membership. Cheques cannot be signed by the recipient of the cheque.**
- 7.06 The expense allowance of paid officers of the Local, if any, shall be fixed by the membership of the Local 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 Local called for such purpose. **Provisions for payment of honourariums or wage replacement shall be reflected in financial policy.**

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.
- 8.02 Notice of intention to amend these bylaws 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.

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

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 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 seven 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, union 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.
- SNCs: 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.

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: 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. 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 SNC 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. 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 to www.canada.ca and click on the “Businesses” heading. 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: On 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 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.

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

APPENDIX D: 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 Local, SUN Provincial or SUN Network Council, and where the Employer can send the invoice for payment. If payment is required by the Local or SNC, the form must be signed by a Local or SNC executive officer.

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

| | | |
|---|--|----------------------|
| SUN | SASKATCHEWAN UNION OF NURSES | |
| 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: | | |
| <input type="checkbox"/> SUN Local # _____ @ _____ for a total of _____ hrs Please send bill c/o: Name: _____ Address: _____ _____ | | |
| <input type="checkbox"/> SUN Network Council: _____ for a total of _____ hrs Please send bill c/o: Name: _____ Address: _____ _____ | | |
| <input type="checkbox"/> SUN Provincial Office - Please send bill to: 2330 2 nd Avenue, Regina SK, S4R 1A6 | | |
| If charged to the Local or SNC Authorized by: _____ _____ Local Executive and Local # or SNC Executive Date Submitted: _____ | FOR EMPLOYER USE ONLY Authorized for payment by: _____ _____ Date: _____ | |
| <i>Distribution: Original to Employer Copy to Local, SNC, or SUN Provincial as applicable after completion to Employer</i> | | |

APPENDIX E: FINANCIAL RECORDS

| CHART OF ACCOUNTS | |
|--|--|
| SUN LOCAL | |
| <i>To assist with completing the Receipts and Disbursements Journal.</i> | |
| RECEIPTS (INCOME) | DESCRIPTION |
| Local Dues | All dues monies and EI rebates received by the Local from employers. |
| Local Dues | All other income received by the Local such as interest earned on investments, laptop grants, etc. |
| DISBURSEMENTS (EXPENSES) | DESCRIPTION |
| Honourariums | Amount payable to Local executive members to manage the operations and affairs of the Local. Honorariums 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. |
| 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. |

APPENDIX F: SAMPLE TREASURER'S REPORT

TREASURER'S REPORT

LOCAL NAME: _____

Reporting for the Period: _____ to _____

| INCOME AND EXPENSE STATEMENT | |
|------------------------------|----------|
| INCOME | |
| Dues | - |
| Other | - |
| TOTAL INCOME: | - |
| EXPENSES | |
| Honorariums | - |
| Income Continuance | - |
| Administration | - |
| Travel | - |
| Meeting Expenses | - |
| Public Relations | - |
| Member Education Supports | - |
| Other | - |
| TOTAL EXPENSES: | - |
| BALANCE FOR THE YEAR: | - |

| FUND BALANCE STATEMENT | |
|-------------------------------|----------|
| ASSETS AND DEBTS | |
| ASSETS | |
| True Bank Balance: | - |
| Investments: | - |
| Money Receivable: | - |
| Cash On Hand | - |
| Value of Equipment (at cost): | - |
| TOTAL ASSETS: | - |
| DEBTS | |
| Money Owning: | - |
| TOTAL DEBTS: | - |
| NET ASSET VALUE: | - |
| FUND BALANCE: | - |

(Make additional comments. If everything is in order and correct, no comment is necessary.)

Investments:

| Financial Institution | Amount | Maturity Date |
|-----------------------|--------|---------------|
| | | |
| | | |

Equipment:

| Description | Purchase Date | Estimated Value |
|-------------|---------------|-----------------|
| | | |
| | | |

Please insert any additional comments in this section. This text may be deleted.

APPENDIX G: SAMPLE LETTER: AUTHORIZE CHANGE OF SIGNING OFFICERS

[InsertLocal Letterhead]

[DATE]

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,

[Signature]

Name

Position of Officer

Enclosure

APPENDIX H: 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 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.

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

APPENDIX I: UNION ACTIVITY PLAN TEMPLATE

UNION ACTIVITY PLAN

| | | |
|--|---------------------|-------------------|
| SUN SNC [insert NAME] | | |
| to | | |
| Mailing Address: | Phone Number | Fax Number |
| Executive: | | |
| Local President | | |
| Vice President (VP) | | |
| Secretary | | |
| Treasurer | | |
| SNC Representative(s) | | |
| Goals and Objectives: | | |
| <small>(List the goals and objectives that you wish your activity to accomplish with the members.)</small> | | |
| <ol style="list-style-type: none"> 1. 2. 3. | | |
| Method: | | |
| <small>(This is how you will accomplish the goals and objectives, and the activities that you plan to implement.)</small> | | |
| <ol style="list-style-type: none"> 1. 2. 3. 4. 5. | | |
| Evaluation/Reflection: | | |
| <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 J: BUDGET TEMPLATE

| BUDGET (Financial Details) | | | | | |
|--|---|---------------------|----|---------------------|---------------|
| Local Name: | 0 | | | | |
| For the Period: | | 1/0/1900 | to | | 1/0/1900 |
| Number of members this local represents: | | | | | |
| REVENUE BUDGET: | | | | | Amount |
| | | # of Members | | Monthly Dues | Months |
| Local Dues | | | | | - |
| Other | | | | | - |
| TOTAL REVEUNE BUDGET | | | | | - |
| EXPENDITURE BUDGET: | | | | | |
| 1. Honorariums for Executives | | | | | |
| Description Details | | | | | |
| Local President | | | | | - |
| Vice President (VP) | | | | | - |
| Secretary | | | | | - |
| Treasurer | | | | | - |
| Total | | | | | - |
| Vacation Pay (6%) | | | | | - |
| Estimated Employer Share of EI and CPP | | | | | - |
| Total | | | | | - |
| 2. Salary Continuance | | | | | |
| Description Details | | | | | |
| | | # of Shifts | | Shift Hours | Rate |
| Executive | | | | | |
| Local President | | | | | - |
| Vice President (VP) | | | | | - |
| Secretary | | | | | - |
| Treasurer | | | | | - |
| Members | | | | | - |
| Subtotal: | | | | | - |
| Benefits | | | | 22.65% | - |
| Total | | | | | - |
| 3. Administration | | | | | |
| Description Details | | | | | |
| | | Members | | # of Times | Rate |
| Mail out minutes | | | | | - |
| Phtotcopying | | | | | - |
| Telephone reimbursement | | | | | - |
| Total | | | | | - |

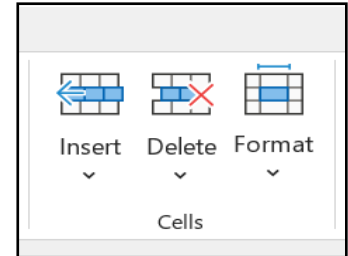
| 4. Travel | | | | | | |
|------------------------------------|--|-------------------|--|--------------------|-------------|--------------|
| <u>Description Details/Purpose</u> | | <u># of Trips</u> | | <u>Km/Trip</u> | <u>Rate</u> | <u>Total</u> |
| Annual Meeting | | | | | | - |
| | | | | | | - |
| Total | | | | | | - |
| 5. Meeting Expenses | | | | | | |
| <u>Description Details/Purpose</u> | | <u>Members</u> | | <u># of Events</u> | <u>Rate</u> | <u>Total</u> |
| Room Rental | | | | | | - |
| Snacks | | | | | | - |
| | | | | | | - |
| Total | | | | | | - |
| 6. Public Relations | | | | | | |
| Snacks for Workshop | | | | | | - |
| | | | | | | - |
| Total | | | | | | - |
| 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 | | | | | | - |
| | | | | | | - |
| Total | | | | | | - |
| 8. Other | | | | | | |
| <u>Description Details/Purpose</u> | | | | | | <u>Total</u> |
| Bank Charges | | | | | | - |
| | | | | | | - |
| Total | | | | | | - |
| Total Expenditure Budget: | | | | | | - |

| BUDGET SUMMARY | | | | | |
|--------------------------|------------------------|--|-----------|----------|--|
| Local Name: | - | | | | |
| Reporting Period: | 1/0/1900 | | to | 1/0/1900 | |
| | | | | | |
| | TOTAL RECEIPTS: | | | - | |
| | | | | | |
| | EXPENSES | | | | |
| | Honorariums | | | - | |
| | Income Continuance | | | - | |
| | Operating Expenses | | | - | |
| | Travel | | | - | |
| | Meeting Expenses | | | - | |
| | Public Relations | | | - | |
| | Member Education | | | - | |
| | Other | | | - | |
| | TOTAL EXPENSES: | | | - | |
| | | | | | |
| | Profit (Loss) | | | - | |

APPENDIX K: EXCEL TIPS FOR USING SUN FINANCIAL TEMPLATES

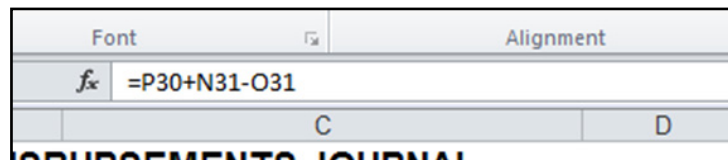
TO ADD LINES TO THE RECEIPT & DISBURSEMENTS JOURNAL:

- 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.

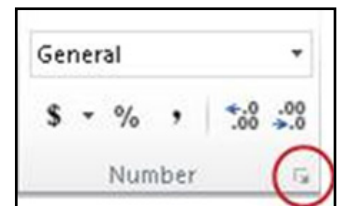


TO MAKE THE ENTIRE SPREADSHEET FIT ON THE SCREEN:

- 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.
 - 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.

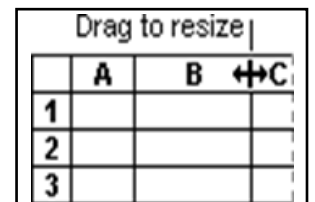
TO CHANGE THE ROUNDING TO INCLUDE TWO DECIMAL PLACES:

- 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.”



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.





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