

# **PSAC PRAIRIE REGION**

## **COMMITTEE/COUNCIL OPERATIONAL GUIDELINES AND FINANCIAL PROCEDURES**

January 2019



**Prairies**



## PRAIRIE REGION COMMITTEES

Within the Prairie Region, PSAC activists participate in a variety of committees, including the following currently established committees:

### Northern Alberta

Edmonton - Area Council, Human Rights, Regional Women's, Young Workers

### Southern Alberta

Calgary - Area Council, Human Rights, Regional Women's

Lethbridge - Area Council, Regional Women's

### Northern Saskatchewan

Prince Albert - Area Council, Regional Aboriginal Peoples' Circle

Saskatoon - Area Council, Regional Women's

### Southern Saskatchewan

Regina - Area Council, Human Rights, Regional Women's, Young Workers

### Manitoba

Westman - Area Council

Winnipeg - Area Council, Human Rights, Regional Women's, Young Workers

As a result of the resolution passed at the 2012 PSAC National Triennial Convention, the opportunity now exists for members to establish Young Workers Committees.

With 22 councils/committees in the region, a consistent approach to the reporting and operation is necessary to be efficient, transparent and accountable for funds received from PSAC regionally and nationally.

Committees receive funds from two primary sources: PSAC Prairie Region as provided for in the budget approved at the PSAC Prairies Regional Triennial Convention and PSAC National as provided for in the budget approved by delegates to the PSAC National Triennial Convention.

**The deadline to submit annual reporting packages shall be no later than March 15. All reporting packages must have been voted on and approved by the submitting council/committee.**

## GENERAL INFORMATION

- Each Committee/Area Council is required to have a minimum of four meetings per calendar year to maintain active status. Committees not having four (4) meetings in the calendar year before regional convention will not receive a delegate seat at the regional convention.
- Committees/Area Councils who have not submitted a complete annual reporting package are not considered active and should not undertake any activities or expend any funds until reporting requirements are met. Inactive committees will not receive a delegate seat at the regional convention.
- Meeting expenses should be kept to a minimum, so as not to limit the work done in communities and with Locals. If you require photocopying, supplies, etc., please have a discussion with your Regional Office, so that where possible, these expenses are not incurred by the Committee/Area Council.

## MEETING NOTICES

- Meeting notices should be sent out a minimum two weeks in advance to ensure time for circulation.
- The committee/council executive is responsible to provide the rep with full details (date, time, location and any known agenda items).
- If delegates are being selected/elected for any convention or conference, it should be specifically noted on the poster.
- The meeting notice will be circulated through the regional office to all locals and contacts and also posted to the regional website

## MEETING MINUTES

- It is the responsibility of the Chair/President to ensure that minutes are received, reviewed and submitted to the regional office within the required timeframes.
- Minutes of meeting should be posted to the website within 30 days. If the next meeting is after the 30 days, minutes can be posted to the website with a disclaimer that they have not yet been approved. If any amendments are made at the next meeting they can be easily revised.
- When prepared by the Secretary and reviewed by the Chair/President, minutes should be sent to the Regional Rep responsible for the committee/council. The regional rep will ensure the minutes are forwarded to the admin for posting to the website. If minutes have been submitted but are not seen on the website within two weeks, the Chair/President should check with the rep responsible or contact the REVP office.

Reference: PSAC Constitution, Section 14, Sub-Section 13

*(a) Area Councils shall forward to the designated REVP of the PSAC, minutes of all meetings no later than thirty (30) days following the date on which each meeting is held.*

- For ease of process, it has been and will continue to be accepted that the constitutional requirement is met if minutes are posted to website and as such, accessible to the REVP.

## **VOTING AT MEETINGS**

### **For Area Councils**

- Voting rights at Area Councils is governed by the PSAC Constitution.

Reference: PSAC Constitution, Section 14, Sub-Section 3

*Area Council meetings shall be open to all members of the affiliated Locals or Branches of Components, DCLs, Regional Women's Committees, and constitutionally-recognized regional committees within the area of jurisdiction who shall have full voice on all discussions at Area Council meetings. Each affiliated Local or Branch of a Component and each DCL shall be entitled to two (2) delegates for the first 500 members and one additional delegate for each additional 500 members or part thereof. Each affiliated Regional Women's Committees and other constitutionally-recognized regional committee shall be entitled to one (1) delegate. Voting rights at Area Council meetings shall be vested in the elected/selected delegates from the affiliated Locals or Branches of Components, DCLs, Regional Women's Committees and constitutionally-recognized regional committees and the elected officers of the Area Council.*

- When a vote is required, only those meeting the requirements above and those in attendance may vote. If a Local or Branch has more members in attendance than their entitlement, they should identify the appropriate number of their reps that will be voting prior to the start of the voting process.
- Also to note, Regional Council members and National Officers have no vested authority to vote at an Area Council unless they are voting on behalf of their local.
- RWC's, HRC's, RAPC's and Young Worker Committees should within their own meetings select their representative to Area Council.



## For All Other Committees

- Voting rights are limited to one member per local plus executive members. This change was made at the 2018 PSAC Convention and is documented in the revised Constitution that should be available Spring 2019. Should there be more than one member in attendance for a local, they should identify their voting rep prior to the start of the voting process.
- Regional Council members and National Officers have no authority to vote at a committee meeting unless they are voting on behalf of their local.
- There is no provision for other committees/councils to have a vote.

## FINANCIAL PROCEDURES

### Cheques and Signing Authorities

- After each AGM or during the term if new executive members are elected, the **bank signatories should be changed within 30 days of the election**. Cheques must have two signatures and at minimum three executive members should have signing authority (Chair/President, Treasurer and one other executive member).
- Members who no longer hold an executive position with a council/committee should not be signing cheques.
- If during the term, the signing authorities are changed, a new Appendix D Report of Bank Signatories must be submitted to the REVP office within 30 days
- For expenditures payable to other organizations, cheques should be made directly to the organization. If they cannot accept a cheque and are requesting cash, the cheque can be made out to a member to cash BUT a receipt must be obtained from the organization receiving the cash and it should be fully documented in the records.
- If cheques are made out for several expenses, the records must clearly indicate the breakdown for each cheque.
- Cheques should be written in the year the expense was incurred to ensure financial records are reflective of the committee's activities.

### When Preparing to Issue Cheques

- Things to confirm before issuing a cheque:
  - Is the expense related to an activity that is on your approved annual budget allocation? If not, has approval for the expense been requested from the REVP office?
  - Was the expense approved at a committee/council meeting? (either by vote or consensus)
  - Has a voucher been completed (Appendix E)?
  - Do you have documentation such as a receipt or email to attach to your financial records?

## Transaction Log:

- Start a new transaction log at the beginning of each fiscal year by bringing forward the ending balance from the previous year end as the opening balance.
- Record all transactions on the log sheet including:
  - bank charges
  - interest payments
  - VOID cheques
  - Cheques issued

## TRANSACTION LOG

fillable\_templates\_final\_Jan 2017 [

TRANSACTION LOG								
<ul style="list-style-type: none"> <li>• At the start of the year, enter the Ending Balance from Dec. 31st of the previous year</li> <li>• All bank transactions should be recorded on the form including cheques issued, bank deposits, interest, service charges, etc.</li> <li>• When the bank statement is received, all transactions on the log sheet should match to the bank deposit.</li> <li>• As items are reconciled they should be noted on the transaction log.</li> </ul>								
Date	Chq #	Payable To or Received From	Transaction Description	Cheque & Debits	Deposits & Credits	Balance	Reconciled to Bank Stmt	
						835.40		
14-Oct-16	54	Jane Smith	Food Oct 14 meeting	32.50		802.90	X	
31-Oct-16		Bank	Interest		0.30	803.20	X	
8-Nov-16	55	VOID				803.20		
25-Nov-16	56	George Hall	Supplies for Jan. rally-replaces stale-dated chq #41	58.90		744.30		
30-Nov-16		Bank	Interest		0.30	744.60	X	
31-Dec-16		Bank	Interest		0.30	744.90	X	
<b>Start of a new fiscal year</b>								
Date	Chq #	Payable To or Received From	Transaction Description	Cheque & Debits	Deposits & Credits	Balance	Reconciled to Bank Stmt	
31-Dec-16			Balance Forward			745.25		
						744.90		
						744.90		
						744.90		

### **To note:**

- All VOIDED cheques should be recorded with no value so that there is a full tracking of all cheque numbers. Voided cheques should be retained with the cheque book for review of the auditors.
- Cheques stale-date within 6 months. The Treasurer should regularly review outstanding cheques when reconciling the bank account. If a cheque has not been cashed and is coming close to the stale-date, the Treasurer should contact the payee and request that the cheque be deposited before the 6-month deadline.
- If a cheque needs to be re-issued, for ease of reference for the auditor, the previous cheque number should be indicated on the transaction log
- The account should be reconciled each month upon receipt of the bank statement.
- When a new fiscal year starts, the balance from the end of the previous year should be brought forward to start the new year.

### **Financial Reporting**

- A financial report must be presented to each meeting. If the Treasurer is not in attendance, he/she is responsible to ensure the Chair has the information. It does not necessarily need to be a formal financial statement but the current bank balance, expenses and revenue received since the last meeting and any other issues that need to be reported to the committee should be included and recorded in the minutes.

### **REPORTING FOR THE FISCAL YEAR END**

- Financial Statements must reflect the January 1 – December 31 fiscal year.
- The Treasurer should reconcile the transaction log to the bank statements when received in January and start to prepare the year-end financial statements to present to the committee/council.
- Any monies received in the months prior to March 1st must be included c/w details under the G part of the Annual Financial Statement.



**EXAMPLE AREA COUNCIL  
ANNUAL FINANCIAL STATEMENT  
January 1, 2016 to December 31, 2016**

<b>A</b>	Bank Balance, as of January 1, 2016	\$213.50
<b>B</b>	<b>REVENUE</b>	
	Prairie Region Allocation	\$1,200.00
	National Allocation	\$0.00
	Bank Interest	\$6.75
	Other:	
	Donation from Local 11111 for Garden Project	\$100.00
	Donation from Local 22222 for School Supply Program	\$250.00
	<b>Total Revenue</b>	<b>\$1,770.25</b>
<b>C</b>	<b>EXPENSES</b>	
	<b>Meeting Expenses</b>	
	<small>(detail specifics such as room rental, food costs, conference calls, etc. on separate lines)</small>	
	Food for March 10 meeting	\$34.52
	Food for June 15 meeting	\$28.45
	Food for Sept 29 meeting	\$32.90
	Food for AGM Dec 10	\$54.80
	<b>Donations</b>	
	Food Bank - Garden Project	\$100.00
	George School - Breakfast Program	\$100.00
		\$0.00
		\$0.00
	<b>Event/Project Expenses</b>	
	Supplies for garden project	\$452.35
		\$0.00
		\$0.00
		\$0.00
	<b>Other</b>	
	Outstanding 2015 Chq #008 cleared in 2016	\$25.00
	Bank charges - purchase cheques	\$42.50
	<b>Total Expenses</b>	<b>\$870.52</b>
<b>D</b>	<b>BALANCE AVAILABLE - TOTAL PROFIT (LOSS)</b>	<b>\$899.73</b>
<b>E</b>	Chq 12 Food for AGM Dec 10	\$54.80
	Chq 14 George School Breakfast Program	\$100.00
	<b>Total O/S Cheques</b>	<b>\$154.80</b>
<b>F</b>	<b>Bank Balance, as of December 31, 2016</b>	<b>\$1,054.53</b>
<b>G</b>	NOTES: - \$250 of balance available is reserved for the school supply program. Donation was received but not spent in 2016	

## Completing the Annual Financial Statement

### Title

- Should indicate the committee/council name and the fiscal period being reported

### Section A

- Opening bank balance must match the bank statement for January 1<sup>st</sup> of the fiscal year

### Section B - Revenue

- All sources of revenue should be reported in this section.

### Section C – Expenses

- All expenses should be reported in the respective categories
- Cheques issued in the previous year that did not clear before year end should be identified in “Other” so that the bank balance is reduced and will reconcile at year end.

### Section D – Balance Available

- This amount is: (Jan. 1<sup>st</sup> bank balance + all current year revenue) – All expenses
- This amount shows the remaining balance available once all cheques are cleared from the account.

### Section E – Outstanding Cheques

- All cheques issued in the current year that did not clear prior to Jan. 1<sup>st</sup> should be listed in Section E

### Section F – Ending Bank Balance

- This amount is: Balance Available (Section D) + Outstanding Cheques (Section E)
- This amount must equal the exact bank balance on the December bank statement. If the totals do not match, you will have to review the financial statement to make sure all amounts are correct and that all items are reported on the statement.

### Section G – Notes

Use this section to identify specific information not otherwise contained such as when available funds are reserved for a specific purpose (and why) or to provide further detail on any line item.

## YEAR-END REPORTING

At the end of each calendar year, each committee is required to submit documentation, through their PRC representative to the REVP's office. In order to be considered a committee in good standing and to receive funding, committees must have 4 official meetings (with minutes produced) and are required to submit the following:

- Cover Sheet (using the template in Appendix A)
- Contact information for executive members (using the template in Appendix B)
- Completed audit report form (using the template in Appendix C)
- Report of Bank Signatories (using the template in Appendix D)
- Financial statement (using the Excel template provided)
- Transaction Log (using the Excel template provided)
- Copies of each monthly bank statement for January through December - must include a bank statement showing the January 1st opening balance and if not on the January statement include the previous year December statement.
- Minutes of each meeting held for the calendar year must include meeting minutes approving the budget.
- To be considered a committee in good standing, committees must hold a minimum of four meetings per year, as per Section 15, Sub-Section (4) of the *PSAC Constitution*.
- Budget for new year (using the Excel template provided)
- Current Bylaws or Terms of Reference
- A copy of the approved budget breakdown from the previous year as received from the REVP office must be included.

Prior to submitting the information to the PRC rep, the committee must have their financial records audited by members. Procedures for the audit and reporting of findings to follow.

Once all documentation is compiled, it is to be submitted to the appropriate Prairie Region Council Representative (listed below). The PRC rep will verify all the information is included and when all the information is collected, will forward to the REVP's office.

- Area Councils submit to their respective PRC rep.
- All RWC's submit to the PRC RWC rep.
- Human Rights Committees
  - For equity specific committees, records should be submitted to the appropriate PRC rep (e.g. RAPC submits to the PRC Aboriginal rep).
  - Human Rights Committees will be divided amongst the PRC equity reps each year.
- Young Workers Committees, submit to the PRC Young Workers rep.



All submissions must be received in the REVP's office **no later than March 15** of each year. Committees who have not submitted all the information to their PRC rep prior to the deadline may not receive funding for the calendar year.

Committees not requiring additional funds for the year are still required to submit all documentation and a budget indicating their actions for the upcoming year but that they are not requesting additional funds.

## AUDITING FINANCIAL RECORDS

At the end of the year, after the committee treasurer has completed the annual financial statement, the records must be audited by a minimum of two members. To ensure transparency, members conducting the audit shall not be executive members of the committee.

Documents required before starting the audit:

- Committee Bylaws (mandatory for Area Councils – other committees may have Bylaws or Terms of Reference)
- Original Bank Statements
- Original Cheque Register/Stubs
- Copies of all meeting minutes
- Annual Financial Statement prepared by the committee treasurer

### Process to Audit Records

1. Using the bank statements, ensure the opening balance on the Financial Statements matches the bank balance.
2. Reconcile each bank statement by ensuring that all cheques are accounted for. The cheque register should be reviewed to ensure that any voided cheques are available and to identify any stale-dated or outstanding cheques.
3. Every transaction on the bank statement must have supporting documentation. Auditors should check meeting minutes to ensure that all expenses over \$100 (unless otherwise specified in the Bylaws or Terms of Reference) are identified as approved in the minutes. Approval can be by vote or by consensus. Any expenses exceeding \$100 that are not approved prior to expenditure at a committee meeting must be noted on the audit report.
4. Ensure the ending balance on the financial statement matches the ending balance on the bank statement.
5. **Any irregularities that cannot be reconciled or appear as fraudulent must be reported to the REVP's office immediately.**
6. Once completed, the auditors should complete the audit report form (Appendix C) and return the form and records to the committee treasurer.

## **PREPARING YOUR BUDGET REQUEST**

Preparation of your budget request can take some time to develop so sufficient time should be allotted at your meeting.

The committee/council should first have a discussion on what your priorities are along with any priorities identified for your committee/council from the national or regional level.

Events and activities should be achievable. It is best to base your request on what you know can be achieved versus planning for too much and not following through.

Additional budget requests can be submitted at any time throughout the year if your committee has a great new idea or something not anticipated is happening in your community.

The regional rep assigned to your committee/council can assist you with having a discussion on priorities and activities as well as the budgeted amounts.

### **For events where more than one committee/council participates:**

- Sometimes committees/councils will all participate in an event and all submit budget requests for the same event (e.g. Labour Day). To ensure that we can track full cost of each event, one committee/council should take responsibility for the planning of an event and requesting funding. The other committees/councils can most certainly participate, but this way the full cost can be tracked and assigned to the appropriate line item.
- The activity can and should still be put on your budget request with a note that “XX” committee is taking the lead and requesting the funds.

**EXAMPLE AREA COUNCIL  
BUDGET REQUEST  
2017**

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>AMOUNT REQUESTED</b>	<b>LOSS OF SALARY If required, please indicate # of hours in total per event</b>	<b>SWAG Y or N</b>
<b>EXPENSES</b>			
<b>D Meeting Expenses</b> (detail specifics such as room rental, food costs, conference calls, etc. on separate lines)			
Food for 4 meetings @\$35 ea	\$140.00		
_____	\$0.00		
_____	\$0.00		
<b>E Donations*</b>			
Food Bank - Garden Project (ongoing)	\$100.00		
George School - Breakfast Program (ongoing)	\$100.00		
_____	\$0.00		
<b>F Event/Project Expenses**</b>			
Solidarity Brunch	\$1,000.00	7.5	Y
Labour Movie Night	\$750.00		
Remembrance Day	\$100.00		
Labour Day	\$1,000.00	4.0	Y
<b>G Other</b>			
Bank charges	\$20.00		
_____	\$0.00		
<b>TOTAL PROJECTED EXPENSES</b>	<b>\$3,210.00</b>	<b>11.5</b>	
<b>H Balance Available at December 31, 2016</b>	\$649.73		
<b>I TOTAL BUDGET REQUEST FOR 2017</b>	<b>\$2,560.27</b>		

\*Please indicate if donations are ongoing or new.

**J \*\*All events/projects \$500 or more require an estimated breakdown of costs before it can be considered. Breakdown should include categories such as room rental, food, registration fees, supplies, travel, etc.**

## **Section A – Amount Requested**

- Total amount of funds requested per event/activity, not including loss of salary or swag required.

## **Section B – Loss of Salary**

- If loss of salary is anticipated for any event or activity, please enter the total amount of hours requested (even if more than one member will be claiming). If approved in the allocation, when the loss of salary is required, the committee should advise the REVP office so that an event can be created on the online member expense portal.

## **Section C – Swag Required**

- If swag is required for an event, the event organizer should contact the Regional Political Communications Officer to discuss type and amount required and availability of existing swag.

## **Section D – Meeting Expenses**

- Cost for room rental or a light meal should be indicated. It is accepted that a light meal or snack be provided for meetings scheduled after regular work hours but this amount should be kept to a minimum and relative to the number of members attending.

## **Section E – Donations**

- Committees and councils support many programs and donations are acceptable. It is preferable that donations be made to organizations where committee/council members volunteer.
- It should be noted on the budget request whether the donation is ongoing support or a new donation.

## **Section F – Events/Project Expenses**

- Each event or project should be entered on a separate line.

## **Section G – Other**

- Other expenses not fitting into categories above should be entered here such as bank charges.

## **Section H – Balance Available**

- This is the amount as specified in Section D of the year-end Financial Statement (not the bank statement balance)



## Section I – Total Budget Request

- Difference between total projected expenses and balance available

## Section J – Breakdown of costs

- A breakdown of costs is required for any requests of \$500 or more before it can be considered for approval. The breakdown can either be specified at the bottom of the budget request or on a separate sheet. It does not need to be exact but should provide a breakdown of costs such as room rental, food, registration costs, supplies, etc.

## CHANGES TO YOUR BUDGET REQUEST

- In consultation with the Finance Committee, you will be approved to expend funds as indicated in your allocation letter.
- If for some reason, your committee/area council will not be doing an approved activity and you wish to do something else with the funds, you are required to submit a request for approval prior to expending the funds.
- If the committee/area council comes up with other activities throughout the year, please feel free to submit a supplemental proposal for consideration.

## OTHER THINGS TO NOTE:

- All requests must be submitted and approved before the expense is incurred. Proposals or requests for funds received after the date will not be considered unless there are exceptional circumstances.
- Committees/Councils that are not in good standing cannot expend any funds or undertake activities until such time as a plan to bring them into compliance has been approved by the REVP.
- Any LWOP or travel expenses must be approved prior to the event. When it's time to submit a claim, the Chair or Treasurer should send an email to the Assistant to the REVP, Alison Davis at [davisa@psac.com](mailto:davisa@psac.com) and request a claim be created. Information required is name of the member, date of LWOP or travel, event or activity expenses were incurred at and amount of hours of salary required. An event will be created in the online portal and the member must submit their claim online. The REVP office will be invoiced from Ottawa after the claim is processed and will charge it to the appropriate line item.



- Promotional materials/swag will be ordered from the REVP office by the Regional Political Communications Officer. This is to ensure that all items are union made with the union bug and that colors, logos, messaging, etc. are appropriate. Requests throughout the year for promotional materials should be submitted for consideration with as much advance notice as possible as we do not keep a large supply of materials on hand.

**Any questions relating to the operation and reporting of your committee/council, should be directed to the REVP Office**



Appendix A

**COMMITTEE ANNUAL REPORT COVER SHEET**

COMMITTEE: \_\_\_\_\_

LOCATION: \_\_\_\_\_

NAME OF SUBMITTOR: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

Have you attached the following documentation?

- List of committee executive contact information (Appendix B)
- Minutes of all meetings
- Current Bylaws or Terms of Reference
- Copies of bank statements for January through December
- Completed audit report (Appendix C)
- Report of Bank Signatories (Appendix D)
- Transaction Log (using the Excel template provided)
- Annual financial statement (using the Excel template provided)
- Budget request (using the Excel template provided)
- Copy of previous year's approved budget breakdown from REVP office

DATE SUBMITTED TO PRC REP: \_\_\_\_\_

**PRC REP:**

Submission has been reviewed and all applicable information is attached.

NAME OF PRC REP: \_\_\_\_\_

\_\_\_\_\_  
Signature of PRC rep

\_\_\_\_\_  
Date

**REVP OFFICE:** Date Received: \_\_\_\_\_



Appendix B

**COMMITTEE EXECUTIVE CONTACT INFORMATION**

**COMMITTEE:** \_\_\_\_\_

Position	
Name	
Mailing Address	
Email (not work)	
Phone (W)	(H) (C)

Position	
Name	
Mailing Address	
Email (not work)	
Phone (W)	(H) (C)

Position	
Name	
Mailing Address	
Email (not work)	
Phone (W)	(H) (C)

Position	
Name	
Mailing Address	
Email (not work)	
Phone (W)	(H) (C)





Appendix D

REPORT OF BANK SIGNATORIES

COMMITTEE: \_\_\_\_\_

DATE OF AGM: \_\_\_\_\_

DATE WHEN NAMES OF SIGNATORIES CHANGED AT THE BANK: \_\_\_\_\_

Check here if no change in signatories was required this year:

(in no particular order)

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	

