

Alec Goertzen, Chair PRC Finance Committee

Reporting for the term of November/2019 to February/2020

Beginning in December 2019, the FinComm began finalizing their review of the Committee Reporting Package, with outcomes from the fall sessions with Committees/Councils in the regions. The FinComm members would like to recognize and extend their appreciation to Sis. Evelyn Jackson for coordinating the recommended revisions, and doing the extensive work on the initial draft presented to the REVP in January.

February also had the FinComm meet (Feb. 26) to review the 2019 Q4 financials and will be presenting to PRC with recommendations.

As well, we met to discuss and draft a budget to present to PRC for consideration and debate, that covers the next 3-year cycle (2021-2023). Once passed by PRC, the budget will be forward to the Finance Convention committee for last review. It will be their final draft with recommendations that will go to delegates at Regional Triennial for debate and approval.

Respectfully submitted

Alec Goertzen,
Chair, PRC Finance Committee

Budget Assumptions:

This budget that we, the PRC Finance Committee are presenting to the PRC, reflects the realities that we believe the PSAC Prairie Region will require in the coming three year cycle.

It is important to note that funding for the region has been reduced to approximately \$172,000 per fiscal year for the next budget cycle. Historically, the money coming from PSAC National has been distributed to regions based on geographic challenges and the region's percentage of total membership. With increased membership in other regions, the ratio of membership in the Prairie Region compared to the total national membership has reduced. Therefore, our allocation has been changed.

Assumptions:

- 1. The national allocation for regional council activities from previous budget cycles will be reduced given the financial realities PSAC is working under;**
- 2. There is no indication membership will see a significant increase in the coming cycle thus increasing available funds;**
- 3. The PRC composition will remain the same in the coming three-year cycle with meetings in compliance with PRC bylaws; and**
- 4. The budget amounts for these expenditures will be available for use by the PRC at any time over the three-year period.**

As we look ahead into the next budget cycle, this budget document is presented to continue regional support for PSAC priorities as we know them to be:

- Work together
- Increase membership engagement
- Take effective political action

Given that we recognize there may be funding challenges within the coming cycle, expenses will be monitored and if there are underutilized line items, the PRC will actively seek reallocation such that the work we need to do gets done.

PRC

Meetings:

The PRC holds a minimum of two face to face meetings annually as required by the Prairie Region Bylaws. This budget line item in support of these meetings has been decreased from \$95,000 to \$65,500 annually to reflect the implementation of cost saving measures, i.e. moving PRC meetings to regional offices versus hotel meeting rooms, PRC standing committee business meetings are now accounted for in a separate line item.

PRC Committee Business:

This is a new line item of \$15,000 that reflects the cost of mandatory committee work such as the Standing Finance committee allocation meetings and Standing Bylaws committee review.

Donations:

This line item has not changed from the previous amount of \$5,000. Donations have been in support of Brothers and Sisters from PSAC locals and within the labour movement who have been on extended strikes, donations to local advocacy groups and charities.

Human Rights Committee Assistance:

This line item has been reduced to \$3,000 from the previous \$4,000. While we have four HRC's in good standing, Edmonton, Calgary, Regina and Winnipeg, and an existing charter for one more, Saskatoon, and one Regional Indigenous People's Circle (RIPC) in good standing in Northern Saskatchewan, we believe this funding will be sufficient to support their activities.

Regional Women's Committee Assistance:

This line item has increased to \$7,000 from the previous amount of \$4,000. While we have six RWC's in good standing, Edmonton, Calgary, Lethbridge, Saskatoon, Regina, and Winnipeg, and an existing charter for two more, Prince Albert and Westman, we believe this funding will be sufficient to support their activities.

Area Council Assistance:

This line item has increased to \$12,000 from \$10,000. While we have eight AC's in good standing, Edmonton, Calgary, Lethbridge, Prince Albert, Saskatoon, Regina, Westman and Winnipeg, we believe this funding will be sufficient to support their activities.

Federations of Labour (MB, SK, AB):

These line items have not changed from the previous amount as the amounts for each province reflect the fact that each federation has a different number of conventions over a three year period. In this budget we have allocated \$2,000 for Saskatchewan, \$1,500 Alberta, and \$1,000 for Manitoba. We believe that members need to take an active part in the labour movement as a whole and the best way to do that is through the Federations of

Labour. PSAC National pays the affiliation fees for our Locals but does not cover the cost of attending Conventions. This line item will ensure we are able to offer members subsidies to participate within their respective Federation of Labour convention.

Convention:

This line item has been reduced to \$10,000 from the previous \$20,000. The Prairie Region Convention is now fully funded with money allocated in the PSAC national budget. As there are costs associated with this Convention which are not fully allocated from the national budget it is prudent to maintain this line item to ensure that, at least in part, these costs would be covered should there be an occasion where there is no surplus to draw from.

Communications:

This line item has been maintained at \$19,000. These funds will be used for the purchase and upgrading of promotional materials and equipment and can also be used to invest in new technologies that may come with license fees or a limited amount of media advertising.

Area Council / Regional Committee Financial Training:

This is a new line item proposed at \$17,000 for each year of the new budget cycle. The Committee recognized the tremendous benefit of providing financial training to Area Council and Regional Committee members to ensure that the regions financial proceedings are as transparent and easy to follow as possible. While budgeted over a three year cycle, providing this training once per mandate will ensure that our regions operations are the standard to follow.

Membership:

In the last cycle this line item of \$3,000 was introduced to cover the annual membership costs to the Canadian Centre for Policy Alternatives in Manitoba and Saskatchewan and Public Interest Alberta. Both organizations provide valuable research and educational resources on issues of both provincial and federal in nature. They are non-profit organizations and as a member PSAC often receives discounts when attending their events.

Audit:

In keeping with the budget passed at the 2017 Prairie Region Triennial Convention, a line item had been added to the budget to cover the total invoice cost of a professional audit of financial statements. This item has been increased from \$4,500 to \$5,000 to reflect the current cost and has been added to each year of the budget to provide for an annual audit.

Health and Safety Committee Assistance:

This line item of \$1,000 is to provide operational funding for the Regional Health and Safety Committee. The establishment of one RHSC per region was mandated at the 2015 PSAC National Triennial Convention.

Young Worker Committee Assistance:

This line item of \$1,000 is to provide operational funding for Young Worker Committees in the region. While there are currently no YWC's in good standing in the Region there are existing charters for four committees, Edmonton, Calgary, Regina and Winnipeg. This line item will ensure that YWC's have funds available should they reconstitute.

Youth Camps – Manitoba, Saskatchewan and Alberta (Mary Veilleux Memorial):

This line item has not changed from \$4,500 for the Region. Historically we have funded at least one child to our respective Federation of Labour kid's camps. With the current ongoing attacks on the union movement, providing funding for future young members to experience and learn about Unions is paramount in ensuring a strong Union movement exists for future generations. There is also one child sponsored each year to the AFL Kid's Camp under a dedicated memorial in the name of the late Sister Mary Veilleux, a UNDE activist and past PRC member.

Bank Costs:

This line item has been reduced to \$250 from \$500 per year to be used for costs such as purchasing cheques to ensure that we are accurately reflecting expenses in the region.

Revenue	Budget Year 2021	Budget Year 2022	Budget Year 2023
AEC Transfer	\$ 172,000.00	\$ 172,000.00	\$ 172,000.00
Interest	\$ 750.00	\$ 750.00	\$ 750.00
Total	\$ 172,750.00	\$ 172,750.00	\$ 172,750.00
Expenses			
PRC Meetings	\$ 65,500.00	\$ 65,500.00	\$ 65,500.00
PRC Committee Business	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Donations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
HRC Assistance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
RWC Assistance	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
Area Council Assistance	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
MB Federation of Labour	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
SK Federation of Labour	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
AB Federation of Labour	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Convention	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Communications	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
Area Council / Regional Committee Financial Training	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
Memberships	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Audit	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Health & Safety Committee	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Young Workers Committee(s)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Youth Camps	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Bank Costs	\$ 250.00	\$ 250.00	\$ 250.00
Total Expenses	\$ 172,750.00	\$ 172,750.00	\$ 172,750.00
Excess of Revenue over Expenses	\$ -	\$ -	\$ -

PSAC PRAIRIE REGION

COMMITTEE / COUNCIL OPERATIONAL GUIDELINES AND FINANCIAL PROCEDURES

February 2020



Prairies



PRAIRIE REGION COMMITTEES and COUNCILS

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

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 Indigenous 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

With 22 committees / councils 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 / councils receive funds from two primary sources: PSAC Prairie Region as provided for in the budget approved by delegates at the PSAC Prairies Regional Triennial Convention and PSAC National as provided for in the budget approved by delegates at 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 committee / council.

GENERAL INFORMATION

- Each committee / council is required to have a minimum of four meetings per calendar year to maintain active status. Committees / councils not having four (4) meetings in the calendar year before regional convention will not receive a delegate seat at the regional convention.
- Committees / 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 / councils 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 / councils 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 / 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 regional staff 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 notice.
- 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 meetings 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.
- Minutes prepared by the secretary and reviewed by the chair/president, should be sent to the staff rep responsible for the committee / council. The staff 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 staff 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.

RECORDS STORAGE LOCATION

- Each regional office will ensure committees / councils have access to a file location that can be locked.
- Minimum of one key will be provided to an executive member to ensure that they have access when regional office staff are not present.
- Committees / councils outside the regional office area shall ensure that all records are stored in one location as much as possible and that an executive member is assigned to maintain the records. File boxes can be provided by the regional office if required.

VOTING AT MEETINGS

For Area Councils

- Voting rights at area councils are 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 delegates 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 Triennial Convention and is documented in the revised Constitution. Should there be more than one member in attendance for a local, they should identify their voting member 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 committee / council 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 / council 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?

CHEQUE BOOK and or CHEQUES SECURITY MEASURES

- The cheque book and or cheques are to be kept in the regional office either with the staff rep assigned or in the committee / council locked storage. For committees / councils outside of the regional office, the cheque book and or cheques should be held by one executive member and it should be known by the executive as to who is responsible.
- Cheque books and or cheques may be taken to events or activities if expenses will need to be paid but should be returned as soon as possible and it should be known by the committee / council where the cheque book and or cheques are at all times.
- In the event a cheque book and or cheques are lost or stolen, it must be reported to the staff rep and the REVP office immediately. Depending on the circumstances, it may be appropriate to advise the bank.
- All voided cheques are to be kept with the financial records.
- When ordering new cheques – ensure the numbering does not start at #1 – but use continuous numbering.

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 by the reviewers.
- 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 reviewers, the previous cheque number should be indicated on the transaction log.
- The account should be reconciled each month upon receipt of the bank statement whether from the admin rep or via online printing.
- When a new fiscal year starts, the balance from the end of the previous year should be brought forward to start the New Year.

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

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TRANSACTION LOG								
1	TRANSACTION LOG							
2	• At the start of the year, enter the Ending Balance from Dec. 31st of the previous year							
3	• All bank transactions should be recorded on the form including cheques issued, bank deposits, interest, service charges, etc							
4	• When the bank statement is received, all transactions on the log sheet should match to the bank deposit.							
5	• As items are reconciled they should be noted on the transaction log.							
6								
	Date Issued	Chq #	Payable To or Received From	Transaction Description	Cheque & Debits	Deposits & Credits	Balance	Date Cheque cleared Bank Acct
7								
8	31-Dec-15						213.50	
9	10-Jun-16	952	REVP	Allocation		1200.00	1413.50	
10	2-Jul-16	18	Local 11111	Donation for Garden Project		100.00	1513.50	
11	5-Jul-16	63	Local 22222	Donation for School Supply Program		250.00	1763.50	
12	30-Sep-16	NA	Bank	Interest		6.75	1770.25	9/30/2016
13	16-Oct-16	9	Meeting Expenses	Oct 16th meeting	150.67		1619.58	10/20/2016
14	24-Oct-16	10	Food Bank	Garden Project	100.00		1519.58	11/12/2016
15	24-Oct-16	11	Bob Cool	Garden Project supplies	452.35		1067.23	12/1/2016
16	29-Oct-16	12	George School	Breakfast Program	100.00		967.23	
17	10-Nov-16	8	Jane Smith	Meeting Expense from 2015	25.00		942.23	11/14/2016
18	14-Dec-16	NA	Bank	Cheques	42.50		899.73	12/14/2016
19								
20								
21								
22								
23								
24	Start of a new fiscal year							
	Date Issued	Chq #	Payable To or Received From	Transaction Description	Cheque & Debits	Deposits & Credits	Balance	Date Cheque cleared Bank Acct
25								
26	31-Dec-16						899.73	
27	10-Feb-17	13	Meeting Expense	2016 AGM	54.80		844.93	2/12/2017
28	14-Feb-17	14	George School	2016 - Breakfast Program	100.00		744.93	3/15/2017
29								
30								
31								

Transaction Log Example Financial Statement Example Budget example

Ready

FINANCIAL REPORTING

- A financial report must be presented to each meeting. If the treasurer is not in attendance, they are 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 / council should be included and recorded in the minutes.

BANK STATEMENTS

- All committee / council bank statements are to be mailed to their respective regional office.
- Regional office admin staff will date stamp the statement and forward the original to the staff rep assigned to the committee. The staff rep will review and sign. If any concerns are noticed, the staff rep will advise the REVP and the chair/president of the committee / council. Once signed, the admin will scan a copy and email to the chair/president and the treasurer. A photocopy will be provided to the treasurer for their records. For committees / councils outside of the regional office area, photocopies can be mailed upon request. Should the staff rep not be available for a significant period of time, the admin will scan the statement to the committee and the staff rep will review when possible.
- The admin will be responsible for maintaining a file of original bank statements with a retention period of 7 years. Should the committee / council reviewers request to view the originals, they will be made available.
- Online banking will be accepted providing the following parameters are met:
 - a) The account will be view only
 - b) Passwords are stored safely and changed when executive members change
 - c) Ability to print statements is available
 - d) Unless directly linked to the treasurer's (or executive member responsible) personal banking information, the password shall be given to the staff rep responsible to the committee / council

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.

1		SESAME STREET AREA COUNCIL	
2		ANNUAL FINANCIAL STATEMENT	
3		January 1, 2016 to December 31, 2016	
	4		
A	5	Bank Balance, as of January 1, 2016	\$213.50
	6		
B	7	REVENUE	
	8		
	9	Prairie Region Allocation	\$1,200.00
	10	National Allocation	
	11	Bank Interest	
	12	Other:	
	13	Local 11111 Garden project donation	\$100.00
	14	Local 22222 School Supply program donation	\$250.00
	15	Bank interest	\$6.75
	16	Total Revenue	\$1,556.75
	17		
C	18	EXPENSES	
	19		
	20	Meeting Expenses	
	21	(detail specifics such as room rental, food costs, conference calls, etc. on separate lines)	
	22	Chq #9 - Oct 16 meeting	\$150.67
	23		
	24		
	25		
	26		
	27	Donations	
	28	Chq #12 - George School - Breakfast program donation	\$100.00
	29	Chq #10 - Food Bank donation for Garden project	\$100.00
	30		
	31		
	32	Event/Project Expenses	
	33	Chq #11 - Food Bank - Garden project supplies	\$452.35
	34		
	35		
	36		
	37	Other	
	38	Chq #8 - Meeting expense from 2015	\$25.00
	39	Purchase new cheques	\$42.50
	40		
	41	Total Expenses	\$870.52
	42		
D	43	BALANCE AVAILABLE - TOTAL NET INCOME	\$899.73
	44		
	45		
	46		
E	47		
	48	Total Outstanding Cheques - Chq #11	\$100.00
	49		
F	50	Bank Balance, as of December 31, 2016	\$999.73
	51		
G	52	NOTES:	
	53		

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 1st 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. 1st 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. 1st 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 / council is required to submit documentation, through their respective 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 financial review report including meeting minutes at which they were passed (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
- To be considered a committee in good standing, committees must hold a minimum of four meetings per calendar year, as per Section 15, Sub-Section (4) of the *PSAC Constitution*.
- Budget for new year including meeting minutes at which they were passed (using the Excel template provided)
- Current Bylaws or Terms of Reference (if not on the PSAC Prairies website)
- 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 / council must have their financial records reviewed by members. Procedures for the review 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. RIPC submits to the PRC Aboriginal rep).
 - Human Rights Committees will be divided amongst the PRC equity reps each year and HRC's will be notified as to who to submit to.
- 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 / councils who have not submitted all the information to their PRC rep prior March 1st may not receive funding for the calendar year.

Committees / councils 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.

REVIEWING FINANCIAL RECORDS

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

Documents required before starting the review:

- Committee Bylaws (mandatory for Area Councils – other committees may have Bylaws or Terms of Reference) (if not on the PSAC Prairies website)
- Copies of Bank Statements
- Original Cheque Register/Stubs (if cheque book allows for this)
- Copies of all meeting minutes
- Annual Financial Statement prepared by the committee / council treasurer
- Access to the transaction log and budget

Process to Review Records

1. Using the bank statements, ensure the opening balance on the Financial Statements match 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. Reviewers 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 / council meeting must be noted on the review 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 reviewers should complete the review 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 / council has a great new idea or something not anticipated is happening in your community.

The staff 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 / council is taking the lead and requesting the funds.

1 SESAME STREET AREA COUNCIL			
2 BUDGET REQUEST			
3 2017			
	A	B	C
	AMOUNT	LOSS OF	SWAG
4 EXPENSES	REQUESTED	SALARY	Y or N
		If required,	
		please indicate	
		# of hours in	
		total per event	
5			
D 6 Meeting Expenses			
7 (detail specifics such as room rental, food costs, conference calls, etc. on separate lines)			
8 Food for 4 meetings at \$35 each	\$140.00		
9			
10			
E 12 Donations*			
13 Food Bank - Garden Project (ongoing)	\$100.00		
14 George School - Breakfast Program (ongoing)	\$100.00		
15			
16			
F 17 Event/Project Expenses**			
18 Solidarity Brunch	\$1,000.00	7.5	Y
19 Labour Movie Night	\$750.00		
20 Remembrance Day	\$100.00		
21 Labour Day	\$1,000.00	4.0	Y
22			
23			
G 24 Other			
25 Bank charges	\$20.00		
26			
27			
28 TOTAL PROJECTED EXPENSES	\$3,210.00	11.5	
29			
H 30 Balance Available at December 31, 2016	\$899.73		
31			
I 32 TOTAL BUDGET REQUEST FOR 2017	\$2,310.27		
33			
34 *Please indicate if donations are ongoing or new.			
35			
J 36	**All events/projects 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. Breakdown can be specified below or on a separate sheet.		

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 / council 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 / 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 all requests 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 / 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 to the REVP prior to expending the funds.
- If the committee / 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 by the REVP 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 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



ROLE OF REGIONAL STAFF IN RELATION TO REGIONAL COMMITTEES / COUNCILS

REGIONAL STAFF REPS

- Staff reps are not members of the committee/council and are there in an advisory role;
- to attend meetings as possible either in person or via phone. A staff rep is not required for a committee/council meeting to proceed but in the event they are not able to attend, they may have agenda items or information to share with the Chair prior to the meeting;
- are primarily there as technical advisors. This includes being cognizant of the PSAC Constitution, Regulations and PRC Bylaws and Regulations as well as any policy or protocol and advising committees/councils if planned activities or discussions may be in violation. Staff reps do not have authority to interpret the By-laws and or Terms of Reference but should alert committees/councils that they may need to check with the REVP's office;
- may be asked to ensure items are put forward on the agenda on behalf of the REVP or PSAC National such as campaign information or requests for action plans or ideas for campaigns. Agenda items are the responsibility of the committee or council;
- Staff reps review the minutes of meetings prior to their being distributed and posted to the website. Committees/councils should submit their minutes to their respective staff rep. If something needs to be addressed or discussed, the staff rep will contact the committee chair to discuss (and/or the REVP if warranted). If everything is in order, the staff rep will forward the minutes to the admin for posting to the website. The staff rep will reply by email to confirm receipt of the minutes;
- when meeting with members in their region, staff reps will encourage locals to participate in the various committees/councils. If they identify members who would like to be put on the contact list, they will advise the admin to include them on the email list and also advise the committee/council chair;
- review the bank statements of the committees/councils monthly and identify any anomalies to the committee/council chair and/or executive and REVP if warranted. Work with the Treasurer to ensure that financials are in order at all times;
- Provide an orientation to new executive members and offer guidance and advice if it is noted that executives are not fulfilling their required duties. Advise the REVP and responsible PRC member(s) if there are concerns that may need to be addressed; and,
- for Committees/Councils AGM's, conduct elections for executive. Elections should be conducted by the staff rep but if the staff rep is not available a PRC member should conduct the election if not running for a position.

REGIONAL ADMIN STAFF

- distribute notices of meetings and post to regional website. It is the committee/councils responsibility (Chair or Secretary) to provide a final version of the notice that includes all information such as date, time, location, agenda items and who is collecting the RSVP's;
- distribute minutes of meetings and post to regional website. It is the committees/councils responsibility to ensure that minutes are completed and that they are accurate and reflective of the discussion;
- make copies of the agenda and any background materials as requested by the Committee/Council chair. Where possible, this information should be sent to the admin by the Committee/council executive (with a cc to the staff rep) at least 2 to 3 days in advance;
- will maintain a list of contacts for each committee/council. This list will be used to circulate minutes, meeting notices and any other information sent out on behalf of the committee/council;
- assist with development of a poster or flyers for committees/councils. The committee/council will provide information on date, time, location, contact info, price (if applicable), meal provided or not. If deemed necessary, Admins will contact the PolComm for assistance; and,
- templates have been created and are available online for committees/councils to use for notices, agendas and minutes.

COMMITTEE EXECUTIVES

- Chair or Secretary to ensure that notice of meetings are submitted to the Admin with a cc to the staff rep a minimum of 2 weeks in advance of the meeting and that the notice contains all the required information;
- Committee/council secretary to ensure that minutes are sent to the staff rep and cc'd to the admin in a timely manner. The minutes are to be sent in an editable format – plain text. If the committee/council process is that the minutes must be approved at the next meeting, a note should be put at the top of the minutes indicating that the minutes have not been formally adopted. Once passed, it is a simple matter of notifying the admin who will remove the previous minutes and post the revised approved minutes on the website to indicate they were updated (any errors or omissions and/or if not, that they were passed on a specific date);
- submit to the admin the agenda and any background information that they require copies of for a meeting with a cc to the staff rep. Where possible, this information should be sent at least 2 to 3 days in advance;
- responsible to identify strategies for recruiting activists. Staff reps will offer guidance and assistance for implementing the strategies;



- provide all the information to the staff rep who will provide to admin if requesting assistance to develop flyers or pamphlets. The committee/council is to ensure all the information is provided as well as some background on what it will be used for and what their expectations are (e.g. single page, color, folded, pamphlet, etc.); and
- prepare for meetings including identifying and inviting any guest speakers, making arrangements for meals/refreshments.

NOTE:

- all requests for pamphlets or posters should be done in the regional offices by the admins. The Regional PA Communications Officer is only responsible for items used in ads or that are going out to the public to ensure appropriate use of the logo and messaging.



Appendix A

COMMITTEE / COUNCIL ANNUAL REPORT COVER SHEET

COMMITTEE / COUNCIL: _____

LOCATION: _____

NAME OF SUBMITTOR: _____

SIGNATURE: _____

Have you attached the following documentation?

- List of committee / council executive contact information (Appendix B)
- Minutes of all meetings (including the minutes from current calendar year where the financial review and new budget were passed / approved)
- Current Bylaws or Terms of Reference (if not on the PSAC Prairies Website)
- Copies of bank statements for January through December
- Completed financial review 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

CURRENT COMMITTEE / COUNCIL EXECUTIVE CONTACT INFORMATION

AS OF: _____

COMMITTEE / COUNCIL: _____

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)	

**** If a change occurs, Notify REVP & Regional Office ASAP**



Appendix C

COMMITTEE / COUNCIL FINANCIAL REVIEW REPORT

COMMITTEE / COUNCIL: _____

REVIEWERS: _____

We have reviewed the information provided: YES NO

It is our conclusion that all funds have been properly accounted for and documented:
 YES NO

If No, please describe discrepancies below

Reviewers: _____
Print Name
Contact Information
Phone #
Non-Work Email

Signature

Print Name
Contact Information
Phone #
Non-Work Email

Signature

Date Review Completed: _____



Appendix D

REPORT OF BANK SIGNATORIES (Current Year)

COMMITTEE / COUNCIL: _____

DATE OF AGM or Supplemental Meeting: _____

(in no particular order)

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added			Date Removed

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added			Date Removed

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added			Date Removed

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added			Date Removed



Appendix E

Committee / Council Name: _____

VOUCHER

Issue Date:	Cheque #
PAYEE	
REASON	
DATE OF ACTIVITY:	
RECEIPT(S) ATTACHED: Yes <input type="checkbox"/> No <input type="checkbox"/>	
AMOUNT OF CHEQUE: \$	
APPROVED IN BUDGET: Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no, provide supporting documentation c/w REVP's approval	

