

PSAC PRAIRIE REGION

COMMITTEE / COUNCIL OPERATIONAL GUIDELINES AND FINANCIAL PROCEDURES

September 2024



PSAC · Prairies
Public Service Alliance of Canada

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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, Young Workers

Lethbridge - Area Council, Regional Women's

Northern Saskatchewan

Prince Albert - Area Council, Regional Indigenous Peoples' Circle

Saskatoon - Area Council, Regional Women's, Young Workers

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 24 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 for committees / councils to submit their annual reporting packages to the respective PRC rep shall be no later than March 1st of each year.

The PRC rep will review, obtain any missing information and submit the complete package to the REVP Office no later than March 15th of each year.

The annual financial statement and budget request must be 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 or any applicable regional or national conferences.
- 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 or any applicable regional or national conferences.
- 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 must be sent out and/or posting on the website 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 must 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 notices should be sent to the Regional Office at least 2 working days prior to the 2 week notice period to ensure that staff have time to get it posted before the 2 week notice period.

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.
- As per the PSAC Constitution, minutes of meetings are to be sent to the REVP within 30 days of the meeting. 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.

- 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.
- 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 14

(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.
- Minutes should identify participants with voting rights, observers, guests and staff. Committees / councils should use the template provided on the Prairie website at [<XX insert link>](#).

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.

AREA COUNCIL BYLAWS

- Each Area Council is governed by Bylaws. Changes to Bylaws can only be proposed and approved at an Annual General Meeting with the exception of amendments required as a result of a constitutional change. Such amendments will be provided by the REVP to each council.
- Proposed amendments to Bylaws must be available to members a minimum of 2 weeks prior to the Annual General Meeting. This can be done by email or by posting on the website linked to the meeting notice.

- In the event that an amendment to the Bylaws is ruled out of order by the National President or REVP, the area council will be required to amend the Bylaws at the direction of the REVP at the next scheduled meeting.

COMMITTEE TERMS OF REFERENCE

- Each committee will adopt Terms of Reference that can only be proposed and approved at an Annual General Meeting with the exception of amendments required as a result of a constitutional change. Such amendments will be provided by the REVP to each committee.
- Proposed amendments to Terms of Reference must be available to members a minimum of 2 weeks prior to the Annual General Meeting. This can be done by email or by posting on the website linked to the meeting notice.
- In the event that an amendment to the Terms of Reference is ruled out of order by the National President or REVP, the committee will be required to amend the Terms of Reference at the direction of the REVP at the next scheduled meeting.

DECISION MAKING AT COMMITTEE / COUNCIL MEETINGS

- Area Councils will conduct their business following rules of order and not consensus decision making. Committees may operate by consensus for portions of business.
- In accordance with a interpretation from the National President (April 2024), the following actions require a vote and cannot be reached by consensus:
 - Election of officers
 - Election of delegates to conventions or conferences (regional and national)
 - Adoption of resolutions to submit to conventions or conferences (regional or national)
 - Financial statements presented to the Annual General Meeting.
- For all above, a motion must be moved and seconded by a member with voting rights and voted on by all voting members. The motion, names of the mover and seconder (or nominator for elections) and result of the vote (carried or defeated) should be recorded in the minutes.
- For committee decisions reached by consensus, only members eligible to participate in the decision making process can indicate consensus, In the event that a decision cannot be reached by consensus, upon request of a attendee with voting rights, the chair will ask for a motion and a seconder and call for a vote. The motion and nominator and seconder and result of vote should be recorded in the minutes.
- The right to vote or participate in consensus decision making is as defined in the PSAC Constitution and outlined in the next section.

VOTING AT MEETINGS

For Area Councils

- Voting rights at area councils are governed by the PSAC Constitution.

Reference: PSAC Constitution, Section 14, Sub-Section 4

Sub-Section (4)

Area Council meetings shall be open to all members of the Locals or Branches of Components, DCLs, and constitutionally-recognized regional committees within the area of jurisdiction, all of which must be in good standing, who shall have full voice on all discussions at Area Council meetings. Each 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 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 Locals or Branches of Components, DCLs, 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, RIPC's and Young Worker Committees should within their own meetings select their representative to Area Council.

For All Other Committees

- Voting rights at regional committees are governed by the PSAC constitution.

Reference: PSAC Constitution, Section 15, Sub-Section 3

b) Only one member per Local or Branch may be a voting member of each Committee. For any Committee that does not utilize voting, only one member per Local or Branch may engage in the process by which decisions of the Committee are made.

- 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.

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;
- Staff reps 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;
- Staff reps 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;
- Staff reps 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;
- Staff reps will 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. They will also work with the Treasurer to ensure that financials are in order at all times;
- Staff reps will provide an orientation to new executive members and offer guidance and advice if it is noted that executives are not fulfilling their required duties. They will advise the REVP and responsible PRC member(s) if there are concerns that may need to be addressed; and,

- For Committees/Councils AGM's, staff reps will conduct elections for executive positions. Elections should be conducted by the staff rep but if the staff rep is not available, a PRC member not offering for a position should conduct the election.

REGIONAL ADMIN STAFF

- Will 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;
- Will 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;
- Will 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;
- Will 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 Regional PolComm for assistance; and,
- Templates have been created and are available online for committees/councils to use for notices, agendas and minutes. Updated templates can be found at [<insert link>](#)

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 working days prior to the required 2 week notice period 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.);
- 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.

FINANCIAL PROCEDURES AND HELPFUL TIPS

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, executive members resign and/or new executives members are elected, the signing authorities at the bank must be changed within 30 days and a new Appendix D Report of Bank Signatories must be submitted to the REVP office within 30 days.

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 account should be reconciled each month upon receipt of the bank statement whether from the admin rep or via online printing.
- 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

Committee / Council Budgets

- All events or budget requests should be presented and discussed at a committee meeting prior to being submitted to the REVP Office for consideration.
- Generally, committee / council funding is allocated yearly after the year-end financial packages and annual budget requests are reviewed. See "Preparing Your Budget Requests" for more information on budget preparation and submission,
- 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. These requests must be submitted to the REVP Office for approval prior to expenditure of any monies.
- All requests must be submitted and approved by the REVP before the expense is incurred. Proposals or requests for funds received after the event 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 (even if there is no cost) 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 Executive Assistant to the REVP, Vanessa Hruska at hruksav@psac-afpc.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.

CHEQUE BOOK and or CHEQUES SECURITY MEASURES

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?
 - Has an expense claim been completed (Appendix E)?
 - Do you have documentation such as a receipt or email to attach to your financial records?
- 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.
- 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.
- Cheques should be written in the year the expense was incurred to ensure financial records are reflective of the committee / council activities.
- **HELPFUL TIP:** Keep a copy of the transaction log with your cheques so you can immediately log the information right after you write the cheque.
- 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 on the Transaction Log 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 should be indicated on the transaction log with no value and a note that it was re-issued on Cheque XX. The re-issued cheque should be shown with the value.

E-Transfers

- **Committees / Councils may pay expenses by E-transfer ONLY if the banking institution has an option for 2 person authorizations.** If the banking institution can set up the account so that a minimum of 2 signatories on the account **MUST** sign into online banking and approve any transfer of funds, expenses can be paid by E-transfer.
- If the banking institution can only allow E-transfers with one bank signatory requesting the transfer, the committee / council cannot use E-transfers.
- Any committee / council using E-transfers may be required to provide information from the banking institution verifying that 2 signatories are required to approve an E-transfer.

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.
- If cheques are made out for several expenses, the records must clearly indicate the breakdown for each cheque.
- All voided cheques are to be kept with the financial records.
- Finances should be reconciled prior to each committee / council meeting or at a minimum on a monthly basis.
- Record all monies in or out of the bank account (cheques issued, e-transfers, bank transactions, etc.) on the transaction log for the day they are issued.

FISCAL YEAR END FINANCIALS

- The fiscal year is January 1 – December 31.
- The treasurer must prepare the year-end financial statement from the reconciled transaction log and bank statements for presentation to the committee / council at the Annual General Meeting.
- For yearly budget allocation purposes, any monies credited or debited to the bank account, in the new fiscal year, up to March 1, must also be recorded and reported with each Fiscal Year End (For example, the 2016 fiscal year has ended and 2017 has begun, so all monies from Jan 1, 2016 up to Feb 28, 2017 must be recorded on the transaction and financial statement reports). See Transaction Log & Financial Statement How-To Instructions.”
- The Treasurer compiles all documentation for the year-end financial package for review by two members, prior to submission to their PRC Rep for review. See Year-End Financial Package and Reviewing Financial Records for more information on how to complete the year-end financial package.
- Financial packages must be submitted to the committee’s PRC Rep no later than March 1. The PRC Rep will review the package for any outstanding documentation or questions prior to submission to the REVP Office by March 15.
- The REVP and PRC Finance Committee will review these packages to determine if a committee is in good standing. If not in good standing, the committee will receive an allocation letter with any outstanding action items, which must be completed before any event expenditures may be made or additional funding allocated.

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
 - E-transfers issued
- While reconciling the monthly bank statement to the transaction log, enter in the date that cheques actually clears the bank (For example, Chq 9 was written on Oct 16 but cleared the bank on Oct 20)
- For the purpose of the Year End Reporting package, continue to log transactions up to March 1 of the new year (for example, the new fiscal year starts on Jan 1, 2024)

TRANSACTION LOG

A	B	C	D	E	F	G	H	
2	<ul style="list-style-type: none"> At the start of the year, enter the Ending Balance from Dec. 31st of the previous year 							
3	<ul style="list-style-type: none"> Transactions should be recorded as the date of deposit, date cheque was written, date e-transfer was processed, etc. and NOT the date it cleared the bank. 							
4	<ul style="list-style-type: none"> All bank transactions should be recorded on the form including cheques issued, voided cheques, e-transfers, bank deposits, interest, service charges, etc. 							
5	<ul style="list-style-type: none"> When the bank statement is received, all transactions on the log sheet should match to the bank deposit. 							
6	<ul style="list-style-type: none"> As items are reconciled they should be noted on the transaction log. 							
7								
	Date Issued	Chq #	Payable To or Received From	Transaction Description	Cheque & Debits	Deposits & Credits	Balance	Date Transaction cleared Bank Acct
8	31-Dec-22						213.50	
9	10-Jun-23	952	REVP	Allocation		1200.00	1413.50	6/10/2023
10	2-Jul-23	18	Local 11111	Donation for Garden Project		100.00	1513.50	7/2/2023
11	5-Jul-23	63	Local 22222	Donation for School Supply Program		250.00	1763.50	7/5/2023
12	30-Sep-23	NA	Bank	Interest		6.75	1770.25	9/30/2023
13	16-Oct-23	8	Jane Smith	Food for Sept meeting and Garden project supplies	150.67		1619.58	10/20/2023
14	24-Oct-23	9	VOIDED	Lost cheque replaced by Chq 11	0.00		1619.58	11/2/2023
15	24-Oct-23	10	Bob Cool	Garden Project supplies	452.35		1167.23	12/1/2023
16	26-Nov-23	11	Jane Smith	Food Bank Project (replacement for Cheque #9 - cheque was lost)	100.00		1067.23	1/3/2024
17	26-Nov-23	E-TR	Susan George	Food for Oct. meeting	63.14		1004.09	1/26/2023
18	29-Oct-23	12	George School	Breakfast Program	100.00		904.09	1/5/2024
19	10-Nov-23	13	Jane Smith	Meeting Expense from 2022	25.00		879.09	1/14/2023
20	14-Nov-23	14	VOIDED	Cheque voided	0.00		879.09	n/a
21	14-Dec-23	NA	Bank	Charge for new cheques	42.50		836.59	12/14/2023
22								
23								
24								
25								
26								
27								
28	Start of a new fiscal year							
	Date Issued	Chq #	Payable To or Received From	Transaction Description	Cheque & Debits	Deposits & Credits	Balance	Date Transaction cleared Bank Acct
29	31-Dec-23						999.73	12/31/2023
30	10-Feb-24	13	Meeting Expense	2023 AGM	54.80		944.93	2/12/2024
31	14-Feb-24	14	George School	Breakfast Program	100.00		844.93	3/15/2024
32	28-Feb-24	E-TR	John Jones	Food for 2024 AGM	84.72		760.21	2/28/2024
33								
34								
35								
36								
37								
38								

A

B

C

D

E

F

G

SESAME STREET AREA COUNCIL ANNUAL FINANCIAL STATEMENT January 1, 2023 to December 31, 2023		
	Amount Approved for 2023	Actual
Bank Balance, as of January 1, 2023 (as shown on Bank Statement)		\$213.50
REVENUE		
Prairie Region Allocation (total of all deposits)		\$1,200.00
Bank Interest		\$8.75
Other:		
Local 11111 Garden project donation		\$100.00
Local 22222 School Supply program donation		\$250.00
Total Revenue		\$1,556.75
EXPENSES		
Previous year expenses (cheque written previous year but not cleared until current year AND cheques written in current year for previous year expenses)		
Chq 13 - Jane Smith - Food for 2022 meeting		\$25.00
Meeting Expenses	\$360.00	
Chq #8 - Jane Smith - Food for Sept meetings		\$69.38
E-TR - Susan George - Food for Oct meeting		\$63.14
Activity / Event Expenses		
Garden Project	\$750.00	
Chq #8 - Jane Smith - Supplies		\$81.31
Chq #10 - Bob Cool - Supplies		\$452.35
Food Bank Project	\$300.00	
Chq 11 - Jane Smith - Supplies (replaces void Chq #9)		\$100.00
School Lunch Project	\$100.00	
Chq #12 - George School - donation for lunch supplies		\$100.00
Other		
Purchase new cheques	\$0.00	\$42.50
Total Expenses		\$933.66
BALANCE AVAILABLE - TOTAL NET INCOME		\$836.59
Total Outstanding Cheques (written in current year but not cleared by bank)		
Chq #11		\$100.00
Chq #12		\$100.00
Bank Balance, as of December 31, 2023 (Balance available plus any cheques that did not clear the bank before Dec. 31st - Should match the Dec. 31st Bank Statement balance)		\$1,036.59
NOTES:		

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

- Any cheques that were written in the previous year that cleared during the fiscal period should be reported in the “Previous Year” section
- Any cheques that were written in the current fiscal year that were expenses for prior year activities should be reported in the “Previous Year” section
- Meeting expenses include room rental if applicable and any food or refreshments purchased for the meeting,
- Cheque number and payee should be recorded for all expenses
- For each activity/event that was approved in the budget should be identified and the amount approved for the activity,
 - All expenses related to that activity/event should be recorded beneath the title.
- If one cheque (or e-transfer) reimbursed for more than one category of expense or activity/event, the same cheque number should be recorded in each applicable section with the specific cost for that line item. Each specific amount for each expense in each category should total the amount of the payment shown on the transaction log.

Section D – Balance Available

- This amount is:
(Jan. 1st bank balance (Section A)+ all current year revenue (Section B)) – All expenses (Section C)
- 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 of the new fiscal year 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 FINANCIAL PACKAGE

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 (using the template in Appendix C)
- Report of Bank Signatories (using the template in Appendix D)
- Financial statement (using the Excel template provided)
- Minutes of the Annual General Meeting in the current year indicating approval of the Financial Statement presented.
- Transaction Log (using the Excel template provided) for January 1st of the reporting period up to Feb. 28th of the current year (or up to the date the package was submitted to the PRC rep for review)
- 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). The Budget Request approved by the committee should be attached to the minutes.
- 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 / 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 sent to the PRC rep no later than March 1st. The PRC rep will review and obtain any additional information required and when the package is complete, will submit the completed package to 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.

A budget request is not mandatory for the reporting package but all other documents must be submitted. The committee / council may choose to discuss budget plans at a meeting other than the Annual General Meeting and submit a budget request to the REVP Office when approved along with minutes of the meeting where the budget request was approved.

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)
- Expense claims and receipts for each payment,
- 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 are identified as approved in the minutes. Expenses incurred that were pre-approved by the REVP office do not require a motion to pay but the Treasurer should ensure that expenses do not exceed the amount approved by the REVP by more than 10% of the total cost.
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.

COMPLETING THE 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.

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.

Completing the Annual Budget Request

Title

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

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 Staff rep to determine what is available. The Staff rep may 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. An example and template is available on the Prairies website under Committee Resources at [<insert link>](#)

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 Executive Assistant to the REVP, Vanessa Hruska at hruskav@psac-afpc.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 PRC rep assigned to your committee / council.



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
- 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 (no later than March 1st): _____

TO BE COMPLETED BY PRC REP:

Submission has been reviewed and all applicable information is attached.

PRINT Name of PRC rep

Signature of PRC rep

Date
(no later than Mar. 15th)

REVP OFFICE: Date Received: _____



Appendix B CURRENT COMMITTEE / COUNCIL EXECUTIVE CONTACT INFORMATION

COMMITTEE / COUNCIL: _____ As Of Date _____

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, submit updated form to REVP & Regional Office within 30 days**

Appendix C

COMMITTEE / COUNCIL FINANCIAL REVIEW REPORT

COMMITTEE / COUNCIL: _____

REVIEWERS: _____

We have reviewed the information provided including: YES NO

- Committee Terms of Reference or Area Council Bylaws
- Copies of all bank statements
- Original cheque register/stubs (if available)
- Copies of all meeting minutes
- Annual Financial Statement prepared by the Treasurer
- Transaction Log
- Approved budget for the reporting period

It is our conclusion that all funds have been properly accounted for and documented:

YES NO

If No, please describe discrepancies below

Continued on page 2.../

Appendix C – Page 2

Reviewer 1: _____
Print Name Signature

Phone # Non-Work Email

I acknowledge receipt of the complete finance package and have thoroughly reviewed all funds received and expenditures documented. I take full responsibility for this review and understand that I may be contacted to verify that the review was conducted thoroughly and accurately.

Reviewer 2: _____
Print Name Signature

Phone # Non-Work Email

I acknowledge receipt of the complete finance package and have thoroughly reviewed all funds received and expenditures documented. I take full responsibility for this review and understand that I may be contacted to verify that the review was conducted thoroughly and accurately.

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		
Access to electronic banking	YES	NO	
Authority to approve E-transfer payments	YES	NO	

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added	Date Removed		
Access to electronic banking	YES	NO	
Authority to approve E-transfer payments	YES	NO	

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added	Date Removed		
Access to electronic banking	YES	NO	
Authority to approve E-transfer payments	YES	NO	



Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added	Date Removed		
Access to electronic banking	YES	NO	
Authority to approve E-transfer payments	YES	NO	

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added	Date Removed		
Access to electronic banking	YES	NO	
Authority to approve E-transfer payments	YES	NO	

Position			
Name			
Email (not work)			
Phone (W)	(H)	(C)	
Signatory: Date Added	Date Removed		
Access to electronic banking	YES	NO	
Authority to approve E-transfer payments	YES	NO	

**** If a change occurs, Notify REVP & Regional Office within 30 days**



Appendix E
EXPENSE CLAIM

COMMITTEE / COUNCIL: _____

Issue Date:	Cheque #	OR E-transfer _____
PAYEE		
REASON		
DATE OF ACTIVITY:		
RECEIPT(S) ATTACHED:	Yes <input type="checkbox"/>	No <input type="checkbox"/>
AMOUNT OF CHEQUE OR E-TRANSFER: \$		
APPROVED IN BUDGET:	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If no, provide supporting documentation c/w REVP's approval		
ADDITIONAL INFORMATION:		
<p>If amount claimed is less than the amount of the receipt, please ensure it is clear what is being claimed and what is not.</p> <p>If payment is for more than one expense such as meeting expenses or specific activity expenses, ensure breakdown is identified on the claim.</p>		