USJE-PSAC

Local Treasurers' Handbook

2018

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INTRODUCTION

Welcome to your position as Local Treasurer! This handbook is designed to provide guidance on how to maintain the Treasurers excel template for preparation of the Local's annual financial statement in accordance with By-Law 11, Section 6 of the USJE By-Laws.

The primary duty of the Treasurer is to safe guard the assets of the Local. In doing this you must ensure that funds are being spent in accordance with your Local Bylaws and that proper approval for such expenses has been received. Also by providing members timely and detailed updates of Local funds you will lend credibility to your proficiency as a bookkeeper and transparency to the spending incurred.

The Treasurer:

- Is accountable to the Members for all finances receivable and payable.
- Prepares and submits financial reports to each member as requested, however at a minimum at each general meeting.
- Collects and deposits Local funds.
- Carries out other duties as delegated by the Local Bylaws.
- Alerts the Local about Rand members (dues paying members who have not joined the union) so that they can be signed up.

Good luck! There is a webinar that reviews this Handbook under the Tools menu of the USJE website here: www.financehandbookusje.com. Should you at any time require additional information in your role as Treasurer please feel free to contact me at USJEfinanceSESJ@psac-afpc.com.

Christina Hatchard, CPA, CMA
Director of Finance and Administration
Union of Safety and Justice Employees
January 2018

DEFINITIONS - EXPENSES

Examples of Local expenses are listed below:

Bank Charges
Included in this account are any service charges and administration costs charged by the bank.

Travel Cost
Include costs for expenses such as meals and transportation to a union representative when carrying out representation or other approved union functions. This includes Executive Expenses, for an individual or the group, for approved and authorized activities on behalf of the Local, other than Executive meetings. Expenses such as attending Local or Regional Labour Management Meetings can be charged to this account.

Conferences & Training
This account refers to costs incurred by delegates and/or observers in relation to USJE and/or PSAC Regional Conferences and training courses provided by USJE, the PSAC, and/or the Federation of Labour.

Conventions & Collective Bargaining
This account refers to costs incurred by delegates and/or observers in relation to PSAC and USJE Triennial Conventions. Expenses of delegates and/or observers attending USJE and/or PSAC Bargaining Conferences should also be recorded in this account.

Insurance
Insurance on individuals and/or equipment and property is to be included in this account. The amount included in the expense of the period shall be limited to the amount corresponding to the coverage period included in the current year.

Executive Meetings
Costs incurred for executive meetings including hall rental, coffee, per diem, mileage etc paid to individuals attending.

Gifts and Donations

This account includes any cash donations and grants voted by the Local to assist other non-profit organizations. This account can also be used for any donations in kind or cash given to members upon retirement, illness, wedding, etc. A **gift** has to be for a special occasion such as a religious holiday, a birthday, a wedding, or the birth of a child.

Example of a near-cash gift or award
You give your employee a $100 gift card or gift certificate to a department store. The employee can use this to choose whatever merchandise or service the store offers. We consider the gift card or gift certificate to be an additional remuneration that is a taxable benefit for the employee because there is an element of choice.

Example of a non-cash gift or award
You give your employee tickets to an event on a specific date and time. This may not be a taxable benefit for the employee since there is no element of choice, if the other rules for gifts and awards are met.

<u>General Membership Meetings (aka AGM)</u>
Included in this account are expenses incurred for General Membership Meetings such as hall rental, coffee, per diem, mileage etc. paid to individuals attending the meeting.

<u>Office Expenses</u>
This account can include other expenses such as filing cabinet, furniture and computers.

<u>Local Activities</u>
Any amount spent in support of strikes, walkouts, information pickets and any other local activity are to be included in this account. Note: strike pay should not be included in this item.

<u>Computer repairs</u>
Included in this account are costs incurred for repairs of computer.

<u>Messenger</u>
Included in this account are costs for postage, messenger service and/or Purolator.
<u>Printing</u>

Any cost in relation to printing of material is included in this account.

Telephone
This account includes costs for cell phones, telephone lines etc.

Supplies/Promotional Articles
Any normal office supplies such as paper, pens etc. for the Local to function as well as promotional items purchased and charged to the Local are included in this account.

Rent & Repairs
Included in this account is rent paid for office space as well as any major improvements and repairs added to the rented office (i.e.) new lighting, additional electrical outlets, etc.

Professional Fees
Professional fees include costs incurred for auditors and other professionals.

Honorariums
Any Honorariums paid to Local Executive Officers or other individuals must be sent to the USJE National Office for payment. An expense form must be completed and signed by the President and Treasurer. The individual will be issued a T4 and the Local will be sent an invoice including the total amount of salary and applicable taxes for reimbursement to the National Office.

Loss of Wages
Included in this account is any remuneration paid to local representatives on approved union business or while attending conference, meetings, convention, training etc, on behalf of the Local. An expense form must be completed and signed by the President and Treasurer. The form should then be forwarded to the USJE for payment to the member. The representative will be issued a T4 and the Local will be sent an invoice including the total amount of salary and applicable taxes for reimbursement to the National Office.

Petty Cash Transfers

This refers to the transfer of funds to operate the imprest fund (petty cash) kept by Locals for minor items which do not justify the use of cheques. This account shall be balanced on a regular basis.

<u>Investment Transfers</u>

This refers to the transfer of funds to investments. Investments are deposit certificates and other short term investments such as Treasury Bills, Canada Savings Bonds or Guaranteed Investment Certificates in which the Local has invested its funds in excess of current requirements. Locals who contemplate depositing funds in any institution other than a chartered Canadian Financial Institution (i.e.) Bank or Trust Company must request prior approval from the National Headquarters of the Union of Safety and Justice Employees through the Director of Finance and Administration.

<u>Other Bank Account Transfers</u>

This refers to funds transferred to a savings account and/or a Strike fund maintained by the Local.

<u>Other</u>

This column can be used for any other expenses not included in the definitions provided. The column Other Description should also be completed. For example some Locals provide a top up to the PSAC Strike Pay from their own Strike Fund.

DEFINITIONS - REVENUES

Rebates
A Local's main source of revenue. See page 13 for further information.

Interest Income
Interest earned from bank account and/or term deposits.

Other
Any other type of revenue not covered above is to be recorded as revenue. Other revenues can include profits received from Local operated canteens, fund raising activities*, donations**, coffee fund; as well as funding from USJE to Locals undergoing a Review Engagement (Level 1) etc. The description column should also be completed.

* Fundraising Activities
Amounts collected from specific fundraising activities sponsored by the Local are to be recorded as revenue and can also be recorded in the column entitled Others.

** Donations
Contributions donated to Locals without restrictions that are not part of any sophisticated fund raising campaign are to be recorded as revenue. This includes volunteer "passing the hat" contributions or other amounts collected from members at meetings. Any donations received by the Local can be recorded in the column entitled Other with a description.

GENERAL

All financial records must be kept in a prescribed manner so as to facilitate inspection of the records and provide ease in responding to questions from the Canada Revenue Agency, the USJE or the Local membership. (Reference By-Law 11, Section 3).

Financial records shall be retained for the legal period prescribed by the Income Tax Act, Section 230, specifically 230(4) and 230(4/1). (Reference By-Law 11, Section 4). Which is currently 7 years. So in 2018 you are able to dispose of 2010.

Locals must submit their financial information in the format prescribed by USJE and in accordance with the level of income. Three levels of financial reporting have been determined based on income.

LEVEL I
Locals receiving annual rebate income in excess of $25,000, must undertake a 'Review Engagement' of their finances by an accredited firm of auditors. In addition, these Locals must provide the USJE National Office with a completed Local Bank Account form.

LEVEL II & III
Locals receiving yearly rebate income less than $25,000 are required to submit the following documents to the USJE National Office on an annual basis:
•income statement, revenues and expenses, monthly bank reconciliation, proposed budget, all contained in the Treasurer's excel file.
•bank statement at December 31;
•Local Bank Account form
•investment list, if any
•Auditor's Statement (an email is accepted by auditors stating they reviewed and have approved the local finances as presented)

For purposes of auditing, Locals may use one of:
•an accredited chartered accountant;
•an outside individual familiar with bookkeeping practices; or
•as a minimum, two members of the Local who are neither Executive members, nor relatives of Executive members.

These Locals may also be subject to an internal review conducted by the USJE National Office.

The above-mentioned financial information must be received at the USJE National Headquarters by March 31st of each year and must cover the previous year from January 1st to December 31st. In the event that a Local does not submit the financial information by March 31st, any subsequent monies owing the Local shall be retained by the National Office pending the receipt of the said information. (Reference Bylaw 11, Section 6b).

BANK ACCOUNT(S)

A current bank account (chequing account) should be opened in the Local's name and must be the same as the name on the Local Charter. Once an account is opened or a change in the signing officers occurs, the USJE Local Bank Account Information form must be completed and submitted to the National Office. In this account will be deposited the monthly rebate cheque and any other income. The account will be used by the Local for its operations.

It is recommended to have a space on the cheque to identify the reason for the issuance of the cheques. This will greatly facilitate record keeping. Cheques will require a minimum of two signatures in accordance with By-Law 7, Section 10 of the USJE By-laws which reads as follows:

> "Three signing officers shall be approved by each Local, two of whom shall sign all cheques or withdrawals. "

All cheques must be signed by the approved signing officers at the time they are issued. While signing a group of blank cheques may be convenient, it defeats the purpose of having two officers of the Executive consciously agree (by way of their signatures) to the expenditure of Local funds for a specific reason. Similarly, should a cheque be issued to one of the signing officers, it is advised that the two OTHER signing officers sign the cheque.

In order to earn a better rate of interest a savings bank account may be opened by the Local to keep funds in excess of the Local's requirements.

Another acceptable method of handling excess monies is to purchase Canada Savings Bonds, Term Deposit Certificates, Guaranteed Investment Certificates and other common bank issues of this nature. It is important that whatever type of bond/certificate is purchased that it is able to be converted into cash on short notice.

A Strike Fund account may be opened by the Local to collect funds that can only be used to top up PSAC Strike pay.

Locals' monies are not to be invested in any type of operation that is not offered through a chartered financial institution.

LOCAL BANK ACCOUNT INFORMATION FORM

LOCAL BANK ACCOUNT INFORMATION

This is to confirm that the following have been appointed as signing officers by ____ and are the persons authorized to make withdrawals and
Local Name and Number
conduct business with the bank.

________________________________ ____________________________________

Print name *Signature*

________________________________ ____________________________________

Print name *Signature*

________________________________ ____________________________________

Print name *Signature*

Cheques shall be signed by any two of the above named officers on the following account(s):

___________________________ ___________________________

Account Number *Bank balance*

___________________________ ___________________________

Account Number *Bank balance*

___________________________ ___________________________

Account Number *Bank balance*

Name of Bank: ____

Address of Bank Branch
where account is held: ____

____

____

CHEQUE AND RECEIPT SAMPLES

EXAMPLE OF COMPLETED CHEQUE - SPECIMEN ONLY

CANADIAN IMPERIAL BANK OF COMMERCE

DATE September 3 20____

PAY TO THE ORDER OF Name of Payee $15.68

----------------------------------Fifteen---------------------------------------68/100 DOLLARS

ACCOUNT NO. 000-0000 Name President

Name Treasurer

REASON: Purchase of Stationery

Local 00000,
Union of Safety and Justice
Employees - PSAC

EXAMPLE OF COMPLETED RECEIPT - SPECIMEN ONLY

DATE September 3 20____

RECEIVED FROM Name

------------------------Thirty-four-------------------------00/100 DOLLARS $34.00

FOR purchase of two (2) USJE caps

BY Name
Treasurer
Local 00000
Union of Safety and Justice
Employees – PSAC

REVENUE

The first step is to establish the source of revenue. A Local's main source of revenue is the dues rebate. The dues rebate is the portion of dues which has been established by the Local. By-Law 5, Section 2(c) of the USJE By-Laws states:

"Establishment of Dues"

c) Dues payable to Locals shall be $2.00 per member per month, unless otherwise authorized at a general membership meeting of the Local.

The National Office requires that the following procedure be followed by our Locals when adjusting their dues:

- Any general membership meeting of a Local held for the purpose of changing the amount of dues rebate shall be required to post notice of such a meeting at least 15 days in advance on the various bulletin boards that may be viewed by the membership.

- Any agreed upon change in the dues rebate to a Local shall be communicated in writing to the USJE National Office. Such request shall be accompanied by:

  1) a copy of meeting notice to membership and date of posting;
  2) copy of motion that was adopted at the meeting;
  3) proof that two-thirds (2/3) of those in attendance voted in favour of the motion.

All revenues should be recorded in the appropriate space of the Excel template. This practice should be done on a monthly basis.

USING THE USJE TREASURERS' EXCEL PACKAGE

GENERAL INFORMATION

The template consists of 52 tabs or sheets. The first tab is the Legend which provides you with a list of all the available sheets that you could need to complete your annual financial report.

The Legend provides the title of each sheet which coincides with the numbers on the tabs. The next tab/sheet is for Locals who use Petty Cash, and the third tab/sheet is for Locals who have Investments. If Locals do not use Petty Cash or do not have Investments, they never have to look at these tabs/sheets. You will then see that there are four tabs/sheets per month and then the very last tab/sheet is the Budget.

When it comes to the Petty Cash, Investments and the Cash Book sheets, whatever is in blue cannot be changed. White fields in the Petty Cash, Investments and Cash Book sheets and peach fields in the Bank Reconciliation and Budget sheets are fields that you will enter data into. The Statement of Operations sheet is all in white; however, you do not enter any data on this sheet.

Not every local has the same types of Receipts and Expenditures. Based on the evaluations received from the USJE Training sessions, the Receipts and Expenditures titles you see in the Cash Book sheets are the titles we have been asked to provide. All the definitions for each title are included at the beginning of the Handbook.

There are additional titles that are necessary in order for data to calculate and auto-fill to the appropriate sheets, such as General Account Transfers found in the Petty Cash and Investment sheets which will be explained further when we look at the individual sheets.

The Expenditure titles will remain the same for the Petty Cash and the Bank Accounts but you will notice less Receipts titles as you should not be receiving cash from a variety of sources for your Petty Cash.

INDIVIDUAL SHEETS

Now let's take a look at each sheet individually. We will provide you with instructions and best practices for the completion of each of these sheets.

LEGEND (TAB 1)

Besides being an excellent resource to locate the sheets you are looking for, there is another requirement for you to look at this sheet. In the top left corner you will see two white boxes. One is for your Local Number and the other is for the Year. You must enter your Local Number and Year on this page only. If your Local Number starts with zeros, enter an apostrophe before the zeros. You will see on the following sheets that the Local Number and the Year are automatically entered for you.

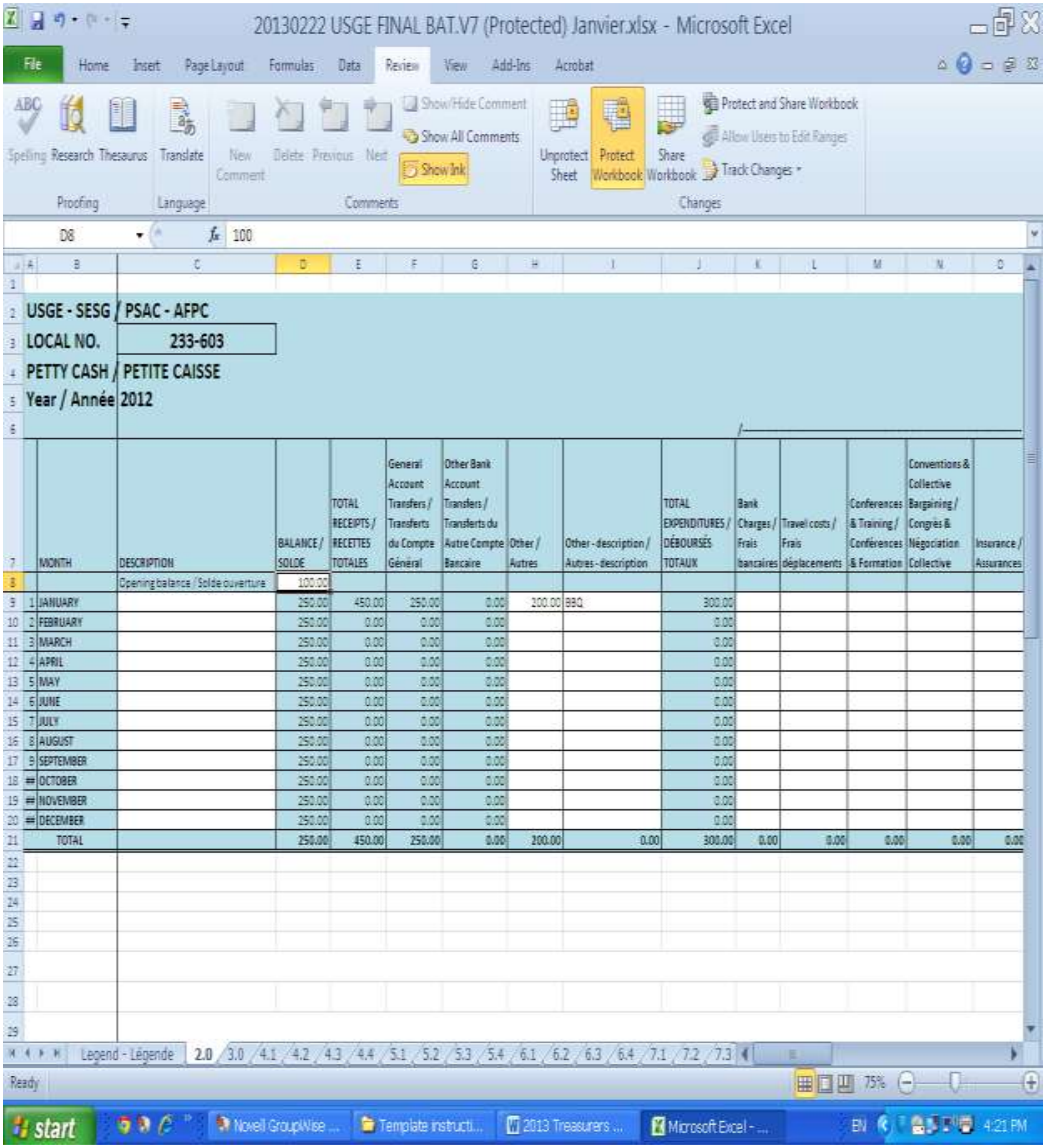
PETTY CASH (TAB 2)

Tab 2 contains the Petty Cash sheet which is completed on a monthly basis. If you have been using a Petty Cash, you will enter an opening balance in the first white field, D8. You will then enter all receipts and expenses on the row for the month in which these transactions took place. As mentioned previously, you will probably not have much to enter as receipts unless, for example you hold an event like a BBQ and receive cash from participants.

If you need to add money to the Petty Cash, you will enter the amount you want to add in the Cash Book-General or Cash Book-Other Accounts in column AG-Petty Cash Transfers.

If you are just starting to use Petty Cash, you will enter the amount you want to create your Petty Cash with in the Cash Book-General or Other Accounts in column AG-Petty Cash Transfers.

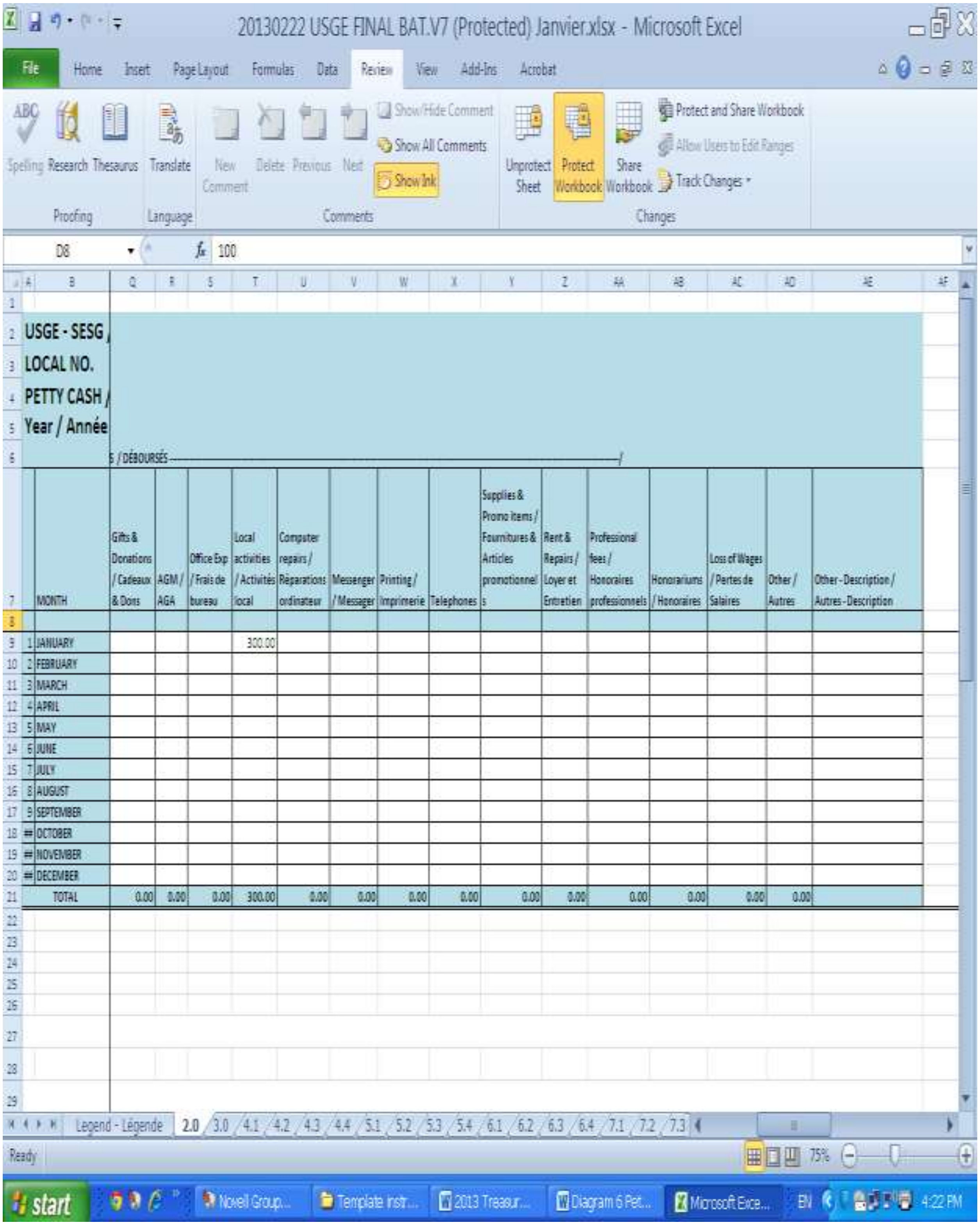
The following diagrams show you an existing Petty Cash that had $100 as an opening balance and the Local decided to add $250.00. They received $200 cash from a BBQ. The Balance column has calculated the current Balance. The Total Receipts shows money transferred from bank accounts and received in cash. The following two columns show how much money was transferred from the General and/or Other Accounts.



USGE - SESG / PSAC - AFPC
LOCAL NO. 233-603
PETTY CASH / PETITE CAISSE
Year / Année 2012

	MONTH	DESCRIPTION	BALANCE / SOLDE	TOTAL RECEIPTS / RECETTES TOTALES	General Account Transfers / Transferts du Compte Général	Other Bank Account Transfers / Transferts du Autre Compte Bancaire	Other / Autres	Other - description / Autres - description	TOTAL EXPENDITURES / DÉBOURSÉS TOTAUX	Bank Charges / Frais bancaires	Travel costs / Frais déplacements	Conferences & Training / Conférences & Formation	Conventions & Collective Bargaining / Congrès & Négociation Collective	Insurance / Assurances
		Opening balance / Solde ouverture	100.00											
1	JANUARY		250.00	450.00	250.00	0.00	200.00	BBQ	300.00					
2	FEBRUARY		250.00	0.00	0.00	0.00			0.00					
3	MARCH		250.00	0.00	0.00	0.00			0.00					
4	APRIL		250.00	0.00	0.00	0.00			0.00					
5	MAY		250.00	0.00	0.00	0.00			0.00					
6	JUNE		250.00	0.00	0.00	0.00			0.00					
7	JULY		250.00	0.00	0.00	0.00			0.00					
8	AUGUST		250.00	0.00	0.00	0.00			0.00					
9	SEPTEMBER		250.00	0.00	0.00	0.00			0.00					
##	OCTOBER		250.00	0.00	0.00	0.00			0.00					
##	NOVEMBER		250.00	0.00	0.00	0.00			0.00					
##	DECEMBER		250.00	0.00	0.00	0.00			0.00					
	TOTAL		250.00	450.00	250.00	0.00	200.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00

The BBQ was paid for out of Petty Cash in the amount of $300 which was entered in the Expenditure Column T-Local Activities.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File Home Insert Page Layout Formulas Data Review View Add-Ins Acrobat
Spelling Research Thesaurus Translate New Comment Delete Previous Next
Show/Hide Comment
Show All Comments
Show Ink
Unprotect Sheet Protect Workbook Share Workbook
Protect and Share Workbook
Allow Users to Edit Ranges
Track Changes
Proofing Language Comments Changes
D8 100
USGE - SESG
LOCAL NO.
PETTY CASH
Year / Année
S / DÉBOURSÉS
MONTH
Gifts & Donations / Cadeaux & Dons
AGM / AGA
Office Exp / Frais de bureau
Local activities / Activités local
Computer repairs / Réparations ordinateur
Messenger / Messager
Printing / Imprimerie
Telephones
Supplies & Promo items / Fournitures & Articles promotionnels
Rent & Repairs / Loyer et Entretien
Professional fees / Honoraires professionnels
Honorariums / Honoraires
Loss of Wages / Pertes de Salaires
Other / Autres
Other - Description / Autres - Description
JANUARY 300.00
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
TOTAL 0.00 0.00 0.00 300.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Legend - Légende 2.0 3.0 4.1 4.2 4.3 4.4 5.1 5.2 5.3 5.4 6.1 6.2 6.3 6.4 7.1 7.2 7.3
Ready 75%
start Novell Group... Template instr... 2013 Treasur... Diagram 6 Pet... Microsoft Exce... EN 4:22 PM

INVESTMENTS (TAB 3)

Tab 3 the Investments Sheet is very similar to the Petty Cash sheet in that it is completed on a monthly basis. In this case you will not see a long list of Receipts and Expenditures. For Locals who have investments they will complete the Opening Balance field, D8.

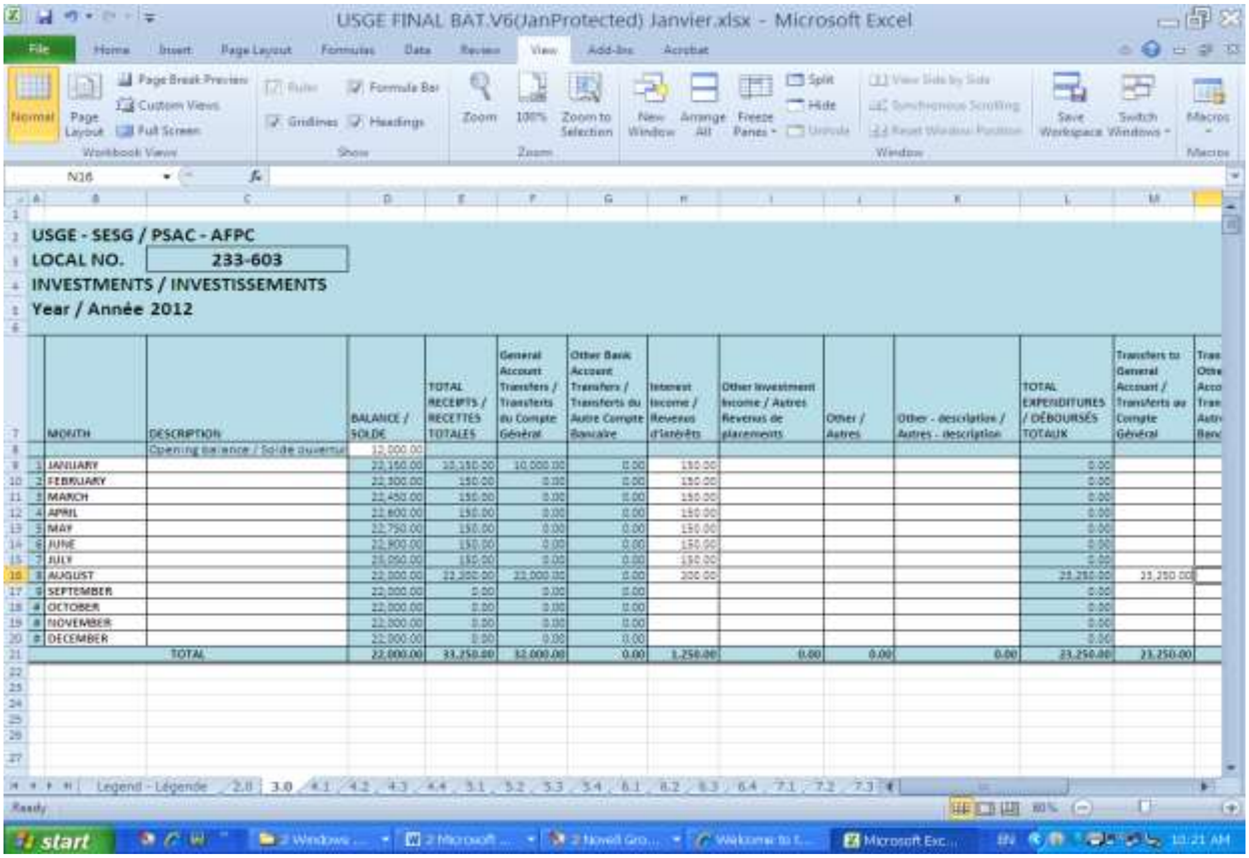
Each month you will enter any receipts or transfers that take place. This sheet is designed to help you keep track of the investments balances to a certain degree but it will not provide you with calculations of gains and losses as this document is geared for investments that are GIC, term deposits. Keep in mind that it will be important for you to review the monthly investment balances with your monthly investment statements and there will be times when you will have to adjust an entry.

If you are reinvesting a current investment with the same investment broker/firm, then you will need to enter the amount in the Interest Income-Column H.

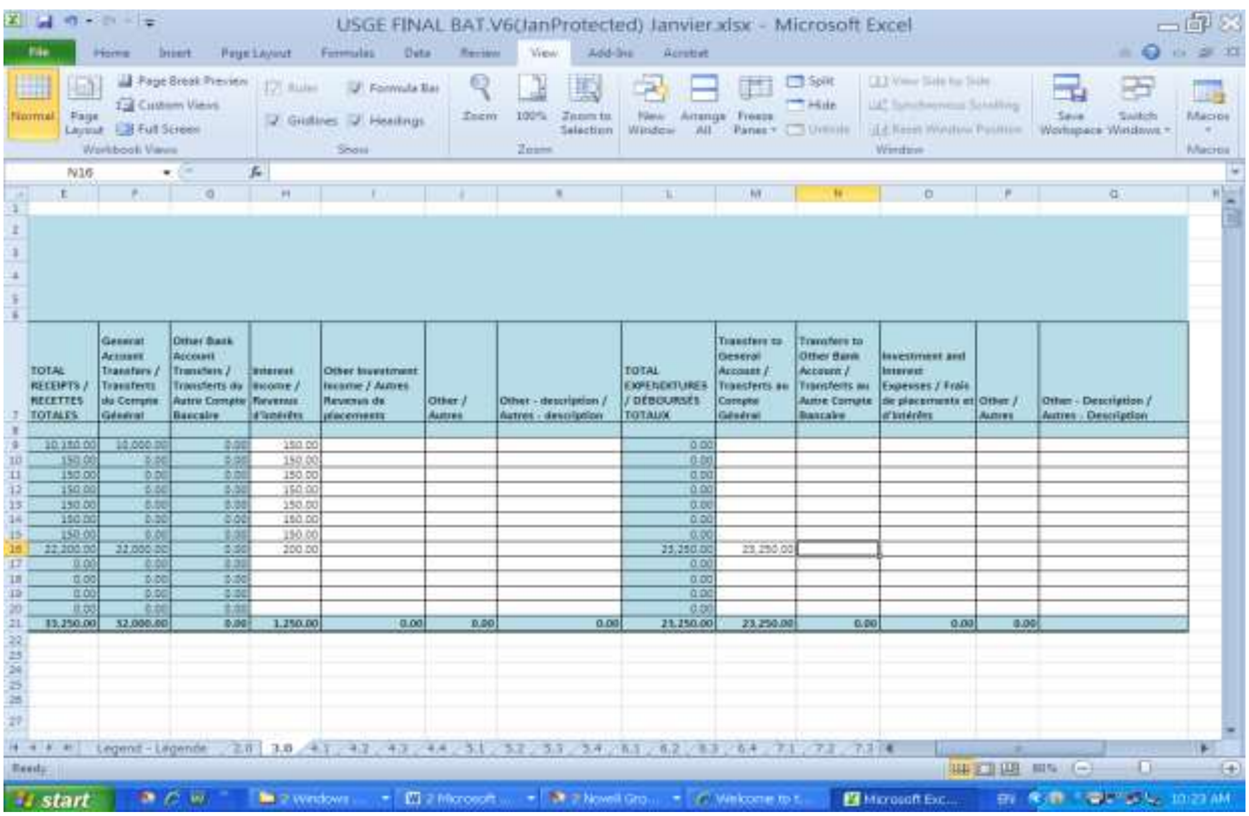
If you decide you no longer want the same product or no longer want to stay with the same provider, USJE strongly recommends that you cash in the investment to your bank account and write a cheque to the new financial institution for the new product. This provides more accountability and tracking, especially when dealing with larger amounts of money.

The diagram on the following page shows a Local with an existing investment of $12,000 that matured in August. The Local also invested an additional $10,000 from the General Account in January, which they have entered in the January Cash Book-General in column AH-Investment Transfers. Each month they received a statement showing interest income of $150.00.

The Local decided they wanted to buy a new investment when the first investment matures. In August they cashed in their investments for a total of $23,250 which is entered in column M-Transfers to General Account of the Investments sheet. This means that the income for August was $200. They reinvested $22,000 which was entered in the August Cash Book-General in column AH.



	MONTH	DESCRIPTION	BALANCE / SOLDE	TOTAL RECEIPTS / RECETTES TOTALES	General Account Transfers / Transferts du Compte Général	Other Bank Account Transfers / Transferts du Autre Compte Bancaire	Interest Income / Revenus d'intérêts	Other Investment Income / Autres Revenus de placements	Other / Autres	Other - description / Autres - description	TOTAL EXPENDITURES / DÉBOURSÉS TOTAUX	Transfers to General Account / Transferts au Compte Général
		Opening balance / Solde ouvertu	12,000.00									
1	JANUARY		22,150.00	10,150.00	10,000.00	0.00	150.00				0.00	
2	FEBRUARY		22,300.00	150.00	0.00	0.00	150.00				0.00	
3	MARCH		22,450.00	150.00	0.00	0.00	150.00				0.00	
4	APRIL		22,600.00	150.00	0.00	0.00	150.00				0.00	
5	MAY		22,750.00	150.00	0.00	0.00	150.00				0.00	
6	JUNE		22,900.00	150.00	0.00	0.00	150.00				0.00	
7	JULY		23,050.00	150.00	0.00	0.00	150.00				0.00	
8	AUGUST		22,000.00	22,200.00	22,000.00	0.00	200.00				23,250.00	23,250.00
#	SEPTEMBER		22,000.00	0.00	0.00	0.00					0.00	
#	OCTOBER		22,000.00	0.00	0.00	0.00					0.00	
#	NOVEMBER		22,000.00	0.00	0.00	0.00					0.00	
#	DECEMBER		22,000.00	0.00	0.00	0.00					0.00	
		TOTAL	22,000.00	33,250.00	32,000.00	0.00	1,250.00	0.00	0.00	0.00	23,250.00	23,250.00



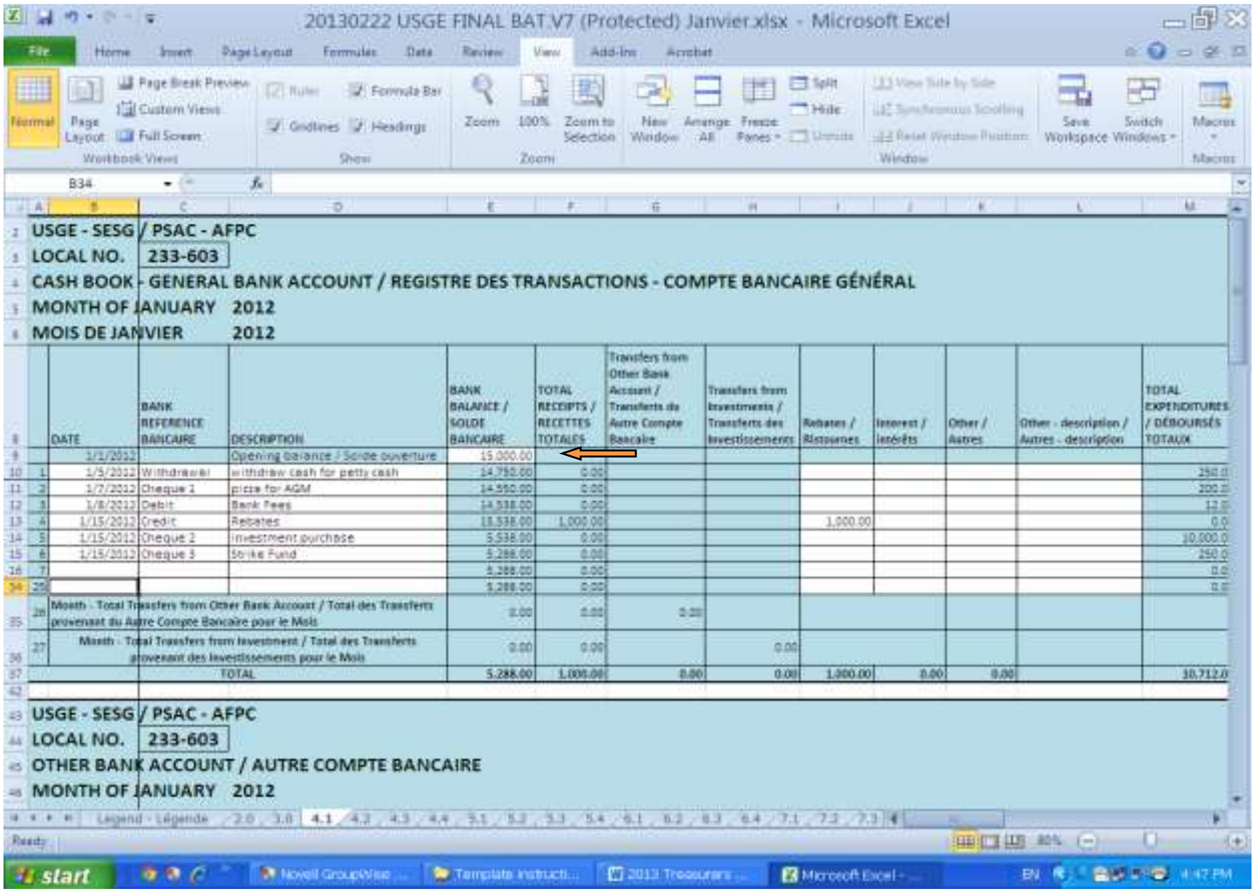
TOTAL RECEIPTS / RECETTES TOTALES	General Account Transfers / Transferts du Compte Général	Other Bank Account Transfers / Transferts du Autre Compte Bascaire	Interest Income / Revenus d'intérêts	Other Investment Income / Autres Revenus de placements	Other / Autres	Other - description / Autres - description	TOTAL EXPENDITURES / DÉBOURSÉS TOTAUX	Transfers to General Account / Transferts au Compte Général	Transfers to Other Bank Account / Transferts au Autre Compte Bascaire	Investment and Interest Expenses / Frais de placements et d'intérêts	Other / Autres	Other - Description / Autres - Description
10,150.00	10,000.00	0.00	150.00				0.00					
150.00	0.00	0.00	150.00				0.00					
150.00	0.00	0.00	150.00				0.00					
150.00	0.00	0.00	150.00				0.00					
150.00	0.00	0.00	150.00				0.00					
150.00	0.00	0.00	150.00				0.00					
150.00	0.00	0.00	150.00				0.00					
22,200.00	22,000.00	0.00	200.00				23,250.00	23,250.00				
0.00	0.00	0.00					0.00					
0.00	0.00	0.00					0.00					
0.00	0.00	0.00					0.00					
0.00	0.00	0.00					0.00					
33,250.00	32,000.00	0.00	1,250.00	0.00	0.00	0.00	23,250.00	23,250.00	0.00	0.00	0.00	

CASH BOOK-GENERAL/OTHER ACCOUNTS (TABS X.1)

The Cash Book is set up with two templates. One template is for your General Account and one template is for Other Accounts. During the USJE training sessions some Locals identified that they had savings accounts or Strike fund accounts therefore the second template has been added and as you will see there are two Bank Reconciliation sheets per month.

In the January Cash Book you will enter the opening balance in field E9 for your General Account (Which should be the closing balance of your previous year end reporting package). If using the Other Accounts template you will enter your opening balance in field E50. For the remaining months the balance will be automatically brought forward.

The diagrams that follow show you parts of the January Cash Book-General with some receipts and expenses. We have hidden some columns and rows to try and give you as complete a picture as possible. Note how the bottom rows calculate automatically. Your January Bank Balance Total will automatically fill into the February Cash Book sheet and into the January General Account Bank Reconciliation sheet. The Totals from the various Receipts and Expenditures will automatically complete your Statement of Operations sheets.



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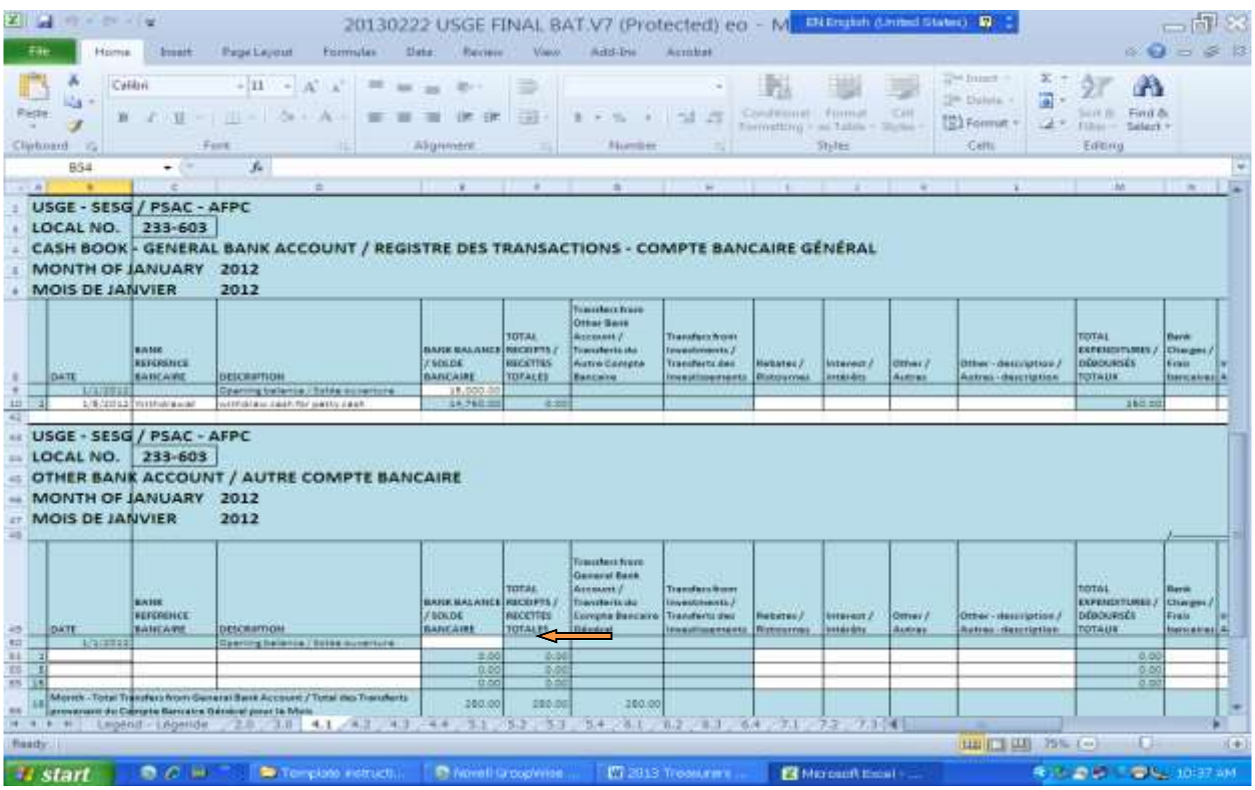
USGE - SESG / PSAC - AFPC
LOCAL NO. 233-603
CASH BOOK - GENERAL BANK ACCOUNT / REGISTRE DES TRANSACTIONS - COMPTE BANCAIRE GÉNÉRAL
MONTH OF JANUARY 2012
MOIS DE JANVIER 2012

	DATE	BANK REFERENCE BANCAIRE	DESCRIPTION	BANK BALANCE / SOLDE BANCAIRE	TOTAL RECEIPTS / RECETTES TOTALES	Transfers from Other Bank Account / Transferts du Autre Compte Bancaire	Transfers from Investments / Transferts des Investissements	Rebates / Ristournes	Interest / Intérêts	Other / Autres	Other - description / Autres - description	TOTAL EXPENDITURES / DÉBOURSÉS TOTAUX
	1/1/2012		Opening balance / Solde ouverture	15,000.00								
1	1/5/2012	Withdrawal	withdraw cash for petty cash	14,750.00	0.00							250.0
2	1/7/2012	Cheque 1	pizza for AGM	14,550.00	0.00							200.0
3	1/8/2012	Debit	Bank Fees	14,538.00	0.00							12.0
4	1/15/2012	Credit	Rebates	15,538.00	1,000.00			1,000.00				0.0
5	1/15/2012	Cheque 2	investment purchase	5,538.00	0.00							10,000.0
6	1/15/2012	Cheque 3	Strike Fund	5,288.00	0.00							250.0
7				5,288.00	0.00							0.0
25				5,288.00	0.00							0.0
26	Month - Total Transfers from Other Bank Account / Total des Transferts provenant du Autre Compte Bancaire pour le Mois			0.00	0.00	0.00						
27	Month - Total Transfers from Investment / Total des Transferts provenant des Investissements pour le Mois			0.00	0.00		0.00					
			TOTAL	5,288.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00		10,712.0

USGE - SESG / PSAC - AFPC
LOCAL NO. 233-603
OTHER BANK ACCOUNT / AUTRE COMPTE BANCAIRE
MONTH OF JANUARY 2012



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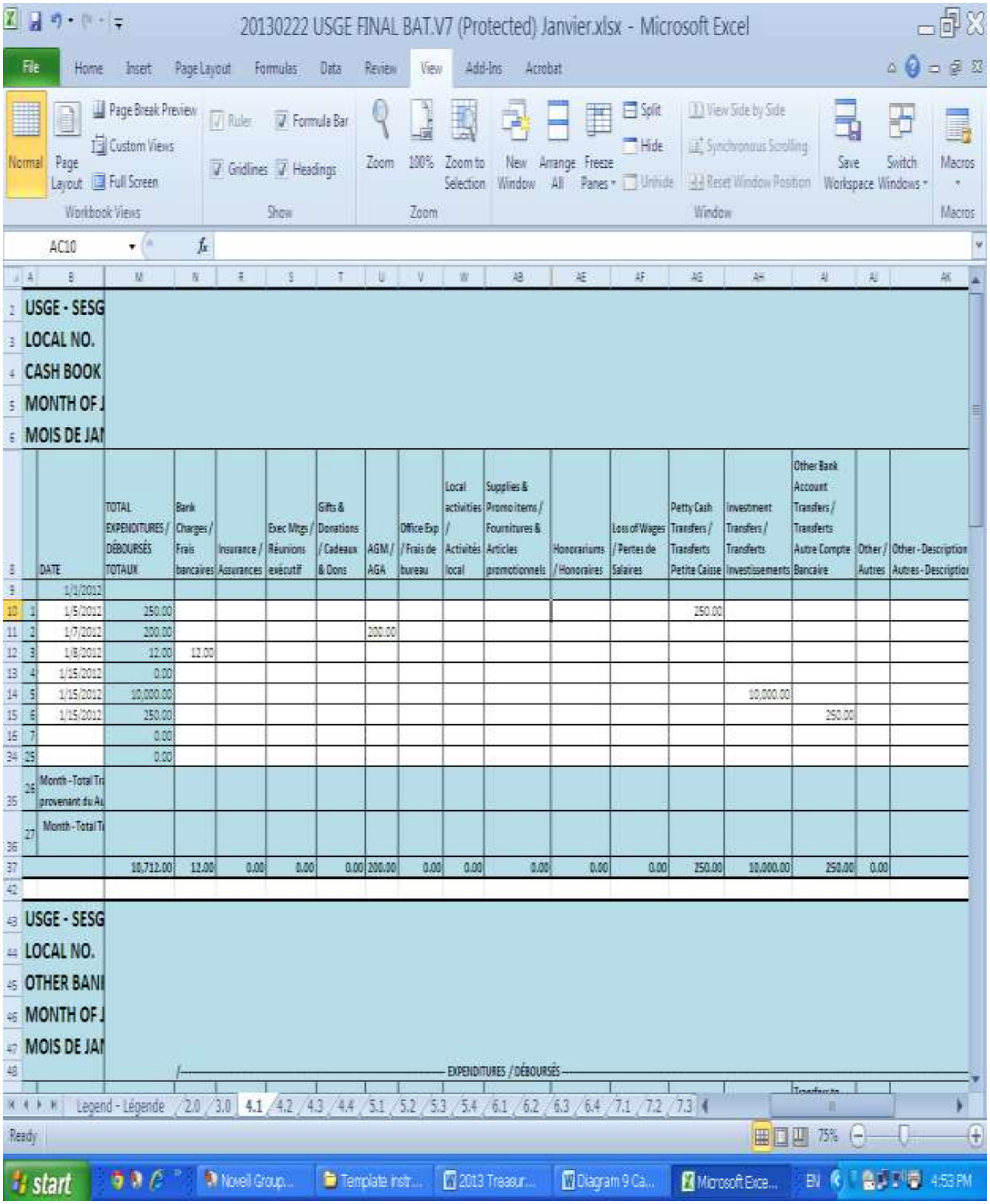
USGE - SESG / PSAC - AFPC
LOCAL NO. 233-603
CASH BOOK - GENERAL BANK ACCOUNT / REGISTRE DES TRANSACTIONS - COMPTE BANCAIRE GÉNÉRAL
MONTH OF JANUARY 2012
MOIS DE JANVIER 2012

	DATE	BANK REFERENCE BANCAIRE	DESCRIPTION	BANK BALANCE / SOLDE BANCAIRE	TOTAL RECEIPTS / RECETTES TOTALES	Transfers from Other Bank Account / Transferts du Autre Compte Bancaire	Transfers from Investments / Transferts des Investissements	Rebates / Ristournes	Interest / Intérêts	Other / Autres	Other - description / Autres - description	TOTAL EXPENDITURES / DÉBOURSÉS TOTAUX	Bank Charges / Frais bancaires
	1/1/2012		Opening balance / Solde ouverture	15,000.00									
1	1/5/2012	Withdrawal	withdraw cash for petty cash	14,750.00	0.00							250.00	

USGE - SESG / PSAC - AFPC
LOCAL NO. 233-603
OTHER BANK ACCOUNT / AUTRE COMPTE BANCAIRE
MONTH OF JANUARY 2012
MOIS DE JANVIER 2012

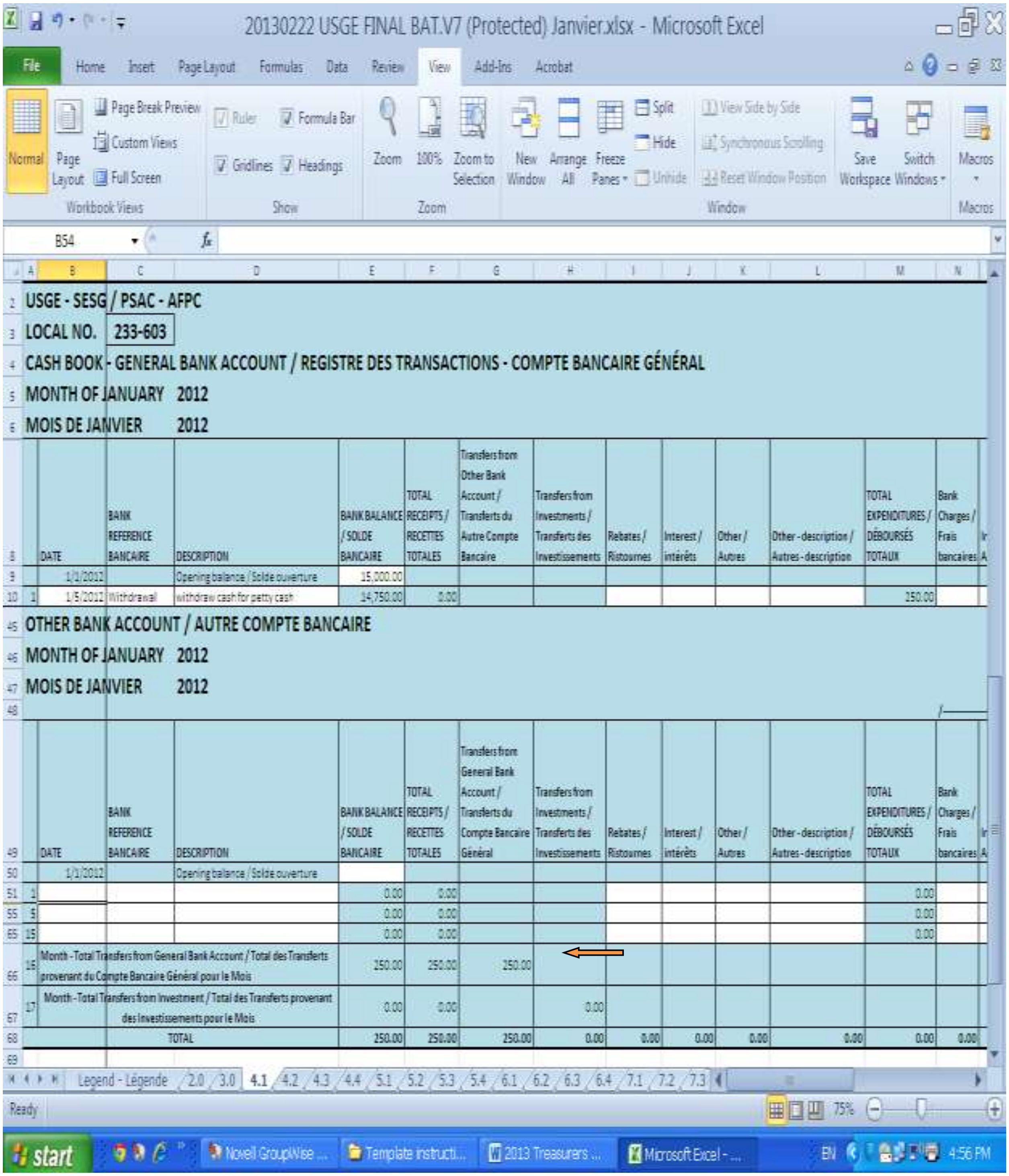
	DATE	BANK REFERENCE BANCAIRE	DESCRIPTION	BANK BALANCE / SOLDE BANCAIRE	TOTAL RECEIPTS / RECETTES TOTALES	Transfers from General Bank Account / Transferts du Compte Bancaire Général	Transfers from Investments / Transferts des Investissements	Rebates / Ristournes	Interest / Intérêts	Other / Autres	Other - description / Autres - description	TOTAL EXPENDITURES / DÉBOURSÉS TOTAUX	Bank Charges / Frais bancaires
	1/1/2012		Opening balance / Solde ouverture										
2				0.00	0.00							0.00	
3				0.00	0.00							0.00	
15				0.00	0.00							0.00	
16	Month - Total Transfers from General Bank Account / Total des Transferts provenant du Compte Bancaire Général pour le Mois			250.00	250.00	250.00							

Notice below, Columns AH for Petty Cash Transfer and AI for Investments Transfers as described previously. You will also see a transfer made from the General Account to the Other Bank Account in Column AJ.



	DATE	TOTAL EXPENDITURES / DÉBOURSÉS TOTAUX	Bank Charges / Frais bancaires	Insurance / Assurances	Exec Mtgs / Réunions exécutif	Gifts & Donations / Cadeaux & Dons	AGM / AGA	Office Exp / Frais de bureau	Local activities / Activités local	Supplies & Promo items / Fournitures & Articles promotionnels	Honorariums / Honoraires	Loss of Wages / Pertes de Salaires	Petty Cash Transfers / Transferts Petite Caisse	Investment Transfers / Transferts Investissements	Other Bank Account Transfers / Transferts Autre Compte Bancaire	Other / Autres	Other - Description Autres - Description
	1/1/2012																
1	1/5/2012	250.00											250.00				
2	1/7/2012	200.00					200.00										
3	1/8/2012	12.00	12.00														
4	1/15/2012	0.00															
5	1/15/2012	10,000.00												10,000.00			
6	1/15/2012	250.00													250.00		
7		0.00															
25		0.00															
26	Month - Total Tr provenant du Au																
27	Month - Total T																
		10,712.00	12.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	250.00	10,000.00	250.00	0.00	

This was a transfer for savings or a Strike Fund and you will see the amount in Cash Book-Other Bank Accounts, specifically G66.



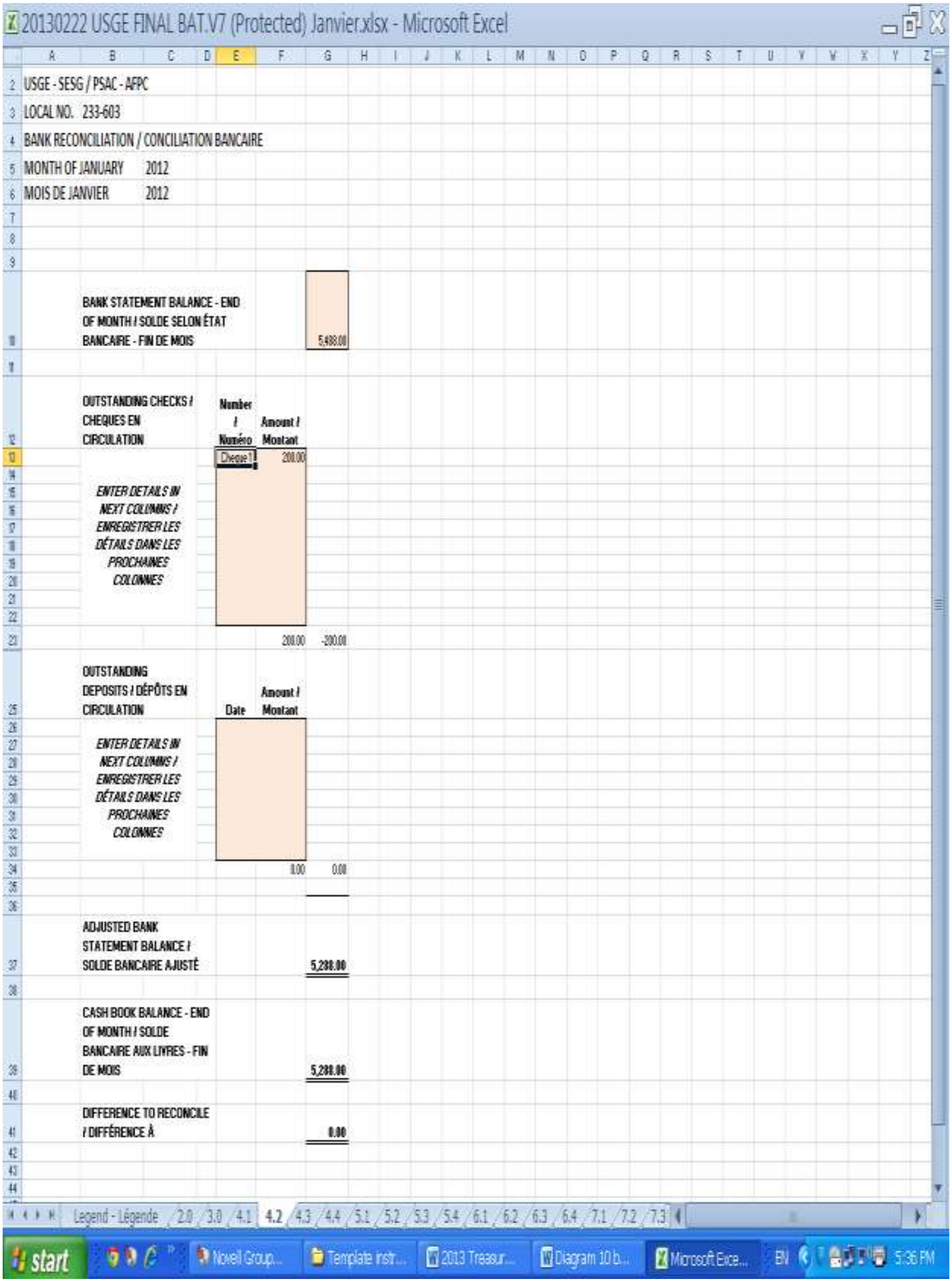
BANK RECONCILIATION (TABS X.2 and X.3)

It is important to complete your Bank Reconciliation Sheet(s) on a monthly basis. This ensures that you are not looking for missing Bank Statements after the fact, especially if you complete the info only at the end of the year.

As mentioned earlier, you will enter data into the peach areas. The first entry is the Bank Statement Balance. If there are any outstanding cheques (some can be outstanding for more than one month) you would enter the cheque numbers and amounts into the next peach area. The final peach area that you would complete on this sheet is outstanding deposits. The rest will be completed for you.

The Adjusted Bank Statement Balance and the Cash Book Balance should be equal. If they are, the bank statement is said to be reconciled. If they are not, your transactions should be checked for mistakes.

This is the reason why it is recommended to record transactions on a minimum of a monthly basis. It is easier to remember month to month transactions than it is to try and remember transactions from six months or a year ago.



20130222 USGE FINAL BAT.V7 (Protected) Janvier.xlsx - Microsoft Excel
USGE - SESG / PSAC - AFPC
LOCAL NO. 233-603
BANK RECONCILIATION / CONCILIATION BANCAIRE
MONTH OF JANUARY 2012
MOIS DE JANVIER 2012
BANK STATEMENT BALANCE - END OF MONTH / SOLDE SELON ÉTAT BANCAIRE - FIN DE MOIS
5,498.00
OUTSTANDING CHECKS / CHEQUES EN CIRCULATION
Number / Numéro
Amount / Montant
Cheque 1
200.00
ENTER DETAILS IN NEXT COLUMNS / ENREGISTRER LES DÉTAILS DANS LES PROCHAINES COLONNES
200.00
-200.00
OUTSTANDING DEPOSITS / DÉPÔTS EN CIRCULATION
Date
Amount / Montant
ENTER DETAILS IN NEXT COLUMNS / ENREGISTRER LES DÉTAILS DANS LES PROCHAINES COLONNES
0.00
0.00
ADJUSTED BANK STATEMENT BALANCE / SOLDE BANCAIRE AJUSTÉ
5,298.00
CASH BOOK BALANCE - END OF MONTH / SOLDE BANCAIRE AUX LIVRES - FIN DE MOIS
5,298.00
DIFFERENCE TO RECONCILE / DIFFÉRENCE À
0.00
Legend - Légende
2.0
3.0
4.1
4.2
4.3
4.4
5.1
5.2
5.3
5.4
6.1
6.2
6.3
6.4
7.1
7.2
7.3
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STATEMENT OF OPERATIONS (TABS X.4)

You do not have to enter any data into the Statement of Operations. The January Statement of Operations will consist of one column, the Current Month column. The remaining months will consist of two columns- the Current Month and the Year to Date. This document also has signature blocks at the bottom so that when you print this document to present at your General Meetings, it can be signed by the Treasurer and the President.

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USGE - SESG / PSAC - AFPC

LOCAL NO. 233-603

STATEMENT OF OPERATIONS / ÉTAT DES RÉSULTATS

MONTH OF JANUARY 2012

MOIS DE JANVIER 2012

	CURRENT MONTH / MOIS COURANT
RECEIPTS / RECETTES	
Rebates / Ristournes	1,000.00
Interest income / Revenu d'intérêts	150.00
Other Investment Income / Autres Revenus de placements	0.00
Other / Autres	200.00
Total receipts / Recettes totales	1,350.00
EXPENDITURES / DÉBOURSÉS	
Bank charges / Frais bancaires	12.00
Travel costs / Frais de déplacements	0.00
Conferences & Training / Conférences & Formation	0.00
Conventions & Collective Bargaining / Congrès & Négociation Collective	0.00
Insurance / Assurances	0.00
Executive meeting / Réunions de l'exécutif	0.00
Gifts & Donations / Cadeaux et dons	0.00
Annual general meeting / Assemblée Générale annuelle	200.00
Office expenses / Frais de bureau	0.00
Local activities / Activités locales	300.00
Computer repairs / Réparations ordinateur	0.00
Messenger expenses / Frais de messagerie	0.00
Printing / Imprimerie	0.00
Telephone / Téléphone	0.00
Supplies & Promo items / Fournitures et articles promotior	0.00
Rent & maintenance / Loyer et entretien	0.00
Professional fees / Honoraires professionnels	0.00
Honorariums / Honoraires	0.00
Loss of wages / Pertes de salaires	0.00
Investment and Interest Expenses / Frais de placements et d'intérêts	0.00
Other / Autres	0.00
Total expenditures / Déboursés totaux	512.00
INCOME (LOSS) / PROFITS (PERTES)	838.00

Approved by:

Approuvé par President / Président **Treasurer / Trésorier**

Legend - Légende 2.0 3.0 4.1 4.2 4.3 4.4 5.1 5.2 5.3 5.4 6.1 6.2 6.3 6.4 7.1 7.2 7.3

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BUDGET (TAB 16)

USJE requires that a Proposed Budget be provided by Levels I and II. That being said, it is highly recommended that all Locals prepare a Budget. With the template that is provided, your Current Year or Actual is done for you. All your Local has to do is determine the needs and dreams of the Local and enter data into the peach fields. Present the Budget to the membership with either a No Dues increase or a Dues Increase for the needs of the Local with the Budget to support your proposal(s). Eventually, you will have Budgets covering several years and these can be used for planning further into the future.

The practice of having a budget has several advantages such as:

- it distributes monies according to the planned activities of the Local and enables Locals to set monies aside for big expenditures like sending observers to Triennial Conventions or bargaining committees;
- it makes it easier for a Local to justify increases in Local dues;
- it gives a mandate to the Local Executive to abide by the priorities established through the approved budget by the membership at the Annual General Membership Meeting;
- allows Local members at General and/or Annual Membership Meetings to assess whether or not the Local funds are being spent in accordance with approved decisions in determining the budget.

In the following budget this Local believes there will be no change to their receipts and expenses and have been enjoying a profit every year. They want to propose buying a computer, ($500 added to Office Expenses) and putting some money aside for possible Computer Repairs ($100). They also want to propose sending one observer to USJE training functions which normally happen twice a year, so they have proposed putting aside $800 to cover salary for travelling days and attendance days at the USJE training function.

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USGE - SESG / PSAC - AFPC

LOCAL NO. 233-603

BUDGET

FOR THE YEAR 2012

POUR L'EXERCICE 2012

	ACTUAL / RÉEL	BUDGET
	2012	2013
RECEIPTS / RECETTES		
Rebates / Ristournes	1,000.00	1,000.00
Interest income / Revenu d'intérêts	1,250.00	1,250.00
Other Investment Income / Autres Revenus de placements	0.00	0.00
Other / Autres	200.00	200.00
Total receipts / Recettes totales	2,450.00	2,450.00
EXPENDITURES / DÉBOURSÉS		
Bank charges / Frais bancaires	12.00	12.00
Travel costs / Frais de déplacements	0.00	0.00
Conferences & Training / Conférences & Formation	0.00	0.00
Conventions & Collective Bargaining / Congrès & Négociation Collective	0.00	0.00
Insurance / Assurances	0.00	0.00
Executive meeting / Réunions de l'exécutif	0.00	0.00
Gifts & Donations / Cadeaux et dons	0.00	0.00
Annual general meeting / Assemblée Générale annuelle	200.00	200.00
Office expenses / Frais de bureau	0.00	500.00
Local activities / Activités locales	300.00	300.00
Computer repairs / Réparations ordinateur	0.00	100.00
Messenger expenses / Frais de messagerie	0.00	0.00
Printing / Imprimerie	0.00	0.00
Telephone / Téléphone	0.00	0.00
Supplies & Promo items / Fournitures et articles promotior	0.00	0.00
Rent & maintenance / Loyer et entretien	0.00	0.00
Professional fees / Honoraires professionnels	0.00	0.00
Honorariums / Honoraires	0.00	0.00
Loss of wages / Pertes de salaires	0.00	800.00
Investment and Interest Expenses / Frais de placements et d'intérêts	0.00	0.00
Other / Autres	0.00	0.00
Total expenditures / Déboursés totaux	512.00	1,912.00
INCOME (LOSS) / PROFITS (PERTES)	1,938.00	538.00

Approved by: ____________________ ____________________

Approuvé par: President / Président **Treasurer / Trésorier**