



Canada Employment
and Immigration Union

Syndicat de l'Emploi et de
l'Immigration du Canada

FINANCIAL GUIDELINES

Approved Convention 2002, Amended NE Spring 2003, Amended NE Fall 2003, Amended NE Spring 2004, Amended NE Fall 2004, Amended NE Fall 2005, Amended NE Spring 2006, Amended NE Fall 2006, Amended NE Spring 2007, Amended NE Fall 2007, Amended NE Spring 2008, Amended NE Fall 2008, Amended NE Spring 09, Amended NE Fall 2009, Amended NE Spring 2010, Amended NE Fall 2010, Amended NE Spring 2011, Amended NE Fall 2011, Amended NE Spring 2012, Amended NE Fall 2012, Amended NE Spring 2013, Amended NE Fall 2013, Amended NE Spring 2014, Amended NE Spring 2015, Amended NE Spring 2017, Amended NE Fall 2018, Amended NE Fall 2019, Amended NE Spring 2021.

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1. National Vice Presidents Budgets

- a) Each National Vice President has a yearly Budget based on the approved 3-year Convention Budget. (Budgets are pro-rated based on length of tenure)
- b) This amount is found within the line item Members' Expenses "Internal Governance" that reports the National Executive Expenses.
- c) It will change yearly after convention based on the actual number of locals and members in your region.
- d) It can also change at Executive Meetings, where consensus is reached based on new information.
- e) All expense claims will go against your budget unless otherwise specified. Other line items that can be accessed by NVP's are as follows:
 - National Executive Meetings
 - Federations of Labour
 - Internet Subsidy
 - Computer equipment purchases
- f) Under no circumstances can any NVP go over their budget.
- g) If there is a shortfall, and if there are any available funds left within the Internal Governance line item, the Director of Finance & Administration along with the National President will review the claims and will pay out of pocket expenses in respect to By-Law 14. (***Refer to 13. Transfer of funds***).
- h) All allowable expenses will be covered, (at the approved rates) at the discretion of the National President, with coinciding expense claim and related receipts.
- i) All leave without pay (or annual leave) requests must be accompanied by the duly signed / approved leave form and sent to the National office within two weeks of taking the leave.
- j) Any NVP can request details of their expenses, to ensure all is accounted for properly.
- k) NVP's can also use their budgets for their alternate expenses.
- l) Not allowed is gross purchases of products for distribution, i.e. flags, jackets, gifts.
- m) NVP's will be paid Loss of Salary at the PM 2 Maximum rate unless their actual classification is higher, at which time they will be paid at their current rate of pay.
- n) A subsidy of **\$25.00** per month will be credited to your budget for an

- internet connection, providing all criteria are met.
- o) A maximum of \$200.00 will be allowed for sundry expenses excluding printer supplies.
 - p) NVP's can only expense up to the pro-rated amount of their budget per month unless prior approval is requested from the National President.
 - q) For further clarifications of responsibilities please refer to By-Law 14, 4 to 13 and Policy 14.
 - r) As per CEIU By-Law 14.4 (f) all NVP's are required to submit semi-annual written reports to be presented at the NE Meetings. If these reports are not submitted funding from your National budget will be suspended.
 - s) Please refer to the communication policy for further clarification on communication related expenses.

2. Advances

- a) Each member has the opportunity to request a travel advance.
- b) The advance must be repaid before any additional advance is approved.
- c) The member is only allowed to have one advance outstanding at any time.
- d) The advances will be refunded with any additional claims submitted.
- e) An advance is not counted towards your budget; therefore, it can be used for all travel, i.e. executive meetings, conventions, etc.

3. NVP Furniture / Computer Equipment allocation

There is an allocation of \$4,000 over a three-year period for each NVP to purchase necessary furniture/computer and or communication equipment to adequately perform their duties as National Vice Presidents. There is no carryover of the expense. Purchases cannot be made at the end of their term, in the year of the convention, unless approved by the National President.(For further clarification refer to Policy 28 - amended).

Here are some of the guidelines:

- a) Each National Vice President newly elected will be informed of the available funds for their portfolio.
- b) Any equipment/furniture request must be pre-approved by the National President.

- c) Any equipment/furniture available to them from the previous NVP will be offered for their use. This can include computers, printers, fax machines, scanners, etc.
- d) Each piece of equipment in the possession of an NVP will require the completion of “purchase” or “receipt of” agreement attesting to date of receipt, cost, serial number, condition, etc.
- e) Any additional costs for new equipment/furniture not available from the expense will come out of the individual NVP’s budget. The purchase agreement (Appendix A) will need to be completed in this instance as well.
- f) All equipment remains the property of CEIU and as per the signed agreement can be purchased at the fair market value for outgoing NVP’s only.
- g) The Capital Asset purchase and or lease agreement (Appendix A) will be sent to the NVP upon receipt of documentation sent to National Office for reimbursement.

4. Guideline for Payments

Each member will provide their banking information to the National Office to receive payments for claims once they have been processed and or advances once they have been requested:

- a) Faxed or scanned copies will be accepted but the originals must be kept for seven year of the date of submission for audit purposes.
- b) Requests for advances can be done by fax or email.
- c) Timely remittance of all claims will also ensure the accuracy of any budget.
- d) Member’s expenses should be submitted once a month and received at National Office within 15 working days of the following month.
- e) Expense claims older than 90 days will not be reimbursed. For any exceptional circumstances, reimbursement will be at the discretion of the National President.

5. Regional Corporate Credit Card

The corporate credit card should be used to pay for all CEIU expenses. Receipts shall be provided to national office within 14 days of the statement or failing to do so will result in suspension of their Corporate credit card. Detailed information for each of the expenses made with the corporate credit card must be provided with the receipts.

6. Regional Finances

Your region gets dues from National Office as per your regions' dues structure.

Here is what is required to have Financial Statements deemed to be in good order:

- a) The Financial statements will need to be approved by the Region's membership at a President's conference, minutes of such will be required with your financial statements.
- b) Sample statement format see Appendix "C-2"

7. Regional Training

Your region receives training subsidies on a three-year cycle. Upon the request of the NVP to the National Office with the proper request for training form, outlining your training proposal, the region can receive the current years' allocation, or in the case of the second and third year of the cycle, that years' training (providing the previous years has not been used).

The training proposal must be submitted with expected expenses (Appendix B). Only the amount estimated will be released if it does not exceed your regions' allocation.

The following procedure must be adhered to or no future funds will be released:

- a) Detailed financial reports of all training must be submitted along with

- receipts and expense claim forms.
- b) If the training is done in conjunction with another region or women's committee, separate accounting is required to fully report all training monies received.
- c) Training is for the members, no NVP expenses can be taken from the allocated funds, the exception being where the NVP is the facilitator, as trained to provide training (not the facilitator who organized the training)
- d) Reminder letters go out to the Executive to ensure compliance with rules and time frames.

8. Regional President's Conferences

As per CEIU regulation No. 1 each National Vice President has an obligation to hold a yearly Local President's Conference.

The following guidelines should be adhered to for financial purposes:

- a) As per regulation No. 1 - 3 (g), the regions' financial statement, properly verified, is required in the National Office before any further funds can be released.
- b) No special form is required to be completed nor is there the obligation to return any unused funds. There is the condition that any unused funds should be used towards a second conference where that report is also needed to be submitted to National Office.
- c) A final report detailing attendance and expenses is required no later than 30 days or less after the date of the event.

9. Additional Supplements

There are often many campaigns throughout any given year where the Component will require the region to access their members. These additional costs related to the campaigns are often subsidized based on regional membership and an executive meeting resolution.

These calculated funds will be issued to the regions for the sponsored campaigns.

Some of the previous campaigns and related line items have been Collective Bargaining, Organization/Support and Training.

The NVP's attendance at CEIU's triennial convention is fully funded under the convention line item.

Reminder letters go out to the Executive to ensure compliance with rules and time frames.

10. Definition of Travel Status

Purpose and scope

The purpose of this guideline is to address the needs of the members required to travel on union business. The provisions contained in this guideline are mandatory and provide for the reimbursement of reasonable expenses necessarily incurred while traveling on union business and to ensure members are not out-of-pocket. These provisions do not constitute income or other compensation that would open the way for personal gain.

Definitions:

Travel status - an absence from the members workplace on union business travel.

Workplace - the location from which a member ordinarily performs the work of his or her position.

Meals

Meals will not be reimbursed when a member is at his/her workplace. A member shall be paid the applicable meal allowance for each breakfast, lunch, and dinner while on travel status.

Meal allowances shall be reimbursed in accordance with the rates specified in regulation 3.

11. Meal and Kilometer rates

All claims processed at National Office will use the following rates:

Meals

Effective May 6, 2017

Work days: (Treasury Board rates)

Rest days:	full day	\$150.00 (More than 3 consecutive hours)
	½ day	\$ 75.00 (less than 3 hours)

Kilometer rates

Effective September 25, 2004 (Treasury Board rates)

12. Meal per-diem for non travel status

Purpose and scope

The purpose of this guideline is to address the need of members required to work on union business during rest periods while not in travel status. The provisions contained in this guideline are mandatory and provide for the reimbursement of reasonable expenses necessarily incurred while working on union business and to ensure members are not out-of-pocket. These provisions do not constitute income or other compensation that would open the way for personal gain.

The following rate will apply based on the period of the day the union business is done:

- Breakfast \$37.50
- Lunch \$37.50
- Dinner \$75.00

13. Accountability (carried NE Mtg Spring 2003)

A report from the Director of Finance & Administration on all financial activities for the regions as well as the National Executive will be given to the Finance committee at each National Executive meeting for the committee to review the regions and to recommend further actions.

14. Transfer of Funds (carried NE Mtg Fall 2003)

The transfer of funds was intended to assist NVP's if they had overspent at the end of the year. The committee recommends that no transfer of NVP budgets will occur until the final claim has been submitted at the end of the fiscal year. Authority for the transfer would rest with the National President and the Director of Finance & Administration in respect to By-Law 14.

The uniqueness of the Ontario and Quebec regions who have multiple NVP's each operate within their collective budgets will be dealt with in the following manner:

Any surplus within the Ontario and Quebec NVP's allotted budgets would be distributed first within those collective budgets.

When or if unforeseen events happen that require additional funding, requests can be forwarded to the National President in writing, with rationale for consideration.

It is strongly recommended that the NVP's work within their budgets as per By-law #14 and regulation #3.

15. Splitting costs between two events

This guideline will be in effect when any regions requests splitting costs between two events.

Some examples of shared events:

- PSAC regional conventions and training
- Convention and President's conferences
- Convention and training
- President's conferences and training
- Women's conferences and women's training

The guideline will enable the regions to get the most for their respective dollar allocations, based on the particular event.

All conditions for the allocation for any particular line item will remain intact; the guideline will cover the distribution mechanisms handled at National Office for accounting purposes only.

The distribution will be as follows based on the following conditions:

1. If the major event is pre-planned and the secondary event is added on (e.g. Convention/training), then all costs exclusive to the added event will be costed towards the added event line item, and the major costs (travel) will remain with the predominant event.
2. If the two events are planned together, and the request is approved at National to combine the events, then all costs pertaining to both events will be pro-rated based on the length of both events. Specific conditions for individual line items will apply (e.g. PSAC Regional Conventions - 50% rule).
3. The minimum for any appended training must be one day for approved reimbursement.
4. No lunch time or evening training will be considered under the expense sharing guideline.

16. Women's Regional Training

Your region receives training subsidies on a three-year cycle. Upon the request of the NVP to the National Office with the proper request for training form, outlining your training proposal, the region can receive the current years' allocation, or in the case of the second and third year of the cycle, that years' training (providing the previous years' has not been used).

The training proposal must be submitted with expected expenses (Appendix B). Only the amount matching the expenditures will be released as long as it does not exceed your regions' allocation.

The following procedure must be adhered to or no future funds will be released:

- a) If the training is done in conjunction with another region or women's committee, separate accounting is required to fully report all training monies received.
- b) Training is for the members, no NVP expenses can be taken from the allocated funds, the exception being where the NVP is the facilitator, as trained to provide training (not the facilitator who organized the training).
- c) Reminder letters go out to the Executive to ensure compliance with rules and time frames.

APPENDIXES

Appendix "A"

CEIU CAPITAL ASSET PURCHASE AND OR LEASE REQUEST

The National Vice-President for: _____

Requests to purchase (or lease) the following equipment:

1. _____

2. _____

3. _____

4. _____

For the following reasons:

The estimated cost of the said equipment is (as supported by the supplier estimate/quote):

1. _____

2. _____

3. _____

4. _____

Date: _____

Signature: _____

Form signed by the National President necessary for approval of payment.

Date: _____

Signature: _____

Appendix “C-1”

FINANCIAL PROCEDURES

FISCAL YEAR

The fiscal year for the Regional Councils shall be January 1 to December 31.

REVIEW

The Regional Council shall appoint a member to review the financial records of the Regional Council.

FINANCIAL STATEMENTS

The Regional Council shall produce a reviewed annual financial statement. This financial statement shall be sent, in a format as prescribed in Appendix “C-2” of these Financial Procedures, to the Union’s National Headquarters a maximum of 30 days following the regional president’s conference. A signed declaration that it has been approved by the Regional President’s Conference must accompany the financial statement when it is sent to the National Union Headquarters.

Appendix "C-2"

CEIU XXXXX Region - Région du XXXXX du SEIC
Financial Statement / État financier
for the 12 months Ending December 31, 2017
Pour la période de 12 mois se terminant le 31 décembre 2017

Books Balance January 1, 2017 / Balance au livre au 1er janvier 2017

Chequing/Savings / Chèque et épargne	
Chequing / Chèque	2.00
Surplus Shares / Actions excédentaires	
GICs & Investments / GIC et placements	
Funds available in National Office / Fonds disponible	<u>1.00</u>
Total Chequing/Savings / Total chèque et épargne	3.00

Income & Expenses from January 1 2017 - December 31 2017 / Revenus et dépenses du 1er janvier 2017 au 31 décembre 2017

	ACTUAL / RÉEL	BUDGET	VARIANCE
Income / Revenus			
Regional Dues / Cotisations régionales	-		-
Presidents' meeting / Réunions des présidents-es	-		-
Training / Formation	-		-
Other income	-		-
Interest Income / Revenu d'intérêts	-		-
Total Income / Total revenus	<u>-</u>	<u>-</u>	<u>-</u>
Expense / Dépenses			
Presidents' meeting / Réunions des présidents-es	-		-
District meetings / Rencontre de regroupement	-		-
Promotional items / Articles promotionnels	-		-
NVP Allotment / Allocation du VPN	-		-
Administration	-		-
RAND Campaign	-		-
Conference registration / Inscriptions aux congrès	-		-
CEIU Triennial Convention / Congrès Triennal du SEIC	-		-
Treasurer / Trésorier	-		-
Donations / Dons	-		-
Office equipment & Supplies / Fournitures et équipement	-		-
Bank charges / Frais bancaires	-		-
Community Outreach / Sensibilisation communautaire	-		-
Training / Formation	-		-
External training assistance / Aide pour formation	-		-
Regional OHS	-		-
Political action / Actions politique	-		-
Stewards' network / Réseau des délégués syndicaux	-		-
Women's network / Réseau des femmes	-		-
Total Expense / Total dépenses	<u>-</u>	<u>-</u>	<u>-</u>
Income less Expenses / Revenus moins dépenses	<u>-</u>	<u>-</u>	<u>-</u>
Book Balance 31 décembre, 2017 / Balance au livre au 31 décembre 2017	<u>3.00</u>		

Bank Balance December 31, 2017 / Balance à la banque au 31 décembre 2017

Chequing/Savings / Chèque et épargne	
Chequing / Chèque	2.00
Surplus Shares / Actions excédentaires	
GICs & Investments / GIC et placements	
Funds available in National Office / Fonds disponible	<u>1.00</u>
Total Chequing/Savings / Total chèque et épargne	<u>3.00</u>

Difference / Différence : -

We hereby certify that this financial statement has been approved by a Regional President's conference of this Region and place our signatures, as follows:

NVP for Region

Treasurer

Reviewed by: _____

Date: _____

NOTE: There may be some accounts that some regions will not require, and there may be other accounts that some regions will want to include.