



SUN District Council

FINANCIAL REPORTING GUIDE

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A non-profit organization exists to achieve a goal or a set of goals. The money it has is an important tool to reach these goals; a good bookkeeping system is necessary to monitor the funds.

The Bookkeeper

Every SUN District Council should elect or appoint a treasurer whose duties are to perform and record all financial transactions, prepare the Treasurer's Report, the budget and submit the grant application to SUN provincial. In large organizations, the treasurer may delegate one or more of the duties to a financial committee.

Financial Records

All financial records should be kept together in a separate file for at least six years after the end of the current year. Then most records can be destroyed unless they are deemed to be permanent records.

Permanent Records

Permanent records are records that should never be destroyed and include the SDC's bylaws and minutes and, if applicable, special documents, or any special contracts or agreements.

Journals or Ledgers

The treasurer must keep two types of journals for tracking and recording financial transactions.

They are:

- (1) a cash receipts journal; and
- (2) a cheque disbursements or expenditures journal.

These journals are comprised of sheets of paper set up with columns to allocate receipts and disbursements into categories. Each of the columns is assigned an account name and together is referred to as the **chart of accounts**. The chart of accounts and its definitions are illustrated in Appendix A. Items not fitting into any of the specified categories are recorded under "other", along with a note explaining specifically what the transaction was for.

Cash Receipts Journal

The cash receipts journal is organized in a manner to record of all funds the SUN District Council receives.

Deposit Book

The deposit book you obtain from the bank will include duplicate forms. The original copy will be retained by the bank. Retain the second copy—the one that is attached to the deposit book—for the SUN District Council records. Ensure that the bank stamps the duplicate deposit slip when you make a deposit to the account.

When preparing the deposit slip, it is very important that you record the following information in the appropriate spaces:

- date
 - account number
-

- SUN District Council name
- separately list each cheque being deposited showing payer's name
- show a breakdown of cash being deposited
- signature of authorized person making the deposit
- receipt numbers (optional)

Ensure that all funds, whether cash or cheques are deposited immediately, and that all cheques are properly endorsed, i.e., "for deposit only to the credit of [insert your organizations name]."

Cheque Disbursements Journal

The cheque disbursements journal is organized in manner to account for all information relating to purchases and payments of expenses of the SUN District Council.

Cheque Book

Cheque books either allow carbon copies of each cheque written or a separate booklet to record transactions. If your cheques include the record of transactions booklet, be sure to complete the record in full each time you write a cheque. Include the following information:

- the cheque number
- the date of issue
- to whom the cheque was issued
- the amount of the cheque
- a brief description of the purpose of the payment

In order to know the amount of money on deposit in the bank, the treasurer should keep a running balance. When an account is opened, be sure to record the first deposit in the cash receipts journal. After that, write the amount of every cheque in the cash disbursements journal and subtract that balance from the cash receipts total balance. Likewise, enter and add all deposits. When you write a cheque, it should be filled out completely before it is signed, namely, it must include:

- cheque number
- the date (ensure you have the correct year!)
- the full name of the payee (the person or company receiving the cheque)
- the amount of the cheque both in figures and words; the two must agree.

Treasurer's Report (Financial Statements)

Financial statements are a method for reporting the financial resources of an organization and what it has done with them. Two statements which represent the Treasurer's Report must be prepared at the end of each financial year and may also be prepared during the year to monitor the budget if necessary.

They are the:

- (1) Income and Expense Statement or Statement of Activities; and
 - (2) Fund Balance Statement or Balance Sheet.
-

Income and Expense Statement (Statement of Activities)

The Income and Expense is a report that shows how much revenue (or money) has been earned over a specific time period (usually for a year or some portion of a year) and subtracts the expenses (how much you have spent). After all expenses are deducted from income you arrive at an operating profit or loss. This is often called “Income from Operations or Loss from Operations or the “bottom line.”

Fund Balance Statement

The Fund Balance Statement provides detailed information about the SUN District Councils assets, liabilities (debt) and net asset value and the fund balance at the end of the reporting period. The following formula summarizes how the Fund Balance is calculated:

$$\text{TOTAL ASSETS} - \text{TOTAL DEBT} = \text{NET ASSETS}$$

$$\text{CASH ON HAND} - \text{DEBT} = \text{FUND BALANCE}$$

Assets are things that an organization owns that have value. Assets may include money receivable, investments and physical property, such as office equipment (fax machine) or computer equipment.

Liabilities are amounts that the SUN District Council owes to others (debt), but not paid yet at the end of the reporting period. This can include all kinds of obligations, like money owed to suppliers for materials or expenses owed to its members. To keep things simple, **all expenses should be paid during the year they were incurred and prior to year end.**

The “Net Asset” value is the total of all assets less the total of all liabilities (debt). For purposes of determining the SUN District Councils Cash Flow Balance or year-end “FUND BALANCE, it is the money that would be left over from the CASH ON Hand less the DEBT. This leftover money belongs to the members including the value of any physical assets.

For purposes of simplification for the SUN District Council these two statements have been combined into a single report as illustrated in Appendix B.

Control Procedures

Signing Officers

When opening a bank account, at least two officers, one being the treasurer, shall be designated as signing officers. Two officers shall be required to sign each cheque to make it valid. Both signing officers have equal responsibility for the SUN District Council funds. This protects the SUN District Council from one person using the funds improperly. Cheques should be signed only after being completely filled out. The common practice of one signing officer pre-signing blank cheques should be avoided.

All transactions should go through the bank account. Cash received should never be used directly to pay a bill. Instead, the cash should be deposited and a cheque issued.

Prenumbered Cheques

An organization should have a Bank Account which issues prenumbered cheques. The financial institution returns cancelled cheques and issues a statement showing all transactions on the

account each month. All numbered cheques should be accounted for in your disbursements journal, including void cheques.

Void Cheques

Voided cheques should be recorded in the disbursements journal by writing the date, the cheque number and the word "void" in the name column. The amount, if already recorded, should be crossed out and corrected as a zero amount. The cheque itself should have "void" written across it, the signature ripped off and then attached to its stub.

Error Correction

To correct an error in any journal, that has been prepared manually, cross it out with one small diagonal slash and record the correct information above the mistake. An initial beside the correction is often helpful, if the correction is not self-explanatory. A similar process can be used if transactions are recorded in an electronic record keeping system.

Changing Signing Authority Officers

When a change in signing officers is required, a motion should be placed at that annual meeting to appoint the signing officers. The next step is to draft a letter to the financial institution outlining the changes; and for the new or continuing officers visit the financial institution. A copy of the resolution to change signing officers should be enclosed with the letter. The bank will require some papers to be filled out during the visit, including providing a sample signature. The new signing officers must bring two (2) forms of ID, one of which with a photograph to the bank. To see a sample letter to take to the bank see Appendix D.

Managing Your Bank Account

The purpose of reconciling your bank statement is to identify any errors or omissions in either the bank or the SUN District Council records. It also helps to keep track of the SUN District Council true bank balance at all times.

A bank reconciliation should be done each month shortly after the bank statement arrives. Each journal column is totaled and recorded at the bottom of the column. Bank service charges are expenses and must be included in the cheque disbursements journal. To reconcile your bank statement, refer to the sample on Appendix C and follow those procedures.

Audits vs. Review

An audit is an annual examination of the financial records to ensure their accuracy. Both incorporated and non-incorporated groups should have someone do an examination of the records each year.

To prepare for an audit, the Treasurer should gather the year's financial records, including journals, cancelled cheques, cheque stubs, deposit receipts, invoices and the two financial statement reports making up the Treasurer's Report

Following an audit, the auditor will prepare a signed statement giving his opinion regarding the accuracy and honesty of the financial records.

Organizations that have less than \$100,000 of revenue may opt for a review of the records rather than an audit. This review should be conducted by some one that is perceived as independent of the organization and is knowledgeable about accounting and audit matters. Following the review, the reviewer should prepare a letter, commenting on the accuracy and completeness of the records and make any recommendations for correction.

Where there is an audit or review, the report should be presented to the annual meeting of the SUN District Council.

Union Activities Plan

The Union Activities Plan is a written narrative describing the goals that the SUN District Council plans on achieving for the upcoming year. It is complementary and helps inform the development of the budget document. The goals are generally set in respect of working towards addressing some issue or achieving some outcome. A Union Activity Plan template is outline in Appendix E.

Budgeting

Prior to the start of a new fiscal period, an annual budget should be prepared. An organization's budget is a written plan expressed in financial terms about the activities it plans to undertake.

To prepare an annual operating budget, the group must determine what it wants to achieve in the coming year and then realistically estimate all the costs involved, leaving some margin for the unexpected. Likewise, all the income should be estimated. The previous year's Statement of Activities (Income and Expense Statement) is a good starting point and then it can be adjusted for inflation and changes in programming or funding. The group may find that it needs to alter its plans to suit the amount of money available.

A budget is only useful if it is used during the year to monitor the progress of the group activities. Predicted revenues and expenses should be compared to the actual income and expenses at least quarterly. Major differences should be looked into and, if necessary, plans changed to correct the situation.

The budget templates are outlined in Appendix F.

SUN District Council Year-End Processes

The following check list summarizes year-end processes:

✓	Prepare a Budget and Union Activities plan prior to year end.
✓	Conduct an Annual Meeting prior to November 30 th . Refer to Appendix G on procedures on how the conduct a meeting.
✓	Update Bylaws for any resolutions made at the Annual Meeting as soon as possible after the annual meeting.

✓	Complete the year end bank reconciliation. A year end bank reconciliation is required in order to prepare the Treasurers' Report.
✓	Prepare a year end Treasurer's Report which includes a Statement of Activities (Income and Expense Statement) and a Fund Balance Statement (Balance Sheet)
✓	Prepare the grant application for submission to SUN Provincial
✓	Submit to SUN Provincial no later than October 31 the following: <ul style="list-style-type: none"> • The SDC Budget • A Union Activities Plan • The Treasurer's Report • The Minutes from the previous year's annual meeting including any officer reports.
✓	Prepare and distribute T4's for any honorariums, allowances or salary continuance wages paid. If the SDC does not wish to be involved with the preparation to T4's, arrangements for payments of honorariums, salary continuance wages or allowances should be coordinated and paid through SUN Provincial. To make these arrangements the SDC Treasurer may contact SUN's accountant at 306-566-5564.

Grant Application Process

The Grant Application process will occur annually and will be initiated within 45 days following the annual meeting. The process will be initiated through a communication from SUN Provincial to the SUN District Councils and will outline the requirements, process to follow and timelines for submission for that year. The Grant Application Process more specifically is completing all the tasks as outlined in the SUN District Council Year End Processes section.

Appendix A – Financial Records

CHART OF ACCOUNTS	
SUN District Council	
<i>To assist with completing the Receipts and Disbursements Journal.</i>	
<u>RECEIPTS (Income)</u>	DESCRIPTION
SDC Grants	All grant monies received by the SUN District Council from SUN including operating, special and fax machine grants.
Other	All other income received by the SUN District Council such as on fees, interest earned on investments, etc.
<u>DISBURSEMENTS (Expenses)</u>	DESCRIPTION
Honorariums	Amount payable to SDC executive members to manage the operations and affairs of the Sun District Council. Honorariums are taxable income to the recipient.
Income Continuance	Wage and benefits costs for time taken off from work by executive or members of the district to do the work of the union. (Such as to attend a Regional Board meeting, make a presentation or other union leave purposes.) Income continuance is taxable income to the recipient.
Administration	Expenses for office supplies such as paper and envelopes, postage, telephone, internet, fax, etc. and other administration costs including bank interest charges.
Travel	All expenses incurred by members (including executive) for the purpose of conducting union business in your district such as accommodations, mileage, per diem costs, etc. Do not list expenses related to member education or workshops.
Meeting Expenses	Expenses incurred to conduct general and annual meeting business of the SUN District Council such as room rentals, refreshments or food.
Public Relations	Expenses incurred for the benefit of the members to provide an educational, a workshop or activity to problem solve an issue, bargaining preparations and negotiations or organize a public relations campaign, etc. Such expenses may include cost of a speaker, audio or visual equipment, room rental or food and refreshments.
Member Education Supports	All expenses incurred by any member of the district (including executive) to attend educational events such as CLC, SFL, CFNU or other external educations including registration fees, lost wages, travel, accommodation or per diem costs, etc.
Other	Any expense that doesn't fall within the other categories above.

Appendix B - Treasurers' Report

TREASURERS' REPORT			
SDC NAME: SUN DISTRICT COUNCIL			
Reporting for the Period: October 1, 2010		to	September 30, 2011
INCOME AND EXPENSE STATEMENT		FUND BALANCE STATEMENT	
INCOME		ASSETS AND DEBTS	
Grant	-	ASSETS	
Other	-	True Bank Balance:	-
TOTAL INCOME:	-	Investments:	-
		Money Receivable:	-
EXPENSES		Cash On Hand	-
Honorariums	-	Value of Equipment (at cost):	-
Income Continuance	-	TOTAL ASSETS:	-
Administration	-		
Travel	-	DEBTS	
Meeting Expenses	-	Money Owing:	-
Public Relations	-	TOTAL DEBTS:	-
Member Education Supports	-	NET ASSET VALUE:	
Other	-	-	
TOTAL EXPENSES:	-	FUND BALANCE:	
BALANCE FOR THE YEAR:	-	-	
<i>(Make additional comments. If everything is in order and correct, no comment is necessary.)</i>			
Investments:			
Financial Institution	Amount	Maturity Date	
Equipment:			
Description	Purchase Date	Estimated Value	
<i>Please insert any additional comments in this section. This text may be deleted.</i>			

Appendix C – Conducting a Bank Reconciliation

The purpose of conducting a bank reconciliation is to reconcile the bank statement with your records and to determine what your true bank balance is. You begin the reconciliation process by recording your book balance as at the beginning of the period you are reconciling (line 1), then:

Step 1: Update your cash receipt journal and your cash disbursement journal.

- Check off (✓) all items recorded in your cash receipts and cash disbursements journals to that shown on the bank statement. Circle all items on your bank statement that have not been matched to your journals. Enter in your journals those items that appear on the bank statement but not in your records. Each month this would include recording the bank service charges in your cash disbursements journal.
- Total your cash receipts journal and cash disbursements journal for the period. Record the total of all the receipts on line 2 and the total for all disbursements on Line 3.
- Calculate the period end balance per your books on Line 4 of the bank reconciliation form.

Step 2: Reconcile your Bank Balance

- Record you Bank statement's end of period balance (Line 5).
- List and total all amounts not checked off in your cash receipt journal. These are amounts you deposited to your account since the bank statement closing date. Enter this amount on line 6.
- List and total all amounts not checked off that you have withdrawn (bill payments written) from your account since the bank statement closing date. Enter this amount on line 7.

Step 3: Reconciliation

- Calculate your period ending bank balance on Line 8. This is your true bank balance and should match the amount on line 4.

Step 4: If the two balances do not agree

- Re-check the additions of total receipts and the additions of total disbursement per your records.
 - Verify the accuracy of the beginning balance carried forward from the previous period.
 - Verify if cheques outstanding or deposits outstanding from the last period have cleared the bank account.
 - Verified that you have accurately matched the transactions per your records to having cleared the bank account.
-

Your Organization
Bank Reconciliation
September 30, 2010

Line 1	Starting Book Balance (Oct. 1, 2009)	\$2,143.74
Line 2	Plus Receipts	421.53
Line 3	Minus Expenditures	550.16
Line 4	Balance per Books (Sep. 30, 2010)	\$2,015.11
Line 5	Bank Statement Balance (Sept. 30, 2010)	2,304.11
Line 6	Add: outstanding receipts	0
Line 7	Minus Outstanding Cheques	289.00
Line 8	Balance per Bank (Sept. 30, 2010)	\$2,015.11

Outstanding Cheques:

#36 -	\$208.00
#42 -	\$ 81.00
Total Outstanding Cheques	\$289.00

If no errors have been made, the two balances (Book and Bank) are equal.



Appendix D – Sample Letter – Authorize Change of Signing Officers

March 23, 2011

Contact Name
Financial Institution Name
Address
City, Province
Postal Code

RE: CHANGE OF SIGNING OFFICERS FOR ACCOUNT [NUMBER]

Dear [Contact Name]:

This letter is to confirm that we have recently changed our signing officers on our account no. [number] effective immediately. The officer changes are noted below. In addition, we are enclosing a copy of the SDC resolution reflecting this change.

The following officer(s) shall be removed:

Name of Signing Officer	Title of Signing Officer
-------------------------	--------------------------

The following officer(s) shall be added:

Name of Signing Officer	Title of Signing Officer
-------------------------	--------------------------

Please amend your records accordingly.

Yours truly,

Name
Position of Officer

Enclosure

Appendix E – Union Activity Plan Template

UNION ACTIVITY PLAN

SUN DISTRICT COUNCIL [insert NAME] October 1, 20XX to September 30, 20XX		
Mailing Address:	Phone Number	Fax Number
Executive:		
SDC Chairperson/President		
Vice-Chairperson (VP)		
Secretary		
Treasurer		
Committee Chairperson(s)		
Goals and Objectives:		
<small>(List the goals and objectives that you wish your activity to accomplish with the members.)</small>		
1. 2. 3.		
Method:		
<small>(This is how you will accomplish the goals and objectives, and the activities that you plan to implement.)</small>		
1. 2. 3. 4. 5.		
Evaluation/Reflection:		
<small>(What observances will you want to see from this activity, how will you know it was effective, what will identify where changes need to be made.)</small>		



Appendix F – Budget Templates

BUDGET (Financial Details)					
SDC Name:	SUN DISTRICT COUNCIL				
For the Period:	October		to	September	
Number of Locals this SDC represents:					
REVENUE BUDGET:					<u>Amount</u>
Operating Grant					
Fax Machine Grant					
Special Grant					
TOTAL REVEUNE BUDGET					
EXPENDITURE BUDGET:					
1. Honorariums for Executives					
<u>Description Details</u>					
SDC Chairperson/President					
Vice-Chair Person (VP)					
Secretary					
Treasurer					
Total					
2. Salary Continuance					
<u>Description Details</u>		<u># of Shifts</u>	<u>Shift Hours</u>	<u>Rate</u>	<u>Total</u>
Executive					
SDC Chairperson/President					
Vice-Chair Person (VP)					
Secretary					
Treasurer					
Subtotal:					
Benefits				22.65%	
Total					
3. Administration					
<u>Description Details</u>		<u>Members</u>	<u># of Times</u>	<u>Rate</u>	<u>Total</u>
Total					
4. Travel					
<u>Description Details/Purpose</u>		<u># of Trips</u>	<u>Km/Trip</u>	<u>Rate</u>	<u>Total</u>
Total					
5. Meeting Expenses					
<u>Description Details/Purpose</u>		<u>Members</u>	<u># of Events</u>	<u>Rate</u>	<u>Total</u>
Total					
6. Public Relations					
Total					
7. Member Education					
<u>Description Details/Purpose</u>		<u>Members</u>	<u># of Days</u>	<u>Rate</u>	<u>Total</u>
Total					
8. Other					
<u>Description Details/Purpose</u>					<u>Total</u>
Total					
Total Expenditure Budget:					

BUDGET SUMMARY				
SDC Name:	SUN DISTRICT COUNCIL			
Reporting Period:	October	to	September	
	TOTAL RECEIPTS:		-	
	EXPENSES			
	Honorariums		-	
	Income Continuance		-	
	Operating Expenses		-	
	Travel		-	
	Meeting Expenses		-	
	Public Relations		-	
	Member Education		-	
	Other		-	
	TOTAL EXPENSES:		-	
	Profit (Loss)		-	
	SDC Grant amount Requested:		-	
For Office Use:				
		SDC Large	SDC Small	
Eligible Grant Amount:		7,500	4,500	
SDC Cash Flow Balance carry forward *		-	-	
Maximum Cash Flow Balance:		7,500	4,500	
SDC FUND BALANCE carry forward (from Treasurers' Report):		-	-	
<i>Note: * The annual grant amount is reduced by the amount of cash on hand exceeding \$2,500.</i>				
Grant Amount Approved:				
Date:				
Signature:				

Appendix G – How to Conducting a Meeting

Meetings

A meeting is defined as the coming together of two or more persons formally or informally for the purpose to debate certain issues and problems, and to make decisions. Those who are responsible for the call should consult together and agree upon the place and time of the meeting, how the notice shall be given, who shall call the meeting to order and who will act as the chairperson.

A meeting is properly constituted and valid when the following conditions are satisfied:

- the person calling the meeting has the authority to do so
- proper notice was given to every person entitled to attend the meeting
- a quorum is present; and
- the rules and regulations or the bylaws of the organization or society are observed.

Bylaw 4.01 requires that the SUN District Council shall hold an annual meeting with all members in the District prior to November 30th each year. Key elements of business that may be conducted at an annual meeting include:

- The election of the officers;
- Setting the expense allowances of the officer;
- Setting the signing officers.

Notice

For a meeting to be valid, a notice of meeting must be sent to all persons entitled to attend. Apart from special provisions in the rules of the organization, even accidental omission to give notice will invalidate the proceedings. The bylaws of the organization should state the preferred method of giving notice; if they are silent on this point, notice should be given by ordinary mail, fax or electronic mail. Notices sent by post are deemed to be effected 24 hours after mailing, if properly addressed.

Send a notice of meeting well in advance of the date to allow the people concerned to plan ahead and allocate time. If a meal is planned, you may want to follow up to ascertain who will attend; it is costly to plan a meal for 20 and have only six show up.

If the bylaws of an organization stipulate that a certain number of days' notice must be given, the word "days" is taken to mean clear days, i.e., excluding the day the notice is mailed and the day the meeting is to be held. The notice must include the following details:

- date
- time; and
- location of the meeting.

The time and location must be reasonable otherwise the meeting could be ruled invalid. The notice of meeting also should include the major items on the agenda. Many organizations send the agenda with the notice.

Waiver of Notice

An individual may waive the right to receive notice of one particular meeting or of a series of meetings to be held in the future. Such a request must be precise and must be submitted in writing.

Notice to attend a meeting convened for the discharge of legal duties, either common law or statute, cannot be waived. The giving of notice may be waived by the meeting, if all entitled participants are present and agree that the failure to send the notice be waived and the meeting be held. If even one member dissents, the meeting is invalid.

Quorum

An organization consists of a number of people, of whom a certain number or “quorum” must be present at meetings if the decisions taken are to be recognized as valid and binding. When the organization has no rule regarding the required number, a majority of members must be present. Members of a quorum must be entitled to attend the meeting and vote on any matter that comes before the group. Observers and visitors do not count towards a quorum. A quorum must be present at the start of a meeting and remain throughout the entire meeting in order to validate decisions made.

Opening the Meeting

Meetings should begin on time. Officers, particularly the chairperson, should respect the start time so that business can be conducted efficiently.

The person chairing the meeting must be seen and heard by all participants, and should be positioned accordingly. The secretary should take a place near the chair. After establishing that a quorum is present, the chair calls the meeting to order and it officially begins. To open the meeting the person chairing will state “**The meeting will please come to order.**”

If a quorum is not present, the meeting must be adjourned.

Order of Business

At some meetings the chair may make certain announcements before the group begins business; for example, introduce any guests at the meeting, express congratulations or condolences, or mention other items of personal or general interest to the group. However, these announcements should be brief, and any privileged remarks must be in good taste. In large meetings these informal openings are normally bypassed.

Adoption of the Minutes

The first order of business is to adopt the minutes of the previous meeting. Usually the minutes of a meeting are presented at the next meeting for approval by, and signature of, the chair. This is known as the verification or adoption of the minutes. The chair asks the secretary to read the minutes, if they were not previously circulated, and asks for any changes or corrections. If all are satisfied that the minutes are an accurate recording, the chair requests someone to move the adoption. The motion is then seconded and put to a vote. If there are corrections or additions, the chair requests the members to agree to change the minutes. When all corrections have been approved, a member moves that the minutes be adopted as corrected. This motion is seconded, the chair requests the vote and, if the motion is carried, the secretary makes the requested changes.

If the minutes have been circulated in advance, the chair will request a motion for their adoption as circulated. If any corrections or additions are to be made, the procedure is the same as when the minutes are read. The chair now proceeds to business arising from the minutes. Only items that are not covered later in the agenda are dealt with at this time. Questions arising from the minutes are allowed only to obtain information, not to renew discussions. The next order of business is the adoption of the agenda.

Agenda

Following an agenda helps to avoid confusion and wasted time. Participants should receive the agenda before the meeting, along with copies of any reports or briefs to be presented. Advance distribution enables members to study the items of business under consideration and allows them to come prepared for informed discussion. The agenda need not be elaborate but it should be as clear and concise as possible. The meeting participants adopt the agenda as circulated or after suggested changes or additions have been made.

A sample agenda might look like:

<p>Agenda Executive of SDC Meeting Wednesday, September 26, 2011, 6 p.m.</p> <ol style="list-style-type: none">1. Call to Order2. Approval of Minutes from Previous Meeting3. Business Arising from Previous Minutes4. Approval of Agenda5. Report of Officers6. Report of Committees<ol style="list-style-type: none">a. Standingb. Ad Hoc7. Special orders --- Important business previously designated for consideration at this meeting.8. Unfinished business.9. New Business10. Date of Next Meeting11. Adjournment
--

Minutes

It is, however, desirable that recorded minutes be kept to serve as a history of the decisions that have been made by the members. Minutes also constitute an authority for the actions of the officers of the organization. People may be unable to recall the exact conclusion reached on a subject debated months ago. The form used for minutes is a matter of organizational style or personal preference; however, minutes should include:

- date, time and location of the meeting
- name of the presiding officer
- names of all in attendance or enough names to indicate the attendance of a quorum; at large meetings, members can sign a register or roll as they enter the meeting room
- name of the secretary
- dates or other suitable identification of correspondence or documents dealt with or referred to in the course of discussion; and

- person who makes a motion, the seconder and whether the motion is carried or defeated.

Frequently it is convenient to incorporate items such as financial statements, reports of committees or officers, and other relevant information in the minutes. This may be done by appending them with a suitable reference and identification in the body of the minutes such as Appendix I, Appendix II, etc.

The minutes record what is decided, not what is said. They are not a verbatim account of the proceedings. Each subject includes sufficient description to identify its origin and the main considerations involved. This may be followed by a brief reference to important examples used in discussion. Each item should conclude with the decision reached. The minutes also should indicate if no conclusion is reached. The following should not be recorded in the minutes:

- a motion that was moved but not seconded
- an amendment that was moved, seconded, but not carried
- an amendment that was moved, but that was ruled out of order by the chair
- the vote count for and against a motion; or
- the manner in which members vote, unless a member requests that the manner of his or her vote be recorded in the minutes.

If, for any reason, a meeting ends before the agenda is completed, the remaining subjects should be noted in the minutes so they may be deferred to the next meeting.

Reports

Information reports are an important element in the affairs of any organization. Each officer or committee should submit at least one report on its activities during the year, usually at the annual meeting. Any committee, standing or ad hoc, should prepare and submit a report as soon as possible on any subject specifically referred to it for consideration.

Various actions may be taken following the submission of a report:

1. If it is an information or progress report, it may be “received,” meaning the report has been accepted and duly noted.
 2. A report may be “tabled,” meaning that it is received and noted, but that action on it is deferred until the next meeting; until new facts are considered; or until there is a change in circumstances. This course is taken when it is felt that the subject requires further consideration or if immediate action is inappropriate.
 3. When the report contains recommendations such as the proposal of a course of action or the adoption of a policy, the adoption of the report must be moved by the presenter, seconded and voted upon. If adopted without change, the report and all recommendations contained in it are automatically approved and must be acted upon. Alterations to the report must be in the form of amendments
 4. When a report is considered incomplete or its conclusions inadvisable or unacceptable, it is referred back to the committee responsible to be reexamined, revised and presented at a later date. If the presenting committee feels that it cannot change the report, it must ask the receiving group to dissolve the committee and appoint a new one.
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Motions

Motions are a method used by members to place a proposal or proposition before a meeting for discussion and decision. If, as a result of that discussion, the proposal is carried by a vote of the members, it is considered a resolution of the meeting. Motions should be presented clearly and precisely, as to the meaning of the motion. The member making the proposal will say: "I move that," and then states the action proposed to be taken. Once placed before the meeting, a motion cannot be withdrawn, except with the consent of the meeting. After a motion has been seconded, it is debated and voted upon. Debate must be limited to the business before the meeting. Speakers must address their remarks to the chairperson; be polite and concise; and, where possible, avoid referring to the other officers or members by name or presuming their motives. In the absence of a seconder, the motion fails and the meeting passes on to the next item of business.

No member may speak more than once to any motion (although the Speaker may choose not to enforce this rule if s/he deems it appropriate.) A member must raise his/her hand. A speaker's list is kept acknowledging individuals in the order in which they have raised their hands.

Resolutions and motions cannot be raised twice at the same meeting. All the pros and cons should have been aired before the vote.

Amendments

A motion may be amended by a subsequent motion. If the mover and seconder of the original motion consent to the amendment, the amendment is deemed "friendly" and it does not require a seconder and is not subject to debate. If an amendment is not deemed friendly, it does require a seconder. Such a motion must then be debated and voted upon before the debate resumes on the original motion.

Motions which take Precedence

Normally, a motion cannot be made while another motion is being debated. There are, however, certain types of motions that take precedence over "normal" motions:

1. Motion to Amend (as above).
 2. Motion to Table – This is a motion to defer further debate on the main motion until some future time. The motion requires a seconder and is debatable only as to the length of time that the main motion will remain tabled.
 3. Motion to Refer – This is similar to a Motion to Table, except that instead of deferring a motion for a specific amount of time, it is deferred until advice can be sought from another body.
 4. Motion to Call the Question – This is a motion to cease debate and proceed to the vote on the main motion. If there is an objection to the motion, the motion requires a seconder and must pass by a two-thirds vote. The motion is not debatable.
 5. Motion to Reconsider – This is a motion to re-open debate on a motion that has already been voted upon earlier in the same meeting. This motion requires a seconder.
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6. Motion to Adjourn – A motion to end the meeting. Requires a seconder and is not debatable.

Points

There are several special motions called “Points” that have priority over all other motions or discussion. Points are considered serious enough that a speaker may be interrupted by another individual who wished to make a Point. Points do not require a seconder.

1. Point of Order - An individual may rise on a point of order if they feel that business is proceeding incorrectly. The speaker must either agree or disagree with the point raised. An individual may also use this point if they do not understand the proceedings and/or wish to have a clarification made on a specific ruling.
2. Point of Privilege – Individuals may raise Points of Privilege if it is felt that their rights as members of the assembly have been violated. This Point can also be used if an individual is unable to participate in the discussion due to an inability to hear the speaker, because the room is too hot or cold, or because s/he is unclear on matters of procedure. **If you do not understand what is happening, you can interrupt the speaker and request clarification on a Point of Privilege.**
3. Point of Information - This point is the most misused one in the book. This Point is used to **ASK** for information that you feel is essential to your understanding of the debate. **It may not be used to give information.** The member may decide not to answer the question by refusing to yield the floor. Again, it is not in order to give someone information on a point of information.
4. Challenge to the Speaker – This Point is used when an individual disagrees with the Speaker’s ruling. The mover must state why he or she disagrees with the ruling. The Speaker may then give the reasoning behind the ruling. A vote is then taken to affirm the Speaker’s ruling.

Points of order (questions of procedure) may be raised by any member of the quorum at any stage in the proceedings, whether or not they have previously spoken. The chair must rule on the validity of the question raised before proceeding with the business at hand. If the meeting participants do not respect the chair’s ruling on a point of order, they can remove the chair.

Following are some general rules for conducting meetings that, if not observed, can be raised as points of order:

1. Items of business are taken in the order outlined on the agenda. Only the chair, with the consent of the meeting participants, may rearrange the order.
 2. Any participant wishing to speak must be recognized by the chair and must address comments to the chair. Under certain circumstances, the chair may allow a member to directly address another member.
 3. At public meetings, the speaker stands facing the chair. If the individual chairing the meeting rises, the speaker must stop and may continue only after the chair has spoken.
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4. Only one person at a time may address the chair.
5. No person should speak more than once on a main motion or on each amendment proposed. At a large meeting, it can become time consuming and repetitious if members are allowed to speak a number of times. The one exception to this rule occurs when the mover of the motion is allowed to reply to points raised before the motion is put to a vote.
6. Some organizations have standing orders or bylaws stating the length of time a member may address the chair on each subject. In small groups this may not be necessary, but it is advisable for larger groups. If such guidelines do not exist, a time limit should be determined at the beginning of the meeting.
7. No discussion should take place unless a motion or an amendment is before the meeting. The object of this rule is to confine discussion to the business at hand.
8. The chair should not participate in debates. However, a chair who has strong personal feelings can vacate the chair and express that opinion after informing the meeting of the desire to speak on the particular subject and by asking permission to vacate the chair. If agreed, a temporary chair is appointed: one of the vice-chairs, the secretary or a member of the committee.

Voting

Most decisions on the meeting's agenda are decided by majority vote. The usual methods of voting are:

By a Show of Hands: This is the most common method of voting. The chair counts the hands raised in response to the questions: "Those in favour?" and "Those against?" The chair then announces the count, stating "motion carried" or "motion defeated."

By Ballot: The secretary distributes slips of paper, or "secret ballots," to record the vote of each member. The secretary collects the ballots, tallies the results and reports to the chair, who announces the results.

By Voice of Acclamation: This method is only suitable for small meetings. In large meetings it is impractical to decide the outcome of a vote from the sound of voices. In any of the above methods, when the vote results in a tie, the motion fails.

The chair is entitled to vote when the vote is by secret ballot and in all other situations where that single vote will change the result. For example, the chair may vote with the minority if this action will prevent adoption of the motion. The chair also may vote with the minority if this action will produce a tie vote and cause the motion to fail. The chair cannot vote twice (i.e., first to create the tie and then to give the casting vote). The chairperson should exercise the vote to retain the status quo.

Unless your bylaws provide specific guidelines for managing meetings, you should conduct your meetings according to Robert's Rules of Order. Robert's Rule of order is a set of parliamentary procedures or rules that allows everyone to be heard and to make decisions without confusion.

In Summary, to Present a Motion:

1. Obtaining the floor
 - a. Wait until the last speaker has finished.
 - b. Rise or raise your hand and address the Chairperson by saying, "Mr. or Madam Chairman"
 - c. Wait until the Chairperson recognizes you.
2. Make Your Motion
 - a. Speak in a clear and concise manner.
 - b. Always state a motion affirmatively. Say, "I move that ..."
 - c. Avoid personalities and stay on your subject.
3. Wait for Someone to Second Your Motion.
4. Another member will second your motion or the Chairman will call for a second.
5. If there is no second to your motion it is lost.
6. The Chairman States Your Motion
 - a. The Chairman will say, "it has been moved and seconded that we ..." Thus placing your motion before the membership for consideration and action.
 - b. The membership then either debates your motion, or may move directly to a vote.
 - c. Once your motion is presented to the membership by the chairman it becomes "assembly property", and cannot be changed by you without the consent of the members.
7. Expanding on Your Motion
 - a. The time for you to speak in favor of your motion is at this point in time, rather than at the time you present it.
 - b. The mover is always allowed to speak first.
 - c. All comments and debate must be directed to the chairman.
 - d. Keep to the time limit for speaking that has been established.
 - e. The mover may speak again only after other speakers are finished, unless called upon by the Chair.
8. Putting the Question to the Membership
 - a. The Chair asks, "Are you ready to vote on the question?"
 - b. If there is no more discussion, a vote is taken.
 - c. On a motion to move the previous question may be adapted.

Obey the rules of debate.

Most importantly, *BE COURTEOUS*.

Meetings Made Easy: A Summary Guide to Points of Order

Action	Second Required	Debatable	Can be Amended	Can be Reconsidered	Requires Mandatory Vote	Out of Order when Another Speaker on Floor
1. Adopt a report	Yes	Yes	Yes	Yes	Yes	Yes
2. Amend a motion	Yes	Yes	Yes	Yes	Yes	No
3. Amend an amendment	Yes	Yes	No	Yes	Yes	No
4. Debate, close, or limit	Yes	No	Yes	Yes	2/3	No
5. Adjourn the meeting	Yes	No	Yes	Yes	Yes	Yes
6. Lay on table (suspend further consideration of a matter)	Yes	No	No	No	Yes	Yes
7. Introduce a main motion or question	Yes	Yes	Yes	Yes	Yes	Yes
8. Question of order	No	No	No	No	Yes	No
9. Postpone to a certain time (or next meeting)	Yes	Yes	Yes	Yes	Yes	Yes
10. Call or move the previous question	Yes	No	No	No	2/3	No
11. Reconsider	Yes	Yes	No	No	Yes	No
12. Suspend rules	Yes	No	No	No	Yes	No
13. Take from table	Yes	No	No	No	Yes	Yes
14. Withdraw a motion	No	No	No	No	Yes	No

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