

NSGEU



LOCAL TREASURER & SECRETARY/TREASURER HANDBOOK

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Revised May 2018

GLOSSARY

Credit: When it comes to your local Imprest Account, a credit refers to money that has been spent (to cover a member's childcare expenses, for example).

Debit: When it comes to your local Imprest Account, a debit refers to money that has been deposited into the account.

Imprest Account: An Imprest Account is provided to each Local to reimburse expenses members incur attending Local meetings. The account is only replenished by what has been spent. At all times, you can check how much should be left in the Imprest Account by deducting the amount spent from the account's opening balance.

Social Account: An NSGEU Local Social Account is a non-imprest account to which a fixed amount (\$300 plus \$1 per local member) is issued once a year. This amount can be spent by the local according to NSGEU Policy 3.2

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Section 1: Roles and Responsibilities of the Local Treasurer

The Local Treasurer is the Financial Officer of the local and is responsible for maintaining local funds in two separate local accounts, the Local Imprest and Local Social Account (as per NSGEU Policy 3.1 and 3.2).

For the Local Imprest Account, the Treasurer is required to:

- Ensure funds for the Local Imprest Account are maintained in a separate account called the NSGEU Local # ____ Imprest Account.
- Keep accurate records and Bank statements on the account.
- Prior to issuing payment to members for expenses, review the accuracy of claims and ensure all expenses claimed are eligible expenses according to NSGEU Policy 3.1.

SECTION 1: ROLE OF THE TREASURER

- Write cheques for valid claims submitted by members.
- Make regular submissions to NSGEU on the appropriate forms and with the required documentation to maintain the funds in the account.
- Keep a copy of attendance records for submission of claims to NSGEU.
- Submit a written report to the Local on this account at each Local Meeting.
- Ensure the account is audited every term as per NSGEU Policy.
- Ensure a written audit report is submitted at the Local Triennial Meeting.

For the Local Social Account, the Treasurer is required to:

- Ensure funds for the Local Social Account are maintained in a separate account called the NSGEU Local # ____ Social Account.
- Keep accurate records and bank statements on the account.
- Make regular submissions to NSGEU on the appropriate forms and with the required documentation according to NSGEU Policy 3.2 to document the use of funds as approved by the Local at Local meetings.
- Submit a written report to the Local on this account at each Local Meeting.
- Ensure the account is audited every term as per NSGEU Policy.
- Ensure a written audit report is submitted at the Local Triennial Meeting.

Section 2: NSGEU Imprest Account (Policy 3.1)

**From the NSGEU Policy Manual, Section: 3, Policy: 3.1
Policy: Imprest Account System. Revised Date: December 2017**

1. The base amount of the Imprest Account shall be \$400 per local.
2. Local funds issued under the Imprest Account System shall be accountable to the NSGEU. These funds must be deposited to a chartered bank or credit union under a separate account number other than that of the Local Social Account funds
3. Such application for reimbursement shall be made on the prescribed forms as provided by NSGEU, signed by the Local President and Treasurer with supporting vouchers and a copy of the signed attendance record of the applicable meeting(s).
4. Cheque signing authority shall be as stated in the Local By-Laws.

SECTION 2: IMPREST ACCOUNT POLICY

5. The following shall constitute allowable Imprest Account expenses:
 - (a) Rent: Rent for meeting room accommodations up to a maximum of \$100.00 including taxes.
 - (b) Conference Calls: Conference calls should be used in place of a Local meeting or Executive meeting to increase member participation or when it is not possible to hold a regular meeting due to weather, distance, or to address an issue of urgency.

Local and Executive conference calls are allowable expenses to be claimed through the Local Imprest Account. The call must be arranged by a Local Executive member. The Local Treasurer should receive a copy of the billing, with the call expenses highlighted, including applicable taxes. Only call-in conference calls using participant user codes are allowable. Operator assisted conference calls are not allowable.

Most conference calls will be accessed by individual members calling from their own phone.

Alternatively, Locals with many work sites or covering a vast geographic area may wish to utilize multiple Local sites with phones to connect to the conference call. This type of conference call creates “Multiple Local meeting sites” and allows members to connect from smaller local group sites rather than calling from an individual member’s phone. Each site must have a designated Chair to assist the Local Executive with holding an effective meeting. Regular Local meeting expenses are allowable for members to attend this meeting at the Local conference call site.

Voting, except for elections for all union officers according to Section B12 of the NSGEU Constitution and

SECTION 2: IMPREST ACCOUNT POLICY

By-Laws, during a conference call should be counted by each individual stating their vote aloud. When utilizing Multiple Local meeting sites, votes can be cast by secret ballot and counted according to regular meeting rules. Each site Chair would then be required to report the results.

All Local meeting rules apply to conference calls. Due to privacy and confidential member information, only the Executive may contact the participants by phone, mail, email or fax to give the conference call number and participant code information.

- (c) Normal postage, communication and operation expenses that is, bank charges, stationery, pens, etc.
- (d) Each Local may spend 75¢ per member or \$300 whichever is greater, per year towards flowers, gifts, donations, etc. for its' Local members' only.
- (e) Light refreshments, such as tea, coffee, doughnuts, etc. may be provided at Local and Local Stewards meetings (only as outlined in (g) below) and claimed as allowable expenses provided such expenses do not exceed \$8.00 per member in attendance. The number of members in attendance shall be recorded in the Local minutes. Attendance records and meeting expenses can be reconciled after three consecutive meetings and must be supported by vouchers.
- (f) The Local Executive may grant travel expenses when holding Local meetings at the following rate:

0.37 / kilometer

- (g) **The Local Executive of Province Wide Locals may grant one travel reimbursement expense of \$12.00 to members who are traveling to and/or from a Provincial Wide Local Meeting over a meal time and**

SECTION 2: IMPREST ACCOUNT POLICY

where their mileage exceeds 200km each way to attend the meeting.

To assist NSGEU in reducing its' carbon footprint, it is hoped members will coordinate car pool travel to local meetings.

- (h) Local Steward Expenses: The Chief Steward may grant travel expenses at the rate in 3.1.5(f) and parking expenses (with receipts) to a Local Steward for expenses incurred while meeting with a local member(s) performing required Steward duties.
- (i) A meeting for Local Stewards may be called up to 2 times per year under the following conditions:
 - 1. The Chief Steward (s) must submit a written agenda at least 15 days prior to a local Stewards meeting to the ERO and Local President, defining topics and time of meeting.
 - 2. The ERO shall respond to the Chief Steward (s) of their availability to attend the meeting and provide any comments or suggestions for review at the meeting.
 - 3. The Chief Steward (s) must submit a written copy of the unapproved minutes and a signed attendance roster to the ERO and Local President within 14 days of the meeting.
 - 4. The Chief Steward (s) must submit a copy of the signed attendance roster to the Local Treasurer to be attached to the Imprest Expense Claim, as described in (e) above.
- (j) All Ad Hoc Local committees formed shall be only as outlined in the approved Local By-Laws. All meetings will be held immediately preceding or following a Local meeting where possible. The Local Executive may grant travel and childcare expenses for Ad Hoc Local Committee members attending Ad Hoc Local committee

SECTION 2: IMPREST ACCOUNT POLICY

meetings at the rates in Policy 3.1.5 (f) and (k). The Chair of an Ad Hoc Local may submit receipts to the Local Treasurer for reimbursement for up to \$3.00 per member in attendance at the committee meetings for refreshments.

- (k) Each Local officer, as defined in the Locals' By-laws, will be eligible for a communication reimbursement based on the following criteria:

2 – 50 members = \$120.00

51 – 300 members = \$200.00

301 – 600 members = \$250.00

601 – 900 members = \$300.00

901+ members = \$400.00

and 120.00 for each sub-local officer.

In March of each year, each Local Treasurer and Local President will be required to verify the number and term(s) of Local Officers to Head Office.

In April, Head Office will forward the Local Officers communication reimbursement to the Local Treasurer for the previous year's term.

The communication reimbursement for a vacant executive officer position will be given to the member(s) who fulfilled the responsibilities of said position.

- (l) Child Care/Elder Care will be reimbursed as per the Union's Policy 18.10 – Childcare/Elder Care Expenses.

6. The Local Imprest Account must be audited at least 30 days prior to the Local Triennial Meeting. To perform an audit of the Imprest Account:

SECTION 2: IMPREST ACCOUNT POLICY

- (a) This audit review is required to be done by 2 Local NON-Executive members, (referred to in this policy as the auditors) or by the NSGEU Accounting department. All bank statements, cheques, documents, receipts, or copies of information etc. must be provided by the Local Treasurer and accompany the information to allow for a full audit.
- (b) The auditors are required to review all expenditures made since the last Local Triennial meeting.
- (c) The auditors are required to submit a written report to the local executive.

The Local Treasurer must submit a copy of this report prior to the Local Triennial Meeting to Head office.

- (d) This report must be presented as part of the Local Treasurer's report at the Local Triennial meeting.

7. NON-ALLOWABLE IMPREST LOCAL EXPENSES

- A. Operator assisted conference call charges
- B. Office equipment and furniture (i.e. fax machine, computer, printer, file cabinets, briefcases, etc.) Requests for these must be provided in writing to the NSGEU Executive Committee.
- C. Mileage/kilometers for ratification votes and strike votes
- D. Telephone/cellular phone monthly service charges
- E. Legal fees/expenses
- F. Purchase/donations of NSGEU wear
- G. Donations to strike funds
- H. Charitable donations (except as covered under 5 (d))

SECTION 2(a): TRAVELLING EXPENSES

I. Audit expenses (should be done by appointed local member)

J. Alcoholic beverages

Negotiation and arbitration expenses are to be claimed on a travel expense form and submitted to Head Office for appropriate approval and not to be paid through Local Imprest Account System.

Requests for non-allowable Local expenses may be submitted in writing by the Local Executive to the NSGEU Secretary/Treasurer to be brought forward to the NSGEU Executive Committee for consideration.

Before processing a questionable expense please contact the NSGEU's Director of Administrative & Financial Services or the NSGEU Secretary/Treasurer for clarification.

SECTION 2(a): HOW TO PROCESS AND COMPLETE STATEMENTS OF TRAVELLING EXPENSES FOR LOCALS SUBMITTED BY A MEMBER

Claims will be submitted by the members to the Treasurer or Secretary/Treasurer during, at the end, and between local meetings. To process these claims please ensure the following is completed:

1. Review the accuracy of claims and ensure all expenses claimed are eligible expenses according to NSGEU Policy 3.1 (ie mileage and childcare);
2. Initial the claim at the bottom as Treasurer showing it has been verified correct and in accordance with Policy 3.1; and
3. Once the cheque has been written include the cheque number and date on the Statement of Travelling Expenses for Locals form.
4. Enter all the claims in the Local's Imprest Account ledger.

SECTION 2(a): TRAVELLING EXPENSES

NSGEU

STATEMENT OF TRAVELLING EXPENSES FOR LOCALS

Name: Janet Smith		Position: N/A			
Address: 100 Eileen Stubbs Avenue Port Hawkesbury, NS B3B 1Y6		Local: 0			
DATE	PARTICULARS OF MEETING	MILEAGE		CHILD CARE (Receipted)	TOTAL
		# of Km(S)	\$		
Sept 14	Home to Port Hawkesbury & Return	90 @ 37¢	33.30		33.30
		___ @ 37¢			
		___ @ 37¢			
		___ @ 37¢			
		___ @ 37¢			
		___ @ 37¢			
		___ @ 37¢			
		___ @ 37¢			
		___ @ 37¢			
TOTAL CLAIM BEING SUBMITTED TO LOCAL					\$33.30

APPROVALS:

Treasurer: _____

Cheque #: _____

Date: _____

FORM#ExpLocal
2003-05-08Revised2011-06

Signature of Member:

Signature of Janet Smith

I hereby certify that the above expenses are correct and just in all respects and was incurred solely on approved union business.

Figure 2.1: Sample of a Statement of Travelling Expenses For Locals as filled out by a member, "Janet Smith."

SECTION 2(a): TRAVELLING EXPENSES



STATEMENT OF TRAVELLING EXPENSES FOR LOCALS					
Name: Jane Doe			Position: Secretary/Treasurer		
Address: 300 Eileen Stubbs Avenue Port Hawkesbury, NS B3B 1Y6			Local: 0		
DATE	PARTICULARS OF MEETING	MILEAGE		CHILD CARE (Receipted)	TOTAL
		# of Km(S)	\$		
Sept 1	Home to Credit Union & Return	30 @ 37¢	11.10		11.10
Sept 14	Executive Meeting Dinner 5:30-7	@ 37¢			20.00
Sept 14	Home to Port Hawkesbury & Return	110 @ 37¢	40.70	16.00	56.70
Sept 14	Refreshments Sept 14 meeting (15 members) (receipt attached)	@ 37¢			85.10
		@ 37¢			
		@ 37¢			
		@ 37¢			
		@ 37¢			
		@ 37¢			
TOTAL CLAIM BEING SUBMITTED TO LOCAL					\$172.90

APPROVALS:

Treasurer: _____

Cheque #: _____

Date: _____

FORM#ExpLocal
2003-05-08Revised2011-06

Signature of Member:

Signature of Jane Doe

I hereby certify that the above expenses are correct and just in all respects and was incurred solely on approved union business.

Figure 2.2: Sample of a Statement of Travelling Expenses For Locals as filled out by a Local Treasurer, “Jane Doe,” reflecting her own travel and childcare (Figure 2.3) expenses, along with refreshments provided at a Local meeting.

SECTION 2(a): TRAVELLING EXPENSES

NSGEU

Childcare/Eldercare Verification Receipt

(Attach to a Statement of Expenditures for reimbursement – receipt cannot be submitted on own.)

I John Sample
(print caregivers name)

verify that I have provided childcare/eldercare for:

Jane Doe for the stated dates and number of hours:
(print members name)

Sept 14, 2011 from 7pm am-pm to 9pm am-pm = Total hrs 2
(date)

_____ from _____ am-pm to _____ am-pm = Total hrs _____
(date)

_____ from _____ am-pm to _____ am-pm = Total hrs _____
(date)

_____ from _____ am-pm to _____ am-pm = Total hrs _____
(date)

_____ from _____ am-pm to _____ am-pm = Total hrs _____
(date)

and received a total of \$ 16.00

Signature of John Sample
Caregivers Signature

September 14, 2011
Date

I hereby certify that the above childcare/eldercare expenses are correct and the amount received is the amount paid to the caregiver (to a maximum of \$8.00 per hour) and is in accordance with Section 18.10 (see reverse side of form).

Signature of Jane Doe
Member's Signature

FORM#CHILDCARE/ELDERCARE
2008-11Blue

Figure 2.3: Sample of a Childcare/Eldercare Verification Receipt as filled out by a Local Treasurer, "Jane Doe," and attached to Figure 2.2 (page 14).

SECTION 2(b): STATEMENTS OF EXPENDITURES

SECTION 2(b): HOW TO PROCESS AND COMPLETE STATEMENTS OF EXPENDITURES FOR REIMBURSEMENTS

1. Write each expense that has been paid since the last submission for:
 - (a) Member's Statement of Travelling Expenses for Locals;
 - (b) Childcare/Eldercare forms;
 - (c) Local Executive's Statement of Travelling Expense for Locals;
 - (d) Receipts for any gifts, etc.; and
 - (e) Monthly service charges
2. Once the Statement of Expenditures has been completed ensure that there are receipts attached for all items that have been submitted for reimbursement.
3. Now that the package is ready the Treasurer or Secretary/Treasurer will sign along with the President to certify that all expenses are correct and just in all respects as set down under the NSGEU Imprest Account System Policy 3.1.
4. Make a copy of your submission and file it in the binder provided by NSGEU behind the tab marked "Copies of S of E to HO for Reimbursement."
5. Submit your submission in the postage paid envelopes provided in the front flap of your binder.

SECTION 2(b): STATEMENTS OF EXPENDITURES

NSGEU

IMPREST ACCOUNT – Statement of Expenditures			
Local No. 0		Name: Jane Doe	
Address: same		Address: 300 Eileen Stubbs Avenue Port Hawkesbury, NS B3B 1Y6	
DATE	Category/ Cheque # (see reverse)	PARTICULARS OF EXPENDITURES (see reverse)	Amount
Sept 14	5(e) & (f) #190	Jane Doe – Local Meeting Travel, Refreshments	172.90
Sept 14	5(f) #191	Janet Smith – Local Meeting Travel	33.30
Sept 14	5(f) #192	Angela Sample – Local Meeting Travel	83.30
Sept 14	5(f) #193	Sheila Samples - Local Meeting Travel	13.20
Aug 31	5(c)	August Service Charges	3.50
TOTAL CLAIM BEING SUBMITTED TO HEAD OFFICE			\$306.20

APPROVALS:

Approved for Payment: _____

Distribution: _____

Accts Check: _____

President

Treasurer or Secretary/Treasurer

This is to certify that the above expenses are correct
and just in all respects as set down under the
NSGEU Imprest Account System Policy 3.1

FORM#ExpLocal
2003-05-10 Revised 2008-11

Figure 2.4: Sample of a Statement of Expenditures as filled out by the Local Treasurer, "Jane Doe", reflecting her own travel (Figure 2.2, Page 14) and childcare (Figure 2.3, Page 15) along with Statement of Travelling Expenses of member "Janet Smith" (Figure 2.1 on page 13) and two other members, "Angela Sample" and "Sheila Samples."

SECTION 2(b): STATEMENTS OF EXPENDITURES

CHECKLIST FOR FILING EXPENDITURES WITH NSGEU HEAD OFFICE:

Over the last few pages, we've outlined the forms you'll need to fill out (and have filled out by members) in order to replenish your Imprest Account after reimbursing local expenses. To recap, here's what head office would need:

The image shows three forms from NSGEU. The first is the 'IMPREST ACCOUNT - Statement of Expenditures' form, which includes a table for recording expenses. The second is the 'Local Meeting Attendance Roster' form, which is used to record attendance at local meetings. The third is a 'PROVINCE HOUSE CU LTD.' form, which is used to record expenses related to the Province House CU LTD.

DATE	Category/ Cheque #	PARTICULARS OF EXPENDITURES (see reverse)	Amount
Sept 14	501 #101	James Doe - Local Meeting Travel, Refreshments	172.50
Sept 14	501 #101	James Smith - Local Meeting Travel	12.50
Sept 14	501 #101	Angela Sample - Local Meeting Travel	8.00
Sept 14	501 #101	Sheila Samples - Local Meeting Travel	12.00
Aug 21	501	August Service Charges	3.50
TOTAL CLAIM BEING SUBMITTED TO HEAD OFFICE			208.50

The main document is the green Statement of Expenditures (Figure 2.4), which should have a copy of your Local Meeting Attendance Roster (Figure 2.5) attached, as well as a copy of your latest bank statement.

The image shows three forms from NSGEU. The first is the 'STATEMENT OF TRAVELLING EXPENSES FOR LOCALS' form, which includes a table for recording expenses. The second is the 'Childcare/Eldercare Verification Receipt' form, which is used to verify expenses related to childcare and eldercare. The third is another 'STATEMENT OF TRAVELLING EXPENSES FOR LOCALS' form, which is used to record expenses related to the Province House CU LTD.

DATE	PARTICULARS OF MEETING	RELEASE	CHILD CARE (Receipt)	TOTAL
Sept 14	James Doe - Local Meeting Travel	172.50		172.50
Sept 14	James Smith - Local Meeting Travel	12.50		12.50
Sept 14	Angela Sample - Local Meeting Travel	8.00		8.00
Sept 14	Sheila Samples - Local Meeting Travel	12.00		12.00
Aug 21	August Service Charges	3.50		3.50
TOTAL CLAIM BEING SUBMITTED TO LOCAL				208.50

You should also include the Statement of Travelling Expenses (Figure 2.2) and Childcare / Eldercare Receipt (Figure 2.3) for yourself, and for every other local member filing for reimbursement.

SECTION 2(c): RECONCILING IMPREST

SECTION 2(c): HOW TO RECONCILE A BANK STATEMENT TO THE LOCAL IMPREST ACCOUNT LEDGER BOOK

1. The following is an example of a ledger page for Local 1234:

NSGEU Local 1234 Imprest Account Ledger								
Date	Chq #	Payee	Description	*S	DR*	CR**	Cleared	Balance
Jan 2		Deposit	Imprest Set up		400.00			400.00
Jan 15	001	John Doe	Local Member Travel	S		36.95	X	363.05
Jan 15	002	John Doe	Local Member Travel	S		47.50	X	315.55
Jan 15	003	Fire Hall	Rent for Local Meeting	S		50.00		265.55
Jan 15	004	Tim Hortons	Refreshments (8 X 5 members)	S		27.50		238.05
Jan 25	005	Jane Doe	Office Expense			7.50	X	230.55
Jan 30		Service Charges	December			5.00	X	225.55
Feb 15		Deposit	Reimbursement from Head Office		161.95			387.50

NOTE:

*DR (debits) any monies deposited into your Imprest Account.

**CR (credits) any cheques or withdrawals made from your Account.

*S – Items that have been submitted on a Statement of Expenditure to Head Office for reimbursement.

Cleared – Items that have cleared the bank according to the bank statement received.

Figure 2.6: Sample of a local's Imprest Account Ledger.

2. Prior to reconciling your ledger and bank statement please ensure that you have entered **all** transactions from the bank statement (ie service charges) in your ledger (Figure 2.6).
 - (a) Fill in the latest bank balance on the Reconciling Bank Statement to Ledger (Figure 2.7, page 21);
 - (b) Complete the outstanding cheques (any item that does not have an X in the cleared column on Figure 2.6, meaning the item is not shown on a bank statement);
 - (c) Subtract the bank balance from the outstanding cheques (a-b);
 - (d) Fill in the outstanding deposits that are not noted on the current bank statement;

SECTION 2(c): RECONCILING IMPREST

Reconciling Bank Statement to Ledger		
Balance of Bank Statement		A \$ <u>303.05</u>
Outstanding Cheques	- \$50.00 #3	
	- \$27.50 #4	
	- \$	
	- \$	
	- \$	
	- \$	
	- \$	
Total Outstanding Cheques		B \$ <u>77.50</u>
Balance (A – B)		C \$ <u>225.55</u>
Outstanding Deposit	+ \$161.95	
	+ \$	
Total Outstanding Deposits		D \$ <u>161.95</u>
Balance of Ledger (C + D)		E \$ <u>387.50</u>
Outstanding Items to be sent for Reimbursement to HO		F \$ <u>12.50</u>
Balance of Imprest Account (E + F)		\$ <u>400.00</u>
<small>*NOTE The Balance of the Imprest Account should be the amount deposited to start the account (ie \$400, \$600, etc.)</small>		

Figure 2.7: Sample of Reconciliation Bank Statement to Ledger

- (e) When c is added to d (c+d) this amount should be the same as your ledger (e);
- (f) Fill in the amount of outstanding items to be sent to Head Office for reimbursement (any CR (credit) items on your ledger that do not have a "S" noted in the appropriate column);
- (g) E is added to f (e+f) this will be the balance of your imprest account.

Every month, you should be able to balance your imprest account to the amount provided to the Local. If this is not happening please advise Head Office.

Section 3: Local Social Account (Policy 3.2)

**From the NSGEU Policy Manual, Section: 3, Policy: 3.2
Policy: Local Social Account. Revised Date: November, 2009**

1. Local funds issued under Local Social Account must be deposited to a chartered bank or credit union under a separate account number other than that of the Local Imprest Account as outlined in Policy 3.1., and named the Local (#) Social Account.
2. Head Office will automatically forward the social allotments no later than March 31st of each year to the Local Treasurer. Each Local shall receive a flat rate of \$300.00 per Local per annum; and each Local shall receive an additional \$1.00 per Local member annually as calculated by the Local membership list.
3. A Local Social Account Report (as provided below) must be completed within 14 days after the Local Social Function or Local Social Account Expense and a copy filed with Head Office. All expenses must be supported by a receipt or voucher, and/or explanation of the expense and attached to the report.
4. The Local Social Function Account Report must be signed by the Social Function Chairperson and the Local Treasurer and the Local President certifying its' accuracy.

SECTION 3: LOCAL SOCIAL ACCOUNT



Policy Manual

NS GOVERNMENT & GENERAL EMPLOYEES UNION LOCAL SOCIAL ACCOUNT REPORT

LOCAL NO: _____

DATE: _____

Complete Section A & C Below if this was a Local **Social Account Expense**.

Complete Section B & C Below if this was a Local **Social Function** held.

Section A:

Social Account Expense (not a local Social Function):

Please describe the expense including the amount:

Section B:

Social Function (description): _____

Date of function: _____

REVENUES:

Sales of admittance tickets (_____ tickets@_____) \$ _____

Sales of refreshments \$ _____

Any Other Revenues (specify) _____ \$ _____

REVENUES Sub Total \$ _____
(d)

EXPENSES:

Rental of premises \$ _____

Entertainment \$ _____

Food Purchases \$ _____

Refreshment Purchases \$ _____

Door Prizes, etc. \$ _____

Other expenses (specify) _____ \$ _____

EXPENSES Sub Total: - \$ _____ (e)

Equals NET Revenue (Expense) (d) – (e) = \$ _____

Section C:

Date at Local Meeting, Motion made to approve the expenses: _____

Moved by: _____

Seconded by: _____

LOCAL PRESIDENT

LOCAL TREASURER

Figure 3.1: Sample of a local's Social Account Report

SECTION 3: LOCAL SOCIAL ACCOUNT

5. All expenditures from the Local Social Account shall be brought forward as a Local Executive Recommendation or as a motion from a local member at a local meeting held prior to the social event or expense. This motion is required to be properly moved, seconded and passed by a simple majority at the local meeting.
6. All expenditures from the Local Social Account must not be in violation of the NSGEU Constitution and Bylaws or the NSGEU Policy Manual.
7. The Local Social Account must be audited at least 30 days prior to the Local Triennial Meeting. In auditing the Local Social Account:
 - (a) This audit review is required to be done by 2 Local NON-Executive members (referred to in this policy as the auditors), or by the NSGEU Accounting department. All bank statements, cheques, documents, receipts, or copies of information etc. must be provided by the Local Treasurer and accompany the information to allow for a full audit.
 - (b) The auditors are required to review all expenditures made since the last Local Triennial meeting.
 - (c) The auditors are required to submit a written report to the Local Executive.
 - (d) The Local Treasurer must submit a copy of this report prior to the Local Triennial Meeting to Head office.
 - (e) This report must be presented as part of the Local Treasurer's report at the Triennial meeting.

Section 4: Policies Pertaining To Locals

**From the NSGEU Policy Manual, Section: 3, Policy: 3.5
Policy: Local Policies. Revised Date: September, 2006**

1. At the onset of each local meeting, the Chair is required to introduce the Local Executive to the members in attendance.
2. The Recording Secretary or designate is required to maintain accurate records of attendance for each local meeting.
3. When sufficient reason is given, a member, through their Local Executive may request to have clarification of a specific financial activity that has caused concern.
4. Each Local shall be encouraged to devote one meeting per year to equality issues.
5. NSGEU letterhead without the address and telephone numbers may be made available to the Local for correspondence, when requested.
6. NSGEU shall provide blank business cards for Local Executive members, Chief Stewards and Stewards, as requested, for Union Business use.

SECTION 4: POLICIES PERTAINING TO LOCALS

From the NSGEU Policy Manual, Section: 16, Policy: 16.1 Policy: Mailouts & Photocopy Requests. Revised Date: December 2015

The following process shall apply to all mailouts and photocopy requests:

1. The Locals and Regional Councils are responsible for all mailings from their local or Regional Council. This includes notices for local meetings, newsletters, etc.;
2. The Secretary-Treasurer of the local/region may request from the Director of Administrative & Financial Services at head office, envelopes, labels, letterhead and a mailing list to facilitate their mailouts. Costs can be billed through the imprest account system with appropriate receipts; and
3. All photocopying requests are to be sent to the Director of Administrative & Financial Services. The photocopier in the NSGEU business centre is available to members for Union business expenses.

From the NSGEU Policy Manual, Section: 18, Policy: 18.8 Policy: Expense Policy. Revised Date: June 2011

1. Within fourteen (14) days, all accounts for expenses incurred by members and staff must be submitted on forms provided by the Union, complete with all supporting vouchers, receipts, etc, as required in 4(a)(b)(c)(d).
2. All expense accounts of members must be approved by two signing officers of the Union. All expense accounts for staff must also be approved by the Executive Director or designated Director.

SECTION 4: POLICIES PERTAINING TO LOCALS

3. Any individual issued an accountable advance for travel purposes must submit an expense account covering such advance and a cheque for the unexpected balance, if any, within thirty (30) days of the date of issue of the advance, or show cause for the delay.
4.
 - (a) All expense accounts must show chronologically, in detail, the actual expenditures incurred and must be reasonable in view of all the attending circumstances.
 - (b) Supporting vouchers, receipts, for hotel, train, bus and airfares must be attached.
 - (c) Mileage for privately owned cars shall only be allowed covering travel from the permanent residence to the meeting location and return.
 - (d) Claims for reasonable taxi fares must indicate origin and destination of travel and be supported by receipted vouchers.
5.
 - (a) Claims for items such as telephone, faxes and email access shall be supported by particulars such as nature of expenditures, person and place called. Telephone calls, faxes and email access shall be subject to the approval of signing officers.
 - (b) Incidentals excluding Alcohol up to a maximum of \$7.00 per day with receipts can be claimed for overnight travel. Incidentals shall be subject to the approval of the signing officers.

SECTION 4: POLICIES PERTAINING TO LOCALS

6. Expenditures covering more than one person must show the names of persons covered.

7. Accommodations

All required overnight accommodations shall be determined according to Policy 18.9 – Accommodations.

8. Meals

Not including Local Meetings, when a member is traveling to/from an NSGEU function the maximum allowance for meals is:

Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$20.00 (gratuities are included and receipts are not required)

For each meal that is provided for members by NSGEU, the allowance is reduced by the individual meal amount. Any meals purchased by the member as an alternative to provided meals, will be the responsibility of the member.

Out of Province Meals:

When a member is traveling to/from an NSGEU approved out of province function the maximum allowance for meals is:

Breakfast - \$15.00 Lunch - \$20.00 Dinner - \$30.00 (gratuities are included and receipts are not required)

For each meal that is provided for members by NSGEU or the host, the allowance is reduced by the individual meal amount.

Any meals purchased by the members as an alternative to provided meals, will be the responsibility of the member.

SECTION 4: POLICIES PERTAINING TO LOCALS

9. Mileage

When a member takes on an approved/requested role by NSGEU representing the union/member, the mileage rate shall be at a rate of 0.37/kilometer.

All mileage for Local Meetings shall be determined in accordance with Policy 3.1 – Imprest Account System, Section 5(e).

Note: In cases where there is more than 1 member attending the meeting from the local, and it is possible, car pooling arrangements are expected to be made to assist NSGEU in reducing its' carbon footprint.

10. Stopovers, when travelling by plane, other than those necessitated by union business, shall be at the expense of the person travelling.
11. All hotel bills incurred during authorized NSGEU business shall be paid by head office and subsequently those, which are not a responsibility of Head Office or are not acceptable under the terms of this Travel Policy shall be invoiced to the respective member.
12. Any expenses or arrangements in excess of this policy must have prior Board of Directors approval.
13. Members who stay overnight with a friend or relative and do not require hotel may claim \$40.00 per day in lieu of the hotel room charge.

SECTION 4: POLICIES PERTAINING TO LOCALS

From the NSGEU Policy Manual, Section: 18, Policy: 18.10 Policy: Child Care / Elder Care. Revised Date: November 2008

The NSGEU will subsidize child care/elder care expenses under the following guidelines:

1. Any member who is on authorized NSGEU business shall be eligible for child care/elder care expenses.
2. Authorized NSGEU business will include union-sponsored conventions, conferences, education programs, seminars, committee meetings, board meetings, regional & occupational meetings, bargaining unit negotiating council meetings, and local meetings.
3. Claims will be allowed at a maximum rate of \$8.00 per hour.
4. Costs will not be reimbursed to any member for child care/elder care expenses that would have been incurred had that member been performing his/her normal work on that day.
5. Child care/elder care expenses will only be reimbursed when a signed receipt from the caregiver is submitted to the union along with a standard expense account form. The receipt must include dates and hours per date.
6. No reimbursement will be paid to any person residing at the same residence as the member.
7. NSGEU will not be responsible for any transportation costs for the caregiver.
8. This policy will also include expenses for older children residing in the home or immediate family members who may require care.

Where exceptional circumstances dictate, exceptions may be approved by the NSGEU Secretary/Treasurer.

Section 5: *Frequently Asked Questions*

WHAT IS THE AMOUNT OF THE IMPREST ACCOUNT? WHAT IF IT IS NOT ENOUGH TO COVER THE LOCAL MEETING EXPENSES?

Most locals have been given \$400. However, if a local is province-wide, or its members are spread over a vast area, they are able to request a higher amount (up to \$1000) in order to accommodate the higher travel claims for members. If you require your imprest to be increased, send a note with your Statement of Expenditures requesting an increase and the reason why.

DO WE HAVE TO HAVE AN IMPREST AND SOCIAL ACCOUNT?

The Imprest and Social accounts must be 2 separate accounts pursuant to Policy 3.1(2): "...funds must be deposited to a chartered bank or credit union under a separate account number other than that of the Local Social Account funds."

WHO CAN BE A SIGNING AUTHORITY?

Any members of the Local Executive can be a signing authority. The Treasurer's signature must be on every cheque, but the second signature can be from the President, a Vice President, the Secretary, or the Chief Steward.

When this has been decided and agreed upon, your By-laws should be updated pursuant to Policy 3.1(4): "Cheque signing authority shall be as stated in the Local By-Laws."

SECTION 5: FREQUENTLY ASKED QUESTIONS

We suggest you have at least two other signing authorities other than the Treasurer. Most of our locals have found that either a Vice President or Chief Steward are good options if paying expenses are regularly done at the end of your local meeting (because the President and Secretary are busy chairing and recording the meeting). But again, it's up to the local.

WHO IS RESPONSIBLE TO MAINTAIN THE ATTENDANCE ROSTER AFTER THE MEETING HAS ENDED?

The Secretary is responsible for maintaining the attendance roster for the local. However, the treasurer should ensure that he or she gets a copy because a copy must be attached to the Statement of Expenditures especially if claiming for refreshments.

DO WE HAVE TO USE THE ATTENDANCE ROSTER THAT IS IN THE BINDER?

No. Some locals have, for many years, maintained a book in which they keep the local meeting attendance records. This is fine, but again, the Treasurer will need a copy of the pages showing the date of the meeting and the members' signatures who were in attendance.

WHO FILLS IN THE STATEMENT OF EXPENDITURE AND DOES IT HAVE TO BE SIGNED BY THE TREASURER AND PRESIDENT?

Pursuant to Policy 3.1 (3): "Such application for reimbursement shall be made on the prescribed forms as provided by NSGEU, signed by the Local President and Treasurer with supporting vouchers and a copy of the signed attendance record of the applicable meeting(s)."

SECTION 5: FREQUENTLY ASKED QUESTIONS

WE JUST HAD A TREASURER RESIGN AND THEIR NAME WAS ON THE CHEQUES, WHAT SHOULD WE DO?

When having cheques printed please do not put name or addresses of the Treasurer. In an effort to reduce waste please use the following on the actual cheque:

NSGEU Local ____

Imprest Account

To date I have not been told that this is an issue with the banks or credit unions as long as the name of the Treasurer is c/o on the actual bank statements.

A MEMBER GAVE ME AN EXPENSE ON A PIECE OF PAPER FOR MILEAGE WITH CHILDCARE NOTED, CAN THIS BE PAID?

Pursuant to Policy 3.1-3: "Such application for reimbursement shall be made on the prescribed forms as provided by NSGEU, signed by the Local President and Treasurer with supporting vouchers and a copy of the signed attendance record of the applicable meeting(s).

Under the Statement of Travelling Expense Form tab in your binder, there are a number of copies of the Statement of Travelling Claim form. This form must be completed by the local member when requesting reimbursement of mileage or childcare expenses.

Under the Childcare/Eldercare Form tab you will see the appropriate receipt that must be completed and attached to the Statement of Travelling Claim Form in order for a member to request reimbursement for childcare.

SECTION 5: FREQUENTLY ASKED QUESTIONS

WE CONTACTED A HOTEL TO HOLD OUR LOCAL MEETING BUT IT IS \$125 FOR THE SPACE, CAN THIS BE SUBMITTED FOR REIMBURSEMENT?

Pursuant to Policy 3.1-5(a) "Rent for meeting room accommodations **up to a maximum of \$100 including taxes.**

If a claim for a higher amount is submitted the claim will be reduced to \$100. Locals that have not been able to negotiate a lower rate with a hotel have found that church halls, legions or community centres are more reasonably priced.

OUR SECRETARY HAS ASKED FOR SUPPLIES? WHAT CAN BE PURCHASED OR HOW DO WE GET THESE?

NSGEU has a supply of envelopes and letterhead (five of each are provided in the back pocket of your binder). Also, there is a supply of return-address envelopes (postage paid) in the front pocket of your binder. When you require more please send a note along with your statement of expenditures and they will be forwarded with your reimbursement cheque.

Depending on the item the secretary can request items from NSGEU Head Office especially if they are here in the building. We are able to purchase supplies at a reduced cost so we would prefer this option. However if this is not an option, the secretary can purchase supplies (pens, file folders, etc.) and submit the receipt to you for reimbursement. This can be paid on the secretary's Statement of Travelling Expense Form with the receipt attached.

DO WE SUBMIT SERVICE CHARGES FOR REIMBURSEMENT?

Service charges should be submitted for reimbursement. Pursuant to Policy 3.1-5(c) "Normal postage, communication and

SECTION 5: FREQUENTLY ASKED QUESTIONS

operation expenses that is, bank charges, stationery, pens, etc.”

If you have not held a local meeting you can hold the service charges until the next meeting. These do not have to be submitted each month, but should be submitted as soon as you submit a Statement of Expenditures.

HOW DO I GET MORE IMPREST ACCOUNT FORMS?

When you submit your Statement of Expenditure for reimbursement, just send a note asking for whatever forms you need (ie Statement of Expenditures, Statement of Travelling Expenses for Locals, Childcare/Eldercare, etc.) and they will be delivered with your cheque.

THE SECRETARY IS USING HER OR HIS PRINTER AT HOME TO DO MINUTES. CAN SHE OR HE SUBMIT A RECEIPT FOR A PRINTER CARTRIDGE TO BE REIMBURSED?

Yes these can be reimbursed. The secretary should submit a receipt with the next Statement of Travelling Expense form for reimbursement.

SECTION 5(D) NOTES THAT WE CAN MAKE A DONATION ON BEHALF OF A MEMBER. CAN WE MAKE DONATIONS TO A CHARITABLE ORGANIZATION IF SOMEBODY IN A FAMILY'S MEMBER HAS DIED?

Only expenses for the Local's members will be processed. Locals are NOT allowed to submit for reimbursement under 5(d) for memorial donations made on behalf of member's family (ie mother, father, sister, brother, etc.) Locals can make a donation when a member of their local passes away (ie Donation to the Heart and Stroke from NSGEU Local 00 Executive and Members for Joe Doe).

SECTION 5: FREQUENTLY ASKED QUESTIONS

WHAT IF WE DON'T HAVE A RECEIPT FOR REFRESHMENTS?

Any refreshments purchased under Policy 3.1-5(e) **must be receipted** or it will not be processed for reimbursement. The attendance roster must also be attached to the Statement of Expenditures or the receipt will be returned and will have to be resubmitted with the next submissions when the attendance roster is provided.

WHAT IF THE REFRESHMENT RECEIPT IS UNDER OR OVER THE \$8 ALLOWED?

If the receipt is for more than the \$8 allowable pursuant to Policy 3.1-5(e) then the number of members multiplied the allowable amount per person will be reimbursed. (In other words, if there are 10 members in attendance, your local will be reimbursed \$80 (10 x \$8), even if the receipt provided is for \$85 only \$80 will be reimbursed.

If statement of expenditure shows more than the receipt, the amount will be reduced to the actual receipted amount (if the receipt is for \$45, only \$45 will be reimbursed even if 10 people attended).

WHAT ARE WE ABLE TO PROVIDE FOR REFRESHMENTS?

The local executive decides what refreshments will be provided.

I WAS GIVEN AN EXPENSE CLAIM THAT INCLUDED EXPENSES FROM A MEETING HELD FOR BARGAINING PREPARATION. SHOULD I PAY THIS EXPENSE?

These expenses are non-allowable under the Imprest Account. These expenses should be submitted by the bargaining committee member directly to Head Office for approval and payment.

SECTION 5: FREQUENTLY ASKED QUESTIONS

WHAT AMOUNT CAN WE SPEND ON A BABY, WEDDING OR RETIREMENT GIFT?

This is at the discretion of the local. A motion should be moved, seconded, and passed during a local meeting for these gifts. These monies are provided on a calendar-year basis, so a local needs to be cautious. If the gift reimbursements are used up in the first month, you'll have to wait until the next calendar year for more.

Policy 3.1-5(d) "Each Local may spend 75¢ per member or \$300 which ever is greater, per year towards flowers, gifts, donations, etc. for its Local members only.

ARE MEMBERS WHO TRAVEL OVER AN HOUR TO COME TO A LOCAL MEETING ABLE TO CLAIM A MEAL?

Members attending local meetings are not able to claim meals except as provided under Policy 3.1-5(g) (see page 8).

Light refreshments can be provided under Policy 3.1-5(e) (see page 8).

WE ARE HOLDING A SOCIAL AFTER OUR LOCAL MEETING. ARE WE STILL ABLE TO CLAIM THE \$8 PER PERSON FOR REFRESHMENTS?

Yes. If a local meeting is held prior to the social, you are still eligible to claim \$8 per member in attendance pursuant to Policy 3.1-5(e).

DO I HAVE TO APPLY FOR THE COMMUNICATION REIMBURSEMENT AND IF SO WHAT DO I NEED TO SUBMIT?

The Communication Reimbursement form will be automatically sent from Head Office in March to the Treasurer. This form must be completed indicating the current local executive (as well as the names of members who resigned executive positions during the

SECTION 5: FREQUENTLY ASKED QUESTIONS

term). The Communication Reimbursement form is to be signed by the treasurer and president and returned to NSGEU Head Office in the postage paid envelope provided.

Pursuant to Policy 3.1-5 (k): "In March of each year, each Local Treasurer and Local President will be required to verify the number and term(s) of Local Officers to Head Office. In April, Head Office will forward the Local Officers communication reimbursement to the Local Treasurer for the previous year's term. The communication reimbursement for a vacant executive officer position will be given to the member(s) who fulfilled the responsibilities of said position."

The Communication Reimbursement form provided to Head Office will be returned to the Treasurer with a letter and the cheque showing amounts to be paid to each officer. NSGEU must be notified if you are fulfilling the responsibilities of more than one position by the President.

WHO IS ELIGIBLE TO RECEIVE REIMBURSEMENT FOR CHILDCARE/ELDERCARE?

Policy 18.10 is on the back of the Childcare/Eldercare form (and also on the back of the Statement of Expenditures). All members attending a local meeting are eligible to submit for childcare or eldercare. Please note that these must be receipted **ON THE PRESCRIBED FORM** or they will not be processed.

A supply of these forms is found behind Childcare/Eldercare Forms tab in your binder.

WHEN SHOULD I HAVE MY IMPREST ACCOUNT AUDITED?

The Local Imprest Account must be audited at least 30 days prior to the Local Triennial Meeting. The local will schedule a Local Triennial Meeting within a few weeks of the NSGEU Triennial Convention as per the NSGEU Constitution and By-laws.

SECTION 5: FREQUENTLY ASKED QUESTIONS

WHO CAN DO THE AUDIT? WHAT SHOULD THEY BE DOING?

This audit review is required to be done by two local members who are not on the local executive, (referred to in this policy as the auditors) or by the NSGEU Accounting department. All bank statements, cheques, documents, receipts, or other information must be provided by the Local Treasurer and accompany the information to allow for a full audit.

The auditors are required to review all expenditures made since the last Local Triennial meeting. The auditors are required to submit a written report to the local executive.

The Local Treasurer must submit a copy of this report to Head Office prior to the Local Triennial Meeting. This report must be presented as part of the Local Treasurer's report at the Local Triennial meeting.

CAN WE PAY FOR SOMEONE OUTSIDE TO AUDIT THE BOOKS?

If two local non-executive members are not able to audit the local books then you should contact Julie MacDougall at the NSGEU Accounting Department to have this completed.

I AM NOT ABLE TO ATTEND THE LOCAL MEETING. WHAT DO I DO ABOUT EXPENSES? HOW CAN THESE BE PAID?

If a meeting has been set and the Treasurer is not able to attend, expense claims should be completed and one of the other executive members should ensure that they are passed on to the Treasurer so reimbursements can be processed. If the members are not able to wait for their cheques until the next meeting, the Treasurer can mail these directly to the member.

SECTION 5: FREQUENTLY ASKED QUESTIONS

WHAT IS THE CUTOFF DATE FOR REIMBURSEMENTS? I HAVE A MEMBER WHO WANTS TO HOLD THEIR CLAIM FOR THE YEAR?

It is not recommended that members hold their claims for longer than three meetings. The local can agree that if the claim is small that the member can combine up to three meetings on one claim, but it is preferred that members submit their claims for reimbursement at each meeting.

NSGEU's yearend is Dec. 31; therefore any expenses incurred by the local should be sent to Head Office for reimbursement no later than Jan.15 including all service charges. If however you do not have your December bank statement until later in the month, this can be submitted with the next claim in the new calendar year.

WHAT ARE THE NON-ALLOWABLE EXPENSES THAT SHOULD NOT BE PAID UNDER POLICY 3.1?

Policy 3.1-7 NON-ALLOWABLE IMPREST LOCAL EXPENSES

- (a) Operator assisted conference call charges
- (b) Office equipment and furniture (i.e. fax machine, computer, printer, file cabinets, briefcases, etc.). Requests for these must be provided in writing to the NSGEU Executive Committee.
- (c) Mileage/kilometers for ratification votes and strike votes
- (d) Telephone/cellular phone monthly service charges
- (e) Legal fees/expenses
- (f) Purchase/donations of NSGEU wear
- (g) Donations to strike funds
- (h) Charitable donations (except as covered under 5 (d))

SECTION 5: FREQUENTLY ASKED QUESTIONS

- (i) Audit expenses (should be done by appointed local member)
- (j) Alcoholic beverages

Negotiation and arbitration expenses are to be claimed on a travel expense form and submitted to Head Office for appropriate approval and not to be paid through Local Imprest Account System.

WHAT IF THERE IS AN EXPENSE THAT IS NOT ON POLICY 3.1 BUT OUR LOCAL WOULD LIKE TO PURCHASE SOMETHING?

Requests for non-allowable Local expenses may be submitted in writing by the Local Executive to the NSGEU Secretary/Treasurer to be brought forward to the NSGEU Executive Committee for consideration.

WHAT IF A MEMBER TRIES SUBMITTING FORMS FOR EXPENSES INCURRED WHILE ATTENDING MEETINGS OF THEIR REGIONAL COUNCIL, THEIR OCCUPATIONAL COUNCIL, OR THEIR DISTRICT LABOUR COUNCIL?

These expenses are not reimbursed through your local. For Occupational Council or District Labour Council, expenses should be submitted to the Head Office. Regional Council expenses should be submitted to the Regional Council Treasurer.

NOTES

[illegible]

[illegible]

NSGEU



All questions or concerns regarding your local's imprest account or social policies should be directed to:

NSGEU Secretary/Treasurer Darren McPhee
c/o Julie MacDougall, NSGEU Accountant:
accountsdept@nsgeu.ca
902-424-4063 | 1-877-556-7438