

Canadian Postmasters  
and  
Assistants Association



l'Association canadienne  
des maîtres  
de poste et adjoints

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***BRANCH  
SECRETARY-TREASURER'S  
HANDBOOK***

# ***SECRETARY-TREASURER***

## **INTRODUCTION**

This handbook was developed by the Canadian Union of Public Employees Training Department. It is being reproduced in an adapted version with the kind authorization of our CUPE Brothers and Sisters. The handbook is meant to give newly elected Secretary-Treasurers an outline of their duties, an idea of where they can turn for advice. The handbook also describes how an effective Secretary-Treasurer contributes to the development of a strong local union.

## **I - Role of a Local Union Executive**

The union executive (President, Vice-President, and Secretary-Treasurer) is responsible for the leadership and administration of the Branch. The "job" of all union leaders is to advance the interests of the members. The best run branches are not those with the lowest dues rate, the most money in the bank, or the best filing system. Well run unions solve workplace problems, advance the interests of the members and solve their workplace problems.

Unions represent their members by negotiating collective agreements and by lobbying governments to improve laws that affect the membership. Unions also represent their members by seeing that employers do not violate their collective agreements or laws (health and safety, human rights, etc.) that affect the members.

Unions must force employers to do things that they would not otherwise do. Our employers want to have a free hand to provide public services as cheaply as possible. Union members must work together to force employers to pay more than the bare minimum, to provide safe working conditions, to provide us with job security, etc. Even at a time of cutbacks, wage freezes and contracting-out, unionized workers do better than those with no protection.

The difference between members of an effective union and unorganized workers, or members of a passive union, is the difference between bargaining and begging. The difference between bargaining and begging is the power to effect change. Unionized workers who act together and support one another have more power than individual workers who can't even complain about working conditions, harassment by supervisors, racism, or being passed over for promotions for fear of being labelled a troublemaker. Unorganized workers and members of weak unions can only hope that their employer will find other ways of saving money besides cutting their wages or laying them off. In short, members of strong unions have a lot more say about what happens to them compared to workers with weak or nonexistent unions.

Unions are not insurance policies where you pay your dues and expect someone to solve your problems for you. Unions are self-help organizations where the members work together in order to solve common problems. It is the job of the executive to coordinate these activities and to see that the members have adequate information, advice and funds to effectively deal with workplace problems and concerns.

## II - Role of the Secretary-Treasurer

The Secretary-Treasurer is responsible for the Branch's money. This means that he or she is responsible for seeing that the amount of dues income is sufficient to carry out activities needed to advance the members' interests. They are also responsible for seeing that spending priorities reflect the branch's goals and that money is spent in accordance with the wishes of the membership. For these reasons, the position of the Secretary-Treasurer must be bonded at all times.

Secretary-Treasurers must also keep the members informed about the financial health of the Branch and about how their money has been spent. Unless the members have confidence that their money is being spent according to their wishes, interest and support for the union will dwindle.

Without adequate funding, Branches cannot carry out the activities needed to represent the members. It is better to have an active Branch with lots of membership involvement and activity with a small surplus in the bank than a passive Branch with little involvement but with a large surplus in the bank.

## III - Duties of the Secretary-Treasurer

### Income and Deposits

- Maintain records of the size of the bargaining unit and the regular monthly dues paid to the bargaining unit.
- Receive and deposit all funds fees, dues i.e. Associate Members
- Write receipts for all cash received.
- Record all income transactions in the ledger book.

### Expense

- Make all disbursements by cheque.
- Receive a receipt or expense voucher for all disbursements.
- Ensure that all cheques are signed by signing officer(s), that all cheque stubs are completed, and that cheques are pre-numbered.
- Record all transactions.
- Receive membership approval for all non-routine expenditures.

### Financial Records

- Record all transactions in the Branch ledger.
- Present a written Financial Report to the membership and to each executive meeting.
- Complete a monthly bank reconciliation.
- Complete a Statement of Income & Expenses Form every six months.
- Maintain a receipt book for all cash transactions; record all payments on cheque stubs and keep copies of all vouchers received from members.
- Keep a copy of all minutes of Executive and Membership meetings where financial payments were authorized.
- Maintain membership records.
- File all expense vouchers, invoices, receipts.

### Financial Advisor

- Prepare cost estimates of contemplated new expenditures.
- Assist in developing a budget for projected income and expenditures.
- Advise executive and membership on the costs of proposed activities.

## **IV - Tips For Secretary-Treasurers**

### Reports

- Distribute a copy of the monthly Treasurers Report to the membership at Annual .
- Make a short verbal report on the financial health of the branch, noting major expenditures, and the bank balance at the beginning and the end of the month. Be prepared to answers questions on all expenditures.

### Budgets

- Treasurers should assist in preparing the budget. The discussion about the budget should centre on what the local will need to do to be more effective. These plans for new activities should then be costed along with estimates of the costs of ongoing activities. The resulting budget should be presented to the membership for approval. The budgeting process gives the executive an opportunity to assess the work they have been doing and start to plan for the future rather than react to events and crisis.

### Dues

- The Secretary-Treasurer should see that there is enough income so the branch has the resources to represent the members. If income is insufficient to cover the costs of planned union activities, the Secretary-Treasurer must prepare a report to the membership explaining in detail how any new money raised will be spent on.

## **V - Skills and Knowledge Required to be an Effective Secretary-Treasurer**

- CPAA Bylaws
- Bookkeeping skills
- CPAA financial procedures
- Ability to make verbal and written reports to the membership
- Computer skills with familiarization using the Quick Tax Software

## **VI - Sources of Advice and Assistance**

- Former Secretary-Treasurers
- Treasurers in other unions
- Experienced members of your executive
- Your CPAA Representative
- CPAA National Office