

POLICY NUMBER: 3.1	DATE ADOPTED: Draft Oct/14
POLICY TYPE: Finance	DATE AMENDED:
POLICY TITLE: Treasurer & Bookkeeper	

Treasurer and Bookkeeper

In order to spread out the workload of maintaining accounts the duties are split between the Treasurer (who is a member of the Board) and the Bookkeeper (who is offered an honorarium. The responsibilities are split as follows, though minor adjustments may be made from time to time by mutual agreement between the Treasurer and the Bookkeeper.

Treasurer Responsibilities

1. Administer Post Office box and locked Drop Box mail
 - Pick up mail from Post Office
 - Sort and distribute mail to the appropriate position/person's in-boxes
 - Deposit any cash/cheques received
2. Receive cash receipts & paperwork from Ticket Agent & Door
 - Pick up cash/cheques & Ticket sales envelopes during production runs
 - Deposit cash/cheques received
3. Prepare and deposit cash receipts
 - Maintain deposit book entries for accuracy & descriptions of cash/cheques received
 - Forward all deposit documentation to bookkeeper
4. Prepare and distribute/mail cheques
 - Write cheques for Cheque Vouchers received from Bookkeeper
 - Write emergency cheques for Cheque Requisitions as required
5. FOH Cash Float Custodian
 - Ensure correct FOH Float amounts are stored in safe
6. Issue & Maintain Charitable Donation Receipts
 - Prepare numbered Tax Receipt for Charitable Donations
 - Write appreciation note for Charitable Donation
 - Mail Tax Receipts and appreciation notes to donors
7. Prepare & file annual BC Society Report

- Prepare annual report form
 - File Report with BC Services
 - Administer payment of report fee
8. Purchase Stamps for cheque mailing & donation receipts
- Purchase stamps as required
 - Renew Post Office box rental
 - renew annual box rental
9. Monitor and report bank balance to Board
- Monitor current bank balance for deposits made and cheques written

Bookkeeper Responsibilities

1. Maintain Accounts Payable ledger, transactions & records
 - Check accuracy & code invoices & payable requisitions
 - Input invoice & payable requisition details into ledger
 - Prepare Cheque Vouchers for invoice/requisitions due
 - Execute Direct Banking Payment to Vendors
 - Input issued cheque details into ledger
 - Maintain ledger for accuracy and outstanding invoices & requisitions
2. Maintain Accounts Receivable ledger, transactions & records
 - Check accuracy & code invoices issued from departments
 - Input issued invoice details into ledger
 - Check accuracy & code deposits received
 - Input deposit details into ledger
 - Maintain ledger for accuracy and outstanding receivables
3. Maintain Fixed Asset ledger, transactions & records
 - Allocate additions to CRA asset classification codes
 - Maintain accuracy of capital additions/retires classifications
4. Maintain Vendini system accounting transactions & records
 - Balance & code Vendini ticket sales records
 - Verify & code Vendini ticket expense records
 - Input Journal Entry for Vendini transactions to General Ledger
5. Maintain accounting for Amortization and non-cash transactions

- Calculate and input amortization Journal Entry for Asset additions
 - Prepare Journal Entry to record Unrecoverable GST Rebate
 - Prepare Journal Entries & maintain record for complimentary Sales & In-Kinds
6. Reconcile General Ledger Accounts
 - Prepare working papers for accounts
 - Prepare Journal Entries to adjust account balances & input to GL
 7. Prepare preliminary budget and distribute approved Fiscal Budget
 - Determine input criteria required for budget from departments
 - Prepare budget reference sheet for accounts
 - Submit preliminary budget to Board for changes/balancing & approval
 - Input balanced budget data into General Ledger
 8. Prepare & distribute Quarterly Financial Reports
 - Print/Prepare Balance Sheet, Income Statement & Budget Variance Report
 - Prepare Variance Analysis Report
 - Distribute reports to Board
 9. Prepare & distribute Statistical Production & Event Reports
 - Prepare Statistical Reports for Sales Revenue & Expenses
 - Distribute reports to Board
 10. Prepare & distribute Quarterly Forecast Reports
 - Analyze actuals to remaining budget
 - Forecast remaining months for adjustments
 - Distribute reports to Board
 11. Prepare CRA Charity Tax Return
 - Prepare forms from fiscal year end financials reports
 - File forms with CRA by deadline
 12. Prepare CRA GST Rebate Filing
 - Prepare forms from fiscal year end financials reports
 - File forms with CRA by deadline
 13. Prepare Work Safe Filing & Remittance if applicable
 - Prepare forms from Payroll reports
 - File forms with BC Work Safe by deadline
 14. Administer Payroll and Source Deductions if applicable
 - Calculate payroll and source deductions for Employee/Employer

- Input payroll details to General Ledger
- Prepare cheque vouchers for Employees and CRA sources deduction
- Balance, prepare and file T4's with CRA by deadline
- Maintain Payroll records

15. Prepare & invoice Shugo coupon receipts

- Prepare invoice for Shugo production coupons redeemed for tickets
- Input invoice details to Accounts Receivable Ledger
- Maintain Shugo coupons records

16. Maintain vendor invoice files

- Maintain alpha files for original invoice coding and payments

17. Maintain gov't, payroll & accounting files if applicable

- Maintain subject files for calculations, forms, reconciliations, etc.

18. Administer PayPal & Canada Helps Online Accounts

- Import transaction history
- Prepare Journal Entry for transactions and fees
- Input Journal Entry into General Ledger