



University of Saskatchewan - Graduate Students' Association

Annual Report – VP Finance and Operations

April 14, 2020

Annual Report to the GSA Members

Dear Members,

It is my pleasure to present to you an annual report based on my activities as the Vice President Finance and Operations of the University of Saskatchewan Graduate Students' Association Inc. At first, I would like to thank GSA Office Manager (Candace Suessmilch) and our coordinators (Dana Ramsay, Megan Solberg, Olatunji Olabiyi, Viktoria Hinz and Mario Gonzalez) for their outstanding job throughout the academic year. I also want to thank the GSA councillors, GSA volunteers and GSA members for being active and engaged throughout the year.

GSA Financial Information

The financial folders are updated regularly, and all the financial details are kept in detail as we continue to record everyday activities in our ledgers and books along with receipts and the descriptions of the revenues and expenses. The transactions are assigned to one of the existing budget lines. The finances are also transparent as any GSA member have right to request and review the original receipt, expense form, as well as invoice and the updated ledger. I also encourage the next VP Finance and Operations to continue with this tradition as this ensures transparency and accountability on how the membership dues are being used. I also encourage the GSA members to demand openness and transparency of the work done by the GSA executives.

The GSA Finance and Budget Committee and the board met several times (in-person and email) to draft and review the next year 2020-2021 Fiscal Year Operating Budget which was presented to the Council for revision and approval. As with other years, it was emphasized that fundraising was a requirement for the 3MT® competition, the Graduate Student Research Conference and the Awards Gala.

With the Awards Gala requiring the most funds, it was appreciated that there was a small buffer that would aid in the start-up costs to the event. Since the Awards gala was cancelled this year due to COVID-19, Remai modern has provided GSA with an opportunity to host the event next year with no additional cost (using the same deposit money that we used this year). The upgrade to the office computers in the Commons is divided into a multi-year plan. The budget, as presented, is demonstrative of these values as it increases the amounts assigned to the GSA Needs-based bursaries along with increases in our contribution amounts to both the Travel Award Fund (administered via ISSAC) and the Emergency Crisis Aid Program (administered via Student Central) while still maintaining the necessary support for strong day-to-day operational costs of the Association. The Draft Operating Budget along with descriptive line notes is provided to this report.

GSA Need-based Bursary

The Association recognizes the importance of these bursaries to our members which is also reflected by the number of applications received. This year there were 72 completed applications for the spring/summer terms, 134 completed applications for the fall term, and 76 completed applications for the winter term. The GSA was able to disburse 28 bursaries for a monetary value of \$28,000 and the College of Graduate and Postdoctoral Studies matched that number and disbursed 28 further bursaries (selected via the GSA committee and processes) for a monetary value of \$28,000. This results in a total bursary disbursement in the amount of \$56,000. The GSA provided in total 10 bursaries for the Spring/Summer terms, 23 bursaries for the Fall term, and 23 bursaries for the Winter term. My experiences reviewing the applications (along with my committee members) made me realize that there were far more deserving applicants than the number of bursaries we could award. The funding was constrained. Going forward, the GSA will increase the number of bursaries it disburses (pending approval from council), and the GSA President has been lobbying extremely hard with CGPS to increase the number of bursaries it makes available via this process.

Student Support and Council Funding

GSA Council funding is calculated based on a formula that states: Academic Councils may receive up to \$3.00 per full time student or \$1.50 per part time students according to the following

formula: $c = [x (3 .00) + y (1 .50)][a / b]$ Where c is the funding received by the Academic Council, x is the number of full time students, y is the number of part time students , a is the number of meetings attended by Academic Councillors and b is the possible attendance rate by the number of registered Academic Councillors. I am confident that our record-keeping will allow for prompt payment of Councils in the upcoming academic year and I will be pleased to help the next VP Finance and Operations in this matter as requested as I understand this funding is vital for successful operation of our constituent Councils. In addition to the funding to Councils that was provided based on the previous year the GSA was proud to support the following student events and initiatives: Nepalese Students' Association (NSA), Engineering Graduate Community Council (EGCC), Brazilian Students' Association, Pakistani Student Association, ASHRAE, PTSS, Bangladeshi Students' Association, Indian Students' Association, Social Science Graduate Students' Association, Toxicology, School of Public Health Students' Association, Women in Chemistry. There were many more interesting events that were planned this year which the executives came to know, and GSA was willing to support. However, due to COVID-19, those events were cancelled. The GSA also supported Holiday Hangout this year which was a huge success.

Committee Appointments and Meetings

A major part of the VP Finance and Operations as an elected Executive member is to attend various meetings representing the GSA and ensuring graduate students have a strong voice on every committee that I sit on. Funding and scholarships are obviously a major concern of virtually all graduate students. I am a member of different university scholarship and award committees. In addition to the above Scholarship and Awards Committees, I was honoured to represent the GSA and Graduate Students on various committees and in various forums ensuring graduate students had a strong voice. The VP Finance and Operations is responsible to chair the GSA Bursary Selection Committee and the GSA Budget and Finance Committee. I also served on various other committees, such as: Research, Scholarly and Artistic Work (RSAW), Interdisciplinary Committee, Financial Appeal Review Committee, PPC capital and finance sub-committee, etc. I have also participated in various successful events organized by other executives this year (For eg.: Fall and Winter orientation, Sustainability event, etc.). I attended all the GSA Election orientation/information session to answer any questions of interested candidates. Some other

participation includes: University of Saskatchewan Convocation, GSA executive retreat, council meetings, etc. I also spoke at a rally organized by USSU on behalf of graduate students against tuition hike. A new coordinator was recruited this year. I also assisted several students in their academic issues, particularly relating to funding. I also represented the GSA at the ThinkGrad Conference. I attended with a 100% attendance rate and 100% minutes report submission rate at all the bi-monthly GSA Executive meetings. I was also fortunate to attend the monthly breakfast meetings with the University senior leadership where we endeavoured to raise and advocate on graduate student issues. I attended our monthly GSA Council Meetings and University Council Meetings as well.

Also, of note, the free tax clinic was scheduled to be hosted in the last week of March and first week of April. There were 5 days scheduled for the tax clinic with more days to be decided in future based on the demand. The graduate students along with their spouses and dependents were supposed to attend and get help completing their Canadian Income Tax provided they met certain criteria recommended by the CRA regarding no capital gains and losses. The training was offered by the Canada Volunteer Income Tax Program (part of the CRA) and we utilized the Ufile program that we have free access to as members of the Canadian Federation of Students. However, due to COVID-19, the in-person tax clinic got cancelled this year, we had to look at alternative ways to help graduate students who needed help filing their taxes. After several discussions and feedback from past volunteers, I made a YouTube video and made it available to all graduate students. Moreover, the students had an opportunity to ask questions and the queries were responded in a timely manner. Many students also sent email or gave a phone call. I assisted them in whatever way they felt comfortable while maintaining social distancing during these uncertain times. If there is still any graduate student who require assistance with their Canadian income taxes please do not hesitate to contact me (prior to the filing deadline) and I would be more than happy to help you through the process. I would also like to thank the volunteers who signed up to help fellow graduate students.

GSA Commons, Safety and Security Procedures

This year one new GSA coordinators was hired to guarantee the coverage of shifts for internal and external events taking place at the GSA Commons as well as closing the Commons in working hours. Along with the GSA President and Office Manager we reviewed dozens of

applications, shortlisted several candidates. We contacted shortlisted candidates and then arranged and participated in the job interviews. Thus far the new coordinator has proven himself to be a wonderful addition to our team.

The GSA has kept procedures to improve the financial safety/security of the Association including a strict two-person rule for counting any money and submitting all deposits. This protects us from loss due to human error and increases the physical security of our monetary resources. I take the safety and security of the GSA's financial and physical assets very seriously and I am hopeful that the incoming Executives and VP Finance and Operations will take a similar view and I am sure the membership will demand it of them.

Our GSA Office Manager has been very active in liaising with the University Chief Fire Warden regarding safety procedures for the GSA Commons in the event of a fire or other emergency and is further enhancing policies and procedures related to this. We are proactively working on this. The Office Manager and GSA Coordinators are always pending of suspicious activities that can put in risk the security of the Commons. My congratulations to our Office Manager and staff for ensuring a safe workplace! Worker's Compensation Board, Insurance and ISC Registration and Returns an accurate assessment of The Graduate Students' Association's eligible payroll was provided to the WCB in order to properly protect the Association and its staff.

The GSA maintains commercial liability insurance as well as non-profit Directors and Officers Liability coverage for the Association. The GSA is also mandated to file year-end financial returns and maintain up-to-date registry information with the Information Services Corporation (a government-approved body that manages all business and non-profits registered in Saskatchewan). The deadline for submitting this information every year is August 31st.

Suggestions Moving Forward

Despite a generally very positive year that the GSA has had there is still always room for growth and improvement. It is important for the continued success of the GSA that we always strive to be better and continue to grow the organization in ways to better serve our members. As such, I would request the incoming Executive members and all interested parties thoroughly examine the following thoughts and suggestions.

- a) ***The GSA Commons:*** The Commons is a lovely building and is one of the GSA's greatest assets. Renewed efforts should be taken to help ensure that the Commons as a physical space becomes more of a hub for graduate students on campus. Better advertising and awareness of the GSA Commons that lets grad students know they are welcome and wanted. Although this year, we did advertise about the space and tried to make the members aware about the services and space, more needs to be done. By inviting our members to like the GSA Facebook page and social media, they will get to know more about the events and benefits of the GSA Commons. On occasion provide a bowl of fresh fruits and vegetables for students to snack on and can be arranged through the USSU Food Centre.
- b) **GSA Finances:** The financial situation of the Association is quite strong and the finances of the Association have been transparent. It is pivotal to member confidence in the GSA that this continue. Despite all the positive outcomes, there is always room to improve things.
- c) **Communications, Media, and Marketing:** The communications and engagement with our membership is of vital importance to the functioning of the Organization that we communicate in a clear and accessible manner. This applies equally to governance information and the promotion of GSA events and initiatives. A suggestion box at the Commons to go through the concerns of the graduate students. Being active on social media and providing responses in timely manner. Consider including references to the GSA's member in CFS, ThinkGRAD, etc. in some of our communications materials and branding. The GSA should keep an organized media file of all our mentions/coverage in the media.
- d) **Executive Performance Standard, Expectations, and Training:** The Executive Committee of the GSA is at the core of the daily operations and management of the GSA and receives important honoraria for their work. While the membership is generally sympathetic to the fact that the Executive are also graduate students engaged in research, teaching, life, etc. it is not unreasonable for them to also have very high standards for their Executive. Regrettably, issues surrounding missed meetings, unwise use of discretionary funds, lack of engagement, and poor communications did arise from time to time. Executive training and expectations must be enhanced going forward to better serve the membership.

GSA Fiscal Year 2020-2021 Operating Budget with Budget Notes.

GSA revenue 2019-2020, and Proposed revenue 2020-2021

	ACCRUED REVENUE	2019-2020 Budgeted	2020-2021 Proposed
12225	<i>UPASS</i>	<i>0.00</i>	<i>0.00</i>
12226	<i>Health and Dental</i>	<i>0.00</i>	<i>0.00</i>
12227	<i>CFS Membership</i>	<i>0.00</i>	<i>0.00</i>
	FEE-BASED REVENUE		
41200	<i>GSA Membership Fees (grad)</i>	<i>227,000.00</i>	<i>230,000.00</i>
46500	<i>GSA Membership Fees (non-grad)</i>	<i>6,000.00</i>	<i>4,000.00</i>
41301	<i>UPASS Administration Fees</i>	<i>10,000.00</i>	<i>10,000.00</i>
	FUNDRAISING/SALES BASED		
46100	<i>GSA Commons Rental</i>	<i>10,000.00</i>	<i>10,000.00</i>
46200	<i>GSA/CFS Handbook Advertisement Sales</i>	<i>1,000.00</i>	<i>1,250.00</i>
43801	<i>Orientation Fundraising/Support</i>	<i>**FT</i>	<i>**FT</i>
43802	<i>3MT and Conference Fundraising/Support</i>	<i>**FT</i>	<i>**FT</i>
43803	<i>Sustainability/Diversity Fundraising/Support</i>	<i>**FT</i>	<i>**FT</i>
43804	<i>Awards Gala Fundraising/Support</i>	<i>**FT</i>	<i>**FT</i>
43805	<i>Health Chats Fundraising/Support</i>	<i>**FT</i>	<i>**FT</i>
43806	<i>Social Event Revenues</i>	<i>**FT</i>	<i>**FT</i>
44104	<i>Awards Gala Ticket Sales</i>	<i>**FT</i>	<i>**FT</i>
	OTHER REVENUES		
46900	<i>Miscellaneous Revenues</i>	<i>0.00</i>	<i>0.00</i>
46901	<i>Notary Services</i>	<i>500.00</i>	<i>550.00</i>

46902	<i>U of S Cold Beverage Agreement</i>	4,000.00	4,000.00
46903	<i>Health and Dental Continuum Revenues</i>	250.00	250.00
43800	<i>Cash Donations/Contributions</i>	**FT	**FT
	Total	258,750.00	260,050.00

GSA expenses 2019-2020, and Proposed expenses 2020-2021

	GSA STUDENT SUPPORT	2019-2020 Budgeted	2020-2021 Proposed
51500	<i>GSA Bursary Expenses</i>	28,000.00	29,000.00
51551	<i>U of S Travel Award Contribution</i>	8,250.00	8,500.00
51552	<i>U of S Crisis Aid Program Contribution</i>	7,250.00	7,500.00
51610	<i>Ratified Student Club/Group Funding</i>	5,500.00	5,500.00
	BANKING, DEBIT, AND CREDIT FEES AND CHARGES		
52200	<i>Banking and Credit Fees and Charges</i>	2,400.00	2,400.00
	GSA OFFICE OPERATIONS AND EXPENSES		
52300	<i>Office Stationary and Supplies</i>	350.00	500.00
52301	<i>Office Electronic Equipment, Software, and Batteries</i>	250.00	250.00
52303	<i>Printer Toner/Cartridges</i>	800.00	800.00
52310	<i>Postage, Courier, and Freight</i>	350.00	200.00
	GSA COMMONS OPERATIONS AND EXPENSES		
52320	<i>Commons Supplies</i>	500.00	600.00

52321	<i>Coffee/Tea Bar Supplies and Expenses</i>	1,500.00	1,500.00
52322	<i>Commons Renewal, Repair and Maintenance</i>	1,500.00	1,500.00
52325	<i>Commons Special Upgrades (A/V System) - (a 5 year commitment till 2023/2024)</i>	4,000.00	3,500.00
	GSA ADVERTISING AND COMMUNICATIONS		
52330	<i>Expenses for Digital and Print Ads/Communication</i>	100.00	100.00
	INSURANCE		
52400	<i>GSA Liability Insurance</i>	4,600.00	4,600.00
52401	<i>GSA D&O Insurance</i>	1,200.00	1,200.00
	TELEPHONE, FAX, AND INTERNET/ICT COSTS		
52500	<i>Telephone, Facsimile, Telecommunications Costs</i>	2,000.00	2,000.00
52550	<i>IT/ICT Technical Support</i>	250.00	250.00
	PROFESSIONAL FEES AND EXPENSES		
52601	<i>Legal Expenses</i>	5,000.00	5,000.00
52603	<i>Internal Auditing/Consulting</i>	1,000.00	1,000.00
52604	<i>Financial Auditing</i>	10,000.00	10,000.00
52650	<i>Bookkeeping</i>	10,000.00	10,000.00
	STAFF SALARIES AND EXECUTIVE FEE		
52701	<i>President Fee</i>	7,100.00	7,200.00
52702	<i>VP External Fee</i>	6,600.00	6,700.00
52703	<i>VP Operations and Finance Fee</i>	6,600.00	6,700.00

52704	<i>VP Student Affairs Fee</i>	<i>6,600.00</i>	<i>6,700.00</i>
52705	<i>VP Indigenous Engagement Fee</i>	<i>6,600.00</i>	<i>6,700.00</i>
52707	<i>Chairperson / CEO Fee</i>	<i>1,500.00</i>	<i>1,800.00</i>
52708	<i>Election and Referenda Expenses</i>	<i>500.00</i>	<i>500.00</i>
52709	<i>Recording Secretary Fee</i>	<i>1,000.00</i>	<i>1,000.00</i>
21501	<i>CPP Employer Contribution</i>	<i>500.00</i>	<i>500.00</i>
52800	<i>Office Staff and Coordinator Salaries</i>	<i>70,000.00</i>	<i>70,000.00</i>
	GSA EXECUTIVE OPERATIONS		
52900	<i>Executive Meeting and Retreat Expenses</i>	<i>250.00</i>	<i>250.00</i>
52910	<i>Executive Meetings with External Delegates/Guests</i>	<i>350.00</i>	<i>350.00</i>
52333	<i>Executive Business Cards, Pictures, Plaque Updates and Name Tags</i>	<i>275.00</i>	<i>285.00</i>
52920	<i>Executive Travel</i>	<i>4,500.00</i>	<i>4,000.00</i>
52930	<i>Executive Training and Professional Development</i>	<i>500.00</i>	<i>500.00</i>
62701	<i>President's Discretionary Fund</i>	<i>500.00</i>	<i>500.00</i>
62702	<i>VP External Discretionary Fund</i>	<i>400.00</i>	<i>400.00</i>
62703	<i>VP Operations and Finance Discretionary Fund</i>	<i>400.00</i>	<i>400.00</i>
62704	<i>VP Student Affairs Discretionary Fund</i>	<i>400.00</i>	<i>400.00</i>
62705	<i>Indigenous Engagement Discretionary Fund</i>	<i>400.00</i>	<i>400.00</i>
	GSA ACADEMIC COUNCIL OPERATIONS		
52903	<i>Academic Council Foods and Beverage</i>	<i>3,000.00</i>	<i>3,000.00</i>
52904	<i>GSA Committees Food and Beverage</i>	<i>1,000.00</i>	<i>1,000.00</i>
52905	<i>Town Hall Food and Beverage</i>	<i>500.00</i>	<i>500.00</i>

51600	Academic Council Funding	5,000.00	5,000.00
	GSA EVENTS		
53300	GSA Awards Gala	3,000.00	3,000.00
53301	GSA 3MT and Conference	**FT	**FT
53302	GSA Fall Orientation	6,500.00	6,500.00
53303	GSA Winter Orientation	800.00	800.00
53304	GSA Campus Rec./Intramural Sports	300.00	300.00
53305	GSA Health Chats	500.00	500.00
53306	GSA Social Events	500.00	500.00
53307	GSA Sustainability/Diversity Initiative	800.00	800.00
53308	GSA Workshops/Initiatives	1,000.00	1,000.00
53309	GSA New Initiatives	1,000.00	1,000.00
	GSA OPERATING COSTS		
51301	UPASS USSU Administration Fees	10,000.00	10,000.00
52000	ThinkGRAD Membership Fees	800.00	800.00
52810	WCB Expenses	200.00	200.00
52811	ISC and Incorporation Costs	50.00	50.00
52340	GSA Handbook Expenses	4,000.00	4,000.00
55130	Leasehold Annual Charges	15.00	15.00
61000	Miscellaneous Expenses	0.00	0.00
61001	Financial and Legal Contingency Fund Contribution	10,000.00	10,000.00
	Total	258,740.00	260,150.00

University of Saskatchewan Graduate Students' Association Inc.

2020-2021 Operating Budget Notes

ACCRUED REVENUE

12225 UPASS.

This budget line refers to the amount of UPASS fees collected by the University from graduate students, and those collected from non-grad members. The amount remitted to Saskatoon Transit is deducted from this amount. Any remaining amount is transferred to the UPASS Administration Fee (Revenue line 41301) so that this budget line remains at zero (0) at the end of the fiscal year.

12226 Health and Dental.

This budget line refers to the amount of Health and Dental fees collected by the University from graduate students. The amount remitted to StudentCare is deducted from this amount. Any remaining amount is transferred to the Health and Dental Reserve fund so that this budget line remains at zero (0) at the end of the fiscal year.

12227 CFS.

This budget line refers to the amount of CFS fees collected by the University from graduate students. The amount collected by the University is remitted to CFS by the GSA and therefore this budget line returns to zero (0) at the end of the fiscal year.

FEE-BASED REVENUE

41200 GSA Membership Fees (grad).

This budget line represents the totality of membership fees collected from graduate students. This value is based on a 1.5 % increase in graduate student fees collected (keeping in line with typical average increases to the number of students).

Note: Potential alteration to budgeted amount may become necessary if a separate Indigenous Students' Union becomes operational and some GSA members wish to leave the GSA to join this new Union.

46500 GSA Membership Fees (non-grad).

This budget line represents the totality of membership fees collected from non -graduate students (usually Postdoctoral Fellows) who join the GSA. PDF's now have a collective bargaining agreement with the University; therefore, there is expected to be a decrease in the

number of PDF's that purchase membership. Based on historical averages, membership purchases are expected to be approximately 50.

41301 UPASS Administration Fees.

This budget line represents the administration fee of \$3.00 that the GSA collects per UPASS fee assessed, based on the agreement with Saskatoon Transit. The value in this budget line is what remains after deducting the 1 % University administration charge from each UPASS fee collected from graduate students. The GSA receives an administration fee of approximately \$1.8 per UPASS fee collected, which goes to covering USSU-UPASS administration costs (Expense line 51301). This line is based on having approximately 2700 UPASS fees collected. In addition, 40 PDF's purchase the UPASS per term (numbers are based on historical averages).

FUNDRAISING / SALES BASED REVENUE

46100 GSA Commons Booking.

This budget line represents the revenues from bookings of the Commons to internal and external groups and represents an important revenue source for the GSA. Increased rental of Commons to outside events / groups after hours and on weekends will boost revenue.

46200 GSA/CFS Handbook Advertisement Sales.

This budget line represents the sales of advertising space in the CFS/GSA Handbooks that are made available to members.

43801 Orientation Fundraising/Support.

This budget line represents fundraising contributions and donations for the GSA's Orientation (fall and winter) events. This is a flow-through budget line. Any and all money raised will be used to supplement funding for the events. Fundraising will be required if it is suspected that the cost of the events will be greater than what is already budgeted in Expense line 53302 and 53303. Expense line 53302 also includes the September social costs and Expense line 53303 also includes the January social costs.

43802 3MT and Conference Fundraising/Support.

This is a flow-through budget line. Any and all money raised for this is utilized for the 3MT and Conference (Expense Line 53301).

48303 Sustainability/Diversity Fundraising/Support.

This budget line represents fundraising contributions and donations for any GSA Sustainability or Diversity Initiatives. This is a flow-through budget line. Any and all money raised will be used to supplement funding for any Sustainability / Diversity Initiative. These initiatives are organized by the GSA Sustainability and / or GSA Diversity Committees. Fundraising will be required if it is suspected that the cost of the events will be greater than what is already budgeted in Expense line 53307

43804 Awards Gala Fundraising/Support.

This is a flow-through budget line. Any and all money raised for this is utilized for the Awards Gala to supplement Expenditure Line 53300.

43805 Health Chats Fundraising/Support.

This budget line represents fundraising contributions and donations for GSA Health Chat events. This is a flow-through budget line. Any and all money raised will be used to supplement funding for these Health Chats. The GSA Health Chats are events / initiatives geared towards activities that improve the mental, physical and emotional well-being of graduate students. Fundraising will be required if it is suspected that the cost of the events will be greater than which is already budgeted in Expense line 53305.

43806 Social Event Revenues.

This is a flow-through budget line. Any and all money raised from alcohol sales, during socials, will be used to support subsequent social events (Expense line 53306) in perpetuity throughout the fiscal year.

44104 Awards Gala Ticket Sales.

This budget lines represents revenue raised solely through ticket sales for the GSA's Annual Awards Gala. Any and all money raised for this is utilized for the GSA Annual Awards Gala (Expense Line 53300).

OTHER REVENUES

46900 Miscellaneous Revenues.

This budget line is to be used very rarely to report revenues from any occasional or non-material activities which do not fit other budget lines. There are no anticipated revenues budgeted for this line.

46901 Notary Services.

This budget line represents revenues from GSA notary services to non-members. This service is offered by the Office Manager throughout the year.

46902 U of S Cold Beverage Agreement.

This budget line represents revenues received by the GSA from University of Saskatchewan - Consumer Services based on an agreement with the campus-wide beverage provider (Pepsi-Cola) to support students. This last payment is anticipated for the 2021-2022 fiscal year.

46903 Health and Dental Continuum Revenues.

This line represents revenues the GSA receives from Health and Dental Provider sales of continuing Health and Dental Insurance plans to students who are graduating. The GSA receives 5% share of sales to support the activities of the GSA.

43800 Cash Donations/Contributions

This line represents the total value of cash/monetary contributions and donations from any University or external group that does not fit into any other revenue line. This is a flow through item.

GSA STUDENT SUPPORT

51500 GSA Bursary Expenses.

This budget line refers to the GSA's financial contribution to the GSA Need-based Bursary and excludes CGPS's contributions. There is an increase in this amount in order to ensure that more students receive bursary support, based on the trend of more and more deserving applicants. CGPS has historically contributed an equal amount to what the GSA budgets. Beginning in the 2018-2019 fiscal year, the GSA is responsible for issuing all cheques and CGPS will remit its contributions directly to the GSA (which is to be deposited in Revenue line 43800).

51551 U of S Travel Award Contribution.

This budget line refers to the GSA's contribution to the University's Travel Award which is administered by ISSAC. This amount is reserved for and accessible only to GSA members but is administered via ISSAC.

51552 U of S Crisis Aid Program Contribution.

This budget line represents the GSA's contribution to the University's Crisis Loan/Grant Program administered via the U of S Financial Services Division. This amount is set aside and accessible only to GSA members.

51610 Ratified Student Club/Group Funding.

This budget line is used to fund ratified graduate student social groups / academic council events as per the GSA Policies.

BANKING, DEBIT, AND CREDIT FEES AND CHARGES

52200 Banking and Credit Fees and Charges.

This budget line accounts for monthly fees, service fees, debit/credit transaction charges, miscellaneous bank fees, and the printing of cheques.

GSA OFFICE OPERATIONS AND EXPENSES

52300 Office Stationary and Supplies.

This budget line refers to the office supplies (non-electronic) and stationary for the GSA.

52301 Office Electronic Equipment, Software, and Batteries.

This budget line is designated for the purchase of any office electronic equipment, software, and batteries.

52303 Printer Toner/Cartridges.

This budget line refers to the costs of printer toner cartridges. The GSA has two printers including one that prints in colour. Suggest carefully monitoring printing and using it only when necessary (for both environmental and budgetary reasons).

52310 Postage, Courier, and Freight.

This budget line refers to the costs and charges related to postage, couriers, and messengers.

GSA COMMONS OPERATIONS AND EXPENSES

52320 Commons Supplies.

This budget line refers to non-capital equipment and consumable non-food supply purchases for the GSA (i.e. tea lights, plates, cups).

52321 Coffee/Tea Bar Supplies and Expenses.

This budget line refers to the consumable coffee, hot chocolate and tea plus sugar, creamer, etc. purchased by the GSA.

52322 Commons Renewal, Repair and Maintenance.

This budget line is designated for any uncovered repairs, cleaning/maintenance or renewal to the GSA Commons and includes replacing any damaged furniture, etc.

52325 Commons Special Upgrades (A/V System).

This budget line was created for the upgrades to the GSA A/V system. This budget line will now accommodate upgrades to the system, as they are now reaching ten (10) years of age as well as new office computers. This is for a five (5) year commitment and will be budgeted for the 2019/2020 (\$4,000), 2020/2021 (\$3,500), 2021/2022 (\$3,500), 2022/2023 (\$3,500) and 2023/2024 (\$3,500) fiscal years.

GSA ADVERTISING AND COMMUNICATIONS

52330 Expenses for Digital and Print Ads/Communication.

This is a budget line to cover the costs of electronic advertising for GSA and GSA events.

INSURANCE

52400 GSA Liability Insurance.

This budget line refers to the GSA's Commons Liability Insurance.

52401 GSA D&O Insurance.

This budget lines refers to the GSA's Directors and Officers Insurance coverage.

TELEPHONE, FAX, AND INTERNET/ICT COSTS

52500 Telephone, Facsimile, Telecommunications Costs.

This budget line represents the GSA's telephone, voicemail, directory advertising, facsimile, and long distance costs.

52550 IT/ICT Technical Support.

This budget line refers to the billed costs of the GSA accessing ICT Tech Support including call-outs and hourly rates.

PROFESSIONAL FEES AND EXPENSES

52601 Legal Expenses.

This budget line is designated to pay for any needed GSA legal expenses. Suggested amount based on expected lack of use. Ideally the full budgeted amount will not be spent but it is good to have.

52603 Internal Auditing/Consulting.

This budget line is designated to pay for any needed GSA professional consulting or internal reviews from auditing firms. Ideally none of the budgeted amount will be spent but it is good to have available.

52604 Financial Auditing.

This budget line is designated to pay for any needed annual audits. Suggested amount based on market rates, on completion of historical audits and to provide extra leeway in case of extra work completed by the auditors.

52650 Bookkeeping.

This budget line refers to the costs of the GSA bookkeeping services. Suggested amount is based on the current monthly rate of the Bookkeeper and also because the Bookkeeper takes on the task of preparing T4's, T4A's and the working papers for the audits.

STAFF SALARIES AND EXECUTIVE FEE

52701 President Fee.

This budget line represents the fee received by the President for their duties. The President shall receive this fee on a monthly basis during their time in this position. There is a suggested approximately 1.5 % increase.

52702 VP External Fee; **52703** VP Operations and Finance Fee; **52704** VP Student Affairs Fee; **52705** Vice-President Indigenous Engagement Fee.

These budget lines represent the fees received by the Executive members (other than the President) for their duties. The Vice-Presidents shall receive this fee on a monthly basis during their time in this position. There is a suggested approximately 1.5 % increase.

52707 Chairperson / CEO Fee.

This budget line refers to the yearly fee received by the GSA's Council Chairperson/CEO. The Chairperson shall receive this fee on a monthly basis during their time in this position.

52708 Election and Referenda Expenses.

This budget line has now changed to Election and Referenda Expenses. It is reserved for the costs of Executive Elections and any referenda costs (poster printing, election forum, forum

food, etc...). Budgeted amount allows for some leeway in the case of many By-elections, large number of candidates, or electoral disputes that take time to investigate and resolve.

52709 Recording Secretary Fee.

This budget line refers to the fee received by the GSA's Council Recording Secretary, based on the number of hours worked and the hourly graduate student rate. Suggested amount calculated based on twelve meetings per year at four hours total time per meeting. The large number of hours allows for leeway in case of emergency or extra meetings.

21501 CPP Employer Contribution.

This amount refers to the CPP employer contribution that would take effect after \$3500 is earned (per calendar year) for each of the Executives.

52800 Office Staff and Coordinator Salaries.

This budget line presents the totality of salaries paid to GSA Staff and Commons Coordinators and includes the incentives the Office Manager receives as per the contract (Health and Dental and parking).

GSA EXECUTIVE OPERATIONS

52900 Executive Meeting and Retreat Expenses.

This line is used to provide for the GSA Executive Committee to have an annual retreat, in which the plans for the year are discussed. To maximize GSA funds it is suggested that the retreat be held in town (i.e. the GSA Commons) to avoid excessive costs to the GSA. This budget line can also be used for Executive meetings, should it be required.

52901 Executive Meetings with External Delegates/Guests.

This budget line allows for the GSA to receive or host visiting guests, delegates, and external stakeholders. This budget line allows the GSA to host meeting with external delegates representing different organizations (other student unions, partner groups, experts, etc.).

52333 Executive Business Cards, Pictures, Plaque Updates and Name Tags.

This budget line is used to provide professional name tags and business cards for each GSA Executive. This budget line shall also be used to update the plaques.

52920 Executive Travel

This budget line is used to provide for GSA Executives to attend conferences and meetings related to the development and governance of the Association, such as those hosted by CFS and ThinkGrad. This budget line can also be used to hold a GSA conference in which Office staff and Executives may wish to come together and discuss the development, governance and sustainability of the Association for future years.

52930 Executive Training and Professional Development.

This new budget line allows for Executive necessary training and professional development courses related to each Executive portfolio. Example includes Mental Health First Aid.

62701 President's Discretionary Fund; **62702** VP External Discretionary Fund; **62703** VP Operations and Finance Discretionary Fund; **62704** VP Student Affairs Discretionary Fund; **62705** VP Indigenous Engagement Discretionary Fund.

These lines are used to provide for Executive discretionary purchases in order to benefit the Association (i.e. hosting/supporting an event, travelling to a conference, or some other GSA initiative). Absolutely not to be used for any personal purchases such as clothing.

GSA ACADEMIC COUNCIL OPERATIONS

52903 Academic Council Foods and Beverage.

This budget line refers to the costs of food and beverage supplied for Council Meetings and General Meetings.

52904 GSA Committees Food and Beverage.

This budget line refers to the costs of food and beverage supplied for Standing Committees.

52905 Town Hall Food and Beverage

This budget line funds any necessary food and beverages from GSA town hall events. Suggested amount will allow for two town halls per year if necessary.

51600 Academic Council Funding

This budget line refers to funding reserved for Academic Councils of the GSA, attendance and participation in meetings of the academic year. These funds shall be determined after the August Council meeting and shall be made available prior to the September Council meeting.

GSA EVENTS

53300 GSA Awards Gala.

This budget line represents the expenditures and costs related to the GSA's Annual Awards Gala and flows directly from revenue lines: 43804 and 44104. The suggested amount provides a cushion based on the trend of difficulty in obtaining funding.

53301 GSA 3MT and Conference.

This budget line represents the expenditures and costs related to the GSA's 3MT and Graduate Student Research Conference and flows directly from revenue line: 43802.

53302 GSA Fall Orientation.

This budget line represents the costs and expenditures related to the GSA Fall Orientation and September social events. Any revenue raised from budget line 43801 can be used to supplement any extra costs associated with these two events. Suggested total expenditure based on previous years.

53303 GSA Winter Orientation.

This budget line represents the expenses related to GSA's Winter Orientation and January social events. Any revenue raised from budget line 43801 can be used to supplement any extra costs associated with these two events

53304 GSA Campus Rec./Intramural Sports.

This budget line is designated for the registration of various GSA Guppies campus rec./intramural sports teams over the three terms.

53305 GSA Health Chats.

This budget line represents the costs and expenditures related to the GSA Health Chats series of events. All revenue raised from budget line 43805 will be used to supplement any extra costs associated with these events.

53306 GSA Social Events.

This budget line represents the expenditures and costs related to GSA social events, other than the September and January social. All sales raised (Revenue line 43805) will be used to support expenses.

53307 GSA Sustainability/Diversity Initiative

This budget line represents the costs and expenditures related to any GSA Sustainability/Diversity events and initiatives. All revenue raised from budget line 43803 will be used to supplement any extra costs associated with these events.

53308 GSA Workshops/Initiatives

This budget line represents the expenditures and costs related to any GSA workshops or other initiatives, such as the Tax Clinic. There is a hope that many more initiatives/workshops are held as well as any support directed to the Breakfast Initiative and the Holiday Hangout. Should the Sustainability/Diversity Committees require a budget more than what was allocated in 53307, due to the organization of multiple events/initiatives, this budget line can be used to accommodate for this.

53309 New Initiatives

In the fall 2019, a Conflict Engagement and Management: Advocacy and Problem-Solving Skills for Student Leaders workshop was held. This was available for the Executives; however, there was space available for interested Councilors. The total cost of the session was covered between the GSA, USSU, Office of the University Secretary and Office of the Vice-Provost Teaching Learning and Student Experience. The Executive deem this to be a valuable experience and wish to continue offering this in coming years.

GSA OPERATING COSTS

51301 UPASS Administration Fees

This budget line represents the administration costs that the GSA pays out per UPASS sold and activated per agreement with USSU.

52000 ThinkGRAD Membership Fees

This line accounts for the GSA's membership affiliation with ThinkGRAD.

52810 WCB Expenses

This budget line refers to the amounts paid to the Workers Compensation Board as required by law.

52811 ISC and Incorporation Costs

This budget line refers to the amounts paid to the Information Services Corporation as required per law for corporate registration and renewal.

52340 GSA Handbook Expenses

This budget line refers to the expenses of printing/distributing of the GSA handbook.

55130 Leasehold Annual Charges

This line refers to the licensing cost for the GSA to occupy the Emmanuel and St. Chad. Based on actual costs this amount can be kept as it. Actual values of building are to be reported to auditor.

61000 Miscellaneous Expenses

This budget line represents miscellaneous small, non-recurring expenses where there is no other appropriate budget line. There are currently no budgeted expenses for this line.

61001 Financial and Legal Contingency Fund Contribution

This budget line has been used to park money for any anticipated and/or unanticipated legal and financial contingencies.

Sincerely,

Mohammad Wajih Alam,

Vice-President Finance and Operations,

Graduate Students' Association,

University of Saskatchewan.