



Graduate Students' Association  
University of Alberta

# GSA Budget 101



## GSA 1959-2009

- ◆ GSA established in 1959 and then incorporated under the *Post-Secondary Learning Act (PSLA)* as of 1972 as a separate entity from the University; a not-for-profit organization with its own corporate structure
- ◆ A period of recurring wild swings and organizational instability – now over a decade of stability



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## Old GSA

### Operations

- ◆ Staff underpaid, negative office environment, blurred lines between and among elected officials, management, and staff
- ◆ High turnover in staff and elected officers
- ◆ No processes that adhered to proper HR standards and the legal tenets of procedural fairness/administrative law to address issues, resulting in the potential for legal issues, etc



## Old GSA

### Operations

- ◆ GSA representatives on only 40 University committees; ineffective/inconsistent advocacy
- ◆ Operations were decades out of date and few records were kept
- ◆ Non-compliance and no infrastructure to carry out corporate responsibilities under *PSLA* (eg, conduct an audit)



## Old GSA

### Budget

- ◆ Restricted and unrestricted fees in the same pot
- ◆ 198 individual budget lines
- ◆ No professional with a financial designation overseeing budget
- ◆ No forecasting
- ◆ Year-by-year budget
- ◆ Saving money while infrastructure crumbled



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	A	B	D	E	G
1	<b>GSA Budget 2009-2010</b>		<b>Current Month</b>	<b>09/10 budget</b>	<b>Year to date</b>
2			<b>September-09</b>		<b>Sept 30/09</b>
3	<b>REVENUE</b>			<b>a</b>	<b>b1</b>
4	<b>A.</b>	<b><u>FEES REVENUE</u></b>			
5	<b>1</b>	<b>GSA Fees Revenue</b>			
6	a	GSA Base Fee	0.00	501,826.38	0.00
7	b	AGC Fees	0.00	12,944.00	0.00
8	c	CJSR Fees	0.00	12,944.00	0.00
9	d	GSAC Fees	0.00	0.00	0.00
10	<b>2</b>	<b><i>TOTAL FEES REVENUE</i></b>	<b>0.00</b>	<b>527,714.38</b>	<b>0.00</b>

17	<b>C.</b>	<b><u>FUNDRAISING REVENUE</u></b>			
18	<b>6</b>	Awards Night Revenue	0.00	7,000.00	0.00

141	<b>N.</b>	<b><u>EVENT EXPENSES</u></b>			
142	<b>73</b>	Awards Night	0.00	8,000.00	0.00
143	<b>74</b>	Awards Night Promotion	0.00	500.00	0.00





## New GSA

- ◆ Intense period of rebuilding and recovery
- ◆ New budget format and first multi-year budget/business plan created in 2011-2012 (3-year forecasts)
- ◆ Operating and restricted budgets, and now a labour union fund budget (the GSA, as a trade union, collects a 1% union due from the salary portion of the stipend paid to Academically-Employed Graduate Students)



## New GSA

- ◆ Robust policies surrounding finances and financial reporting
- ◆ Accountant and Financial Manager have oversight for budget, reporting to the President and Executive Director
- ◆ Regular Term Financial Reports submitted to GSA Council





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## New GSA

- ◆ GSA Budget and Finance Committee and GSA Board reorganized; GSA Nominating Committee and GSA Appeal and Complaints Board established
- ◆ Creation of the Discover Governance program, a robust transition and training process, and a dedicated budget line for training and development
- ◆ Clear roles and responsibilities between and among elected officials and staff (through an established HR structure enshrined in collective agreements, contracts, and governing documents)



## New GSA

- ◆ Complete overhaul of operations from IT, to payroll, to grants
- ◆ Over two dozen contracts and memoranda of understanding reviewed
- ◆ Regular review of all budget lines and creation of new ones/reduction or augmentation of existing lines as needed
- ◆ External reviews



# New GSA: Operating Budget

Apply CPI increases where appropriate to budget lines and 198 lines organized into 7 broad categories:

- ◆ Advocacy
- ◆ Services Expenses
- ◆ Governance
- ◆ Human Resources
- ◆ Office Administration
- ◆ Professional
- ◆ Operating/Contingency Fund



## Fees and Other Revenue

- ◆ Several sponsorship agreements in place and revenue generated (~\$30,000/year) from Chopped Leaf in PAW (no risk partnership with the SU)
- ◆ However, the GSA is fees driven; # of graduate students is key budget driver
- ◆ 2011-2012 GSA fees increased by \$10 (\$98.20 for full-time students); 2012-2013 GSA fees increased by \$30 (\$128.20 for full-time students); 2013-2014 GSA fees increased by \$25 (\$153.20 for full-time students), no increases since then beyond CPI
- ◆ In the interests of having a more balanced budget in which revenues are in line with expenses, the GSA initiated a 4% reduction in the membership fee in 2020-2021; there have been no further increases or reductions since. We project a fees revenue of **\$1,217,693** for 2022-2023.



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## Advocacy (\$58,124)

*\$56,949 in 2022-2023*

- ◆ University Relations
- ◆ Government and External Relations (including business travel for elected officials) – CPI increase to permit full advocacy travel (eg, to participate in meetings of the Canadian Alliance of Student Associations, attend ab-GPAC events, etc)
- ◆ ab-GPAC membership fee (\$4/graduate student per year)
- ◆ Reduced spending during the pandemic and now a planned return to pre-pandemic levels



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## Services (\$155,150)

*\$146,876 in 2022-2023*

- ◆ Corporate membership with a childcare provider
- ◆ Academic workshop subsidies
- ◆ Campus Food Bank (founded by the GSA) – increased
- ◆ Engagement, orientations, and outreach events (including GSA Awards Night)
- ◆ External grants
- ◆ GSA Graduate Student Group Grants and GSA Council remuneration to departmental GSAs
- ◆ Reduced spending during the pandemic and now a planned return to pre-pandemic levels





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# Governance (\$235,181)

*\$225,433 in 2022-2023*

- ◆ Directly-Elected Officers stipends and benefits, directors and officers insurance (annual CPI increases)
- ◆ GSA Council and GSA Board and GSA committee costs
- ◆ CRO and Speaker honoraria
- ◆ Training and development for Directly-Elected Officers – increased
- ◆ Transition/Early Call for Talent and Training



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## Human Resources (\$742,533)

*\$719,050 in 2022-2023*

Unionized Staff (represented by NASA)

- ◆ Salaries, limited benefits
- ◆ Aim to attract and retain through marketplace competition
- ◆ Annual CPI increases

Administrative/Professional Staff

- ◆ Salaries, limited benefits
- ◆ Executive Director hired through legal contract; others hired through appointment letters
- ◆ Aim to attract and retain through marketplace competition
- ◆ Annual CPI increases



## Office Administration (\$33,565)

*\$41,080 in 2022-2023*

- ◆ Capital budget (eg computers) – budget modified annually based on projected capital expenditures noted in the GSA's evergreening plan)
- ◆ Photocopier leases and telephones
- ◆ Service agreement with IST
- ◆ Computer software
- ◆ General Liability insurance
- ◆ Office supplies



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# Professional (\$60,250)

*\$58,000 in 2022-2023*

- ◆ Audit
- ◆ Legal advising
- ◆ Consulting
- ◆ Investment advising
- ◆ Decreased slightly based on anticipated need



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## Operating/Contingency (\$15,000)

*\$15,000 in 2022-2023*

- ◆ A contingency fund is a fund set aside to handle unexpected expenses that are outside the range of the operating budget



## New GSA: Labour Union Fund Restricted Budget

Funds collected or provided for a specific purpose; held separately and only used for that purpose:

- ◆ Collected union dues in the GSA's capacity as a labour union for Academically-Employed Graduate Students
- ◆ As per provincial legislation (Bill 32 and Labour Relations Code), funds are spent only on "core" union responsibilities (costs associated with collective bargaining, training of Faculty Stewards, education initiatives on union matters, and the GSA's service agreement with the Public Service Alliance of Canada (they provide trained negotiators for bargaining, access to a well-developed strike fund, support for union communications, steward training, etc))
- ◆ Amounts collected in union dues and expended on the above-noted activities are regularly reported directly to members of the bargaining unit





## New GSA: Restricted Budget

Funds collected or provided for a specific purpose; held separately and only used for that purpose:

- ◆ Funding for the GSA Planner through ad sales
- ◆ The Graduate Student Support Fund (negotiated for from the University; funds GSA Academic Travel Grants, GSA Child Care Grants, GSA Emergency Bursaries, and GSA Recognition Awards)
- ◆ Fees collected to support CSJR (as set by referendum)
- ◆ Fees collected to provide the Graduate Student Assistance Program (as set by referendum)
- ◆ GSA Health and Dental Plan fee (established by referendum with the fee set annually based on usage by GSA Council)



# New GSA: Investments and Reserve Funds

- ◆ Financial Stabilization Fund
- ◆ Labour Union Fund (a portion of the fund described earlier (includes a contribution of \$100,000 from the GSA's operating budget in 2021, as well as any unspent funds collected in the form of union dues) is invested
- ◆ Health and Dental Plan Reserve Fund
- ◆ Legal Defence Fund
- ◆ Human Resources Fund



## Learn More

- ◆ Visit the “Fees, Budget, and Audit” section of the GSA website to view the current GSA annual operating and capital budget and three-year budget/business plan
- ◆ Visit the “Fees, Budget, and Audit” section of the GSA website to view the all GSA audited financial statements
- ◆ Visit the “GSA Council” section of the GSA website to view Term Financial Reports on the GSA’s finances as reported to GSA Council



## Future GSA

- ◆ Maintain stability and strive for a balanced budget that maintains and grows, where possible, services for graduate students
- ◆ Ensure prudent spending and budgeting
- ◆ Be vigilant