Outline of Issue

Annual Operating and Capital Budget (2019-2020) and Restricted and Other Funding Budget (2019-2020)

AND

Annual Operating and Capital Three-Year Budget/Business Plan (2019-2022) and Restricted and Other Funding Three-Year Budget/Business Plan (2019-2022)

Suggested Motions for GSA Council:

**MOTION 1:** That GSA Council APPROVE, having been unanimously recommended by the GSA Budget and Finance Committee and the GSA Board, the Annual Operating and Capital Budget (2019-2020) (found on pages 3.4 to 3.12 in the attached material in the “2019-2020 Budget for Approval” column bordered in red on each page) and the Restricted and Other Funding Budget (2019-2020) (found on page 3.24 in the attached material in the “2019-2020 Budget for Approval” column bordered in red).

**MOTION 2:** That GSA Council RECEIVE FOR INFORMATION, having been reviewed and advised upon by the GSA Budget and Finance Committee and the GSA Board, the Annual Operating and Capital Three-Year Budget/Business Plan (2019-2022) and the Restricted and Other Funding Three-Year Budget/Business Plan (2019-2022) (pages 3.4 to 3.12 and 3.24 in the attached material).

Background:

The GSA BFC unanimously recommended to GSA Council the Annual Operating and Capital Budget (2019-2020) and the Restricted and Other Funding Budget (2019-2020) at its meeting of 23 January 2019. The GSA BFC also reviewed and advised upon the Annual Operating and Capital Three-Year Budget/Business Plan (2019-2022) and the Restricted and Other Funding Three-Year Budget/Business Plan (2019-2022). Members of the GSA BFC have been invited to attend the 25 February 2019 GSA Council meeting.

The GSA Board (GSAB) as the “senior administrative authority” (GSA Bylaw and Policy, Section: F, GSA Standing Committees, GSA Policy, GSA Standing Committees, Section F.POL.3.2.a), also recommended to GSA Council the Annual Operating and Capital Budget (2019-2020) and the Restricted and Other Funding Budget (2019-2020) and reviewed and advised upon the Annual Operating and Capital Three-Year Budget/Business Plan (2019-2022) and Restricted and Other Funding Three-Year Budget/Business Plan (2019-2022) at its 30 January 2019 meeting.

See the attached cover letter from the President and GSA BFC Chair to GSA Council for full background.

Jurisdiction:

GSA Bylaw and Policy, Section K: Finances, GSA Bylaw, Finances, Section K.BYL.1.1:

“The Executive Director (or delegate), Accountant, Financial Manager, and the President, in consultation with the GSA Board and Budget and Finance Committee (GSA BFC), will draft an annual budget as part of a three (3) year, rolling budget and business plan, to be reviewed by the GSA BFC no later than the GSA BFC’s last meeting in the February prior to the April in which the annual budget will take effect. The GSA BFC will advise and recommend to GSA Council via the GSA Board (GSAB) on the annual budget. The GSAB will forward the GSA BFC’s recommendation with its own recommendation to GSA Council." 

GSA Bylaw and Policy, Section K: Finances, GSA Bylaw, Finances, Section K.BYL.1.2:

“GSA Council will receive a recommendation on the annual operating and capital budgets, together with a recommended three (3) year budget and business plan, no later than its March regular meeting.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, GSA Standing Committees, GSA Budget and Finance Committee, Section K.POL.3.1:

“The overall mandate of the GSA BFC is to advise the President and management on the financial affairs of the GSA and to provide for the long-term financial health of the organization. Members are expected, by GSA Council, to rise above any local/departmental views or issues and to take into account the needs of the GSA as a whole.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, GSA Standing Committees, GSA Budget and Finance Committee, Section K.POL.3.4:

“The GSA BFC will review and advise on the annual three (3) year rolling budget and business plan.”

Prepared by C Thomas and J Tanguay for GSA Council 25 February 2019

GSA Bylaw and Policy, Section K: Finances, GSA Policy, GSA Standing Committees, GSA Budget and Finance Committee, Section K.POL.3.5:
“The GSA BFC will make recommendations to GSA Council on the annual operating and capital budgets.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.5.1.a: “In planning and managing its budget, the GSA will ... be open and transparent, encouraging comprehensive input and consultation from both the GSA Board (GSAB) and the GSA Budget and Finance Committee (GSA BFC).”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.5.1.b: “In planning and managing its budget, the GSA will ... take into account the GSA’s vision, mission, and mandate, which are based largely on the GSA’s duties as set out in the Post-Secondary Learning Act (PSLA), and be guided by the GSA Board Strategic Work Plan.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.5.1.c: “In planning and managing its budget, the GSA will ... ensure the long-term viability and robust health of a fees-driven organization which delivers a range of services.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.5.1.d: “In planning and managing its budget, the GSA will ... ensure the long-term viability and robust health of a fees-driven organization which delivers a range of services.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.5.1.e: “In planning and managing its budget, the GSA will ... ensure the long-term viability and robust health of a fees-driven organization which delivers a range of services.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.5.1.f: “In planning and managing its budget, the GSA will ... enable provision of the key financials, budget projections, information notes, and any other documentation required by GSA Council, the GSAB, GSA BFC, or the GSA’s Auditor.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.5.1.j: “In planning and managing its budget, the GSA shall ... propose to GSA Council a budget that represents all aspects of the GSA’s operations.”

GSA Bylaw and Policy, Section K: Finances, GSA Policy, Budget Principles, Practices, and Procedures, Section K.POL.6.1: “The Unrestricted and Restricted Operating Budget will be organized into broad budget divisions which are presented to the GSA BFC, the GSAB, and GSA Council in the fall, winter, and spring/summer terms reports and the annual three (3) year rolling budget and business plan.”