

---

<b>Type:</b>	Financial	<b>Created:</b>	June 2011
<b>Adopted by:</b>	Board of Directors	<b>Last Amended:</b>	
<b>Executive Responsibility:</b>	Director of Internal Relations	<b>Procedure:</b>	

---

**STATEMENT:**

Bylaw XIII, 1 outlines that the Board shall appoint signing officers and that not less than two signing officers shall be required to authorize expenditures and contracts. As per Bylaw XIII, 2. b., the signatures of not less than two signing officers shall be required to execute any expenditure, contract or other legal document on behalf of the Board of Directors.

**1. Appointment of Signing Officers**

The signing officers of the Students' Union shall be the Executive Director, one of either the Director of Events or Director of Internal Relations, and one additional member of the Board. In special circumstances, a fourth signing officer may be appointed by a two-thirds majority vote of the Board. One of the Directors serving as a signing officer shall be the Staff Relations Officer. The Board will review and affirm signing officers not less than once per year.

The selection of signing officers shall be made by a Board resolution and communicated to Students' Union's financial institutions in writing. Notification of changes to signing officers must be authorized by not less than two of the existing signing officers.

**2. Labour Relations Agreements and Memoranda**

Only the Executive Director and the Board member appointed to serve as the Staff Relations Officer shall have the authority to approve agreements or memoranda of understanding made on labour relations matters.



---

<b>Type:</b>	Financial	<b>Created:</b>	January 2011
<b>Adopted by:</b>	Board of Directors	<b>Last Amended:</b>	
<b>Executive Responsibility:</b>	Director of Internal Relations	<b>Procedure:</b>	20.02-01

---

**PREAMBLE:**

The Students' Union authorizes fee collection under provisions of the University Act [RSBC 1996] and in so doing, acts as the fee collection agent for several organizations as per bylaw III. In order for fee to be collected for other organizations, those organizations must verify compliance with the University Act and must provide annual notice of fee levels.

**STATEMENT:**

**1. STUDENTS' UNION MEMBERSHIP FEES**

The Students' Union collects membership fees as per Bylaw III, Section 2. These fees are set as per Bylaw III, Section 1. Changes to the total Membership Fees collected, beyond increases that reflect the rate of change in the Consumer Price Index, must be approved by the majority of Students' Union members voting in a referendum as per University Act, Section 27.1.

**2. CANADIAN FEDERATION OF STUDENTS MEMBERSHIP FEE**

The Students' Union directs the collection of a membership fee for the Canadian Federation of Students (Federation) as per Bylaw III, Section 3. Changes to the total fees collected for the Federation, beyond increases that reflect the rate of change in the Consumer Price Index, must be approved by the majority of Students' Union members voting in a referendum as per University Act, Section 27.1.

**3. FEE COLLECTION FOR STUDENT GROUPS**

Under the terms of University Act, Section 27 (m), v., the Board of Governors may collect fees for student groups, which shall be disbursed to those groups as per University Act, Section 27 (n) ii. Student groups wishing to be included in the Students' Union's fee collection as a 'Student Society Fee' as per University Act, Section 27.1 must comply with the terms of Section 27.1 and must be included in the bylaws of the Students' Union as a fee applied to the Students' Union's membership.

### **3.1 Navigator Newspaper Society**

The Students' Union authorizes the collection of fees for the Navigator Newspaper Society as per Bylaw III, Section 4. Notwithstanding Bylaw III, Section 4, changes to the level of fees collected, beyond increases that reflect the rate of change in the Consumer Price Index, must be approved by the majority of Students' Union members voting in a referendum held by the Students' Union as per University Act, Section 27.1.

### **3.2 Radio Malaspina Society**

The Students' Union authorizes the collection of fees for the Radio Malaspina Society as per Bylaw III, Section 4. Notwithstanding Bylaw III, Section 5, changes to the level of fees collected, beyond increases that reflect the rate of change in the Consumer Price Index, must be approved by the majority of Students' Union members voting in a referendum held by the Students' Union as per University Act, Section 27.1.

## **4. UNIVERSITY ACT COMPLIANCE**

For those organisations on whose behalf the Students' Union authorizes fee collection, adherence to the terms of University Act, Section 27.1 is required. This shall include remaining a society and registered as such with either the federal or British Columbia governments; and making available to its members annually audited financial statements prepared by an external auditing firm that meets the requirements set out in Section 42 of the Society Act. Referenda to increase fees under the terms of Articles 2 and 3 above must be held by the Students' Union, in accordance with the bylaws thereof, as per University Act, Section 27.1.

## **5. ANNUAL FEE NOTIFICATION AND REMITTANCE OF FEES**

Procedure 20.02-01 shall describe the process by which fee notification and disbursement shall occur.

---

<b>Type:</b>	Financial	<b>Created:</b>	June 1999
<b>Adopted by:</b>	Board of Directors	<b>Last Amended:</b>	February 2012
<b>Executive Responsibility:</b>	Director of Internal Relations	<b>Procedure:</b>	

---

**STATEMENT:**

The Bylaws identify that the Board is responsible for the Students' Union's financial management and planning, and that the Board must prepare an annual budget. This policy shall articulate the process and principles by which the budget is created and updated to aid in responsible financial management.

**1. Budgeting Preparation, Adoption and Revision**

The Executive Director and Director of Internal Relations shall present a draft annual budget to the Budget and Operations Committee by no later than May 31. The Committee shall review the draft budget, make any amendments deemed advisable, and recommend adoption of the budget to the Board of Directors by no later than June 30. The Board shall adopt the annual budget by no later than July 15 of each year.

By January 15 of each year, the Executive Director and Director of Internal Relations shall present to the Budget and Operations Committee a report on the revenues and expenses of the Students' Union as at November 30 of each year. The report shall include a draft revision of the annual budget to reflect changes and projected variance to the original annual budget adopted by the Board. The Committee will review the revised budget and report, make any amendments deemed advisable, and recommend adoption of the revised budget to the Board of Directors by no later than February 15. The Board shall adopt the revised budget by no later than February 28 of each year.

**2. Unbudgeted Amounts and Variance**

Should a budget expense line exceed the budgeted amount by the great of 5% or \$5,000, the Board must approve the associated budget variance. Any unbudgeted items in excess of \$250 must be presented to the Board for approval.

**3. Budget Components, Allocations and Format**

To aid in accountability and readability, the Board of Directors will construct the budget in

a standardized and codified manner with sufficient detail to allow for appropriate financial analysis.

### **3.1 Revenue Items**

Each budget shall contain the following standard revenue items, which shall each have an attached schedule:

- Membership Fees
- Consignment and Office Service

Each budget shall contain the following standard revenue items, which need not have an attached schedule:

- Amortization of deferred lease contributions
- Contract Revenue
- Event Revenue
- Interest and Miscellaneous
- Pub Operation Revenue
- Rent

### **3.2 Expense Items**

Each budget shall contain the following standard expense items, which shall each have an attached schedule:

- Advocacy, Campaigns and Government Relations Expenses
- Board, Elections and Meetings Expenses
- Building, Office and Administrative Expenses
- Campus Life and Event Expenses
- Communications and Membership Development Expenses
- Consignment and Office Services Expenses
- Donations and Non-Recurring Items
- Pub Operation Expenses
- Student and Academic Services Expenses

Each budget shall contain the following standard expense items, which need not have an attached schedule:

- Amortization of Capital Assets
- Amortization of Prepaid Lease
- Auditing Expenses
- Bank and Credit Card Charges
- Miscellaneous Expenses
- Professional Fees

### **3.3 Wages and Benefits**

Wages and benefit expenses shall be reflected in the budget based on staff function to best allocate the cost of staffing to reflect work performed. Costs related to Student Staff shall be allocated to the Consignment and Office Services Expense schedule. Lounge Operation staff shall be allocated to the Pub Operation Expense schedule. Costs associated with Office and Administrative staff shall be totaled and divided by five to reflect the number of permanent positions. The resulting five full-time equivalent (FTE) figures shall be allocated as follows:

- Advocacy, Campaigns and Government Relations Expenses: 1.0 FTE
- Building, Office and Administrative Expenses: 1.0 FTE
- Campus Life and Events: 0.75 FTE
- Club Resourcing: 0.25 FTE
- Communications and Membership Development: 0.40 FTE
- Elections and Referenda: 0.10 FTE
- Health and Dental Plan Administration: 0.50 FTE
- Consignment and Office Services: 0.75 FTE
- Student and Academic Services: 0.25 FTE

### **3.4 Board Stipends**

Base Board Stipends shall be allocated in a line item within the Board, Elections and Meetings Expenses schedule. Expenses relating to Executive Portfolio Stipends shall be divided equally between the following four budget areas:

- Advocacy, Campaigns and Government Relations Expenses
- Building, Office and Administrative Expenses
- Campus Life and Events
- Student and Academic Services Expenses

Advocacy Portfolio stipends shall be allocated to expense line items relating to each position respectively and shall be placed within the Advocacy, Campaigns and Government Relations Expense schedule.

### **3.5 Club Fund**

Each annual budget shall include an appended Club Fund budget for the corresponding fiscal year.

### **3.5 Budget Format**

Each budget line item shall not be less than \$500 in value.

**4. Contingency**

Three percent (3%) of total projected membership fee revenue shall be allocated to a contingency line item to be used in cases of unexpected expenses or lower than expected revenue. Any unused funds in this line item at year-end will be considered an unbudgeted surplus.

**4. Pub Operation Expenses**

Other than the following, all direct expenses of the Pub Operation shall be allocated to the Pub Operations Expense schedule:

- Entertainment Expenses;
- Office supplies and expenses;
- Capital costs and amortization;
- Janitorial and Building Maintenance; and,
- Utilities

**5. Capitalization**

Capital assets will be amortized on a straight-line basis over the following useful lives:

- Property/Building 50 years
- Computers, Software and Telephones 3 years
- Office and Pub Equipment 5 years
- Furniture 10 years

One full year's amortization shall be recorded in the year of purchase. Capital assets with a value of less than \$750 shall be recorded as expenses as in the year of their purchase.

---

END OF DOCUMENT



---

<b>Type:</b>	Financial	<b>Created:</b>	August 2013
<b>Adopted by:</b>	Board of Directors	<b>Last Amended:</b>	
<b>Executive Responsibility:</b>	Director of Internal Relations	<b>Procedure:</b>	

---

**PREAMBLE:**

This policy serves to ensure that all Students' Union suppliers and their sub-contractors meet ethical standards of labour relations and sustainable production, and that all products purchased by the organization are similarly sustainable and consumer friendly as outlined in the supplier code of conduct.

**STATEMENT:**

**1. CHILD LABOUR**

The Students' Union will not hire people under the age of 15, unless local minimum ages law stipulates a higher age for work or mandatory schooling, in which case the higher age applies, as defined by the conventions of the International Labour Organization (ILO). The Students' Union will not use suppliers who are known to engaged in child labour practices as defined herein.

**2. FORCED LABOUR**

The Students' Union will not engage suppliers who use forced, illegal, or prison labour, including indentured or bonded labour, or any form of compulsory labour as defined by ILO conventions.

**3. DISCIPLINARY PRACTICES**

Suppliers of the Students' Union must treat workers with respect and dignity, and ensure workers are not subjected to any form of physical, sexual, psychological, or verbal harassment or abuse. Suppliers must ensure that workers are free to express their concerns about workplace conditions without fear or retribution of losing their jobs, and shall have access to a formal avenue to express concerns directly to factory management or union representatives.

**4. FREEDOM OF ASSOCIATION**

Students' Union suppliers shall recognize and respect that workers, without distinction, have the right to form or join or trade unions of their own choosing and to bargain collectively. The Students' Union shall not engage firms known to hinder the development of independent, free association and bargaining.

**5. WAGES AND BENEFITS**

Students' Union suppliers must meet national and legal requirements, whichever is higher, for wages and benefits within the country of the manufacturer, irrespective of special status granted to a company, worksite, or geographic area, that permits the organization to comprise applicable standards.

**6. HOURS OF WORK**

The Students' Union shall work with suppliers who ensure regular working hours do not exceed forty-eight (48) hours per week, and that the combinations of regular hours and required overtime hours do not exceed sixty (60) hours per week except in emergency situations and are compensated fairly according to the law, or where the law is silent, at premium rates. The Students' Union shall not work with firms who are known to deny workers at least one day off during every seven (7) day period.

**7. DISCRIMINATION**

The Students' Union will not work with employers who discriminate on the basis of race, gender, political or religious beliefs, social, ethnic, or national origin, marital status, age, union affiliation, sexual orientation, or disability. Students' Union suppliers shall ensure that pregnant workers are assigned work tasks appropriate, and not threatening to their condition.

**8. WORKPLACE HEALTH AND SAFETY**

Students' Union suppliers shall provide their workers with safe and healthy work environments, which, as a minimum standard, is in compliance with country and local health and safety laws and regulations. The Students' Union shall not work with firms known for failing to take adequate steps to prevent accidents or injuries to health arising out of, associated with, or occurring in the course of work.

**9. SUSTAINABILITY AND ENVIRONMENT COMMITMENT**

Students' Union suppliers shall ensure all waste materials, as a by-product of production, are disposed of properly in an environmentally responsible manner, and according to the local and international laws and regulations.

The Students' Union will prioritize the purchase of refurbished or reused products where available as opposed to new products, and will ensure that maximum life is obtained from all assets and supplies before disposal and replacement.

**10. PRODUCT STANDARDS**

The Students' Union will prioritize products that are reusable, recyclable, refurbished, biodegradable, non-toxic, of sustainable forests, and locally produced.

**11. COMPLIANCE**

The Union expects all its suppliers to actively do their utmost to achieve the standards expressed herein. The Students' Union will share information with current and future suppliers so they are aware of the Union's expectations in terms of product certification and workplace practices.

If the Union believes that workplace conditions do not meet the standards outlined, notification will be sent to the supplier requesting corrective action to be taken.

---

END OF DOCUMENT



---

<b>Type:</b>	Financial	<b>Created:</b>	July 2010
<b>Adopted by:</b>	Board of Directors	<b>Last Amended:</b>	June 2015
<b>Executive Responsibility:</b>	Director of Internal Relations	<b>Procedure:</b>	20.05-01

---

**PREAMBLE:**

The Students' Union will reimburse its employees and Board members for reasonable travel and other expenses incurred while on Students' Union business, approved in advance. In keeping with the Students' Union's status as a member-funded organisation, it is the responsibility of each employee and Board Member to exercise good judgment and moderation with reference to such expenses.

**STATEMENT:**

**1. Air and Train Travel Expenses**

Air and train travel will be booked in advance for approved travel and will be reimbursed on the lowest available rates for economy class. For travel outside of Canada, appropriate travel and medical insurance will be reimbursed with original receipts and policy outlines. Trip cancellation insurance will be purchased for all approved air and train travel.

**2. Ground Travel**

Those traveling to complete Students' Union business shall use the most economical form of ground transportation to facilitate their schedule. Fees, insurance and gas for rental vehicles will be reimbursed if approved travel does not accommodate the use of personal vehicles or public transportation. Rates for reimbursement for use of personal vehicles shall be established in procedure.

**3. Ferry Travel**

The Students' Union will provide reimbursement for the cost of ferry travel, including vehicle costs and reservation fees. Those traveling by ferry on Students' Union business shall be expected to travel as walk-on passengers whenever possible and economical.

**4. Meals and Incidental Expenses**

The Students' Union will provide a per diem to compensate those traveling on Students' Union business for the cost of meals and incidental expenses without the need to present

receipts. Where meals are provided at conferences and meetings, a reduced per diem rate will be provided. Per diem rates will be pro-rated for partial days.

**5. Accommodation**

Accommodation costs will be reimbursed for approved travel provided those traveling on Students' Union business explore all accommodation options (billeting, hostel, residence, hotel) to secure the lowest rate for acceptable accommodation.

**6. Cell Phones**

The Students' Union will provide reimbursement for cell phone costs incurred by Board members holding an Executive or Advocacy Portfolio, including the member serving as the Provincial Executive Representative, and employees who require a cell phone for the completion of their job duties. Reimbursement will be provided for voice, data and long distance plans. Reimbursement will only be provided to those Board members who submit their work report for the associated month.

**7. Childcare**

The Students' Union will provide reimbursement for monthly childcare costs incurred by Board members holding an Executive or Advocacy Portfolio of up to five percent (5%) or \$50, whichever is less. Reimbursement will only be provided to those Board members who submit their work report for the associated month. Those Board members incurring specific childcare costs due to travel, or attendance at extraordinary meetings, shall be entitled to additional childcare reimbursement.

Childcare cost reimbursement for staff members shall be covered by the Collective Agreement.

**8. Non-Allowable Expenses**

The Students' Union will not provide reimbursement for such personal expenses as entertainment, movie rentals, toiletries, alcohol, penalties and fines. Travel expenses of spouses/partners are non-allowable expenses. The cost of personal phone calls over and above approved cell phone reimbursement rates are non-allowable expenses.

---

END OF DOCUMENT