



Office of the Vice-President (Finance & Operations)
3600 McTavish Street, Suite 1200, Montréal, Québec H3A 0G3

SSMU 2016-2017 Operating Budget

Prepared by Zacheriah Houston, Vice-President (Finance and Operations)
Submitted 29 April 2016 to the Board of Directors

Introductory Note

Dear Directors,

Herein is my submission of the 2016-2017 Operating Budget.

The completion of this budget proved to be particularly challenging. As you will recall, the March 2016 revision of the 2015-2016 Operating Budget projected a deficit of \$130,000. In order to offset the effects of this deficit, the goal was to not only break the 2016-2017 budget even, but to find the funds to run a \$100,000 surplus, in order to begin replenishing the CERF. A significant time investment was required to accomplish the amount of operational restructuring required to free up \$230,000 in the budget, and it was necessary that we examine each of the Society's 90 departments in detail. As a result, a draft budget was presented to Council on April 7th, 2016, and the approval of the final budget was deferred to the Board of Directors.

The 2016-2017 Operating Budget presented today contains significant savings of \$242K in operational areas, a \$17K increase in student fees, an increase of \$129K to administrative expenses, a \$9K reduction in spending for governance and executive portfolios, a \$13K reduction in the deficit from programming, a \$27K increase in profits from publications, a \$3K reduction in the deficit from Services, and a \$47K cut to student group-related expenses. These changes are detailed throughout this report. The cumulative effect of these changes is a \$100,000 surplus, which will be transferred to the CERF at the end of the year.

When preparing the budget, particular attention was paid to ensuring that we are not relying on one-time or short-lived revenue sources or short-term expense reductions to achieve this. Instead, permanent operational changes have been made, resulting in budget intended to be sustainable in the long-run.

Please note that several accounting changes are being made for the 2016-2017 fiscal year – these changes are noted throughout this report.

Finally, please note that the work contained in this document is the product of collaboration between the General Manager, the Comptroller, the Human Resources Advisor, the Accounting Department, the Executive Committee, and many other permanent staff members.

For the compiled Global Budget (for approval), please refer to Appendix A.

Respectfully submitted,



Zacheriah Houston

Vice-President (Finance and Operations)



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Understanding the Budget

Fiscal Year

It is important to note that the SSMU budgets according to its fiscal year. The Society's fiscal year is June 1st to May 31st. Thus, the proposed 2016-2017 Operating Budget is the budget for June 1st, 2016 to May 31st, 2017.

Departments

The SSMU segments its budget into individual budgets for around 90 different "departments". A department can be an area of the Society's operations (e.g. governance, security, building), a student group (e.g. SACOMSS, Volunteer Service), an event (e.g. Four Floors), or a fund (e.g. Campus Life Fund). Each department has its own individual budget.

Global Budget vs. Department Budgets

Since there are 90 departments, each with their own budget, the SSMU Budget is quite long – around 1,400 lines, or 15 pages. As a result of this, this report examines the "Global Budget" – the summary of the "bottom line" of each individual Department Budget. In other words, the Global Budget is an outline of the surplus or deficit from each Department Budget.

This document examines each section of the Global Budget in detail, but does not go into detail regarding the individual Department Budget for each Department.

The Global Budget can be found in Appendix A, and a detailed breakdown of the Department Budget for each department can be found in Appendix B.

Columns of the Budget

In the budgets contained in this document, there are several columns. A description of each column is below.

2014-2015 Actuals: This column contains the actual surplus or deficit incurred by each department during the 2014-2015 fiscal year. This column shows the *net* surplus (i.e. net revenue) or deficit (i.e. net expense). For example, Gerts both incurs expenses and earns revenues, but during the 2014-2015 year, a *net* revenue (or in other words, a surplus) of \$9,744 was earned by Gerts.

2015-2016 Actuals as at Feb. 29: This column contains the actual surplus or deficit incurred for each department by the Society as of February 29, 2016, during the 2015-2016 fiscal year. These values can be compared to the budget for 2015-2016 and used to predict values for the 2016-2017 budget, but they are not especially useful because they are subject to fluctuations due to the unpredictable nature of the timing of many of the Society's expenses and revenues.

2015-2016 Budget, Mar. Revision: This column shows the budget for the 2015-2016 year, as of the most recent (March 2016) budget revision. Examining these values allows for the comparison of the budget for 2016-2017 with the budget for the 2015-2016 year and allows one to easily identify areas where the 2016-2017 budget varies significantly from the previous year.

2016-2017 Budget: This is the most important column – this is the actual budget for the 2016-2017 year, being submitted for approval in this report.

Variance, 2015-16 vs. 2016-17, Unf(Fav): This column shows the variance between the 2015-2016 budget (March 2016 revision) and the proposed 2016-2017 budget for each department. In other words, it shows



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how much the budget for each department has changed from the previous year. “Unf(Fav)” indicates that unfavorable variances are shown in black, without brackets, while favorable variances are shown in red, surrounded by brackets. For example, “3,940” indicates a deficit of \$3,940, while “(103,858)” indicates a surplus of \$108,858.

Note that a “favorable variance” occurs when a deficit has decreased or a surplus has increased, and an “unfavorable variance” occurs when a deficit has increased or a surplus has decreased.

Fee Funded vs. Subsidized Departments

Many departments are funded by fees which are restricted specifically for that department. The result of this is that the “student fee revenue” for that department will always equal its budgeted expenses. In other words, fee-funded departments are always budgeted to break even. Thus, when looking at the Global Budget, the budget for a fee-funded department will always be zero. This does not mean that the department in question does not spend any money, but rather that the total cost to the Society of that department is zero because the expenses are covered by revenue from restricted student fees.

For example, in the “Services” section of this report, M-SERT (Dept. 7015) is budgeted to break even (i.e., it is budgeted for \$0). If one wanted to know the exact amount of fees that M-SERT generates, or the amount of money it spends annually, they would need to look for “Dept. 7015 – M-SERT” in Appendix B, which contains the detailed Department Budgets for each department.

Operations

The Operations budgets include the budgets for several different areas of the Society.

The first type of operations run by the SSMU are the revenue-generating operations. The SSMU manages two food and beverage operations, i.e. the Student Run Café (Dept. 1590) and Gerts (Dept. 1599); MiniCourses (Dept. 3084), inexpensive, non-credit courses offered by the SSMU; and Events (Dept. 1031), which refers to the revenue generated by charging room-booking fees to external companies that hold events in the Shatner Building.

Additionally, the SSMU has some operations for which the primary purpose is not to generate revenue – these are the William Shatner University Centre (Dept. 2022 – Shatner Building) and Security operations (Dept. 1210).

During the 2015-2016 year, total operational costs were significantly above that of the 2014-2015 year – around \$~147K higher in total. This was due to several factors, including reduced revenue from MiniCourses, a larger deficit from the Student Run Café, and the fact that with the removal of some commercial tenants and increasing maintenance costs, the Shatner Building cost around \$75K more to operate.

For the 2016-2017 year, operational costs have been significantly reduced, seeing the total deficit reduced by \$~242K. The means by which this was achieved are outlined below.

Events

There are no significant changes to the budget for Events (Dept. 1031). Continued profitability is expected. Revenue has been increasing, and thus generally the budget would project increased revenue for 2016-2017, however in order to remain conservative, the budget reflects a slight decrease in revenues due to the possibility of reduced building traffic with the construction taking place on McTavish.

Security

Security (Dept. 1210) has been downsized significantly by eliminating after-hours security and reducing the amount of security agents stationed at Gerts. SSMU staff (e.g. Security Manager, bar staff, porters, etc.) will act as security when an agent is not necessary, and the Gerts budget contains a provision for around 25h/week of external security, which is necessary for peak times. The Security budget contains a \$2,500 provision to cover the occasional need for additional external security, when SSMU staff are unavailable.

Security costs incurred as a result of building events do not need to be budgeted for in this department, as they are covered by the relevant department (for internal events) or billed to groups (for external events).

The total savings from these changes amount to around \$104K per year.

The Nest / Student Run Café (SRC)

For the SRC (Dept. 1590), the budget reflects a conservative 30% drop in revenue due to the McTavish street closure. Expenses have also been reduced by altering the staff composition – by spreading overhead costs across the SRC, Gerts, Events, Building, etc., the SRC's operating costs are lower.

Gerts

The primary changes to Gerts (Dept. 1590) are a reduction in salaries/labor costs of \$~50K, and an increase in security costs of \$25K, due to Gerts now being required to use external agents for some of the week. An effort to reduce expenses such as rentals, cleaning costs, clothing, repairs and maintenance, food costs,

alcohol costs, and materials and supplies also saved around \$10K. This resulted in a total increase in profits by \$~35K.

Notably, Gerts profits for the last two years have been unusually low. During 2014-2015, it appeared that the street closure affected sales significantly, and during 2015-2016, sales recovered slightly, but not to the level of sales seen in past years. This suggests that continued growth could be expected, however because the effects on building traffic of the upcoming McTavish street closure have yet to be seen, this budget does not project continued growth of sales. Instead, efforts to increase Gerts' profitability were focused on reducing labor, reducing the cost of goods sold, and the other measures mentioned above.

Shatner Building

The Building (Dept. 2022) deficit has been reduced by around \$70K. This was achieved by reducing building hours (the building will be closing on Sundays), which resulted in \$11K in savings, increasing rent revenue, reducing contract expenses, and reducing porter hours. A \$15K provision is also included in the contracts budget for costs related to the McTavish construction.

MiniCourses

During 2015-2016, MiniCourses (Dept. 3084) profits were abnormally low, and this appears unlikely to repeat itself in 2016-2017. Thus, the budget was restored to \$20K in profits.

Individual Budgets – Operations

Operations	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
1031 - Events	(67,481)	(49,412)	(62,939)	(59,000)	3,940
1210 - Security	112,296	81,580	113,569	9,711	(103,858)
1590 - The Nest / Student Run Café	67,119	94,002	129,347	100,028	(29,319)
1599 - Gerts	(9,744)	(3,822)	(16,701)	(50,842)	(34,141)
2022 - Shatner Building	231,071	222,754	307,196	235,457	(71,739)
3084 - MiniCourses	(23,000)	(17,151)	(12,869)	(20,000)	(7,131)
Total Operations	310,261	327,951	457,603	215,354	(242,248)



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Student Fees

In addition to many different restricted fees, the Society charges its membership a base membership fee (the “base fee”). This fee ranges from \$15.03/term to \$42.95/term, depending on each member’s program and the number of credits in which they are enrolled.

The base fee is indexed to inflation, and thus the total revenue generated from the base fee tends to increase every year.

For 2016-2017, non-allocated student fee revenue is projected to be \$1.746M – around \$17K higher than the previous year. This value was determined by taking the previous year’s revenue of \$1.746M and adjusting it to an estimated 1% inflation. One percent is a conservative estimate for inflation, and any enrollment increases – McGill is predicting a small increase in total undergraduate enrollment – will also act as a buffer.

Individual Budgets – Student Fees

Non-Allocated Student Fees	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015	2015-2016	2015-2016	2016-2017	
	Actuals	Actuals as at Feb. 29	Budget Mar. Revision	Budget	
3000 - Non-Allocated Student Fees	(1,700,272)	(1,728,871)	(1,728,871)	(1,746,152)	(17,281)
Total Non-Allocated Student Fees	(1,700,272)	(1,728,871)	(1,728,871)	(1,746,152)	(17,281)

Administration

Administrative expenses are, by far, the largest section of the Operating Budget. This category includes items such as salaries for the permanent staff that assist with the administration of the Society (e.g. accountants, IT support staff), student staff salaries, bank charges, legal fees, auditor fees, insurance fees, and office supplies costs. These types of costs are reflected in General Administration (Dept. 3021). This section also includes IT (Dept. 2000), and Executive Administrative Departments, which primarily include telephone costs, printing costs, and student staff salaries.

The Society's total administrative expenses are around \$1.5M per year. This can be roughly divided into permanent staff salaries (72.6%); student staff salaries (9.1%); IT costs (2.3%); professional, legal, and insurance fees (9.5%); and printing, office supplies, postage, telephones, photocopying, automobile, and bank fees expenses (6.5%).

From 2015-2016, the total net administration expenses have increased by approximately \$130K. However, a large part of this increase (approx. \$80K) was due to salaries shifting from non-administrative departments *into* General Administration due to operational restructuring. Thus, the "real" increase in expenses to the Society coming from the administration departments is closer to \$50K. It is also worth noting that around 30%-50% of this \$50K increase can be attributed to inflation.

Furthermore, although administrative expenses have increased overall, the amount of the increase is significantly lower than the initial draft of the budget. In order to reduce the Society's administrative expenses as much as possible, significant cuts were made to salaries in various administrative departments. This included a 40% cut to student staff positions, and elimination of certain permanent staff positions.

General Administration

The General Administration (Dept. 3021) budget is the largest component of Administration. Initial drafts of this budget were projecting General Administration costs (primarily contracts and salaries) to be significantly higher than the final product, and thus large efforts were made to cut expenses where possible.

This final draft of the budget reflects a net \$20K increase in expenses from the previous year. However, approximately \$90K of salary expenses were moved *out* of the General Administration Department and into the Executive Administrative Departments (discussed further below). Because of this accounting change, it is more useful to consider the total change to all administration budgets (discussed above).

IT

The majority of the Society's IT (Dept. 2000) costs are software subscriptions. This is software used by the SSMU such as Microsoft Office, Adobe Illustrator, Wufoo, Smart Recruiters, Groupwise, Vibe, Mailchimp, SurveyMonkey, Google, EMS, BMS, Bitdefender, iWeb, Sage AccPacc ERP, etc.

For the 2016-2017 year, software costs were increased to account for a switch to a new cloud-based document management and email software, and an additional \$2,100 CAD was added in order to upgrade the SSMU wufoo subscription.

The 2016-2017 budget also reflects the fact that as of June 1st, 2016, all software will be recorded in the IT department.

Executive Administrative Departments

These departments are used to record the costs related to the administration of each executive's portfolio. Such costs primarily include telephones, office supplies, travel (where applicable), credit card fees, other membership fees, and printing/photocopy costs.

A major variance is seen between the 2015-2016 budgeted deficit and the 2016-2017 budgeted deficit. This is primarily due to an accounting change. As of June 1st, 2016, all salaries and benefits expenses for casual staff working within the portfolio of an executive will be recorded in the respective administrative department. E.g. the salaries paid to casual staff such as the Funding Commissioner, Club Auditor, FERC Commissioner, and other finance-related staff will be recorded in the VP Finance (Admin) department (Dept. 4015).

Furthermore, another notable change is that, with the addition of a new executive – the Vice-President Operations – there are additional telephone, photocopy, etc. costs that will be incurred by the Society.

A final notable change for the 2016-2017 year is that the Vice-President (University Affairs) and the Vice-President (Student Life) will no longer be attending the Student Union Development Summit (SUDS). This measure was taken to reduce expenses, as attending the conference costs the Society around \$2,500 annually.

Individual Budgets – Administration

General Administration and IT

General Administration & IT	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015	2015-2016	2015-2016	2016-2017	
	Actuals	Actuals as at Feb. 29	Budget Mar. Revision	Budget	
2000 - IT	20,897	12,470	18,393	36,906	18,513
3021 - General Administration	1,231,354	902,418	1,288,280	1,308,053	19,773
Total General Administration & IT	1,252,251	914,888	1,306,674	1,344,959	38,286

Executive Administrative Departments

Executive Administrative Departments	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015	2015-2016	2015-2016	2016-2017	
	Actuals	Actuals as at Feb. 29	Budget Mar. Revision	Budget	
4010 - Presidential Portfolio (Admin)	1,213	302	1,201	17,393	16,192
4015 - VP Finance (Admin)	973	563	660	18,208	17,549
4016 - VP Operations (Admin)				5,880	5,880
4018 - VP Internal Affairs (Admin)	1,302	950	1,105	15,627	14,522
4025 - VP Student Life (Admin)	2,340	2,335	2,637	11,694	9,057
4037 - VP External Affairs (Admin)	601	925	1,195	16,355	15,159
4091 - VP University Affairs (Admin)	533	1,851	1,954	14,082	12,127
Total Executive Administrative Departments	6,962	6,926	8,752	99,239	90,487

Governance and Executive Portfolios

The Governance and Executive Portfolio departments are generally related to the governance of the Society (e.g. Elections, Legislative Council, General Assemblies) or are portfolios created as a result of a Policy passed at a governing body of the Society, for example at a General Assembly or the Legislative Council. Examples of the later type of departments are Family Care (Dept. 4012) and Equity (Dept. 4060).

In general, there were cuts to these departments across the board, reducing the total net expense from all governance/exec departments from \$~33,500 to \$~24,900, resulting in a savings of \$~8,600 for the Operating Budget.

The largest reductions in spending have occurred for Communications, Campaigns, and Council and Committees.

Other notes

1. The subsidy to the Mental Health department (Dept. 4061) was cut entirely, since as of June 1st, 2016, it will be a fee-funded department.
2. The First Year Affairs department (Dept. 4052) is a new department that will be fee-funded by the First Year Fee, due to the removal of the Service status of the First Year Council.
3. As per a constitutional amendment, the Vice-President (External) is now responsible for Indigenous affairs, whereas the Vice-President (University Affairs) is responsible for the Society's equity-related initiatives. As a result of this separation, a new department, Indigenous Affairs (Dept. 4062), was created.

Individual Budgets – Governance and Executive Portfolios

Governance & Executive Portfolios	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015	2015-2016	2015-2016	2016-2017	
	Actuals	Actuals as at Feb. 29	Budget Mar. Revision	Budget	
4011 - SEAMLESS	1,381	1,045	1,045	1,000	(45)
4012 - Family Care			300	300	
4019 - Communications	1,175	1,080	1,153	0	(1,153)
4039 - Campaigns	5,248	6,373	9,700	7,000	(2,700)
4052 - First Year Affairs				0	
4057 - Elections	6,029	1,536	3,981	4,000	19
4060 - Equity	2,172	70	1,619	1,200	(419)
4061 - Mental Health	314	335	1,740	0	(1,740)
4062 - Indigenous Affairs				500	500
4065 - Environment Committee		423		0	
4076 - University Affairs	40	361	580	500	(80)
4080 - External Affairs	18,750	1,788	2,075	1,500	(575)
4082 - Council & Committees	3,403	5,588	5,669	4,000	(1,669)
4083 - Executive Committee	4,073	2,857	4,400	4,000	(400)
4084 - General Assembly	3,593	314	405	500	95
4085 - Community Relations	1,497	306	850	400	(450)
4086 - AVEQ		(1,222)	0		
Total Governance & Executive Portfolios	47,675	20,854	33,517	24,900	(8,617)

Programming Activities (i.e. SSMU Events)

The Society runs a variety of events and programming, most of which break even.

For the 2015-2016 year, programming activities as a whole were budgeted to lose \$~12,600. This was primarily due to the Four Floors deficit of \$9,000, which is not expect to occur again.

For the 2016-2017 year, the budget reflects a total \$800 profit from programming activities (total), due primarily to the surplus generated from Activities Night.

Other notes

4. The Speaker Series (Dept. 5015) has been cut entirely, due to financial constraints.
5. The Savoy Society (Dept. 5048) is no longer a SSMU Service, and will thus be included with Programming Activities.
6. As of June 1, 2016, Grad Frosh (Dept. 5079) will be recognized as its own department. Previously, this was considered part of Frosh.
7. The Sponsorship department (Dept. 5048) is used for accounting purposes only and does not generally generate a profit – profits from sponsorship are recognized in the relevant department (e.g. Frosh sponsorship is recorded in the Frosh department).
8. Faculty Olympics (Dept. 5085), Awards Banquet (Dept. 5528), and Four Floors (Dept. 5559) are expected to break even.
9. The Society will no longer be subsidizing the Sustainability Case Competition (Dept. 5581) due to financial constraints.
10. The Society partners with QPIRG on Social Justice Days (Dept. 5088) and Culture Shock (Dept. 5535), via the Office of the Vice-President (External).

Individual Budgets – Programming Activities

Programming Activities	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
5015 - Speaker Series			4,800		(4,800)
5048 - Savoy Society				0	
5079 - Grad Frosh				0	
5080 - Frosh	37,403	10,051	0	0	
5081 - Street Fest (INACTIVE)	25				
5084 - Sponsorship	4,809	(1,378)	(1,363)		1,363
5085 - Faculty Olympics	4,300	(43,191)	0	0	
5087 - Affaires Francophones	1,439	349	1,000	200	(800)
5088 - Social Justice Days		1,000	1,000	1,000	
5096 - Hip Hop Week	7,826	(1,808)	(1,809)		1,809
5527 - SSPN		29	500		(500)
5528 - Awards Banquet	10,842	(6,000)	750	0	(750)
5535 - Culture Shock		1,000	1,000	1,000	
5558 - Activities Night	(648)	(2,677)	(2,679)	(3,000)	(321)
5559 - Four Floors	2,850	9,098	9,005	(0)	(9,005)
5581 - Sustainability Case Competition	230	(63)	400		(400)
Total Programming Activities	69,076	(33,590)	12,604	(800)	(13,404)

Communications and Publications

The Society has three major publications: the Handbook, the website, and the Old McGill Yearbook.

In general, the Handbook generates a surplus, the website incurs some minimal costs, and the Yearbook generates a significant deficit. Usually, the profit from the Handbook is enough to offset the deficit from the website and the Yearbook.

For 2016-2017, the budget projects significantly more total profit (around \$27,000) from Communications and Publications than was made in 2015-2016, primarily due to the discontinuation of the yearbook and expected increased advertising sales for the handbook.

Handbook

The Handbook (Dept. 6036), distributed to incoming students in late August and early September, has historically generated more advertising revenue than it did during the 2014-2015 and 2015-2016 years. Similar handbooks at other universities also tend to generate more revenue than the SSMU Handbook has in recent years. The SSMU communications and marketing staff have been working hard to ensure that advertising sales for the 2016-2017 year are significantly higher than the past few years, and the SSMU is currently projecting \$30,000 in advertisement sales revenue, net of commissions and other expenses.

Website

In order to simplify accounting practices, the Website department (Dept. 6050) has been eliminated effective June 1st, 2016. This department was only used to record the website-related insurance costs, and thus the department will simply be merged with General Administration (Dept. 3021).

Old McGill Yearbook

The Old McGill Yearbook (Dept. 6065) will not be produced during the 2016-2017 year, due to the fact that it historically runs a significant deficit. The Vice-President (Internal), the Vice-President (Finance), and the General Manager will work together to find a solution, which could include options such as an online yearbook, partnering with other associations to produce a yearbook, or a fee-funded yearbook.

Note that the \$9,000 profit budgeted for 2016-2017 from the Yearbook is due to the fact that the costs of producing the 2015-2016 yearbook are incurred in the 2015-2016 year, but some of the revenue will be earned in the 2016-2017 year.

Individual Budgets – Communications and Publications

Communications & Publications	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
6036 - Student Handbook	(11,614)	(11,093)	(11,093)	(30,000)	(18,907)
6050 - Website	755		1,445	0	(1,445)
6065 - Old McGill Yearbook	18,535	(9,960)	(2,400)	(9,000)	(6,600)
Total Communications & Publications	7,676	(21,053)	(12,048)	(39,000)	(26,952)

Services

Below are the budgets for the Society's Services. Services can be either fee-funded, meaning that they are funded by their own restricted fee; break even without a fee, meaning that they are not fee-funded but they are financially self-sustainable; or subsidized, meaning that they run a deficit (i.e., their expenses are greater than their revenues) but are subsidized by the Society.

As of June 1, 2016, there are 15 Services.

In general, the Services do not cost the Society a great deal of money, due to the fact that the majority of them are funded by restricted fees and thus do not require subsidies from the Operating Budget. In 2016-2017, the total cost of all Services is budgeted to be \$1,500 – this is \$~3,500 lower than the net deficit from Services for the 2015-2016 year. Note that the “cost of all Services” does not include the accounting, human resources, building, and other administrative costs incurred by the Society as a result of managing the Services.

Fee-Funded Services

The following Services are fee-funded: TVM (Dept. 7010), M-SERT (Dept. 7015), Midnight Kitchen (Dept. 7020), DriveSafe (Dept. 7030), SACOMSS (Dept. 7033), Queer McGill (Dept. 7034), Nightline (Dept. 7035), Union for Gender Empowerment (Dept. 7040), Walksafe (Dept. 7050), and the Black Students' Network (Dept. 7074).

Subsidized Services

The following Services receive a subsidy from the SSMU Operating Budget: Musicians' Collective (Dept. 7060). Note that the subsidy for the Musicians' Collective has been reduced significantly for the 2016-2017 year.

Break Even Services (without a fee)

The following Services break even without a subsidy from the Society or a fee: Volunteer Service (Dept. 7038), Plate Club (Dept. 7051), Peer Support Centre (Dept. 7080), and the Flat Bike Collective (Dept. 7090). Note that the Volunteer Service was subsidized during the 2015-2016 year, but will be required to break even for the 2016-2017 year.

Other notes

11. Department #7032 (Sexual Assault Policy Working Group) is used for accounting purposes, but for most purposes can be considered part of SACOMSS. It is not considered a Service.
12. The following Services will no longer be Services, effective June 1, 2016: McGill International Student Network (Dept. 7011), Players' Theatre (Dept. 7026), Organic Campus (Dept. 7036), Savoy Society (Dept. 7048), and First Year Council (Dept. 7052).
13. Effective June 1, 2016, the Peer Support Centre (Dept. 7080) will be internalized (i.e., it will become a department) due to its recent recognition as a Service.
14. During the 2015-2016 year, the MSIN Fee and the Organic Campus Fee expired – neither fee will be renewed for the 2016-2017 year.
15. As of Winter 2016, the Safety Network Fee (created in the Fall 2015 Referendum) funds the following Services: M-SERT, DriveSafe, SACOMSS, and Walksafe.



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Individual Budgets – Services

Services	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7010 - TVM Student Television	(54,505)	(32,536)	0	0	
7011 - McGill International Students Network	(15,736)	(1,731)	0	0	
7015 - M-SERT	(4,364)	(13,360)	0	0	
7020 - Midnight Kitchen	(17,923)	(58,802)	(0)	(0)	
7026 - Players' Theatre	(4,526)	5,501	2,500		(2,500)
7030 - DriveSafe	(12,802)	(19,050)	(0)	(0)	
7032 - SACOMSS Sexual Assault Policy WG				0	
7033 - SACOMSS	(42,934)	(61,971)	0	0	
7034 - Queer McGill	(23,475)	(34,222)	(0)	(0)	
7035 - Nightline	(6,710)	(14,249)	0	0	
7036 - Organic Campus	(14,137)	(16,913)	0	0	
7038 - Volunteer Service	(347)	33	254	(0)	(254)
7040 - Union for Gender Empowerment	(4,719)	(7,272)	0	0	
7048 - Savoy Society	(6,468)	7,127	0	0	
7050 - WalkSafe	(4,610)	(5,160)	(0)	(0)	
7051 - Plate Club	(235)	(1,373)	(0)	(0)	
7052 - First Year Council	(3,906)	(14,006)	0	0	
7060 - Musicians' Collective	766	1,495	2,210	1,500	(710)
7074 - Black Students' Network	(698)	(12,311)	0	0	
7080 - Peer Support Centre				0	
7090 - Flat Bike Collective	(1,711)	(678)	0	0	
Total Services	(219,040)	(279,478)	4,964	1,500	(3,464)

Other Student Groups

Affiliated Student Associations

The Society has several departments for student associations that are legally part of the Society, per an agreement between McGill, the SSMU, and the associations. These are POTUS, SWSA, and NUS. These departments break even, as they are entirely fee-funded.

Other notes

1. During the 2015-2016 year, the Society budgeted \$1,000 to fund the cost of Services Summit (see Dept. 8056). Due to the current financial situation, the Society will not be providing this subsidy for the 2016-2017 year. However, the SSMU receives \$4,000 annually from the PGSS which will be used for Services Summit and for improvements to infrastructure that benefit Clubs and/or Services.
2. The SSMU has also cut \$~1,800 from the Club and Services budget (Dept. 8056), as with the removal of club offices, Club-related telephone expenses on the fourth floor will no longer be incurred.
3. In past years, the Society has given upwards of \$50,000 annually to Clubs via the "Club Fund" – this was provided via a subsidy from the Operating Budget. As of 2016-2017, the SSMU is no longer subsidizing Clubs from the Operating Budget, as there is a dedicated Club Fund Fee which will finance the Club Fund.
4. Dept. 8057 was merged with Dept. 8056, and is thus considered inactive.

Individual Budgets – Other Student Groups

Other Student Groups	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
8001 - POTUS (PTOT)	(11,995)	(25,696)	0	0	
8002 - SWSA (Social Work)	(2,754)	(3,385)	0	0	
8003 - NUS (Nursing)	(8,859)	(19,299)	0	0	
8004 - NUS Graduation	(284)	(20,774)			
8055 - Club Subsidies (Club Fund)	59,023	14,308	44,000		(44,000)
8056 - Clubs and Services	41,304	(958)	2,806	0	(2,806)
8057 - Services (Inactive - merged with 8056)	661		0		
Total Other Student Groups	77,096	(55,804)	46,806	0	(46,806)

Funding Committee Funds

The Society offers several funds for which students can apply. All of these funds are funded by student fees, which are restricted for the specific purpose for which they were voted by the membership.

All of these departments break even, as they are entirely fee-funded. Notably, although the Society budgets to break even on all of the funds, there is often a small surplus in each of the funds at the end of the year. This is because (a) some funds are often not significantly applied for – as is often the case with the Green Fund and the First Year Fund – and (b) because many funding recipients do not submit their second installment report forms on time, and thus the SSMU does not disburse their second instalments.

Any surplus remaining in the funds at the end of the year is retained for use by the Funding Committee the following year.

Notes re: New Funds and Changes to Existing Funds

1. As per an amendment to the Internal Regulations approved by the Legislative Council on 7th April 2016, the Charity Fund will be renamed to the Community Engagement Fund, with the intention of focusing more on promoting the building of connections between McGill students and the surrounding community and/or promoting active volunteerism among McGill students.
2. The approval of the Mental Health Fee, approved by the membership in the Winter 2016 Referendum, resulted in the creation of a Mental Health Fund to which SSMU members may apply for funding.
3. The approval of the Club Fund Fee, approved by the Membership in the Winter 2016 Referendum, resulted in the creation of a new department – Club Fund (Dept. 9055) – which will be used to record the student fees from the Club Fund Fee and the funding paid out from this fund. As with all fee-funded departments, this department breaks even.

Individual Budgets – Funding Committee Funds

Funding	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015	2015-2016	2015-2016	2016-2017	
	Actuals	Actuals as at Feb. 29	Budget Mar. Revision	Budget	
9052 - First Year Fund		(2,406)	0	0	
9055 - Club Funding				0	
9060 - Mental Health Fund				0	
9061 - Equity Fund	(2,013)	(8,617)	0	0	
9062 - Campus Life Fund	(11,612)	(41,616)	0	0	
9063 - Space Fund	(4,217)	819	0	0	
9065 - Environnement Fund	(27,186)	(46,741)	0	0	
9066 - Ambassador Fund	(9,742)	(33,696)	0	0	
9067 - Charity Fund	(11,489)	(16,231)	0	0	
Total Funding	(66,259)	(148,488)	0	0	0



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Appendices

Appendix A – Global Budget

Please find Appendix A attached.

Appendix B – Detailed Budgets by Department

Please find Appendix B attached.

**SSMU 2016-2017 Operating Budget
 Appendix A - Global Budget**

Department	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
1031 - Events	(67,481)	(49,412)	(62,939)	(59,000)	3,940
1210 - Security	112,296	81,580	113,569	9,711	(103,858)
1590 - The Nest / Student Run Café	67,119	94,002	129,347	100,028	(29,319)
1599 - Gerts	(9,744)	(3,822)	(16,701)	(50,842)	(34,141)
2000 - IT	20,897	12,470	18,393	36,906	18,513
2022 - Shatner Building	231,071	222,754	307,196	235,457	(71,739)
3000 - Non-Allocated Student Fees	(1,700,272)	(1,728,871)	(1,728,871)	(1,746,152)	(17,281)
3021 - General Administration	1,231,354	902,418	1,288,280	1,308,053	19,773
3084 - MiniCourses	(23,000)	(17,151)	(12,869)	(20,000)	(7,131)
4010 - Presidential Portfolio (Admin)	1,213	302	1,201	17,393	16,192
4011 - SEAMLESS	1,381	1,045	1,045	1,000	(45)
4012 - Family Care			300	300	
4015 - VP Finance (Admin)	973	563	660	18,208	17,549
4016 - VP Operations (Admin)				5,880	5,880
4018 - VP Internal Affairs (Admin)	1,302	950	1,105	15,627	14,522
4019 - Communications	1,175	1,080	1,153	0	(1,153)
4025 - VP Student Life (Admin)	2,340	2,335	2,637	11,694	9,057
4037 - VP External Affairs (Admin)	601	925	1,195	16,355	15,159
4039 - Campaigns	5,248	6,373	9,700	7,000	(2,700)
4052 - First Year Affairs				0	
4057 - Elections	6,029	1,536	3,981	4,000	19
4060 - Equity	2,172	70	1,619	1,200	(419)
4061 - Mental Health	314	335	1,740	0	(1,740)
4062 - Indigenous Affairs				500	500
4065 - Environment Committee		423		0	
4076 - University Affairs	40	361	580	500	(80)
4080 - External Affairs	18,750	1,788	2,075	1,500	(575)
4082 - Council & Committees	3,403	5,588	5,669	4,000	(1,669)
4083 - Executive Committee	4,073	2,857	4,400	4,000	(400)
4084 - General Assembly	3,593	314	405	500	95
4085 - Community Relations	1,497	306	850	400	(450)
4086 - AVEQ		(1,222)	0		
4091 - VP University Affairs (Admin)	533	1,851	1,954	14,082	12,127
5015 - Speaker Series			4,800		(4,800)
5048 - Savoy Society				0	
5079 - Grad Frosh				0	
5080 - Frosh	37,403	10,051	0	0	
5081 - Street Fest (INACTIVE)	25				
5084 - Sponsorship	4,809	(1,378)	(1,363)		1,363
5085 - Faculty Olympics	4,300	(43,191)	0	0	
5087 - Affaires Francophones	1,439	349	1,000	200	(800)
5088 - Social Justice Days		1,000	1,000	1,000	
5096 - Hip Hop Week	7,826	(1,808)	(1,809)		1,809
5527 - SSPN		29	500		(500)
5528 - Awards Banquet	10,842	(6,000)	750	0	(750)
5535 - Culture Shock		1,000	1,000	1,000	
5558 - Activities Night	(648)	(2,677)	(2,679)	(3,000)	(321)
5559 - Four Floors	2,850	9,098	9,005	(0)	(9,005)
5581 - Sustainability Case Competition	230	(63)	400		(400)
6036 - Student Handbook	(11,614)	(11,093)	(11,093)	(30,000)	(18,907)
6050 - Website	755		1,445	0	(1,445)
6065 - Old McGill Yearbook	18,535	(9,960)	(2,400)	(9,000)	(6,600)
7010 - TVM Student Television	(54,505)	(32,536)	0	0	
7011 - McGill International Students Network	(15,736)	(1,731)	0		
7015 - M-SERT	(4,364)	(13,360)	0	0	
7020 - Midnight Kitchen	(17,923)	(58,802)	(0)	(0)	
7026 - Players' Theatre	(4,526)	5,501	2,500		(2,500)
7030 - DriveSafe	(12,802)	(19,050)	(0)	(0)	
7032 - SACOMSS Sexual Assault Policy WG				0	
7033 - SACOMSS	(42,934)	(61,971)	0	0	
7034 - Queer McGill	(23,475)	(34,222)	(0)	(0)	
7035 - Nightline	(6,710)	(14,249)	0	0	
7036 - Organic Campus	(14,137)	(16,913)	0		
7038 - Volunteer Service	(347)	33	254	(0)	(254)
7040 - Union for Gender Empowerment	(4,719)	(7,272)	0	0	
7048 - Savoy Society	(6,468)	7,127	0	0	
7050 - WalkSafe	(4,610)	(5,160)	(0)	(0)	
7051 - Plate Club	(235)	(1,373)	(0)	(0)	
7052 - First Year Council	(3,906)	(14,006)	0		
7060 - Musicians' Collective	766	1,495	2,210	1,500	(710)
7074 - Black Students' Network	(698)	(12,311)	0	0	

Department	Deficit(Surplus) from Department				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7080 - Peer Support Centre				0	
7090 - Flat Bike Collective	(1,711)	(678)	0	0	
8001 - POTUS (PTOT)	(11,995)	(25,696)	0	0	
8002 - SWSA (Social Work)	(2,754)	(3,385)	0	0	
8003 - NUS (Nursing)	(8,859)	(19,299)	0	0	
8004 - NUS Graduation	(284)	(20,774)			
8055 - Club Subsidies (Club Fund)	59,023	14,308	44,000		(44,000)
8056 - Clubs and Services	41,304	(958)	2,806	0	(2,806)
8057 - Services (Inactive - merged with 8056)	661		0		
9052 - First Year Fund		(2,406)	0	0	
9055 - Club Funding				0	
9060 - Mental Health Fund				0	
9061 - Equity Fund	(2,013)	(8,617)	0	0	
9062 - Campus Life Fund	(11,612)	(41,616)	0	0	
9063 - Space Fund	(4,217)	819	0	0	
9065 - Environnement Fund	(27,186)	(46,741)	0	0	
9066 - Ambassador Fund	(9,742)	(33,696)	0	0	
9067 - Charity Fund	(11,489)	(16,231)	0	0	
Total Operating Fund - Deficit(Surplus)	(214,574)	(996,665)	130,000	(100,000)	(230,000)

SSMU 2016-2017 Operating Budget
Appendix B - Detailed Budgets by Department

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
1031 - Events					
3900 - Food/Catering - sales	(14,945)				
3906 - Bottled beer sales	(2,740)				
3915 - Liquors sales	(1,597)				
3918 - Wines/Sangria sales	(4,508)				
3925 - Non alcohol and other sales	(1,126)				
4903 - Rentals	(37,105)	(46,422)	(60,126)	(55,000)	5,126
4911 - Cleaning Revenue	(2,900)		0		
4912 - Rentals Other	(7,091)	(3,145)	(3,745)	(4,000)	(255)
4916 - Security Revenue	(6,505)				
4918 - Porter Revenue	(4,000)				
4922 - Server Coordinator revenue	(399)	(444)	(40)		40
4939 - Miscellaneous Revenue			(0)		
5150 - Non Alcohol and Other sales - cost of sales	78				
5900 - Catering - cost of sales	14,715				
5905 - Draft beer - cost of sales	323				
5906 - Bottled beer - cost of sales	1,735				
5915 - Liquor - cost of sales	1,839				
5918 - Wines - cost of sales	3,742				
6100 - Materials & Supplies	117				
6130 - Postage & Courier	5				
6135 - Security	3,034				
6136 - Porter charges	927				
6370 - Rentals	60				
6376 - Rentals - Inter dept charges	2,750				
6377 - Inter dept transf- Cleaning	(350)				
6378 - Inter dept transf- Porter	(450)				
6379 - Inter dept transf-Security	(10,443)				
6380 - Inter dept transf- Rentals other	(600)	(350)	(650)		650
6381 - Inter dept transf- Wine	(816)				
6382 - Inter dept transf- Draft beer	(1,098)		0		
6383 - Inter dept transf- Bottle beer	(407)		0		
6384 - Inter dept transf- Liquor (drinks/glass)	(1,579)				
6386 - Inter dept transf- Non alcohol	(29)				
6387 - Coat check revenue (exp)	(522)				
6389 - Food/Catering - sales inter dept	(1,000)				
6390 - Inter dept transf- Server coordinator	(198)	(100)			
6420 - Bank and service charges	158	118	214		(214)
6430 - Bad Debts	500	(500)	(500)		500
6500 - Equipment	339				
6610 - Telephones	231				
6620 - Insurance, Permits & Licences	159	1,431	1,908		(1,908)
6662 - Cleaning Contract Services	1,495				
6663 - Network Contract Services	720				
1031 - Events Total	(67,481)	(49,412)	(62,939)	(59,000)	3,940
1210 - Security					
4916 - Security Revenue		(10,631)	(15,814)		15,814
6100 - Materials & Supplies	166	79	529	120	(409)
6110 - Repairs & Maintenance	394	(56)	144	600	456
6120 - Printing	61			300	300
6130 - Postage & Courier	50	57	129	60	(69)
6133 - Clothing	1,185		500	1,800	1,300
6135 - Security	12,467	24,609	31,000	2,500	(28,500)
6137 - L/D Telephone and Fax	1		100		(100)
6138 - Photocopy	9	3	19	12	(7)
6139 - Office Supplies			20		(20)
6160 - Memberships/Training	531			600	600
6306 - Conferences & Travel	1,260			0	
6379 - Inter dept transf-Security	(52,094)	(4,484)	(1,767)		1,767
6420 - Bank and service charges			0		
6500 - Equipment			150		(150)
6610 - Telephones	3,611	2,858	3,871	3,719	(151)
6809 - Benefits	14,832	7,072	9,743		(9,743)
6810 - Salaries	119,402	58,865	80,001		(80,001)

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
6814 - Other Salaries and Accruals	5,649	2,546	3,902		(3,902)
6816 - RRSP - employer contribution	565				
6818 - AUTO VAC	1,071	662	1,043		(1,043)
6872 - C.S.S.T.	2,236				
6880 - SSMU training (Quebec Training Fund)	900				
1210 - Security Total	112,296	81,580	113,569	9,711	(103,858)
1590 - The Nest / Student Run Café					
3900 - Catering - sales	(3,685)			0	
3903 - Food - sales	(60,820)	(167,424)	(218,525)	(157,977)	60,547
3920 - Food sales - discount / coupons	10	10		12	12
5929 - Cost of food sales	30,613	71,415	92,178	71,090	(21,089)
5939 - Damaged good	117	365	53		(53)
6100 - Materials & Supplies	4,805	1,545	1,844	1,200	(644)
6101 - Cleaning supplies		1,532	1,867	1,800	(67)
6102 - Damaged inventory	1,693		264		(264)
6103 - Kitchen supplies	1,070	11,393	13,896	4,800	(9,096)
6110 - Repairs & Maintenance	2,611	6,589	8,088	4,800	(3,288)
6111 - Food & Beverages - N/S		25	25		(25)
6120 - Printing	83	568	569	300	(269)
6125 - Rent / Utilities Expense	1,183	3,635	5,036	4,976	(59)
6130 - Postage & Courier	87	85	93	88	(5)
6133 - Clothing				1,000	1,000
6138 - Photocopy	15	9	88	12	(76)
6139 - Office Supplies	211	489	588	300	(288)
6320 - Advertising & Promotion	8	97	97	600	503
6389 - Inter dept transf- Catering	(11,868)	(1,878)	(2,176)	(2,426)	(250)
6420 - Bank and service charges	955	1,468	2,075	1,996	(78)
6440 - Cash Over/Short	(53)	162	211		(211)
6500 - Equipment	1,244	3,404	3,904	600	(3,304)
6505 - Computer Software	113				
6510 - Computer Expenses	90				
6610 - Telephones	809	1,569	2,103	1,900	(203)
6662 - Cleaning Contract Services	3,282	8,566	11,366	11,200	(166)
6808 - Benefits re-allocated		6,008	8,216		(8,216)
6809 - Benefits	7,155	10,234	14,574	17,913	3,339
6810 - Salaries	62,214	88,697	121,007	42,615	(78,393)
6811 - Salaries re-allocated	20,020	40,796	55,538		(55,538)
6812 - Student Staff	1,090	129	129	81,800	81,671
6814 - Other Salaries and Accruals	1,768	1,981	2,779	2,720	(58)
6816 - RRSP - employer contribution				2,267	2,267
6818 - AUTO VAC	1,355	2,333	3,259	3,272	13
6840 - Group Insurance				3,000	3,000
6872 - C.S.S.T.	744				
6874 - EAP				66	66
6875 - Other Benefits and Accruals				104	104
6880 - SSMU training (Quebec Training Fund)	200	200	200	0	(200)
1590 - The Nest / Student Run Café Total	67,119	94,002	129,347	100,028	(29,319)
1599 - Gerts					
3900 - Food/Catering - sales	(1,300)				
3903 - Food - sales	(46,007)	0			
3905 - Draft beer sales	(231,839)	(144,550)	(174,243)	(154,488)	19,755
3906 - Bottled beer sales	(9,091)	(9,689)	(12,143)	(12,564)	(421)
3907 - Imported beer sales	(1,871)	(201)	(287)	(256)	31
3915 - Liquors sales	(127,948)	(68,338)	(100,917)	(112,881)	(11,965)
3918 - Wines/Sangria sales	(68,520)	(37,832)	(60,246)	(62,481)	(2,235)
3925 - Non alcohol and other sales	(2,414)	(2,879)	(1,174)	(1,108)	66
4903 - Rentals / Booking fees	(4,050)	(3,383)	(3,300)	(3,050)	250
4907 - Coat check revenue	(16,026)	(3,864)	(4,164)	(3,660)	504
4908 - Admission / Registration fees			(350)	(350)	
4911 - Cleaning Revenue	(550)				
4916 - Security Revenue	(15,660)				
4917 - Admissions	(92)				
4918 - Porter Revenue	(825)				
4930 - Games revenues	(44)				
4939 - Miscellaneous Revenue		(1)	(1)	(1)	
4949 - Rebates - Keg / bottles and other	(14,386)	(10,935)	(14,987)	(15,714)	(727)
5905 - Draft beer - cost of sales	93,713	61,126	71,702	61,795	(9,907)
5906 - Bottled beer - cost of sales	4,999	6,118	6,823	4,427	(2,396)
5907 - Imported beer - Cost of Sales	369	637	404	90	(314)
5915 - Liquor - cost of sales	63,510	30,701	40,201	38,535	(1,666)
5918 - Wines - cost of sales	13,168	6,715	16,207	17,886	1,679
5925 - Non alcohol - Cost of Sales	634	1,520	541	484	(57)

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
5926 - Juices - Cost of sales	10,207	4,629	4,531	4,109	(422)
5927 - Garnishes - Cost of sales	302		250	250	
5929 - Cost of food sales	28,700	812	811	811	
5939 - Damaged good	770				
5991 - Deposit Cases / Bottles	768	597	641	617	(24)
5992 - Deposit Kegs 20 L		360	360	360	
5993 - Deposit Kegs 30 L	(30)	110	(122)		122
5995 - Deposit Kegs 50 L	(9)	(570)	(715)	(520)	195
6100 - Materials & Supplies	3,031	2,181	2,674	1,950	(724)
6101 - Cleaning supplies	3,746	2,628	3,565	3,516	(49)
6102 - Bar supplies	1,452	694	352	500	148
6103 - Kitchen supplies	3,017	523	549	574	25
6110 - Repairs & Maintenance	4,549	2,125	2,423	1,200	(1,223)
6120 - Printing	801	627	827	877	50
6130 - Postage & Courier	300	91	133	130	(3)
6131 - Miscellaneous			100	125	25
6133 - Clothing	124	2,563	2,563		(2,563)
6135 - Security	10,315			25,000	25,000
6136 - Porter charges	89				
6137 - L/D Telephone and Fax	1				
6138 - Photocopy	130	270	263	110	(153)
6139 - Office Supplies	480	73	128	250	122
6160 - Memberships/Training	65				
6306 - Conferences & Travel	31				
6320 - Advertising & Promotion	9,165	4,283	4,283	5,000	717
6340 - Entertainment	197				
6341 - DJ svc			500	500	
6345 - Cable	1,035	899	1,162	1,070	(92)
6370 - Rentals	3,440	2,376	3,034	2,624	(410)
6376 - Inter dept transf -Rentals	(650)	(550)	(1,550)	(1,550)	
6378 - Inter dept transf- Porter	828				
6379 - Inter dept transf-Security	47,355				
6381 - Inter dept transf- Wine	(2,035)	(682)	(623)	(473)	150
6382 - Inter dept transf- Draft	(511)	(1,647)	(1,647)	(1,647)	
6383 - Inter dept transf- Bottle beer		(385)	(362)	170	531
6384 - Inter dept transf- Liquor (drinks/glass)		(1,486)	(1,470)	(1,470)	
6386 - Inter dept transf- Non alcohol		(216)	(1,212)	(1,000)	212
6390 - Inter dept transf- Server coordinator		(260)	(210)		210
6399 - Inter department charge	(225)				
6420 - Bank and service charges	4,529	3,293	4,081	4,061	(19)
6430 - Bad Debts	1,653				
6440 - Cash Over/Short	(395)	(486)	(330)		330
6500 - Equipment	221	549	749	600	(149)
6510 - Computer Expenses	169				
6610 - Telephones	3,188	2,170	2,913	2,913	
6620 - Insurance, Permits & Licences	2,066	1,558	2,051	2,089	38
6662 - Cleaning Contract Services	14,803	10,667	14,067	13,600	(467)
6807 - Tax credit on gratuities	(13,883)	0			
6808 - Benefits re-allocated	(98)	(6,008)	(5,216)		5,216
6809 - Benefits	28,041	20,565	26,524	14,185	(12,340)
6810 - Salaries	194,659	148,773	179,197	7,520	(171,678)
6811 - Salaries re-allocated	(20,596)	(40,796)	(35,538)		35,538
6812 - Student Staff		278	278	99,175	98,897
6814 - Other Salaries and Accruals	4,993	6,620	5,945	353	(5,592)
6816 - RRSPP - employer contribution	74	591	535	294	(241)
6818 - AUTO VAC	4,607	3,014	2,536	3,967	1,431
6840 - Group Insurance				500	500
6872 - C.S.S.T.	3,017				
6874 - EAP				66	66
6875 - Other Benefits and Accruals				87	87
6880 - SSMU training (Quebec Training Fund)		200	200		(200)
1599 - Gerts Total	(9,744)	(3,822)	(16,701)	(50,842)	(34,141)
2000 - IT					
6110 - Repairs & Maintenance	505	33	158	240	82
6138 - Photocopy	2				
6505 - Computer Software	10,038	8,856	13,366	32,466	19,100
6510 - Computer Expenses	9,485	3,581	4,869	4,200	(669)
6660 - Contract Services	867			0	
2000 - IT Total	20,897	12,470	18,393	36,906	18,513

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
2022 - Shatner Building					
4907 - Business Rent	(214,528)	(114,786)	(155,586)	(161,000)	(5,414)
4909 - Commissions / Vending machines	(2,026)	(56)	(56)	(2,000)	(1,945)
4911 - Cleaning Revenue		(2,450)	(3,585)	(1,400)	2,185
4918 - Porter Revenue		(4,873)	(3,738)	(6,000)	(2,263)
4939 - Miscellaneous Revenue		(2)	(2)		2
6100 - Materials & Supplies	26,027	26,280	35,282	30,000	(5,282)
6110 - Repairs & Maintenance	10,611	14,398	19,948	18,000	(1,948)
6120 - Printing	616	758	758	1,200	442
6125 - Rent / Utilities Expense	(1)				
6130 - Postage & Courier	78	60	94	60	(34)
6133 - Clothing	1,212	1,268	1,468	1,400	(68)
6136 - Porter charges	1,800	8,153	9,504	5,000	(4,504)
6138 - Photocopy	47	15	21	18	(3)
6306 - Conferences & Travel		9	19		(19)
6375 - Inter dept transfer	(11,158)	(10,334)	(10,332)	(24,000)	(13,668)
6377 - Inter dept transf- Cleaning			0		
6378 - Inter dept transf- Porter	(1,025)	(665)	(665)		665
6500 - Equipment	529	1,233	1,233	1,200	(33)
6610 - Telephones	4,841	3,293	4,470	4,522	53
6620 - Insurance, Permits & Licences	37,838	26,500	35,679	37,982	2,303
6630 - Taxes	3,695	2,029	2,700		(2,700)
6650 - Professional Fees			0		
6660 - Contract Services	26,951	18,864	22,506	45,000	22,494
6662 - Cleaning Contract Services	73,784	56,382	75,777	72,491	(3,286)
6664 - Tuning Contract Services	3,960	3,080	4,401	4,120	(281)
6809 - Benefits	7,466	4,517	6,607	5,934	(674)
6810 - Salaries	62,665	34,865	50,595	40,414	(10,181)
6811 - McGill Overtime	466	37	287		(287)
6812 - Casual Salaries				12,710	12,710
6814 - Other Salaries and Accruals	2,697	1,433	2,082	2,580	498
6815 - McGill Salaries	150,927	119,280	160,159	104,784	(55,376)
6816 - RRSP - employer contribution	306	417	817	2,150	1,332
6818 - AUTO VAC	661	460	665	508	(157)
6840 - Group Insurance				3,000	3,000
6872 - C.S.S.T.	3,178			0	
6874 - EAP				66	66
6875 - Other Benefits and Accruals				45	45
6876 - McGill Benefits	39,454	32,589	46,088	36,674	(9,414)
2022 - Shatner Building Total	231,071	222,754	307,196	235,457	(71,739)
3000 - Non-Allocated Student Fees					
4900 - Student Fees	(1,701,772)	(1,728,871)	(1,728,871)	(1,746,152)	(17,281)
6665 - Administration fees	1,500				
3000 - Non-Allocated Student Fees Total	(1,700,272)	(1,728,871)	(1,728,871)	(1,746,152)	(17,281)
3021 - General Administration					
4901 - Photocopy Revenue	(1,207)	(1,166)	(1,422)	(1,491)	(69)
4902 - Interest Income	(13,088)	(4,896)	(4,443)	(5,695)	(1,252)
4939 - Miscellaneous Revenue	(1,041)	(87)			
4950 - Admin fees - Daycare	(11,000)	(4,500)	(6,000)	(6,000)	
4952 - Admin fees - HDRF	(64,388)	(78,277)	(78,277)	(69,735)	8,542
6100 - Materials & Supplies	453	376	375	750	375
6110 - Repairs & Maintenance	1,017	357	357	1,500	1,143
6111 - Food & Beverages - N/S	5,035	3,199	3,807	5,000	1,193
6120 - Printing	1,511	1,148	1,308	1,500	192
6130 - Postage & Courier	1,870	1,488	1,824	1,500	(324)
6131 - Miscellaneous	(23)	23	23		(23)
6133 - Clothing	86				
6137 - L/D Telephone and Fax	11	81	79	120	41
6138 - Photocopy	8,689	10,401	13,911	15,450	1,539
6139 - Office Supplies	6,139	7,182	9,574	12,000	2,426
6160 - Memberships/Training		0			
6305 - Automobile Expenses	6,277	3,981	5,475	6,500	1,025
6306 - Conferences & Travel	195				
6320 - Advertising & Promotion	274	734			
6370 - Rentals	243			0	
6375 - Inter dept transfer	(24,060)	(18,931)	(17,296)	(15,000)	2,296
6399 - Inter department charge	418	191	191		(191)
6411 - Donations	100	1,125			
6420 - Bank and service charges	32,885	29,128	38,287	34,521	(3,766)
6430 - Bad Debts	(2,586)				
6431 - Fines/Penalties		56	56	10,000	9,945

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
6510 - Computer Expenses	25				
6610 - Telephones	16,523	15,079	19,906	20,993	1,087
6620 - Insurance, Permits & Licences	8,763	6,804	9,070	11,220	2,150
6650 - Professional Fees	63,221	44,626	77,425	97,462	20,037
6660 - Contract Services _others	19,777	29,195	30,550	24,000	(6,550)
6661 - Contract Services - Financial	4,242	2,875	3,837	4,000	163
6809 - Benefits	109,613	81,548	141,470		(141,470)
6809 - Benefits (execs + perm staff)				101,704	101,704
6809 - Benefits (student staff)				8,901	8,901
6810 - Salaries	779,013	521,523	741,123	818,376	77,252
6812 - Special Projects Budget				12,896	12,896
6812 - Student Staff	140,943	137,957	177,880	39,600	(138,280)
6812 - Student Staff (Incoming Execs)				19,792	19,792
6812 - Student Staff (Sponsorship)				10,557	10,557
6813 - Bonus/Commission	16,388	16,303	23,250	4,000	(19,250)
6814 - Other Salaries and Accruals	41,988	29,241		43,433	43,433
6816 - RRSP - employer contribution	19,093	14,833	22,480	29,720	7,240
6818 - AUTO VAC	17,807	12,687	17,724		(17,724)
6818 - AUTO VAC (execs)				12,867	12,867
6818 - AUTO VAC (student staff)				2,892	2,892
6872 - C.S.S.T.	(2,550)				
6873 - Group Insurance	36,570	31,688	43,693	34,250	(9,443)
6873 - Group Insurance (Gerts, SRC, and Building)				6,500	6,500
6874 - Employee programm assistance EAP (PEA)	1,428	1,137	1,377	770	(607)
6875 - Other Benefits and Accruals	1,786	582	669	681	12
6880 - SSMU training (Quebec Training Fund)	8,914	4,727	10,000	10,000	
xxxx - Laptop Allocations				2,520	2,520
3021 - General Administration Total	1,231,354	902,418	1,288,280	1,308,053	19,773
3084 - MiniCourses					
4908 - Registration Fees / Admissions	(76,550)	(40,890)	(32,359)	(39,490)	(7,131)
6100 - Materials & Supplies	476		0	0	
6120 - Printing	569	638	375	375	
6130 - Postage & Courier	137	18	16	16	
6138 - Photocopy	555	105	26	26	
6320 - Advertising & Promotion		179			
6360 - Stipends	33,935	7,237	7,237	7,237	
6370 - Rentals	2,669	980	420	420	
6420 - Bank and service charges	2,588	990	901	901	
6505 - Website Fee		46	21	21	
6510 - Computer Expenses		62	41	41	
6660 - Contract Services		1,833	1,083	1,083	
6809 - Benefits	3,317	1,418	1,219	1,219	
6810 - Salaries	19	150	149	149	
6812 - Student Staff	8,122	9,523	7,523	7,523	
6818 - AUTO VAC	1,276	560	480	480	
6872 - C.S.S.T.	(113)				
3084 - MiniCourses Total	(23,000)	(17,151)	(12,869)	(20,000)	(7,131)
4010 - Presidential Portfolio (Admin)					
4914 - Donations/sponsorship		(2,040)	(2,040)		2,040
6120 - Printing	32	37	37	65	28
6138 - Photocopy	11				
6160 - Memberships/Training	65				
6306 - Conferences & Travel		83	83	50	(33)
6411 - Donations		1,400	2,040		(2,040)
6420 - Bank and service charges		65	65	65	
6610 - Telephones	1,105	757	1,016	1,020	4
6809 - Benefits				1,714	1,714
6812 - Student Staff				13,922	13,922
6818 - AUTO VAC				557	557
4010 - Presidential Portfolio (Admin) Total	1,213	302	1,201	17,393	16,192
4011 - SEAMLESS					
4914 - Donations/sponsorship		(1,045)	(1,045)		1,045
6100 - Materials & Supplies	31				
6399 - Inter department charge	1,350	2,090	2,090	1,000	(1,090)
4011 - SEAMLESS Total	1,381	1,045	1,045	1,000	(45)
4012 - Family Care					
6111 - Food & Beverages - N/S			300	300	
4012 - Family Care Total			300	300	

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
4015 - VP Finance (Admin)					
6100 - Materials & Supplies		27	26	25	(1)
6111 - Food & Beverages - N/S		23			
6120 - Printing	32	42	42	40	(2)
6137 - L/D Telephone and Fax		6	5	5	
6138 - Photocopy	21	36	39	40	1
6139 - Office Supplies		24	24	25	1
6160 - Memberships/Training	65				
6420 - Bank and service charges		65	65	65	
6610 - Telephones	855	340	459	500	41
6809 - Benefits				1,854	1,854
6812 - Student Staff				15,053	15,053
6818 - AUTO VAC				602	602
4015 - VP Finance (Admin) Total	973	563	660	18,208	17,549
4016 - VP Operations (Admin)					
6100 - Materials & Supplies				25	25
6120 - Printing				40	40
6137 - L/D Telephone and Fax				5	5
6138 - Photocopy				40	40
6139 - Office Supplies				25	25
6420 - Bank and service charges				65	65
6610 - Telephones				500	500
6809 - Benefits				548	548
6812 - Student Staff				4,454	4,454
6818 - AUTO VAC				178	178
4016 - VP Operations (Admin) Total				5,880	5,880
4018 - VP Internal Affairs (Admin)					
6120 - Printing	32	77	37	37	
6130 - Postage & Courier	1				
6137 - L/D Telephone and Fax	4	6	7	2	(5)
6138 - Photocopy	19				
6160 - Memberships/Training	65				
6399 - Inter department charge			0	0	
6420 - Bank and service charges		65			
6610 - Telephones	1,181	802	1,061	1,061	
6809 - Benefits				1,538	1,538
6812 - Student Staff				12,489	12,489
6818 - AUTO VAC				500	500
4018 - VP Internal Affairs (Admin) Total	1,302	950	1,105	15,627	14,522
4019 - Communications					
6100 - Materials & Supplies	28	235	355		(355)
6120 - Printing	412	459	246		(246)
6130 - Postage & Courier	1	2	6		(6)
6137 - L/D Telephone and Fax	1		0		
6139 - Office Supplies	92				
6306 - Conferences & Travel	13	12	12		(12)
6320 - Advertising & Promotion	124	12	52		(52)
6505 - Computer Software	24				
6610 - Telephones	480	360	482	0	(482)
4019 - Communications Total	1,175	1,080	1,153	0	(1,153)
4025 - VP Student Life (Admin)					
6100 - Materials & Supplies	250	7	7	7	
6120 - Printing		37	37	10	(27)
6130 - Postage & Courier	1	17	17	17	
6137 - L/D Telephone and Fax	5				
6138 - Photocopy	40	26	34	34	
6306 - Conferences & Travel		1,260	1,260		(1,260)
6320 - Advertising & Promotion	750				
6420 - Bank and service charges		65	65	65	
6505 - Computer Software		16	8	8	
6610 - Telephones	1,294	907	1,209	1,209	
6809 - Benefits				1,095	1,095
6812 - Student Staff				8,893	8,893
6818 - AUTO VAC				356	356
4025 - VP Student Life (Admin) Total	2,340	2,335	2,637	11,694	9,057

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
4037 - VP External Affairs (Admin)					
6100 - Materials & Supplies	51				
6111 - Food & Beverages - N/S		27	27	27	
6120 - Printing	37	37	37	37	
6130 - Postage & Courier	3	1	1	6	5
6131 - Miscellaneous			0	0	
6137 - L/D Telephone and Fax	1				
6138 - Photocopy	1	10	10	10	
6160 - Memberships/Training	65				
6320 - Advertising & Promotion	93				
6375 - Inter dept transfer	(822)				
6399 - Inter department charge	110		0	0	
6420 - Bank and service charges		65	65	65	
6610 - Telephones	1,062	785	1,055	1,055	
6809 - Benefits				1,604	1,604
6812 - Student Staff				13,029	13,029
6818 - AUTO VAC				521	521
4037 - VP External Affairs (Admin) Total	601	925	1,195	16,355	15,159
4039 - Campaigns					
4908 - Registration Fees / Admissions		(164)			
4914 - Donations/sponsorship		(500)			
6100 - Materials & Supplies	892	1,372	900	1,000	100
6111 - Food & Beverages - N/S	747	598	1,200	1,000	(200)
6120 - Printing	144	1,250	1,000	1,000	
6130 - Postage & Courier	10	33			
6133 - Clothing		457	1,000		(1,000)
6138 - Photocopy	156	80			
6306 - Conferences & Travel	220	3,097			
6320 - Advertising & Promotion	1,199	741	2,000	1,000	(1,000)
6340 - Entertainment		942			
6361 - Honorariums	300	2,310	4,500	1,000	(3,500)
6370 - Rentals	4,352	17	3,000	1,000	(2,000)
6375 - Inter dept transfer	(6,197)	(6,650)	(5,900)		5,900
6399 - Inter department charge	248	216			
6411 - Donations	3,177	2,500	2,000	1,000	(1,000)
6505 - Computer Software		74			
4039 - Campaigns Total	5,248	6,373	9,700	7,000	(2,700)
4052 - First Year Affairs					
6111 - Food & Beverages - N/S				0	
4052 - First Year Affairs Total				0	
4057 - Elections					
4903 - Rentals	(625)	(100)	(100)	(100)	
6100 - Materials & Supplies	50	7	6	25	19
6111 - Food & Beverages - N/S		147	185	185	
6120 - Printing		211	210	210	
6130 - Postage & Courier	3	6	5	5	
6132 - Campaign Expenses Reimbursed	1,114	237	2,475	2,475	
6139 - Office Supplies	46				
6320 - Advertising & Promotion	4,081				
6375 - Inter dept transfer	(100)				
6399 - Inter department charge	300	0			
6505 - Computer Software	621	637	650	650	
6610 - Telephones	539	391	550	550	
4057 - Elections Total	6,029	1,536	3,981	4,000	19
4060 - Equity					
6111 - Food & Beverages - N/S	83	(83)	219	150	(69)
6130 - Postage & Courier	3	3			
6320 - Advertising & Promotion			400	400	
6361 - Honorariums			1,000	650	(350)
6370 - Rentals	86				
6375 - Inter dept transfer	2,000				
6411 - Donations/Awards Granted		150			
4060 - Equity Total	2,172	70	1,619	1,200	(419)

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
4061 - Mental Health					
4914 - Donations/sponsorship		(500)			
6100 - Materials & Supplies		7	200	0	(200)
6111 - Food & Beverages - N/S			400		(400)
6120 - Printing		288	300		(300)
6320 - Advertising & Promotion	199		400		(400)
6361 - Honorariums		500	400		(400)
6370 - Rentals	115	40			
6375 - Inter dept charges			40		(40)
4061 - Mental Health Total	314	335	1,740	0	(1,740)
4062 - Indigenous Affairs					
6100 - Materials & Supplies				500	500
4062 - Indigenous Affairs Total				500	500
4065 - Environment Committee					
6111 - Food & Beverages - N/S		10			
6399 - Inter department charge		360			
6411 - Donations		53		0	
4065 - Environment Committee Total		423		0	
4076 - University Affairs					
6111 - Food & Beverages - N/S	40	361	580	500	(80)
4076 - University Affairs Total	40	361	580	500	(80)
4080 - External Affairs					
6100 - Materials & Supplies	239	(60)			
6111 - Food & Beverages - N/S	170	148	360	300	(60)
6120 - Printing	148		100	100	
6130 - Postage & Courier	3	5	15	15	
6140 - Books & Publications	366				
6306 - Conferences & Travel	2,950	1,238	1,600	1,085	(515)
6320 - Advertising & Promotion	141				
6361 - Honorariums	13,659				
6370 - Rentals	744				
6399 - Inter department charge	50	457			
6610 - Telephones	280				
4080 - External Affairs Total	18,750	1,788	2,075	1,500	(575)
4082 - Council & Committees					
6100 - Materials & Supplies		12	30	30	
6111 - Food & Beverages - N/S	1,237	1,599	2,775	1,950	(825)
6120 - Printing	58	60	80	70	(10)
6130 - Postage & Courier	2	5	9	10	1
6306 - Conferences & Travel	681	880	880	890	10
6370 - Rentals	1,316	2,708	1,845	1,000	(845)
6399 - Inter department charge		228			
6610 - Telephones	109	96	50	50	
4082 - Council & Committees Total	3,403	5,588	5,669	4,000	(1,669)
4083 - Executive Committee					
6100 - Materials & Supplies	89		500	500	
6111 - Food & Beverages - N/S	848	948	1,100	1,100	
6130 - Postage & Courier	6	5			
6133 - Clothing	1,601	436	500	500	
6139 - Office Supplies	44				
6306 - Conferences & Travel	854	39	1,200	800	(400)
6370 - Rentals	1,351	1,429	1,100	1,100	
6375 - Inter dept transfer	(720)				
4083 - Executive Committee Total	4,073	2,857	4,400	4,000	(400)
4084 - General Assembly					
6100 - Materials & Supplies	56	24	100	170	70
6111 - Food & Beverages - N/S		61	100	200	100
6120 - Printing	468	59	100	25	(75)
6130 - Postage & Courier	5	3	5	5	
6320 - Advertising & Promotion	809				
6370 - Rentals	2,124				
6510 - Computer Expenses	131		100	100	
6610 - Telephones		32			
6662 - Cleaning Contract Services		135			
4084 - General Assembly Total	3,593	314	405	500	95

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
4085 - Community Relations					
6100 - Materials & Supplies	903	20	100	100	
6111 - Food & Beverages - N/S	249				
6120 - Printing			50	50	
6130 - Postage & Courier	4	1			
6306 - Conferences & Travel	19	(19)			
6320 - Advertising & Promotion	122				
6360 - Stipends	150				
6399 - Inter department charge	50				
6411 - Donations/Awards Granted		225	700	250	(450)
6620 - Insurance, Permits & Licences		79			
4085 - Community Relations Total	1,497	306	850	400	(450)
4086 - AVEQ					
4914 - Donations/sponsorship		(7,000)	(17,000)		17,000
6650 - Professional Fees		162			
6660 - Contract Services _ others		3,220	17,000		(17,000)
6809 - Benefits		234			
6810 - Salaries		39			
6812 - Student Staff		2,040			
6818 - AUTO VAC		83			
4086 - AVEQ Total		(1,222)	0		
4091 - VP University Affairs (Admin)					
6100 - Materials & Supplies		28	28	78	50
6111 - Food & Beverages - N/S		60	60	60	
6120 - Printing	32	43	37	37	
6130 - Postage & Courier	2				
6138 - Photocopy		11	1	1	
6160 - Memberships/Training	65				
6306 - Conferences & Travel		1,304	1,304		(1,304)
6420 - Bank and service charges		65	65	65	
6610 - Telephones	434	340	459	459	
6809 - Benefits				1,417	1,417
6812 - Student Staff				11,505	11,505
6818 - AUTO VAC				460	460
4091 - VP University Affairs (Admin) Total	533	1,851	1,954	14,082	12,127
5015 - Speaker Series					
4914 - Donations/sponsorship			(200)		200
6306 - Conferences & Travel			500		(500)
6361 - Honorariums			4,500		(4,500)
5015 - Speaker Series Total			4,800		(4,800)
5048 - Savoy Society					
6111 - Food & Beverages - N/S				0	
5048 - Savoy Society Total				0	
5079 - Grad Frosh					
6100 - Materials & Supplies				0	
5079 - Grad Frosh Total				0	
5080 - Frosh					
4908 - Registration Fees / Admissions (From other fac	(119,808)	(73,675)	(73,500)	(73,500)	
4909 - Registration Fees / Admissions (From other fac	(71,640)				
4914 - Donations/sponsorship	(3,695)				
4927 - Sales - Beer & Liquor		(1,018)			
6100 - Materials & Supplies	315	2,534	2,500	2,500	
6107 - Purchases - Beer & Liquor	2,322		7,600	7,600	
6109 - Purchases - Food & Beverages		7,617			
6111 - Food & Beverages - N/S	16,074	19,951	20,000	20,000	
6120 - Printing	1,262	773	775	775	
6130 - Postage & Courier	1,801	3,386	3,300	3,300	
6132 - Contract Rider	11,784				
6133 - Clothing	1,780	1,872	1,800	1,800	
6135 - Security	318				
6306 - Conferences & Travel	48,116	2,565	2,500	2,500	
6340 - Entertainment	67,797				
6361 - Honorariums	9,533				
6370 - Rentals	92,045	67,679	57,000	57,000	
6375 - Inter dept transfer	(28,470)	(26,701)	(23,005)	(23,005)	
6412 - Sponsorship		4,013			
6420 - Bank and service charges	4,656	20			

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
6430 - Bad Debts	1,221				
6500 - Equipment	161				
6505 - Computer Software	563				
6610 - Telephones	1,069	282	280	280	
6620 - Insurance, Permits & Licences	168	258	250	250	
6660 - Contract Services	31	495	500	500	
5080 - Frosh Total	37,403	10,051	0	0	
5081 - Street Fest (INACTIVE)					
6306 - Conferences & Travel	25				
5081 - Street Fest (INACTIVE) Total	25				
5084 - Sponsorship					
4914 - Donations/sponsorship	(74,986)	(59,628)	(47,448)		47,448
4921 - Sponsorship - Admin fee	(30)	(573)	(449)		449
6137 - L/D Telephone and Fax	26	10	9		(9)
6138 - Photocopy	5	1	1		(1)
6306 - Conferences & Travel	21	95	95		(95)
6375 - Inter dept transfer	74,986	59,628	47,448		(47,448)
6420 - Bank and service charges	787	102	81		(81)
6430 - Bad Debts	4,000	(1,436)	(1,436)		1,436
6610 - Telephones		423	336		(336)
5084 - Sponsorship Total	4,809	(1,378)	(1,363)		1,363
5085 - Faculty Olympics					
4908 - Registration Fees / Admissions	(39,945)	(58,690)	(66,000)	(66,000)	
4931 - T-Shirt Sales		0			
6100 - Materials & Supplies	1,058	298	2,200	2,200	
6107 - Purchases - Beer & Liquor	1,145				
6109 - Purchases - Food & Beverages	61				
6111 - Food & Beverages - N/S	4,250	13,815	24,000	24,000	
6130 - Postage & Courier	8	1			
6133 - Clothing	7,587		7,000	7,000	
6306 - Conferences & Travel	7,229	(35)	7,000	7,000	
6320 - Advertising & Promotion	300	10			
6340 - Entertainment	20,017		2,800	2,800	
6361 - Honorariums	200				
6370 - Rentals	3,242	4,035	23,000	23,000	
6375 - Inter dept transfer	(3,000)	(2,625)			
6399 - Inter department charge	2,148				
6420 - Bank and service charges		0			
5085 - Faculty Olympics Total	4,300	(43,191)	0	0	
5087 - Affaires Francophones					
4908 - Registration Fees / Admissions	(740)				
4914 - Donations/sponsorship		(150)			
6100 - Materials & Supplies	21		200	200	
6111 - Food & Beverages - N/S	85	70	400		(400)
6120 - Printing	340	25			
6130 - Postage & Courier	4	1			
6306 - Conferences & Travel		53			
6320 - Advertising & Promotion	429		200		(200)
6340 - Entertainment	716		200		(200)
6370 - Rentals	408				
6399 - Inter department charge	176				
6411 - Donations		350			
5087 - Affaires Francophones Total	1,439	349	1,000	200	(800)
5088 - Social Justice Days					
6411 - Donations		1,000	1,000	1,000	
5088 - Social Justice Days Total		1,000	1,000	1,000	
5096 - Hip Hop Week					
4914 - Donations/sponsorship	(4,347)	(1,411)	(1,411)		1,411
6100 - Materials & Supplies	282	(397)	(397)		397
6111 - Food & Beverages - N/S	(95)				
6306 - Conferences & Travel	514				
6361 - Honorariums	2,250				
6370 - Rentals	(68)				
6375 - Inter dept transfer	(1,900)				
6660 - Contract Services	11,190				
5096 - Hip Hop Week Total	7,826	(1,808)	(1,809)		1,809

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
5527 - SSPN					
6100 - Materials & Supplies		29	250		(250)
6111 - Food & Beverages - N/S			250		(250)
5527 - SSPN Total		29	500		(500)
5528 - Awards Banquet					
4914 - Donations/sponsorship	(6,000)	(6,000)	(12,500)	(6,750)	5,750
6100 - Materials & Supplies	758		750	750	
6111 - Food & Beverages - N/S	5,026		4,000	2,000	(2,000)
6130 - Postage & Courier	2				
6136 - Porter charges	157				
6306 - Conferences & Travel	12				
6340 - Entertainment	2,600		2,500	1,000	(1,500)
6370 - Rentals	4,573		1,500	1,000	(500)
6375 - Inter dept transfer	(750)				
6399 - Inter department charge	4,464		4,500	2,000	(2,500)
5528 - Awards Banquet Total	10,842	(6,000)	750	0	(750)
5535 - Culture Shock					
6411 - Donations		1,000	1,000	1,000	
5535 - Culture Shock Total		1,000	1,000	1,000	
5558 - Activities Night					
4903 - Rentals	(1,250)	(3,055)	(3,055)	(3,370)	(315)
4908 - Registration Fees / Admissions	(645)	(940)	(940)	(940)	
6100 - Materials & Supplies	10				
6111 - Food & Beverages - N/S	445	60	60	60	
6120 - Printing	1,828	574	575	575	
6130 - Postage & Courier	1	2	2		(2)
6135 - Security	508				
6138 - Photocopy	9				
6320 - Advertising & Promotion		107	107	105	(2)
6370 - Rentals	690	2,816	2,815	2,815	
6375 - Inter dept transfer	(3,638)	(4,125)	(4,125)	(4,125)	
6399 - Inter department charge	1,392	1,883	1,880	1,880	
6420 - Bank and service charges	2	1	2		(2)
5558 - Activities Night Total	(648)	(2,677)	(2,679)	(3,000)	(321)
5559 - Four Floors					
4908 - Registration Fees / Admissions	(20,544)	(11,546)	(11,546)	(20,551)	(9,005)
4914 - Donations/sponsorship		(92)	(92)	(92)	
6100 - Materials & Supplies	2,329	107	82	82	
6111 - Food & Beverages - N/S		285	217	217	
6120 - Printing	300	80	80	80	
6130 - Postage & Courier	2	3	3	3	
6135 - Security	3,119	2,270	2,270	2,270	
6138 - Photocopy		48	48	48	
6306 - Conferences & Travel	167	14	14	14	
6320 - Advertising & Promotion	600				
6340 - Entertainment	14,100	15,100	15,100	15,100	
6370 - Rentals	586				
6375 - Inter dept transfer	(7,875)	(188)	(188)	(188)	
6399 - Inter department charge	10,088	2,117	2,117	2,117	
6440 - Cash Over/Short	(22)				
6610 - Telephones		900	900	900	
5559 - Four Floors Total	2,850	9,098	9,005	(0)	(9,005)
5581 - Sustainability Case Competition					
6100 - Materials & Supplies	(47)				
6111 - Food & Beverages - N/S	108				
6130 - Postage & Courier	4				
6306 - Conferences & Travel	(10)				
6320 - Advertising & Promotion			200		(200)
6340 - Entertainment	(75)				
6411 - Donations	250	(63)	200		(200)
5581 - Sustainability Case Competition Total	230	(63)	400		(400)

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
6036 - Student Handbook					
4910 - Advertising CU	(53,939)			(50,000)	(50,000)
4919 - Advertising HB		(36,329)	(36,329)		36,329
4920 - Advertising HB - Discount	1	2,987	2,987		(2,987)
4921 - Advertising HB - Admin fee		(363)	(363)		363
6100 - Materials & Supplies		24	24		(24)
6120 - Printing	12,462	19,489	19,489	20,000	511
6130 - Postage & Courier	15	46	45		(45)
6306 - Conferences & Travel		20	20		(20)
6375 - Inter dept transfer	5,313	3,022	3,022		(3,022)
6420 - Bank and service charges	79	10	10		(10)
6430 - Bad Debts		1	1		(1)
6620 - Insurance, Permits & Licences	755				
6660 - Contracts Services	23,700			0	
6036 - Student Handbook Total	(11,614)	(11,093)	(11,093)	(30,000)	(18,907)
6050 - Website					
6100 - Materials & Supplies				0	
6130 - Postage & Courier			5		(5)
6620 - Insurance, Permits & Licences	755		1,440		(1,440)
6050 - Website Total	755		1,445	0	(1,445)
6065 - Old McGill Yearbook					
4903 - Rentals / Sales Old McGill	(3,090)	(10,410)	(19,710)	(9,000)	10,710
6100 - Materials & Supplies	107				
6120 - Printing	20,711		14,920	0	(14,920)
6130 - Postage & Courier	21	19	99		(99)
6320 - Advertising & Promotion	383	(263)	(183)		183
6420 - Bank and service charges	24	19	47		(47)
6620 - Insurance, Permits & Licences	379		1,152		(1,152)
6660 - Contracts (Commission)		675	1,275		(1,275)
6065 - Old McGill Yearbook Total	18,535	(9,960)	(2,400)	(9,000)	(6,600)
7010 - TVM Student Television					
4900 - Student Fees	(54,279)	(56,643)	(54,279)	(54,279)	
4908 - Registration Fees / Admissions	(540)				
4910 - Advertising	(210)				
4919 - Training and Production Revenue		(60)			
4998 - Previous years surplus	(36,898)	(29,543)	(29,543)	(29,543)	
6100 - Materials & Supplies	2,659	733	2,000	2,000	
6101 - Costumes & Make-up	1,347	340	1,000	1,000	
6104 - Sets & Props	430	135	700	700	
6105 - Scripts & Royalties	202		300	300	
6111 - Food & Beverages - N/S	6,695	3,872	7,000	7,000	
6120 - Printing	550	628	1,088	1,088	
6130 - Postage & Courier	127	34	100	100	
6133 - Clothing	1,253	605	2,000	2,000	
6135 - Security		413			
6138 - Photocopy		14			
6139 - Office Supplies	424	16	800	800	
6180 - Publishing	603	132	500	500	
6306 - Conferences & Travel	3,880	5,637	7,500	7,500	
6320 - Advertising & Promotion	3,595	2,096	4,500	4,500	
6340 - Entertainment	193				
6360 - Stipends	6,500				
6370 - Rentals	4,096	2,458	6,000	6,000	
6399 - Inter department charge	1,449	90			
6411 - Donations		600			
6500 - Equipment	1,044	19,938	24,000	24,000	
6505 - Computer Software	107	831			
6510 - Computer Expenses	126	219	4,000	4,000	
6515 - Furniture	186	242	1,000	1,000	
6610 - Telephones	888	707	800	800	
6660 - Contract Services	100	(100)	1,800	1,800	
6809 - Benefits	716	1,157			
6810 - Salaries		198			
6812 - Student Staff		12,218	18,734	18,734	
6818 - AUTO VAC	260	497			
7010 - TVM Student Television Total	(54,505)	(32,536)	0	0	

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7011 - McGill International Students Network					
4900 - Student Fees	(19,301)	(9,860)	(9,900)		9,900
4908 - Registration Fees / Admissions	(55,009)	(60,380)	(84,887)		84,887
4914 - Donations/sponsorship		(2,000)	(2,000)		2,000
4939 - Miscellaneous Revenue	(785)				
4998 - Previous years surplus	(18,905)	(14,724)	(10,744)		10,744
6100 - Materials & Supplies	231	429	829		(829)
6109 - Purchases - Food & Beverages	85	530			
6111 - Food & Beverages - N/S	1,186	1,026	770		(770)
6120 - Printing	1,350	475	475		(475)
6130 - Postage & Courier	29	18	17		(17)
6133 - Clothing	772	733	850		(850)
6138 - Photocopy	8	90	43		(43)
6139 - Office Supplies	18	80	70		(70)
6140 - Books & Publications	39				
6200 - Photography		40	50		(50)
6306 - Conferences & Travel	61,683	75,865	95,807		(95,807)
6320 - Advertising & Promotion	130	528	743		(743)
6340 - Entertainment	10,849	4,434	6,962		(6,962)
6361 - Honorariums		75	75		(75)
6361 - Interdept charges		206			
6370 - Rentals	154				
6411 - Donations		297	222		(222)
6505 - Computer Software	165				
6510 - Computer Expenses	476	(35)	(35)		35
6610 - Telephones	601	442	653		(653)
6809 - Benefits	47				
6812 - Student Staff	424				
6818 - AUTO VAC	17				
7011 - McGill International Students Network Total	(15,736)	(1,731)	0		
7015 - M-SERT					
4900 - Student Fees	(33,560)	(32,168)	(32,530)	(32,530)	
4908 - Registration Fees / Admissions	(13,910)	(15,255)	(18,120)	(18,120)	
4914 - Donations/sponsorship	(1,200)	(1,257)	(1,857)	(1,857)	
4915 - Fundraising Revenue	(1,359)				
4931 - T-Shirt Sales		(1,409)			
4998 - Previous years surplus	956	(4,363)			
6100 - Materials & Supplies	6,038	6,305	11,255	11,255	
6110 - Repairs & Maintenance		880			
6111 - Food & Beverages - N/S	1,040	1,395	2,859	2,859	
6120 - Printing	323	650	950	950	
6130 - Postage & Courier	52	77	120	120	
6131 - Miscellaneous		611	611	611	
6133 - Clothing	1,600	2,260	2,960	2,960	
6138 - Photocopy	11	40	40	40	
6139 - Office Supplies	279	286	405	405	
6140 - Books & Publications	1,260				
6160 - Memberships/Training	16,113	10,311	10,235	10,235	
6306 - Conferences & Travel	4,006	1,899	2,271	2,271	
6320 - Advertising & Promotion	86	66	66	66	
6340 - Entertainment	3,096	54	3,054	3,054	
6370 - Rentals	1,424	190	2,190	2,190	
6375 - Inter dept transfer		(630)	(630)	(630)	
6399 - Inter department charge	812	900	900	900	
6420 - Bank and service charges	33	37	37	37	
6500 - Equipment	898				
6505 - Computer Software		123	123	123	
6515 - Furniture	82	344	644	644	
6610 - Telephones	971	669	896	896	
6650 - Professional Fees		2,133	2,133	2,133	
6660 - Contract Services	6,595	12,492	11,389	11,389	
6872 - C.S.S.T.	(10)				
7015 - M-SERT Total	(4,364)	(13,360)	0	0	

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7020 - Midnight Kitchen					
4900 - Student Fees	(126,095)	(127,796)	(127,051)	(127,051)	
4914 - Donations/sponsorship	(4,291)	(8,529)	(4,602)	(4,602)	
4998 - Previous years surplus	(1,085)	(14,759)	(9,310)	(9,310)	
6100 - Materials & Supplies	2,401	1,503	2,285	2,285	
6110 - Repairs & Maintenance	2,387	498	998	998	
6111 - Food & Beverages - N/S	22,466	11,912	20,221	20,221	
6120 - Printing	163		100	100	
6130 - Postage & Courier	74	33	50	50	
6138 - Photocopy	18				
6139 - Office Supplies	469	396	496	496	
6306 - Conferences & Travel	2,929	1,206	2,535	2,535	
6320 - Advertising & Promotion		18	169	169	
6361 - Honorariums	250	668	668	668	
6375 - Inter dept transfer		(1,295)	(1,295)	(1,295)	
6399 - Inter department charge		29	29	29	
6411 - Donations	1,075	2,875	5,225	5,225	
6500 - Equipment	861	5,996	6,996	6,996	
6610 - Telephones	553	379	547	547	
6660 - Contract Services	1,441	3,781	3,791	3,791	
6662 - Cleaning Contract Services	3,995	4,463	6,269	6,269	
6809 - Benefits	7,076	6,037	5,198	5,198	
6810 - Salaries	4,183	1,346	1,346	1,346	
6812 - Student Staff	60,491	49,926	76,654	76,654	
6818 - AUTO VAC	2,498	2,111	7,282	7,282	
6872 - C.S.S.T.	(182)				
6880 - SSMU training (Quebec Training Fund)	400	400	1,400	1,400	
7020 - Midnight Kitchen Total	(17,923)	(58,802)	(0)	(0)	
7026 - Players' Theatre					
4903 - Rentals		(75)			
4907 - Coat check revenue		(40)	(40)		40
4908 - Registration Fees / Admissions	(10,665)	(8,099)	(12,539)		12,539
4914 - Donations/sponsorship		(100)	(100)		100
4915 - Fundraising Revenue	(2,484)	(629)	(570)		570
4929 - Sales - Food & Beverages	(936)	(529)	(953)		953
4998 - Previous years surplus	(6,198)	(4,534)	(4,534)		4,534
6100 - Materials & Supplies	177	8	78		(78)
6101 - Costumes & Make-up	1,166	431	1,031		(1,031)
6103 - Set Lighting	888	1,241	1,800		(1,800)
6104 - Sets & Props	3,967	2,430	3,346		(3,346)
6105 - Scripts & Royalties	2,171	3,531	2,674		(2,674)
6107 - Purchases - Beer & Liquor	295				
6109 - Purchases - Food & Beverages	759	335	749		(749)
6110 - Repairs & Maintenance	749	1,827	2,826		(2,826)
6111 - Food & Beverages - N/S	780	975	1,519		(1,519)
6120 - Printing	1,147	768	899		(899)
6130 - Postage & Courier	82	22	37		(37)
6139 - Office Supplies	150	48	98		(98)
6306 - Conferences & Travel	97	53	103		(103)
6360 - Stipends		4,000	4,000		(4,000)
6370 - Rentals	47	366	366		(366)
6399 - Inter department charge	2,636	423	632		(632)
6440 - Cash Over/Short	(27)				
6610 - Telephones	683	472	463		(463)
6809 - Benefits		616	454		(454)
6810 - Salaries		220			
6812 - Student Staff		1,512			
6818 - AUTO VAC		229	160		(160)
6872 - C.S.S.T.	(10)				
7026 - Players' Theatre Total	(4,526)	5,501	2,500		(2,500)

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7030 - DriveSafe					
4900 - Student Fees	(11,187)	(18,020)	(18,510)	(18,510)	
4903 - Rentals	(2,850)	(4,200)	(3,450)	(3,450)	
4914 - Donations/sponsorship	(8,000)				
4998 - Previous years surplus	(13,792)	(12,805)			
6100 - Materials & Supplies	1,600	1,581	2,046	2,046	
6111 - Food & Beverages - N/S	1,391	334	2,007	2,007	
6120 - Printing	71				
6130 - Postage & Courier	22	17	23	23	
6133 - Clothing	1,588				
6306 - Conferences & Travel	1,543	999	1,864	1,864	
6370 - Rentals	13,536	13,677	16,522	16,522	
6375 - Inter dept transfer	2,427	(1,000)	(1,000)	(1,000)	
6411 - Donations		10	10	10	
6500 - Equipment	356				
6610 - Telephones	493	357	487	487	
7030 - DriveSafe Total	(12,802)	(19,050)	(0)	(0)	
7032 - SACOMSS Sexual Assault Policy WG					
6100 - Materials & Supplies				0	
7032 - SACOMSS Sexual Assault Policy WG Total				0	
7033 - SACOMSS					
4900 - Student Fees	(33,221)	(68,656)	(66,121)	(66,121)	
4998 - Previous years surplus	(40,242)	(42,941)	(42,941)	(42,941)	
6100 - Materials & Supplies	3,916	165	253	253	
6111 - Food & Beverages - N/S	4,365	2,584	3,015	3,015	
6120 - Printing	1,431	702	1,921	1,921	
6130 - Postage & Courier	116	48	110	110	
6133 - Clothing	626				
6138 - Photocopy	46				
6139 - Office Supplies	145	156	108	108	
6140 - Books & Publications	405	156	406	406	
6160 - Memberships/Training	596				
6306 - Conferences & Travel	102	30	697	697	
6320 - Advertising & Promotion	11,372	7,949	14,949	14,949	
6360 - Stipends	150				
6361 - Honorariums	1,516	2,125	3,282	3,282	
6370 - Rentals	350	1,087	1,005	1,005	
6375 - Inter dept transfer		(626)	(626)	(626)	
6411 - Donations	409	1,965	7,604	7,604	
6610 - Telephones	2,457	1,775	2,392	2,392	
6809 - Benefits	238	2,860	9,178	9,178	
6810 - Salaries	37	646	609	609	
6812 - Student Staff	2,163	26,902	63,551	63,551	
6818 - AUTO VAC	105	1,102	606	606	
6872 - C.S.S.T.	(16)				
7033 - SACOMSS Total	(42,934)	(61,971)	0	0	

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7034 - Queer McGill					
4900 - Student Fees	(38,491)	(38,480)	(37,719)	(37,719)	
4908 - Registration Fees / Admissions	(2,261)	(200)	600	600	
4931 - T-Shirt & Other Sales		(325)			
4998 - Previous years surplus	(17,611)	(23,476)	(8,497)	(8,497)	
6100 - Materials & Supplies	2,792	499	167	167	
6111 - Food & Beverages - N/S	8,092	2,293	3,850	3,850	
6120 - Printing	105				
6130 - Postage & Courier	54	8	12	12	
6133 - Clothing		714			
6135 - Security	310				
6140 - Books & Publications	211				
6306 - Conferences & Travel	785	221	151	151	
6320 - Advertising & Promotion	113				
6340 - Entertainment		243	188	188	
6361 - Honorariums	4,100	2,219	4,069	4,069	
6370 - Rentals	2,761	4,834	7,834	7,834	
6375 - Inter dept transfer	(1,850)	150	150	150	
6411 - Donations		1,772	4,060	4,060	
6500 - Equipment		622	622	622	
6505 - Computer Software		34	34	34	
6610 - Telephones	1,131	825	1,128	1,128	
6809 - Benefits	1,496	1,188	2,830	2,830	
6810 - Salaries	861	231	232	232	
6812 - Student Staff	13,399	11,920	19,899	19,899	
6818 - AUTO VAC	570	486	391	391	
6872 - C.S.S.T.	(42)				
7034 - Queer McGill Total	(23,475)	(34,222)	(0)	(0)	
7035 - Nightline					
4900 - Student Fees	(15,396)	(15,392)	(15,688)	(15,688)	
4998 - Previous years surplus	(7,873)	(6,710)	1,993	1,993	
6100 - Materials & Supplies	31	60	300	300	
6111 - Food & Beverages - N/S	5,966	623	2,446	2,446	
6120 - Printing	249	423	423	423	
6125 - Rent / Utilities Expense	2,250				
6130 - Postage & Courier	46	24	35	35	
6133 - Clothing	46		700	700	
6139 - Office Supplies		29	29	29	
6140 - Books & Publications	291	179	300	300	
6160 - Memberships/Training	276				
6306 - Conferences & Travel	1,769	2,902	3,180	3,180	
6320 - Advertising & Promotion	114		1,500	1,500	
6340 - Entertainment		180			
6370 - Rentals	2,206	1,530	2,030	2,030	
6375 - Inter dept transfer		626	626	626	
6500 - Equipment			200	200	
6505 - Computer Software		419	850	850	
6510 - Computer Expenses	132				
6610 - Telephones	3,183	858	1,075	1,075	
7035 - Nightline Total	(6,710)	(14,249)	0	0	
7036 - Organic Campus					
4900 - Student Fees	(8,544)	(8,524)	(8,500)		8,500
4909 - Commissions / Vending machines			200		(200)
4929 - Sales - Food & Beverages	(25,362)	(16,852)	(25,500)		25,500
4998 - Previous years surplus	(4,226)	(14,136)	(3,960)		3,960
6100 - Materials & Supplies	9	819	600		(600)
6109 - Purchases - Food & Beverages	23,349	13,591	23,300		(23,300)
6111 - Food & Beverages - N/S			1,000		(1,000)
6130 - Postage & Courier	5	3	5		(5)
6139 - Office Supplies			50		(50)
6306 - Conferences & Travel			700		(700)
6320 - Advertising & Promotion		145	1,000		(1,000)
6370 - Rentals			1,000		(1,000)
6500 - Equipment		7,807	9,500		(9,500)
6620 - Insurance, Permits & Licences	33	34			
6809 - Benefits	40				
6812 - Student Staff	347		350		(350)
6813 - Bonus/Commission			55		(55)
6818 - AUTO VAC	14				
6872 - C.S.S.T.	(2)				
6880 - SSMU training (Quebec Training Fund)	200	200	200		(200)
7036 - Organic Campus Total	(14,137)	(16,913)	0		

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7038 - Volunteer Service					
4908 - Registration Fees / Admissions		(520)	(1,300)	(1,300)	
4914 - Donations/sponsorship		(20)			
4915 - Fundraising Revenue	(380)	(680)	(400)	(400)	
4998 - Previous years surplus	(568)	(346)	(346)	(346)	
6100 - Materials & Supplies	85	116	140	140	
6109 - Purchases - Food & Beverages	87		210	210	
6111 - Food & Beverages - N/S	634	1,137	1,170	916	(254)
6120 - Printing	96	97	176	176	
6130 - Postage & Courier	2	3	4	4	
6133 - Clothing		319	500	500	
6306 - Conferences & Travel		7	100	100	
6375 - Inter dept transfer	(303)	(80)			
7038 - Volunteer Service Total	(347)	33	254	(0)	(254)
7040 - Union for Gender Empowerment					
4900 - Student Fees	(13,472)	(13,468)	(13,400)	(13,400)	
4914 - Donations/sponsorship		(600)			
4998 - Previous years surplus	(10,636)	(4,722)	(4,722)	(4,722)	
6100 - Materials & Supplies	532	119	550	550	
6111 - Food & Beverages - N/S	1,579	730	2,000	2,000	
6120 - Printing	219	641	750	750	
6129 - Birth Control & Hygiene	1,110	1,245	1,200	1,200	
6130 - Postage & Courier	79	60	75	75	
6133 - Clothing	3,499	2,696	3,500	3,500	
6138 - Photocopy	441	7			
6139 - Office Supplies	170	88	170	170	
6140 - Books & Publications	6,487		250	250	
6306 - Conferences & Travel	242	76	300	300	
6361 - Honorariums	1,950	4,765	8,352	8,352	
6370 - Rentals			2,500	2,500	
6375 - Inter dept transfer	600	(650)	(4,050)	(4,050)	
6399 - Inter department charge			150	150	
6411 - Donations	1,925	775	1,800	1,800	
6515 - Furniture		602			
6610 - Telephones	556	364	575	575	
7040 - Union for Gender Empowerment Total	(4,719)	(7,272)	0	0	
7048 - Savoy Society					
4908 - Registration Fees / Admissions	(15,010)		(13,400)		13,400
4913 - Membership Dues	(805)	(75)	(740)		740
4914 - Donations/sponsorship	(5,105)	(5,070)	(5,000)		5,000
4915 - Fundraising Revenue	(2,341)	(161)	(2,300)		2,300
4929 - Sales - Food & Beverages	(420)	(321)	(400)		400
4998 - Previous years surplus	163	(6,468)	(455)		455
6100 - Materials & Supplies		17			
6101 - Costumes & Make-up	1,020	2,260	3,000		(3,000)
6104 - Sets & Props		84	300		(300)
6109 - Purchases - Food & Beverages	198	(71)	200		(200)
6111 - Food & Beverages - N/S				0	
6120 - Printing	798	336	800		(800)
6130 - Postage & Courier	2	21	500		(500)
6370 - Rentals	15,182	16,950	15,945		(15,945)
6375 - Inter dept transfer	(500)	(375)	150		(150)
6399 - Inter department charge	350		350		(350)
6660 - Contract Services			1,050		(1,050)
7048 - Savoy Society Total	(6,468)	7,127	0	0	

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7050 - WalkSafe					
4900 - Student Fees	(2,237)	(3,604)	(3,747)	(3,747)	
4915 - Fundraising Revenue	(284)	(126)	(246)	(246)	
4998 - Previous years surplus	(154)	(2,678)	321	321	
6100 - Materials & Supplies	360	16	61	61	
6109 - Purchases - Food & Beverages		80	160	160	
6111 - Food & Beverages - N/S	537	400	1,020	1,020	
6120 - Printing	34	5	8	8	
6130 - Postage & Courier	5	7	7	7	
6138 - Photocopy	10				
6306 - Conferences & Travel	62	110	598	598	
6320 - Advertising & Promotion	263	303	703	703	
6370 - Rentals			600	600	
6375 - Inter dept charges	(3,927)	(200)	(200)	(200)	
6610 - Telephones	721	527	715	715	
7050 - WalkSafe Total	(4,610)	(5,160)	(0)	(0)	
7051 - Plate Club					
4929 - Sales - Food & Beverages	(458)	(15)			
4939 - Miscellaneous Revenue	(263)	(510)			
4998 - Previous years surplus	51	(2,185)	(2,185)	(2,185)	
6100 - Materials & Supplies	267	1,156	265	265	
6111 - Food & Beverages - N/S	77	165	75	75	
6130 - Postage & Courier	2	9	2	2	
6139 - Office Supplies		7			
6375 - Inter dept transfer			1,000	1,000	
6500 - Equipment			843	843	
6515 - Furniture	89				
7051 - Plate Club Total	(235)	(1,373)	(0)	(0)	
7052 - First Year Council					
4900 - Student Fees	(19,236)	(17,165)	(17,600)		17,600
4908 - Registration Fees / Admissions	(5,560)				
4998 - Previous years surplus	1,688	(309)	(309)		309
6100 - Materials & Supplies	(12)		24		(24)
6111 - Food & Beverages - N/S	1,489	(64)	2,000		(2,000)
6120 - Printing	275		300		(300)
6130 - Postage & Courier	10	2	10		(10)
6138 - Photocopy	50		50		(50)
6306 - Conferences & Travel	23	30	25		(25)
6340 - Entertainment	7,346		8,000		(8,000)
6370 - Rentals	7,718	344	7,500		(7,500)
6375 - Inter dept transfer		200			
6411 - Donations	2,383	1,300			
6660 - Contract Services	(80)	1,656			
7052 - First Year Council Total	(3,906)	(14,006)	0		
7060 - Musicians' Collective					
4998 - Previous years surplus	(1,616)	(735)	(735)		735
6100 - Materials & Supplies	367	54	50	50	
6111 - Food & Beverages - N/S	278	321	350	335	(15)
6120 - Printing	55	274	420	240	(180)
6130 - Postage & Courier	10	9	10	10	
6133 - Clothing		391	300	300	
6306 - Conferences & Travel	51		65	65	
6320 - Advertising & Promotion	225				
6340 - Entertainment	632				
6370 - Clothing			500		(500)
6500 - Equipment	764	1,181	1,250	500	(750)
7060 - Musicians' Collective Total	766	1,495	2,210	1,500	(710)

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
7074 - Black Students' Network					
4900 - Student Fees	(7,405)	(15,173)	(14,800)	(14,800)	
4908 - Registration Fees / Admissions	(1,667)		(1,000)	(1,000)	
4915 - Fundraising Revenue	(1,105)				
4929 - Sales - Food & Beverages	(455)	(1,264)	(500)	(500)	
4998 - Previous year surplus	(2,643)	(699)	(699)	(699)	
6100 - Materials & Supplies	201	77	250	250	
6109 - Purchases - Food & Beverages	1,864	1,131	1,800	1,800	
6111 - Food & Beverages - N/S	696	957	700	700	
6120 - Printing	135	62	150	150	
6130 - Postage & Courier	11	6	15	15	
6133 - Clothing	1,143		1,200	1,200	
6306 - Conferences & Travel	782	788			
6320 - Advertising & Promotion	11		100	100	
6340 - Entertainment	350				
6361 - Honorariums	6,445	500	9,194	9,194	
6370 - Rentals	460	120	1,000	1,000	
6411 - Donations		650	1,480	1,480	
6515 - Furniture		110	610	610	
6610 - Telephones	479	349	500	500	
6660 - Contract Services		75			
7074 - Black Students' Network Total	(698)	(12,311)	0	0	
7080 - Peer Support Centre					
6411 - Food & Beverages - N/S				0	
7080 - Peer Support Centre Total				0	
7090 - Flat Bike Collective					
3950 - Bike parts sales	(5,243)	(4,714)	(8,396)	(8,396)	
4998 - Previous years surplus	(1,596)	1,800			
6100 - Materials & Supplies	6,025	3,703	7,750	7,750	
6111 - Food & Beverages - N/S	101		190	190	
6120 - Printing	140				
6130 - Postage & Courier	8	5	6	6	
6138 - Photocopy	8	79	150	150	
6140 - Books & Publications			50	50	
6320 - Advertising & Promotion		50	50	50	
6375 - Inter dept transfer	(1,200)	(1,800)			
6500 - Equipment	46	199	200	200	
7090 - Flat Bike Collective Total	(1,711)	(678)	0	0	
8001 - POTUS (PTOT)					
4900 - Student Fees	(5,922)	(5,429)	(5,428)	(5,428)	
4908 - Registration Fees / Admissions	(29,013)	(6,054)			
4914 - Donations/sponsorship	(10,400)	(4,650)			
4949 - Rebates - Keg / bottles and other		(526)			
4998 - Previous years surplus	(14,123)	(11,996)			
6100 - Materials & Supplies	525	666			
6109 - Purchases - Food & Beverages		80			
6111 - Food & Beverages - N/S	530	770			
6130 - Postage & Courier	25	27			
6133 - Clothing	703	638			
6160 - Memberships/Training		224			
6306 - Conferences & Travel	21,600				
6340 - Entertainment	10,413		5,428	5,428	
6370 - Rentals	500	110			
6375 - Inter dept transfer	(350)				
6399 - Inter department charge	150	147			
6411 - Donations	13,073				
6610 - Telephones	294				
6620 - Insurance, Permits & Licences		44			
6660 - Contract Services others		253			
8001 - POTUS (PTOT) Total	(11,995)	(25,696)	0	0	

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
8002 - SWSA (Social Work)					
4900 - Student Fees	(805)	(820)	(848)	(848)	
4998 - Previous years surplus	(1,712)	(2,754)			
6100 - Materials & Supplies	35				
6111 - Food & Beverages - N/S	84	149			
6120 - Printing	4				
6130 - Postage & Courier	5	10			
6138 - Photocopy	6				
6306 - Conferences & Travel		30			
6340 - Entertainment			848	848	
6399 - Inter department charge	(371)				
8002 - SWSA (Social Work) Total	(2,754)	(3,385)	0	0	
8003 - NUS (Nursing)					
4900 - Student Fees	(19,200)	(20,603)	(21,192)	(21,192)	
4908 - Registration Fees / Admissions	(1,460)	(5,579)			
4910 - Advertising		(1,855)			
4914 - Donations/sponsorship	(7,450)	(1,650)			
4915 - Fundraising Revenue	(2,143)	(3,550)			
4998 - Previous years surplus	(6,752)	(8,860)			
6100 - Materials & Supplies	1,826	107			
6111 - Food & Beverages - N/S	1,925	1,172			
6120 - Printing	2,097	2,703			
6130 - Postage & Courier	92	65			
6133 - Clothing	2,533	2,495			
6139 - Office Supplies	72				
6306 - Conferences & Travel	460	3,590			
6340 - Entertainment	1,464		21,192	21,192	
6370 - Rentals	135	1,178			
6375 - Inter dept transfer	1,580	(1,408)			
6399 - Inter department charge	768				
6411 - Donations	15,092	12,725			
6505 - Computer Equipment	102	171			
8003 - NUS (Nursing) Total	(8,859)	(19,299)	0	0	
8004 - NUS Graduation					
4908 - Registration Fees / Admissions	(7,522)	(6,280)			
4910 - Advertising	(3,298)				
4914 - Donations/sponsorship	(1,278)	(2,500)			
4915 - Fundraising Revenue	(11,723)	(11,726)			
4998 - Previous years surplus	(2,833)	(284)			
6100 - Materials & Supplies	15	(15)			
6120 - Printing	2,404				
6130 - Postage & Courier	2	1			
6340 - Entertainment	6,082				
6370 - Rentals	23,367	30			
6375 - Inter dept transfer	(5,500)				
8004 - NUS Graduation Total	(284)	(20,774)			
8055 - Club Subsidies (Club Fund)					
6411 - Donations	59,023	14,308	44,000		(44,000)
8055 - Club Subsidies (Club Fund) Total	59,023	14,308	44,000		(44,000)
8056 - Clubs and Services					
4914 - Donations/sponsorship	(4,538)		(4,000)	(4,000)	
4939 - Miscellaneous Revenue			(4,800)		4,800
4999 - Transfer from ClubAcc	(27,331)	(4,896)			
6100 - Materials & Supplies			4,000	3,000	(1,000)
6111 - Food & Beverages - N/S			650	650	
6115 - Theft & Vandalism	473				
6120 - Printing		137			
6130 - Postage & Courier	46	8			
6138 - Photocopy	23	24			
6399 - Inter department charge		350	350	350	
6411 - Donations		(1,151)			
6610 - Telephones	8,050	4,570	6,606		(6,606)
#N/A	64,581				
8056 - Clubs and Services Total	41,304	(958)	2,806	0	(2,806)
8057 - Services (Inactive - merged with 8056)					
6111 - Food & Beverages - N/S	661				
6399 - Inter department charge			0		
8057 - Services (Inactive - merged with 8056) Total	661		0		

Department GL Account	Expenses(Revenues)				Variance 2015-16 vs. 2016-17 Unf(Fav)
	2014-2015 Actuals	2015-2016 Actuals as at Feb. 29	2015-2016 Budget Mar. Revision	2016-2017 Budget	
9052 - First Year Fund					
4900 - Student Fees		(2,000)			
4998 - Previous years surplus		(3,596)			
6375 - Inter dept transfer			(5,596)	(5,596)	
6411 - Donations		3,190	5,596	5,596	
9052 - First Year Fund Total		(2,406)	0	0	
9055 - Club Funding					
4900 - Student Fees				(100,000)	(100,000)
6411 - Donations				100,000	100,000
9055 - Club Funding Total				0	
9060 - Mental Health Fund					
4900 - Student Fees				(5,000)	(5,000)
6411 - Donations				5,000	5,000
9060 - Mental Health Fund Total				0	
9061 - Equity Fund					
4900 - Student Fees	(19,317)	(19,671)	(20,150)	(20,150)	
4998 - Previous years surplus	(561)	(2,013)	(4,026)		4,026
6375 - Inter dept transfer	3,300	1,120			
6411 - Donations	14,565	11,947	24,176	20,150	(4,026)
9061 - Equity Fund Total	(2,013)	(8,617)	0	0	
9062 - Campus Life Fund					
4900 - Student Fees	(76,004)	(79,708)	(78,178)	(78,178)	
4998 - Previous years surplus	4,274	(11,613)	(23,226)		23,226
6130 - Postage & Courier	44				
6375 - Inter dept transfer	803	1,335			
6411 - Donations	59,271	48,370	101,404	78,178	(23,226)
9062 - Campus Life Fund Total	(11,612)	(41,616)	0	0	
9063 - Space Fund					
4900 - Student Fees	(7,323)	(3,539)	(7,470)	(7,470)	
4998 - Previous years surplus	(376)	(3,240)	(6,480)		6,480
6375 - Inter dept transfer	1,200	2,400			
6411 - Donations	2,282	5,154	13,950	7,470	(6,480)
6500 - Equipment		44			
9063 - Space Fund Total	(4,217)	819	0	0	
9065 - Environnement Fund					
4900 - Student Fees	(48,826)	(49,485)	(50,794)	(50,794)	
4915 - Donations	(20)				
4998 - Previous years surplus	(3,231)	(20,750)	(41,501)		41,501
6100 - Materials & Supplies	119				
6111 - Food & Beverages - N/S	188				
6120 - Printing	46				
6130 - Postage & Courier	6				
6375 - Inter dept transfer	7,019	7,725			
6411 - Donations	17,513	15,769	92,295	50,794	(41,501)
9065 - Environnement Fund Total	(27,186)	(46,741)	0	0	
9066 - Ambassador Fund					
4900 - Student Fees	(76,784)	(76,703)	(78,636)	(78,636)	
4998 - Previous years surplus	3,112	(9,742)	(19,484)		19,484
6130 - Postage & Courier	31	3			
6375 - Inter dept transfer	3,640	1,000			
6411 - Donations	60,259	51,746	98,120	78,636	(19,484)
9066 - Ambassador Fund Total	(9,742)	(33,696)	0	0	
9067 - Charity Fund					
4900 - Student Fees	(19,538)	(19,855)	(20,362)	(20,362)	
4998 - Previous years surplus	(8,375)	(11,488)	(22,976)		22,976
6130 - Postage & Courier	12	1			
6375 - Inter dept transfer	450	408			
6411 - Donations	15,962	14,703	43,338	20,362	(22,976)
9067 - Charity Fund Total	(11,489)	(16,231)	0	0	
Total Operating Fund - Deficit(Surplus)	(214,574)	(996,665)	130,000	(100,000)	(230,000)