

**BOARD OF GOVERNORS**  
8:30 AM, Thursday, June 6, 2024  
Council Chambers (GH-111)

**AGENDA**

*NOTE: Members who wish to have items moved from the Consent to the Regular Agenda should contact the University Secretariat before the Board meeting. Members may also request to have items moved when the Agenda is presented for approval at the Board meeting.*

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**OPEN SESSION**

- 1. Remarks from the Chair (8:30 a.m.)**
  - 1. Update on the Committee to Recommend a President  
*Information***
- 2. Notice of Meeting - May 23, 2024**
- 3. Approval of the Agenda - Open Session**
- 4. Declarations of Conflict of Interest**

**CONSENT**

- 5. Minutes of the Previous Meeting - April 18, 2024 - Open Session  
*Approval***

10 - 18      [Open Session Minutes - Board of Governors - 18 April 2024](#)
- 6. Report from the Senate**

19 - 20      [Report from the Senate](#)

  - 1. Proposal to Establish the McMaster Centre for Research on  
Employment and Work (MCREW)  
*Approval***

21 - 47      [Proposal to Establish the McMaster Centre for Research on  
Employment and Work \(MCREW\)](#)
  - 2. Terms of Reference  
*Approval***

	<b>3. Research Centres &amp; Institutes Annual Report 2023</b>
	<i>Information</i>
48 - 60	<a href="#"><u>Research Centres &amp; Institutes Annual Report 2023</u></a>
	<b>4. Strategic Research Plan</b>
	<i>Information</i>
61 - 81	<a href="#"><u>Strategic Research Plan 2024-2029</u></a>
	<b>7. Reports Received for Information</b>
82 - 87	<b>1. Health, Safety and Well-being Report</b>
	<i>Information</i>
	<a href="#"><u>Health Safety and Well-being Report (January 1, 2024 to March 31, 2024)</u></a>
88 - 102	<b>2. Annual Report on Health, Safety and Well-being</b>
	<i>Information</i>
	<a href="#"><u>Health, Safety and Well-being Annual Report 2023</u></a>
	<b>8. Committee Reports</b>
	<b>1. Executive and Governance Committee</b>
103	<a href="#"><u>Report from the Executive and Governance Committee</u></a>
104 - 111	<b>a. Actions Taken on Behalf of the Board of Governors</b>
	<a href="#"><u>i. Compliance with Bill S-211: Fighting Against Forced Labour and Child Labour in Supply Chain Act</u></a>
	<b>2. Remunerations Committee</b>
112	<a href="#"><u>Report from the Remunerations Committee</u></a>
113 - 116	<b>a. Request for Ratification: MUALA (Academic Librarians)</b>
	<i>Approval</i>
	<a href="#"><u>Executive Summary - Ratification Request for MUALA (Academic Librarians)</u></a>
117 - 119	<b>b. Request for Ratification: IUOE Local 772 (Operating Engineers)</b>
	<i>Approval</i>
	<a href="#"><u>Executive Summary - Ratification Request IUOE Local 772 (Operating Engineers)</u></a>
	<b>3. Planning and Resources Committee</b>

- 120 [Report from the Planning and Resources Committee](#)
- 121 - 125 a. **Policy on Research Participant Confidentiality and the Retention of Legal Counsel**  
*Approval*  
[Legal Support for Faculty Policy Memo](#)  
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- 126 - 133 b. **Engaging and Partnering for People-Centred Care Non-Academic Micro-Credential**  
*Approval*  
[Engaging and Partnering for People-Centered Care](#)
- 134 - 141 c. **UN PRI 2023 Signatory Assessment - Summary Report**  
*Information*  
[Executive Summary - UN PRI 2023 Signatory Assessment – Summary Report](#)  
[UN PRI 2023 Signatory Assessment – Summary Report](#)
- 142 - 173 d. **Energy Management Plan**  
*Information*  
[Energy Management Plan 2024/2025](#)

**REGULAR**

**9. Business Arising**

**10. Communications**

- 174 - 176 [Daily News Update: McMaster Encampment Ends](#)  
[McMaster's Response - Finalized Agreement](#)

**11. President's Report to the Board (8:50 a.m.)**

- 177 - 183 [President's Report to the Board](#)

**12. Report from the Senate (9:15 a.m.)**

D. Farrar

- 184 [Report from the Senate](#)

- 185 - 223 **1. Accessibility Policy**  
 B. Walker and P. Suleiman  
*Approval*  
[Accessibility Policy Cover Letter](#)  
[Accessibility Policy \(2024\)](#)

**13. Committee Reports (9:20 a.m.)**

**1. Executive and Governance Committee**

J. Allen

224 [Report from Executive and Governance Committee](#)

225 - 331 **a. Revisions to Board of Governors By-Laws**

J. Allen

*Approval*

[By-Laws - Board of Governors - 2023 - Tracked Changes](#)

[By-Laws - Board of Governors - 2023 - Clean](#)

**2. Planning and Resources Committee (9:25 a.m.)**

J. Rowe

332 [Report from the Planning & Resources Committee](#)

333 - 374 **a. Tuition & Miscellaneous Fees Schedule (9:25 a.m.)**

M. Grasselli

*Approval*

[2024-25 & 2025-26 Tuition and Miscellaneous Fee Package](#)

375 - 468 **b. 2024-2025 Consolidated Budget (9:30 a.m.)**

S. Tighe, N. Wagner, I. Clarkson, O. Ahmed, & L. Mitton

*Approval*

[2024-25 Consolidated Budget](#)

469 - 479 **c. Financial Metrics (10:20 a.m.)**

O. Ahmed & L. Mitton

*Information*

[Executive Summary - Financial Metrics](#)

[Financial Metrics](#)

**14. Recognition of Retiring Board Members (10:50 a.m.)**

**15. Other Business**

## REPORT TO THE BOARD OF GOVERNORS

*from the*  
**SENATE**

### FOR APPROVAL

#### 1. Proposal to Establish the McMaster Centre for Research on Employment and Work (MCREW)

At its meeting on May 15, 2024, the Senate reviewed and approved the establishment of the McMaster Centre for Research on Employment and Work (MCREW). Further details are contained within the circulated materials.

It is recommended,

**that the Board of Governors approve the establishment of the McMaster Centre for Research on Employment and Work (MCREW), as circulated.**

#### 2. Terms of Reference

At its meeting on May 15, 2024, the Senate approved the following Terms of Reference.

- a. MacDATA Institute: Establishment of the Scientific Advisory Committee and Co-Director
- b. Establishment of the Academic Director, Learning Spaces & Digital Teaching and Learning
- c. Establishment of the Dr. Terrence Hoffman Humanities Professor-in-Residence

At its meeting on June 5, 2024, the Senate will approve the following Terms of Reference.

- d. Revised Terms of Reference and Name Change - ArcelorMittal Dofasco Chair in Experimental Cancer Therapeutics
- e. Name Change - Homewood Chair in Mental Health and Trauma
- f. Revised Terms of Reference and Name Change - Director, Office of Undergraduate Research, Faculty of Science

## FOR INFORMATION

### 3. Research Centres & Institutes Annual Report 2023

At its meeting on May 15, 2024, the Senate received the Research Centres & Institutes Annual Report 2023 for information.

### 4. Strategic Research Plan

At its meeting on June 5, 2024, the Senate will receive the Strategic Research Plan for information.

It is recommended,

**that the Board of Governors approve or receive the recommendations contained in the report from the Senate.**

Board of Governors:  
FOR APPROVAL/INFORMATION  
June 6, 2024

*[Please Note: material for all the above items is available from the University Secretariat at board@mcmaster.ca]*

Date: April 30, 2023

TO: University Planning Committee

FROM: Andy Knights, Vice-President, Research (Acting)



RE: McMaster Centre for Research on Employment and Work (MCREW)

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The Committee on Research Institutes, Centres and Groups (CRI) has reviewed and unanimously approved the attached establishment proposal for the McMaster Centre for Research on Employment and Work (MCREW).

Please include this as an agenda item for the next University Planning Committee Meeting on May 8, 2024.

AK:jt

Attach.

cc: Provost and Vice-President (Academic)  
Vice-Provost and Dean of Graduate Studies  
Dean, DeGroote School of Business  
Dean, Engineering  
Dean, Health Sciences  
Dean, Humanities  
Dean, Science  
Dean, Social Sciences  
University Secretariat

## Template for the Establishment of a McMaster Research Centre or Institute (RCI)

Please provide the following documentation, in keeping with the Guidelines for the Governance and review of Research Institutes Centres Groups (mcmaster.ca)

To be recognized as a formal McMaster Centre or Institute, a proposal for consideration must be submitted to the Office of the Vice-President (Research) and approved by the following McMaster Committees and Governing Boards:

1. Committee on Research Centres and Institutes (CRI)
2. University Planning Committee (UPC)
3. Senate
4. Board of Governors (BofG)

The CRI will comprise the following: VPR (as Chair), the Provost (VP Academic), the Dean of Graduate Studies, the University Secretary, and the Faculty Deans relevant to the specific Institute or Centre. The CRI generally takes approximately two to three weeks to review and provide comments.

After CRI approval, the proposal is submitted to the other committees. Following proposal approval, paperwork to appoint a Centre/Institute Director should then be submitted following appropriate policies. For a listing of governance meeting dates, please visit:  
<https://secretariat.mcmaster.ca/meetings/meeting-dates/>

### Proposal Outline/Template

**Overview** Please complete the “Overview” on page 2 of this document

**Proposal** Please complete a Proposal under the following headings (more details are provided on page 3):

- A. Background
- B. Objectives and Proposed Activities
- C. Rationale for Establishment of the Research Centre or Institute
- D. Criteria for expanding the membership beyond what is shown in the Overview
- E. A detailed business plan that includes:
  - i. Financial needs
  - ii. Anticipated and Secured sources of support
  - iii. Space needs
  - iv. Human resource needs of the Research Institute or Centre

The business plan should align with and expand upon that provided in Appendix A:  
Budget.

- F. Organizational Structure - (see examples included in this document)

**Appendix A** Budget including costs and sources of funds

### Additional appendices to be added could include:

- List of current funded research projects
- List of planned grant applications



## Overview

**Proposal for the Establishment of ....**  
**Official Name of**  
**Research Institute or**  
**Centre**

Institute  Centre

McMaster Centre for Research on Employment and Work (MCREW)

**The RCI will report to**  
**which Faculty?**

DeGroote School of Business

**List all other Faculties that have a significant**  
**interest in the RCI and confirm they will be**  
**represented on the Governing Board**

Social Sciences, Humanities, Science, Engineering,  
and Health Sciences

### **Core Members**

*The membership of the Research Centre or Institute (RCI) is integral to its mission. It is imperative to define at establishment what constitutes membership; what the obligations of membership are; and what roles members may play in the operations of the Centre or Institute. While the size of membership may vary for different Centres or Institutes, there is an expectation that the membership will be large enough that critical mass for impact may be reached. An updated membership list will be submitted annually to the RCI Governing Board through the annual reporting process.*

Definition of Core member: Core members are those who are actively researching topics related to changing work, workers, and workplaces, and who agree to the obligations listed below. They are expected to make significant contributions to the MCREW and be associated with it for a long period of time, such as through co-application for multi-year grant projects. They are currently leaders in their own disciplines, and they will bring considerable expertise to the MCREW. Note that the initial core membership includes 20 professors from six McMaster faculties, thus fostering interdisciplinary approaches to shared research interests.

Obligations for Core Members: Core members will contribute regularly to the MCREW programs and activities, and will attend MCREW meetings, presentations, and other initiatives. Core members will be actively involved with independent research projects about changing work, workers, and workplaces; they will publicly connect these projects to the MCREW. Core members will contribute to grants initiated by other MCREW members. Core members will participate in knowledge exchange, knowledge mobilization, knowledge translation, and the dissemination of research findings to other MCREW members and to the general public; some of this dissemination will occur via the MCREW website (in addition to other dissemination methods), where all core members will maintain a current profile.

Identify the potential operational roles assigned to core members (e.g., Director, Associate Director roles in EDI, operations, outreach etc.): The proposed Director for the MCREW is Dr. Catherine Connelly. She has considerable experience leading large research projects, and she has conducted several interdisciplinary studies. The Director is primarily responsible for overseeing the direction of the planned research and supervising staff. The Director will provide advice to both students and faculty and ensure that projects are carried out to completion. The Director will maintain the membership list and will seek input from the

Advisory Committee and the Governing Board. Research staff and students who work for the MCREW will report to MCREW's Director (or relevant Core/Associate members) and support the team in planning, implementing, and overseeing the activities of the McMaster Centre for Research on Employment and Work. Regular MCREW membership meetings will occur to facilitate ongoing coordination and communication. The Director will be a faculty member within the Faculty of Business who will be appointed for a five-year, renewable term by the Senate and Board of Governors upon the recommendation of the Dean of the Faculty of Business to whom the Director will report. The Director will set the agenda for the MCREW in consultation with the Governing Board and Advisory Committee. The Director will report to the Faculty of Business Dean, with whom final authority for all matters regarding the direction and operation of the MCREW rests and will work in collaboration with the Associate Dean (Research). The Director will submit a written report annually to the Governing Board, which will be chaired by the Faculty of Business Dean (or delegate). This report will also inform the annual reporting and five-year external review process required of all McMaster RCIs.

The Director will be formally selected after the MCREW proposal has been approved.

	<b>Faculty</b>	<b>Expertise and potential roles in RCI operations</b>
Dr. Catherine Connelly	DSB	(Core Member and Proposed Director) Temporary foreign workers, migrant workers, workers with disabilities, gig work and gig workers, musicians, food-service workers, health care workers, worker well-being, wage theft.
Dr. Meena Andiappan	DSB	(Core Member) Peer rivalry among healthcare workers; employee misconduct; longshoremen.
Dr. Ala Mokhtar	DSB	(Core Member) Employee overwork, employee evaluations, and employees' identity. Accounting professionals' experiences with their clients, and how accountants cope with clients that act negatively towards them.
Dr. Sean O'Brady	DSB	(Core Member) The role of unions and employment institutions in improving the quality of low-wage work; digital call center workers.
Dr. Erin Reid	DSB	(Core Member) Gender inequality, careers, diversity, identity, and the design of contemporary work; persistence of gender inequality in time-greedy professions and organizations; how professionals in the gig economy build careers.
Dr. Trish Ruebottom	DSB	(Core Member) How marginalized and stigmatized workers organize to create social change; overlooked entrepreneurs (e.g., women and transgender sex workers).
Dr. Aaron Schat	DSB	(Core Member) Work-related stress and wellbeing (e.g., the nature, antecedents, and consequences of aggressive / mistreatment behavior) at work; how workers in customer service roles experience and respond to mistreatment.
Dr. Elisabet Service	FHum	(Core Member) Consequences of working in a second language; how unfamiliar accents affect communication in the workplace.
Dr. Kim Jones	Feng	(Core Member) Inclusion experiences of equity-deserving engineers; effects of team construction; effects of mentoring and being mentored for early-career female engineers.
Dr. Sheila Boamah	FHS	(Core Member) Health systems, health human resources, quality of life of older adults; how clinical microsystems, technology, and organizational processes affect outcomes; burnout and mental health issues among healthcare workers and academics.

Dr. Meredith Vanstone	FHS	(Core Member) The delivery of primary care (e.g., how we select, train, maintain, and retain health workers); preparing family physicians to navigate ethically complex areas of primary care.
Dr. Phillipa Chong	FSS	(Core Member) Uncertainty at work; workers in creative industries (e.g., book reviewers, museum workers).
Dr. Judy Fudge	FSS	(Core Member) The legal regulation of work from a socio-legal perspective; legal regulation of work/family conflict; the intersection of migration and employment regulation on hospitality workers in BC and Australia; anti-discrimination and labor standards norms and enforcement mechanisms; legal governance of forced labor; labor exploitation in supply and labor chains.
Dr. Paul Glavin	FSS	(Core Member) Precarious employment and psychosocial work stress; work, family, and health challenges faced by gig workers.
Dr. Geraldina Polanco	FSS	(Core Member) Intersection of work and migration; how citizenship regulates the experiences of worker in the “bottom-tiers” of the labor market; migrant workers from the Philippines and Mexico working at Tim Horton’s; migration industry; experiences of migrants deported to El Salvador.
Dr. Marisa Young	FSS	(Core Member) The intersection between work, family, and residential contexts; reducing social inequalities in mental health for parents and children.
Dr. Suzanne Mills	Fsci/FSS	(Core Member) Employment in northern regions; employment in large extractive projects (e.g., mining, forestry, and hydro), with a focus on impact and benefit agreements, gender, and Indigeneity; labor market and work experiences of 2SLGBTQ+ people in deindustrializing cities in northern and southwestern Ontario; mental health and unions.
Dr. Abel Chikanda	Fsci	(Core Member) The migration of health professionals from the global South; the role of migration intermediaries; the settlement and integration of African health professionals in destination regions (e.g., transnational linkages with countries of origin).
Dr. Allison Williams	Fsci	(Core Member) The initiation and sustainability of carer-friendly workplaces, where carer-workers are accommodated to best manage their unpaid care responsibilities (e.g., adult children, elderly family/friends/neighbors).
Dr. Rob Wilton	Fsci	(Core Member) Role of paid work / labor market participation in social inclusion for people with disabilities; flexibility and accommodations in social economy / social enterprises; intersection between masculinity and disability.

### ***Associate Members***

Definition of Associate Member: Associate members are those who are interested in topics related to changing work, workers, and workplaces, and who agree to the obligations listed below. Their association with MCREW is expected to be for a short period of times, such as a collaborator on a research project.

Obligations for Associate Members: Associate members will participate in the MCREW programs and activities, and will attend MCREW meetings, presentations, and other initiatives. Associate members collaborate with others on independent research projects about changing work, workers, and workplaces; they will publicly connect these projects to the MCREW. Associate members will participate in knowledge

exchange, knowledge mobilization, knowledge translation, and the dissemination of research findings to other MCREW members and to the general public; much of this dissemination will occur via the MCREW website, where all Associate members will maintain a current profile. Associate members of the MCREW will also participate in MCREW workshops.

Associate members will only be added once the MCREW has been operational for at least one year, to ensure that the MCREW members have sufficient opportunity to build a strong culture of collaboration. Associate members will be recruited on the basis of their expertise and interest in issues relating to changing work, workers, and workplaces. Possible Associate members, who have been nominated by Core members, include Dr. Otilia Obodaru (Professor at the University of Bath, expert in identity and work), Dr. Brianna Caza (Associate Professor at the University of North Carolina-Greensboro, expert in identity, organizational psychology and gig work), and Dr. Laura Venz (Professor at Leuphana University Luneburg, expert in emotional labour, knowledge hiding, and employee well-being).

<b>Space Needs</b>	500 Sq. Ft (exact space to be determined)	New space required? *Shared with other DSB centres*	Yes	<input checked="" type="checkbox"/>	No Proposed	<input type="checkbox"/>	
	Shared		Location? <u>DSB or New Business Building (McLean)</u>	Confirmed		<input checked="" type="checkbox"/>	<input type="checkbox"/>
			Space cost allocation covered by lead Faculty?	Yes		<input checked="" type="checkbox"/>	<input type="checkbox"/>

If no, specify: \_\_\_\_\_

**Plans for Organizational Review** Frequency of External: External reviews every five years.

In addition, the RCI will be required to report annually to the Governing Board

Please provide names below and check box to verify that approval has been obtained from each:

	Check box
Department Chair/ Area Director	<u>Dr. Rick Hackett</u> <input checked="" type="checkbox"/>
Faculty Dean or Director of Administration	<u>Dr. Khaled Hassanein (Dean)</u> <input checked="" type="checkbox"/> <u>Elkafi Hassini (ADR)</u> <input checked="" type="checkbox"/>
	Rotating representation from: the Associate Dean, Research, Innovation and Partnerships, Faculty of Engineering (currently Dr. John Preston), the Vice-Dean, Research, Faculty of Health Sciences (currently Jonathan Bramson), the Associate Dean, Graduate Studies & Research, Faculty of Humanities (currently Dr. Martin Horn), the Associate Dean, Research & External Relations, Faculty of Science (currently Dr. Juliet Daniel), and the Associate Dean, Research, Faculty of Social Sciences (currently Jim Dunn). <input type="checkbox"/>

## **Background:**

The COVID pandemic has accelerated changes to Canadian workplaces that were previously well under way. The image that many retain of what it means to be employed – at a single workplace, Monday to Friday – is the reality for fewer and fewer Canadians. As of the spring of 2022, almost half of all Canadians were working from home on at least some days in the week (Environics Institute for Survey Research et al., 2022), and the emergence of the gig economy has meant a growing number of Canadians participating (often in addition to more traditional forms of employment) in what Statistics Canada terms ‘dependent contractor relationships’ (Statistics Canada, 2023), employment that has some characteristics of self-employment and some of traditional employment relationships. The pandemic also caused many Canadian women to leave the workforce or restructure their employment (Ghoussoub, 2021), although recent figures from Statistics Canada suggest that they are returning to full-time employment, with the highest rate of employment for ‘core-aged’ (25-54) women on record since 1976 (Statistics Canada, 2023).

Although much of the research in organizational behaviour, human resources, and management assumes that established theories are sufficient for understanding everyone’s experiences, there is growing evidence that the current body of research fails to capture these and many other workers’ experiences (e.g., Ashford et al., 2007; Bidwell et al., 2013). Post-pandemic, these understudied workers are making up larger and larger segments of the Canadian population, and their experience must be integrated into how Canadian organizations and employees are understood. These challenges are complex and would benefit from interdisciplinary approaches.

In 2013, the Connelly Research Laboratory was established to study changes in Canadian workplaces. In that time, Dr. Connelly has established a world-class research lab that has produced important research on non-standard employment relationships (temporary agency workers, independent contractors, temporary foreign workers, rideshare drivers), knowledge sharing and hiding, workers’ use of communication technologies, leadership, and workers with disabilities. She has published extensively in top-tier academic journals in several fields, including organizational behaviour, human resource management, disability studies and management information systems. Dr. Connelly’s research is highly cited (i.e., she has 9,499 citations in total as of July 20, 2023); her h-index is 35, her i10 index is 56. Dr. Connelly has trained over 40 graduate and undergraduate students, and partners with community organizations in her research.

However, the speed, breadth, and impact of the transformation of Canadian workplaces requires new approaches to scholarship. To fully capture the experiences of understudied workers, and the effects of the changes to Canadian workplaces on them, perspectives from a variety of approaches and disciplines are required. The MCREW will organically bring together researchers from across McMaster working on topics that similarly challenge established theories, bringing together a diversity of methodological and theoretical approaches to important topics. Note that many MCREW members have extensive partnerships (e.g., Canadian Health Human Workforce Research Network, Canadian Medical Association, College of Family Physicians of Canada, Communications Workers of America (CWA), Gravity Payments, Kolabtree, Unifor, United Steelworkers (USW), Tompkins County Living Wage Working Group).

The MCREW will unite leading McMaster researchers who study the experiences of marginalized employees (e.g., temporary foreign workers, sex workers, migrant workers) and employees from equity-deserving groups (e.g., women, workers with disabilities, BIPOC workers), employees working in understudied occupations and work situations (e.g., gig workers, health workers, workers in creative industries, workers operating in a second language, remote workers, workers with unpaid care responsibilities), and employees at the intersection of these two groups (e.g., women in engineering,

migrant workers in the hospitality sector). By bringing together a wide range of evidence, the MCREW will fill gaps in the literature about how employees navigate, adapt to, and at times resist changing workplace demands, and how worker behaviors and expectations affect organizations. The insights from MCREW members' research will help to address systemic barriers to building satisfying careers and generate innovations in how employers and governments can ensure access to inclusive and equitable workplaces (e.g., training, mentorship, immigration policy reform, labour standards enforcement).

*How does this Centre align with McMaster University's Strategic Research Plan (SRP)?*

Research for a Brighter World — Strategic Plan for Research 2018-2023 lays out a series of key strategies to continue strengthening McMaster's research excellence. These include the recruitment and retention of high-calibre researchers and trainees, making the most of our interdisciplinary capacity, offering trainees and early-career researchers a range of research and training opportunities, and the integration of equity, diversity and inclusion, of a variety of research methodologies, and of knowledge mobilization and translation, into our research. A set of core values informs McMaster's commitment to research excellence including the recognition of the importance of fundamental research to the advancement of science, the importance of collaboration across faculties and disciplines as a driver of innovation, and the importance of sharing our knowledge widely to help inform public policy and social practice.

The proposed MCREW clearly advances the Strategic Plan. By providing a context for supporting and amplifying research on changing work, workers, and workplaces, the proposed MCREW will help McMaster to recruit and retain researchers and students who are interested in these topics from a variety of departments and faculties. The proposed MCREW is notable for how it includes a variety of research approaches and methods, thereby enabling its members to further develop their skills. Monthly training and networking opportunities will be provided in support of these goals, and knowledge mobilization resources will be provided to members on an ongoing basis to disseminate research findings more widely to academic, lay, media, and community audiences.

A series of themes have been identified around which to organize McMaster's research and training, including Equitable, Prosperous and Sustainable Societies. The Equitable, Prosperous and Sustainable Societies research theme focuses on the justice and equity issues created by the rapid and wide-spread social, technological, and economic changes of the early 21<sup>st</sup> century. The Strategic Plan for Research identifies changes in the content, meaning, and role of work in our lives as one of the fundamental changes brought on by globalization and technological advances, and highlights the importance of research that promotes opportunity, social and economic equality, and well-being in the face of these forces.

The proposed MCREW advances equity, diversity, and inclusion aspects of the Strategic Plan. The central focus of the MCREW members' research is on equity issues as they pertain to prosperous and sustainable societies. Members conduct theoretical and empirical research on the experiences of workers who are generally overlooked in the research literatures. For example, MCREW members examine the experiences of workers who are disabled, racialized, migrants, women and 2SLGBTQ+. They also study the experiences of workers who have accents, or who have part-time, temporary, or otherwise precarious employment status. MCREW members also study the experiences of workers who balance employment with caring for children or elderly relatives. Notably, these are not exclusive categories; these topics lend themselves well to intersectional and diverse approaches.

The MCREW will be informed by the core values articulated in the SPR by striving for ethics, equity, and excellence in scholarship, by viewing the work of educating and training our students as inextricably linked to the work of conducting our research, by conducting research that advances society, by working collaboratively across faculties and disciplines, and by partnering with other organizations and sharing our knowledge as widely as possible.

#### **A. Objectives and Proposed Activities:**

- i. Objectives:** *(expand on the thematic research proposed; and explain how the impact of the RCI's work will benefit stakeholders and be measured by the RCI. Ideally, provide goals for the next five years against which success of the RCI may be measured):*

The objective of the MCREW is to foster innovative interdisciplinary research at McMaster on changing work, workers, and workplaces. The MCREW will enrich and amplify the core members' current interdisciplinary research programs, becoming a point of contact for other researchers and Centers at McMaster who are interested in these phenomena. As the MCREW develops, it will provide a platform for international and pan-Canadian collaborations, furthering its influence.

*Changing work:* The nature of work has changed dramatically in the past five years, and it is likely to continue to change, as communication technologies improve and become more accessible and accepted in more industries. Interestingly, existing theories of worker well-being and motivation – which have been developed in the context of permanent full-time employment – may not be relevant in the context of new employment arrangements or work structures. MCREW members will investigate a variety of questions regarding new work arrangements, including “gig” work.

The gig economy is at the forefront of conversations about the transformation of work and its effects on workers (Kaine & Josserand, 2019). While the opportunity to work outside the confines of traditional employment has been touted by some as beneficial for groups facing barriers to paid employment because of the flexibility it offers (e.g., Klimkina et al., 2020), the limited remuneration and regulatory framework has been seen by others as reproducing and, in some cases, amplifying existing inequalities (e.g., Vyas, 2021). Many MCREW members are currently engaged in research on gig workers and the gig economy, investigating the challenges faced by gig workers (e.g., Caza et al., 2022; Granger et al., 2022), the mental health effects of gig work (e.g., Glavin & Schieman, 2022), the effect of the entry of gig workers on stigmatized occupations (e.g., Phung et al., 2021), the effects of gig work on autonomy and social connection (e.g., Glavin et al., 2021), the links between the gig economy, holding multiple jobs, and precariousness (e.g., Glavin, 2020), the potential for labour law to regulate informal work including forms of gig work (Fudge, 2020), and how gig workers experience the undervaluing of their work (e.g., Lefcoe & Connelly, 2022). By combining their existing expertise, MCREW members will be in a position to offer an overview of the experience of gig workers in Canada and globally, contributing not only to the body of research in Management, Sociology, and Organizational Behaviour among others, but also informing public policy.

*Changing workers:* The Canadian workforce is also changing dramatically. Organizations that seek to be competitive need to respond to fluctuations in labor markets, but empirical evidence is needed that reflects the actual composition of the available workforce. Again, foundational theories of how to motivate and engage workers may not be as relevant to modern workers. The Canadian workforce has changed dramatically, in terms of the growing representation of equity-deserving groups. MCREW members' research focuses on these topics.

Canada's Temporary Foreign Worker Program (TFWP) and similar programs in other countries have attracted widespread attention due to the perceived increase in labour market competition they cause and the abuse and mistreatment reported by the workers they employ. MCREW members have established research programs examining temporary migrant worker programs from a variety of perspectives: analyzing the experiences of employers and workers participating in the TFWP from the perspective of organizational behaviour and human resources management (Connelly, 2023), the legal governance of forced labour and labour exploitation in supply and labour chains (Fudge, 2022a, 2022b, 2023; McCann & Fudge, 2019), the reasons employers choose to use these programs (e.g., Tham & Fudge, 2019), the migration of health professionals from the Global South to the Global North (Chikanda, 2022), and, how employing migrant workers, recruited from the Philippines and Mexico for employment in Canadian quick-service restaurants, places downward pressures and work and employment conditions, promotes competition between labour sending states, and is regulated by a host of profit-driven actor (Polanco, 2019a, 2019b, 2020). By collaborating on this topic, MCREW members will contribute to a growing literature on the TFWP and similar programs in other countries, in Sociology, Legal Studies, Labour Studies, Organizational Behaviour and Human Resources. By combining their expertise, MCREW members will be in a good position to offer policy recommendations to the federal government, as well as to provincial governments who implement programs and policies related directly and indirectly to the TFWP.

While a growing number of workplaces are embracing the need for an equity, diversity and inclusion framework (Stahl, 2021), substantive barriers to the full participation of members from equity-deserving groups continue to exist. MCREW members will continue research that is underway on the experiences of women, disabled, 2SLGBTQ+ and BIPOC workers, such as on gendered inequalities in engineering (e.g., Monteiro, Monteiro, & Jones, 2020; Wells, Jones, & Davidson, 2019), the effect of gender on work-family conflict (e.g., Young, 2019; Young et al., 2023; Young et al., 2020), the effect of workplace gender composition on mental health (Repchuck & Young, 2023), the role of gender in job seeking (Nagib & Wilton, 2020), the gender gap in physician earnings (Kralj et al., 2022), the interaction of labour law and gender (e.g., Fudge & Mundlak, 2022), gender inequality in time-greedy professions (e.g., Padavic et al., 2020), the participation of people with disabilities and mental ill health in the workplace (e.g., Bonaccio et al., 2020; Evans & Wilton, 2019; Fisher & Connelly, 2020; Ho et al., 2022; Nagib & Wilton, 2021, Scott & Wilton, 2021), the intersection of masculinity and disability in work settings (e.g., Wilton & Fudge Schormans, 2020), the mental health of 2SLGBTQ+ workers (e.g., Owens, Mills, Lewis, & Guta, 2022), the workplaces experiences of 2SLGBTQ+ people (e.g., Mills & Owens, 2021; Mills et al., 2020), the participation of indigenous women in large extractive projects in northern regions (e.g., Mazer et al., 2022; Mills et al., 2022), the gendered effect of having a non-native accent in hiring (Ghaedipour et al., 2020). The parallels and differences in the experiences of these workers will allow for collaborations that will contribute to the literature in Engineering, Sociology, Human Geography, Organizational Behavior, Human Resources, and Labour Studies.

*Changing Workplaces:* Canadian workplaces (i.e., organizations, employers) must adapt to rapidly changing workforce (e.g., increased opportunities for employees with disabilities, migrant workers, female workers) and employment structures (e.g., gig work). Fortunately, MCREW members' research relates to workers that have received insufficient attention in the literature of their respective fields. Insights from research on workplaces in one industry can offer important insights for how to effectively manage workplaces in other industries.

For example, MCREW members study the experiences of primary care providers (e.g., Cavanagh et al., 2022; Chikanda, 2022; Correia et al., 2022; Howard et al., 2023; Laupacis et al., 2022), nurses (e.g.,



Drost et al., 2023; Havaei et al., 2023; Havaei, Ji, & Boamah, 2022; Havaei, Tang, et al., 2022), nursing faculty members (Boamah, 2022a, 2022b; Boamah, Hamadi et al., 2022; Boamah et al., 2023), biologists and other healthcare professionals (e.g., Dufour et al., 2023; ), sex industry workers and entrepreneurs (e.g., Bacq et al., 2020; Carter et al., 2020; Ruebottom & Toubiana, 2021; Toubiana & Ruebottom, 2022), book reviewers (e.g., Chong, 2019; Chong, 2020, Chong & Bourgoin, 2020), journalists (Reid & Ramarajan, 2021), workers in the food retail industry (e.g., O’Brady, 2019, 2020, 2021a), workers in call centers (e.g., Doellgast et al., 2022; O’Brady & Doellgast, 2021), workers in large extractive projects in northern regions and places (e.g., Mazer et al., 2022; Mills, 2019; Mills et al., 2022), longshoremen (e.g., Andiappan & Dufour, 2021, 2023), workers in customer service roles (e.g., Malik et al., 2021), workers with unpaid care responsibilities (e.g., Sethi et al., 2022; Van Veghel et al., 2023; Williams & Bank, 2022; Yang et al., 2023), workers operating in a second language, and workers combining multiple work roles (e.g., Chong, 2021). Collaborating on these research themes will allow members to bring to light and address systematic gaps in the Medicine, Nursing, Management, Organizational Behaviour, Sociology, Linguistics, Geography, and Labour Study literatures. MCREW members will be able to conduct more and better research as a result of the mutual aid and support (e.g., research methods, graduate students, funding opportunities) that members will provide to each other.

### *Benefit to Stakeholders*

The primary benefit of the establishment of the MCREW for changing work, workers, and workplaces will be to academic stakeholders. MCREW members will develop a cross-disciplinary scholarship around changing work that will serve academics across a range of disciplines. MCREW members will not only enrich their work within their discipline, but the creation of the MCREW will also stimulate new research collaborations and new avenues of inquiry. The resulting benefits to the academic literature will span all the disciplines represented by the core membership. The involvement of graduate students in the MCREW will also constitute an important benefit: the opportunities for research collaboration and feedback on their research programs will significantly add to their training and scholarly output.

The MCREW for changing work, workers and workplaces will also benefit government and para-governmental organizations, by leveraging group expertise to provide guidance to decision makers. Connelly has been asked to consult with the provincial and federal government on a number of topics related to the MCREW mandate in recent years: on portable employment benefits for part-time workers, temporary workers, and gig workers, for the Portable Benefits Secretariat, Ministry of Labor, Immigration, Training and Skills Development of Ontario in 2022; on gig workers and the gig economy, for the Minister of Labour, Immigration, Training and Skills Development of Ontario in 2022; on the Modern Fair Wages Policy, for Employment and Social Development Canada in 2019; on changes to the CPP-Disability Program, for the Innovation Lab, Employment and Social Development Canada, in 2019; on the changing workforce, for the Ontario Ministry of Labour in 2015; and, on improving workforce participation of workers with disabilities: part-time and temporary work arrangements, for the Changing Workplaces Review, Ontario Ministry of Labour, in 2015. The establishment of the MCREW will offer an important resource to policy makers seeking guidance; it will serve as their first point of contact for expert advice on a range of topics related to the ongoing transformation of work and its effects on workers of all kinds. For example, government researchers or officials will be able to contact the MCREW with a general question about changing workplaces (e.g., what are the appropriate employment standards for gig workers), and receive nuanced answers from a wide variety of perspectives.

Similarly, MCREW members are frequently interviewed by media outlets, such as CBC News (e.g., Dr. Glavin interviewed for Balintec, 2021; Dr. Mills interviewed in 2020), *The Globe and Mail* (e.g., Dr. Reid interviewed for Harris, 2021), *Financial Post* (e.g., Dr. Schat interviewed for Counter, 2021) *The*

*Toronto Star* (e.g., Dr. Connelly interviewed for Chong, 2022), and *The Hamilton Spectator* (e.g., Dr. Williams interviewed for Moro, 2018; Dr. Jones interviewed in 2019; Dr. Young interviewed for Wells, 2021; Dr. Connelly interviewed for Hewitt, 2022, 2023), and also write opinion pieces for newspapers (e.g., Connelly, 2020; Glavin & Schieman, 2021) and *The Conversation Canada* (e.g., Glavin et al., 2019; Jones, 2019; Lambert et al., 2023; O'Brady, 2021b; Phung et al., 2021, 2022; Reid & Ghaedipour, 2021; Weststar et al., 2020; Williams, 2020; Young, 2020), on topics related to the transformation of workplaces. The MCREW will become a go-to for journalists needing insight from an expert on the changing nature of work, workers, and workplaces, and through this, MCREW members will inform public policy debates and contribute to raising awareness of the research being conducted at McMaster.

### *How the Success of the Centre will be Measured*

In the next five years, the primary goals of the Center are to foster new collaborations between members (e.g., research projects, grants, awards), and to increase the research intensity of members (e.g., research projects, grants), therefore providing increased graduate student supervision capacity. We expect the Center members' increased research intensity and inter-disciplinary discussions to lead to novel avenues of inquiry, thereby providing new opportunities for collaboration and additional research funding. There are several important Tri-council research grants that are suitable for large interdisciplinary teams of researchers (e.g., NFRF), and the MCREW will be well-positioned to apply for these. The first grant that MCREW will apply for will be a SSHRC Partnership Development Grant; it will leverage existing interests and partnerships to take an interdisciplinary approach to studying changing work, workers, and workplaces.

The success of the MCREW will be measured by scholarly output (refereed contributions – journal articles, conference proceedings and papers, books, book chapters – as well as invited articles and presentations), collaboration (co-authorship on refereed contributions), funding secured (in support of the MCREW and collaborations between core members), stakeholder knowledge mobilization initiatives, and HQP trained.

- ii. **Proposed Activities:** *(the proposal must show how the collective membership of the RCI will generate research impact which is greater than that which would be generated by the sum of its' parts. In other words, what value-add is the RCI bringing to the thematic research that could not be achieved by the members working in their individual research groups? The proposed activities must be such that this goal can be reasonably expected. It is not enough to explain that an RCI will house infrastructure, for example, that will be used by members to advance their research. That is the definition of a "Core Platform". It is possible, however, to be a Core Platform and an RCI – but such an RCI/Platform is then required to show it is a Core Platform and an RCI):*

The activities of the MCREW will be organized around two objectives: creating new scholarship on the changing nature of work, workers and workplaces, and amplifying the impact of core members' research findings. To foster the creation of new research collaborations, MCREW members will meet regularly to exchange ideas, leading scholars will be invited to present their work to members and the McMaster community, the Connelly Laboratory will be made available to members wishing to collect or analyze data, as will the time of a dedicated undergraduate research assistant. We will ensure as wide as possible a dissemination of core members' research through a MCREW website, through workshops and a yearly symposium, the creation of infographics, and by covering core members' open access fees.

### *Regular meetings*

The core members of the MCREW will meet monthly to discuss the progress of their research, publications, and grant applications. Members will have the opportunity to discuss ongoing challenges with their research (e.g., recruiting participants, analysing data, hiring qualified research assistants, finding research sites) and help each other to find solutions.

### *Website*

A dynamic web page will be created to publicize members' research outputs (e.g., academic papers, knowledge mobilization, media interviews) to the community and each other. This web page will serve as an interface with the McMaster and broader communities.

### *Workshops*

The MCREW will host annual outside speakers (e.g., methods workshops). These workshops will be open to all McMaster faculty members and graduate students, and will be publicized by core members within their faculties.

### *Speaker series*

The MCREW will showcase the leading-edge research of its members through the *Forgotten Workers Speaker Series*. Every month, a member (except once per semester an invited guest speaker) will present a lecture open to the public and also available online via a livestream. When speakers are willing, video recordings of the lectures will also be available on the MCREW's YouTube channel. The speaker series will allow presenters to distill completed and ongoing research into a provocative, thoughtful and accessible format that will attract other academic researchers, as well as members of the public interested in the transformation of Canadian workplaces.

### *Yearly symposium*

The MCREW will organize and host a yearly symposium focusing on a theme that lends itself well to adopting an interdisciplinary lens to research understudied workers (e.g., *Gendering the recovery: What does the post-COVID workplace look like for women?; Working online: Gig work, remote work, and the changing workplace; (Im)migration and work*). The yearly symposium will include invited talks by MCREW members. We will widely publicize the call for abstracts on the McMaster campus, as well as across Canadian universities through professional associations and the MCREW website, to ensure that graduate students and interested scholars are aware of the opportunity to attend and to present their work.

### *Annual student poster day*

The MCREW will organize and host a yearly student poster day, where undergraduate and graduate students can present and receive feedback on their research. This will also be an opportunity for students to network with students and faculty members from different departments and disciplines.

### *Lab space*

The MCREW will also offer access to the Connelly Research Laboratory infrastructure and technical expertise to its members. The Connelly Research Laboratory on the fifth floor of the DeGroot School of Business (DSB) on McMaster's main campus will be made available to MCREW members wishing to collect experimental data under rigorous conditions. The lab's specialized equipment includes: a psychophysiology system and a refrigerator for the safe storage of salivary cortisol, both used to measure participant stress; audio-visual equipment to record participant activities and to provide stimuli for participants to react to; computer equipment for participants to complete on-line surveys and communication simulations; software to facilitate the data collection and analysis process; a suite of assistive devices and technologies used by people with visual, mobility, and motor impairments; and, office and boardroom furniture for business simulations. The lab research coordinator has been trained in the use of all of the lab equipment and will be available to support MCREW members wishing to use it.

### *Undergraduate research assistant*

The MCREW will hire an undergraduate research assistant, part time during the academic year with the possibility of full-time employment in the summer. The research assistant will be available on an as-needed basis to core members for literature searches, and data cleaning and preliminary analysis, to allow members to determine the feasibility of new research collaborations, and to work on joint projects.

### *Infographics*

The MCREW will cover the costs of technical writing and graphic design for the creation of an infographic (or similar knowledge translation resource) based on the published research of core members (1 paper per member per year). The infographics will make research findings accessible to a wider audience, including members of the academic community working in different disciplines, the media, and the general public. They will be available on the MCREW website and core members will also be able to distribute them as they wish.

### *Open access fees*

The MCREW will work on securing resources to provide core members with funding support for open access fees for a newly published academic publication. Funding will be sought through connection grants and possibly advancement funds. This will serve to expand the reach of members' research by making it more accessible, especially to interested parties outside of the academic community, as well as scholars in the Global South.

## **B. Rationale for Establishment of the Research Centre or Institute:** *(In this section it is necessary to explain the thematic research to take place, and what impact it will have on stakeholders.):*

Why is there a need for this Center?

Although there are many extraordinarily talented faculty members at McMaster who study changing work, workers, and workplaces, we do not all know each other. As such, we have been working largely in isolation, across six different faculties. This functional isolation has of course been compounded by the social isolation of the covid-19 lockdown and the shift to (and return from) online learning. Nonetheless, MCREW members each have an abiding interest in researching changing work, workers, and workplaces,

from different theoretical and methodological perspectives. Moreover, MCREW members each have shared challenges in conducting this research.

The MCREW will provide a platform for members to support each other's individual projects, and to form the basis for productive and sustainable collaborations. These collaborations will result in additional research grants, greater research productivity, and increased knowledge mobilization of research findings to the community, end users, and government policy makers.

**C. Criteria for expanding the membership:** (*this should be linked to definition and obligations of membership*):

Core MCREW members are those who are actively researching topics related to changing work, workers, and workplaces, and who agree to the obligations listed below.

Core members will contribute regularly to the MCREW programs and activities, and will attend MCREW meetings, presentations, and other initiatives. Core MCREW members will be actively involved with independent research projects about changing work, workers, and workplaces; they will publicly connect these projects to the MCREW. Core members will contribute to grants initiated by other MCREW members. Core members will participate in knowledge exchange, knowledge mobilization, knowledge translation, and the dissemination of research findings to other MCREW members and to the general public; much of this dissemination will occur via the MCREW website, where all core members will maintain a current profile.

Faculty members at McMaster who are actively researching topics related to changing work, workers, and workplaces, and who agree to the obligations of being a core member of the MCREW, may request to be considered for membership. In an annual meeting, the Membership Committee will vote on these requests. Likely candidates for inclusion as new members will be new faculty hires and collaborators of current members.

**D. Detailed business plan (sustainability must be demonstrated):**

i) **Financial needs:**

- *Discuss/explain operating budget and attach Appendix A (Budget template)*

The overall cost for the MCREW launch and five years of operations is \$809,410. The expenses include administrative and research personnel, meeting costs, communication of results and knowledge translation, as well as additional administrative and research expenses (details in Appendix A).

- *What is the amount of funding required?*

Funding from external and internal sources will cover these costs, with external sources coming principally from SSHRC and accounting for approximately half of the revenue, with the other half covered by McMaster funding.

ii) **Anticipated and secured sources of support:**

- *Start-up funds? Faculty commitments? External funds?*

The start-up costs for the MCREW will be relatively modest because the DSB is providing all the required space. The DSB has committed to contributing \$50,000 yearly plus an additional amount for research coordinator salary. We will apply for SSHRC Connection Grants to support the outreach activities of the MCREW, and the core members will develop an application for a SSHRC Partnership Development Grant in 2024, with the aim to apply for a SSHRC Partnership Grant in

2026. We will also apply for CFI funds for MCREW infrastructure. MCREW will also leverage its members government and industry network to engage in research contracts that will create a revenue stream for the centre.

iii) **Space needs:**

- *Please expand on the detail from the “overview” page, identifying the existing or new space requirements for the Centre or Institute, noting whether the Faculty Dean has approved use of that space for this purpose.*
- *Identify the plans for the location and coverage of the space costs. Has this been approved by the Faculty Dean?*

The DSB has committed to provide office space for the MCREW. The existing space in the Connelly Lab (877 square feet on the fifth floor of the DSB) will be integrated with MCREW.

iv) **Human Resource needs:**

- *Explain how the day to day operations will be managed.*
- *Include faculty assistance or commitments*
- *Will there be hiring of employees?*
- *Use of students?*
- *Add detail regarding roles of research and administrative personnel*

Daily operations will be managed by the MCREW Director (1 course release) and the MCREW Coordinator (1 day / week). The MCREW Director will oversee the academic decisions regarding the MCREW’s activities (e.g., chairing meetings, choosing presenters, deciding on content for the website), and the MCREW Coordinator will oversee the logistics of the MCREW (e.g., preparing financial statements, organizing locations for meetings, maintaining the website).

The DeGroot School of Business will provide research finance and HR support to the MCREW. The MCREW will also benefit from the Communications support provided by the MACE team within the DeGroot School of Business; this will enable the activities of the MCREW to be disseminated to a large audience, including DSB alumni and the business community. Moreover, the Faculty will also provide financial support as described above.

A part-time MCREW Coordinator will be hired by the MCREW Director. Funding for this Coordinator will be in lieu of administrative support. The MCREW will also receive USRA funding to hire one RA every summer. An additional undergraduate RA will be hired on a part-time basis during the academic year and for full-time work in the summer. The MCREW Director and Coordinator will be responsible for hiring the undergraduate students. The RAs will gain work experience and learn about important administrative functions (e.g., preparing financial statements, data visualization, project management).

Undergraduate thesis students and graduate students will be actively involved in the MCREW. They will have the opportunity to attend presentations, methods workshops, a symposium, and present their own research posters. The students will learn interdisciplinary approaches to research questions related to changing work, workers, and workplaces; these approaches will be useful to them when they continue their studies, and work in academia, industry, or the public sector.

**F. Organizational Structure:** *(If a potential inaugural director is named in the proposal, ensure that appropriate Senate Committee on Appointments (SCA) paperwork and governance approvals are submitted after Centre/Institute approval):*

**i) Director:**

- *An Institute and a Centre is led by its Director, who is normally appointed for a 5 year term.*

The Director will set the direction and future goals for the MCREW, in consultation with the membership. They will manage the budget and daily operations of the MCREW, with the support of the MCREW Coordinator. The Director will be accountable to the Governing Board and will lead the internal annual report. The Director's appointment will be for five years, renewable.

**ii) Advisory Committee:**

- *The Director establishes an Advisory Committee (AC) whose purpose is to provide advice to the Director with regard to scientific or scholarly priorities and direction for the Institute or Centre. The AC is chosen by the Director, and is consulted at least every two years, or more frequently at the discretion of the Director.*

The Advisory Committee will provide advice to the Director with regard to scientific and scholarly priorities and the direction of the MCREW. The Advisory Committee will be consulted yearly (or more frequently on an as-needed basis).

**iii) Committee members:**

- *Please list Committee members who have agreed to serve or who will be approached.*

The advisory committee will provisionally consist of

- 1- Dr. Catherine Loughlin (Professor and Jodrey Chair in Business & Society at the Dalhousie University Faculty of Management)
- 2- Dr. Rosalind Searle (Chair in Human Resource Management and Organisational Psychology at the Adam Smith Business School in Glasgow, Director of the European Association of Work and Organizational Psychology Impact Incubator).
- 3- One member recruited from the community, with the assistance of the DeGroot School of Business MaCE team. This person will have considerable experience in leading organizations, but have an abiding interest in changing work, workers, and workplaces.
- 4- Dr. Mahmut Parlar (Distinguished Business Research Professor for the DeGroot School of Business, McMaster University)
- 5- Dr. Katherine Cuff (Professor and University Scholar of Economics, McMaster University).

**iv) External Board Review**

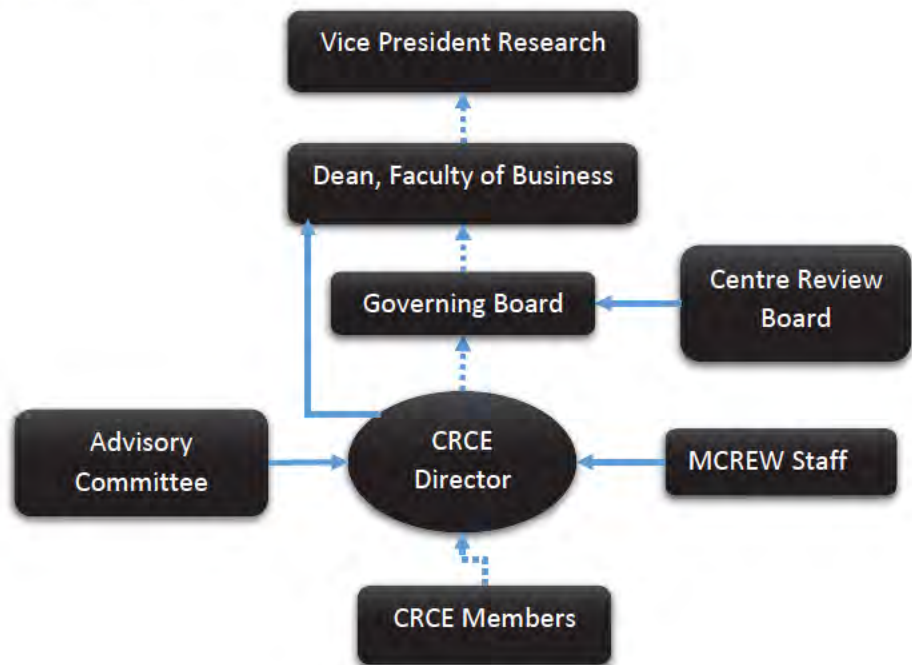
The Centre Review Board (CRB) will be appointed by the Dean of the DSB, or designate, every five years. The Dean will determine the composition of the CRB, which may consist of external or internal reviewers and will provide an assessment of the Centre's performance in terms of its aspirations and the status, progress and plans associated with its research program. The CRB will be provided with the Guidelines for the Governance and Review of Research Institutes, Centres and Groups to guide its review, and will submit a report to the Dean of Business.

**Governing Board and Role in Annual Review:**

The Governing Board will oversee the status, progress, and financial viability of the MCREW. Dean Dr. Khaled Hassanein will serve as chair of the Governing Board. The remainder of the Governing Board will be comprised of:

- 1- The Chair of the Human Resources and Management Area in the DeGroot School of Business (currently Dr. Rick Hackett).
- 2- The Associate Dean of Research of the DeGroot School of Business (currently Dr. Elkafi Hassini), or delegate.
- 3- Rotating representation from: the Associate Dean, Research, Innovation and Partnerships, Faculty of Engineering (currently Dr. John Preston), the Vice-Dean, Research, Faculty of Health Sciences (currently Dr. Jonathan Bramson), the Associate Dean, Graduate Studies & Research, Faculty of Humanities (currently Dr. Martin Horn), the Associate Dean, Research & External Relations, Faculty of Science (currently Dr. Juliet Daniel), and the Associate Dean, Research, Faculty of Social Sciences (currently Jim Dunn).

**Organizational Chart - Reporting Lines for MCREW:**





**APPENDIX A**

**Budget for McMaster Centre for Research on Employment and Work (MCREW)**

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total	\$ Secured	\$ Anticipated
<b>OPENING BALANCE/CARRY FORWARD</b>		\$ 92,747	\$ 142,267	\$ 169,787	\$ 285,807			

<b>REVENUE - indicate whether secured or anticipated</b>	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total	\$ Secured	\$ Anticipated
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*Please ensure that any anticipated revenue from grant funding will only support costs eligible for that grant and note funding available for indirect or general operations.*

<i>External Funds</i>								
SSHRC IG 435-2023-0526	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$ 50,000	
Co-investigator on SSHRC IG (55-20015600)	\$ 5,000					\$ 5,000	\$ 5,000	
Co-investigator on SSHRC IG (55-20018055)	\$ 4,402					\$ 4,402	\$ 4,402	
Co-investigator on SSHRC IG on GRTW		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000		\$ 40,000
Co-investigator on SSHRC IG on int'l students			\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000		\$ 15,000
SSHRC Connection Grants		\$ 25,000		\$ 25,000		\$ 50,000		\$ 50,000
SSHRC PDG with core centre members		\$ 65,000	\$ 65,000	\$ 65,000		\$ 195,000		\$ 195,000
SSHRC PG with core centre members - Stage 1				\$ 20,000		\$ 20,000		\$ 20,000
Faculty Allocation of CFI JELF Envelope of \$100,000 (plus ORF-RI match)				\$ 200,000		\$ 200,000		\$ 200,000
<i>Internal Funds</i>								
DSB support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 250,000	
CRC faculty support (50-10514506)	\$ 80,000					\$ 80,000	\$ 80,000	
DSB/McMaster research support (50-20009293 & 50-10529211)	\$ 49,335					\$ 49,335	\$ 49,335	
Business Research Chair research support		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	\$ 40,000	
<b>TOTAL REVENUE</b>	<b>\$ 198,737</b>	<b>\$ 170,000</b>	<b>\$ 150,000</b>	<b>\$ 395,000</b>	<b>\$ 85,000</b>	<b>\$ 998,737</b>	<b>\$ 478,737</b>	<b>\$ 520,000</b>

<b>EXPENSES</b>	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total	\$ Secured	\$ Anticipated
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**Administrative Expenses:**

<b>Administrative Personnel</b>						\$ -		
Executive director stipend	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000		
Research coordinator	\$ 10,750	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500	\$ 96,750		
<b>Office Supplies:</b>								
General office supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000		
<b>Office Equipment:</b>								
Computing needs: repairs, maintenance, replacement	\$ 250	\$ 250	\$ 250	\$ 2,750	\$ 250	\$ 3,750		
<b>Travel:</b>								

Partnership development/outreach	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,000		
<b>Meeting expenses:</b>								
Monthly meetings	\$ 250	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,250		
Advisory Committee meetings		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000		
5-year review					\$ 5,000	\$ 5,000		
<b>Renovations:</b>								
Office equipment maintenance and repairs	\$ 1,500	\$ 1,500	\$ 3,500	\$ 5,000	\$ 5,000	\$ 16,500		
<b>Total Administrative Expenses</b>	<b>\$ 19,750</b>	<b>\$ 34,250</b>	<b>\$ 36,250</b>	<b>\$ 40,250</b>	<b>\$ 42,750</b>	<b>\$ 173,250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Research Expenses:</b>								
<b>Research Personnel:</b>							\$ -	
Undergraduate research assistant	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 93,750		
PhD Students	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000		
<b>Research Equipment:</b>								
Statistical software: 2 Mplus and NVivo licenses + 2 yearly SPSS licenses	\$ 5,490	\$ 730	\$ 730	\$ 730	\$ 730	\$ 8,410		
Computing needs: repairs, maintenance, replacement	\$ 250	\$ 250	\$ 250	\$ 2,750	\$ 2,750	\$ 6,250		
Faculty Allocation of CFI JELF Envelope of \$100,000 (plus ORF-RI match) for lab equipment				\$ 150,000.00	\$ 50,000	\$ 200,000		
<b>Meeting expenses:</b>								
Student poster day		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 12,000		
Yearly symposium		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000		
Speaker series (2 invited speakers/year)	\$ 1,750	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 15,750		
<b>Communication of Results/Knowledge Translation:</b>								
Infographics: technical writing and graphic design for every paper published by a core member (@\$2,500 each)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000		
Website: design, hosting, maintenance, ongoing development, security monitoring	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 35,000		
Open access fees for core member publications	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000		
<b>Total Research Expenses</b>	<b>\$ 86,240</b>	<b>\$ 86,230</b>	<b>\$ 86,230</b>	<b>\$ 238,730</b>	<b>\$ 138,730</b>	<b>\$ 636,160</b>		
<b>TOTAL EXPENSES</b>	<b>\$ 105,990</b>	<b>\$ 120,480</b>	<b>\$ 122,480</b>	<b>\$ 278,980</b>	<b>\$ 181,480</b>	<b>\$ 809,410</b>		
<b>IN-YEAR (Surplus/ Deficit)</b>	<b>\$ 92,747</b>	<b>\$ 142,267</b>	<b>\$ 169,787</b>	<b>\$ 285,807</b>	<b>\$ 189,327</b>			

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# RESEARCH CENTRES & INSTITUTES

2023 Annual Aggregated Report

# An overview of 2023

I am pleased to present the 2023 Annual Report, highlighting the extraordinary achievements of McMaster University's Research Centres and Institutes (RCIs). These hubs of innovation and discovery represent vibrant communities of dedicated individuals who push the boundaries of knowledge every day. As we reflect on this past year, I am continually impressed by the exceptional caliber of work produced through our multidisciplinary and faculty-based RCIs, which stand as a testament to the commitment and talent of our directors, faculty, staff, and students.

Our research excellence is propelled by the collaborative spirit and unwavering efforts of our community. These centres and institutes are instrumental in addressing critical societal challenges, pooling resources, and maximizing both impact and output. This year, we have seen significant advancements in our strategic research objectives, bolstering interdisciplinary collaborations, stimulating partnerships, and enhancing our global research presence. Additionally, our ability to secure funding for major research initiatives has grown, strengthening the nexus between research and teaching.

In 2023, we proudly established the McMaster Centre for Research on Community Oriented Entrepreneurship, under the leadership of Dr. Benson Honig. Furthermore, our adherence to rigorous governance and review guidelines has facilitated critical feedback through external reviews, affirming the excellence of the RCIs and providing valuable insights for future strategic directions.

The Office of the Vice-President, Research continues to champion the RCI Undergraduate Summer Research Program, which has provided invaluable research opportunities to more than 50 undergraduate students across various faculties since its inception in 2021.

Our commitment to fostering an inclusive and collaborative research community remains strong. Through various knowledge-sharing events and initiatives like the Research Centres and Institutes Engagement Fund, we have supported 15 innovative proposals that align with the thematic missions of our RCIs.

This year's report not only quantifies the impact of our 68 centres and institutes but also celebrates their qualitative contributions to academia and society. In the last year, our RCIs enabled over 3,000 publications, 62 Intellectual Property disclosures, 54 patents and 808 licenses to external organizations; provided the training ground for some 4,400 students; and fostered collaborations with almost 1,000 external partners in industry, non-profits, and government bodies.

Thank you for your continued support and dedication to fostering a vibrant research ecosystem at McMaster University.

## **Dr. Gianni Parise**

Deputy Vice-President, Research (Acting)  
Office of the Vice-President (Research)



# By the numbers

## Interactions with RCIs

**2182**

**FACULTY**

Number of faculty member interactions with RCIs.

**419**

**POSTDOCTORAL FELLOWS**

Number of postdoctoral fellow interactions with RCIs.

**2390**

**GRADUATE STUDENTS**

Number of graduate student interactions with RCIs.

**2159**

**UNDERGRADUATE STUDENTS**

Number of undergraduate student interactions with RCIs.

**2950**

**OTHER ACADEMIC RESEARCHERS**

Number of non-McMaster academic researcher interactions with RCIs.

**999**

**OTHER NON-ACADEMIC RESEARCHERS**

Number of external collaborator (industry, not-for-profits, government, etc.) interactions with RCIs.

## By the numbers

Enabled by RCIs

**3114**

PEER-REVIEWED  
JOURNAL  
PUBLICATIONS

**743**

CONFERENCE  
PROCEEDINGS

**1563**

CONFERENCE  
PRESENTATIONS

**318**

GRADUATE  
DEGREE  
COMPLETIONS

**585**

UNDERGRADUATE  
SENIOR PROJECTS

**524**

REPORTS FOR  
EXTERNAL PARTNER  
ORGANIZATIONS

**62**

IP  
DISCLOSURES

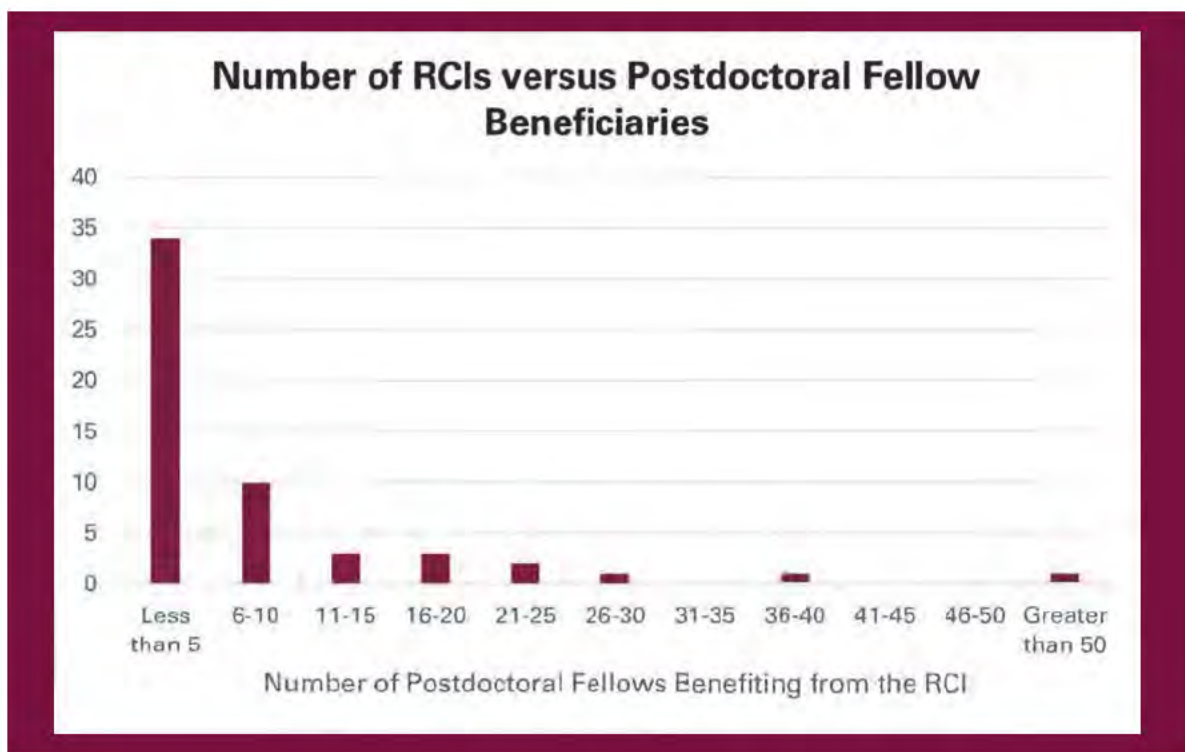
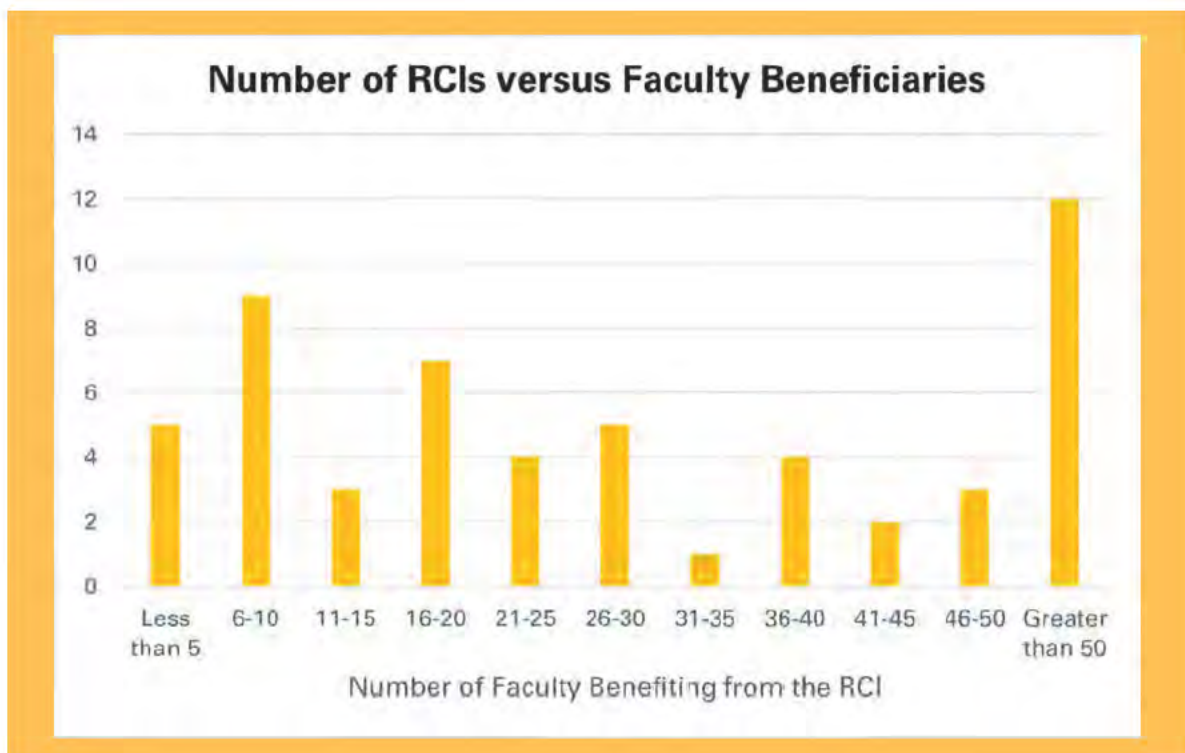
**54**

PATENTS

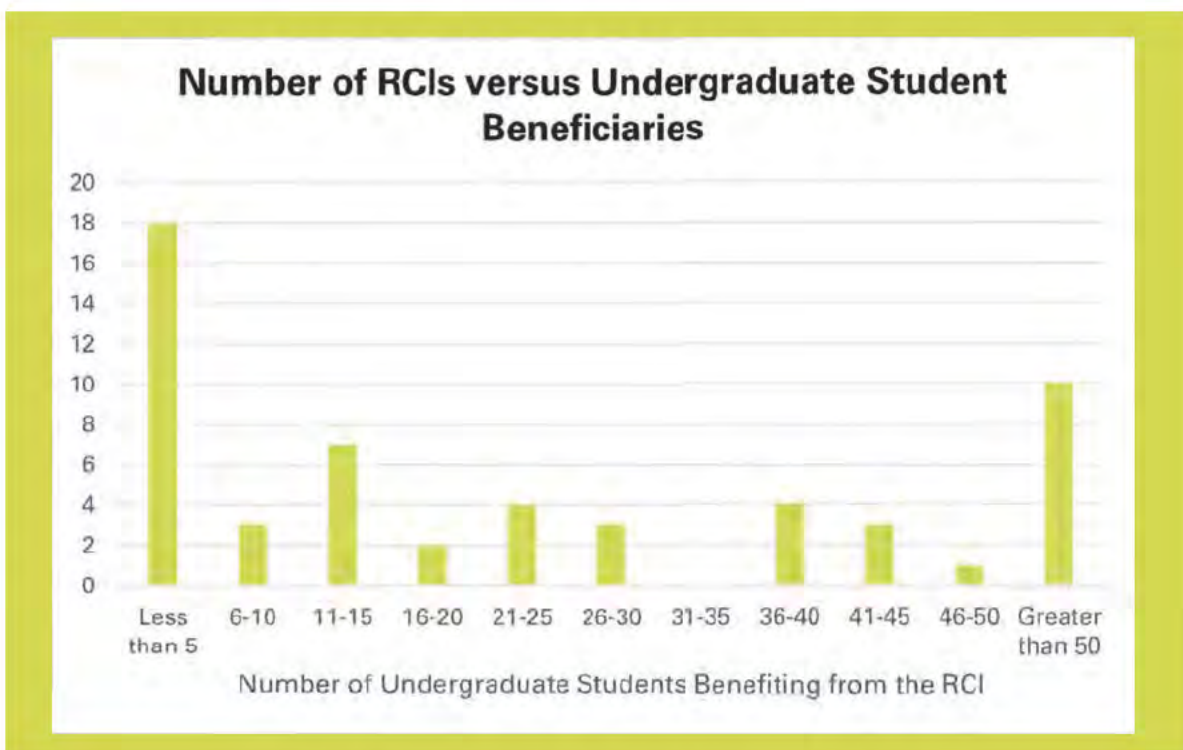
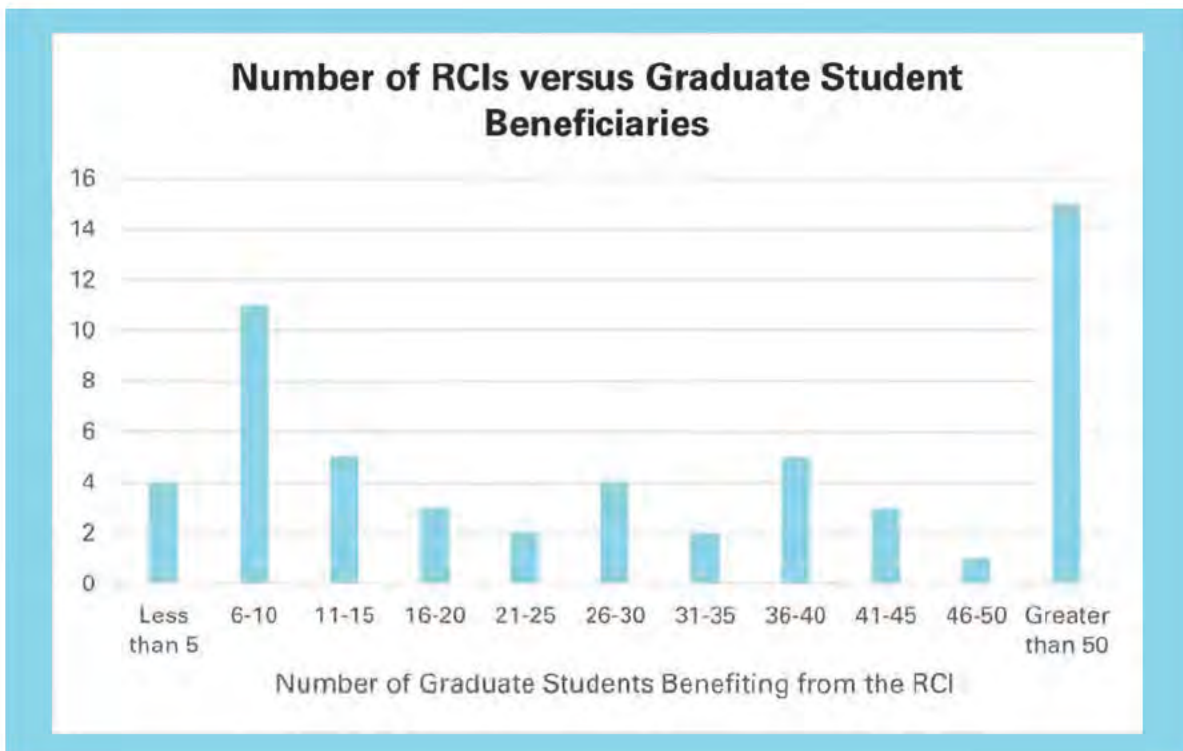
**808**

LICENSES TO  
EXTERNAL  
ORGANIZATIONS

# By the numbers



# By the numbers



# Research Impact & Influence

## Empowering future generations of diverse entrepreneurs

McMaster's newest research centre, the [Centre for Research on Community Oriented Entrepreneurship \(CRCE\)](#), is working with communities across the globe to educate, inspire and empower entrepreneurs. Built on research initiated by business professor Benson Honig's virtual incubator, the Reframery, the CRCE aims to support marginalized and minority persons in examining problems creatively to foster innovative business solutions.

Since its launch in 2023, the Centre has engaged over 25 McMaster undergraduate students, graduate students and faculty members. Members have worked with marginalized and refugee micro-entrepreneurs in Poland, Kenya, Brazil, Canada and the U.S. to research, design and deliver entrepreneurial education programs. The Centre develops tool kits, manuals and replicable models for virtual incubators – online spaces and e-learning platforms where entrepreneurs can access educational resources and cultivate connections.



The CRCE has collaborated with six cohorts to date to deliver programs that help innovators take their ideas from conception to reality and grow successful businesses that enhance their quality of life and community health and well-being. Members of the CRCE are running a Train the Trainers program in Brazil to give individuals tools to promote creativity, innovation and entrepreneurial skills in their communities. The CRCE has plans to expand its work with non-governmental organizations (NGOs) and other community stakeholders in Hamilton, Canada and worldwide.

## Evaluating a nurse home visitation program that supports Canadian families

Researchers from the [Offord Centre for Child Studies](#) are evaluating a nurse home visitation program that supports pregnant individuals and new mothers as they navigate parenthood.

The Nurse Family Partnership (NFP) is an evidence-based home-visiting program that aims to improve the health, well-being and economic self-sufficiency of families experiencing economic and social disadvantage. It pairs expecting mothers with a public health nurse, who provides ongoing support throughout pregnancy, infancy and toddlerhood, with a focus on promoting and teaching positive health and development behaviours between first-time parents and their children.





The program was originally developed and implemented in sites across the United States. Leaders at the Offord Centre, along with collaborators at Simon Fraser University, have been spearheading studies for over a decade to adapt, pilot, and evaluate the program in Ontario and British Columbia, with the aim of making it widely available to families across Canada.

The Offord Centre has played a critical role in adapting NFP for delivery through public health units and developing the program to meet the needs of Canadian families. This has included the development of national NFP visit guidelines and resources that public health nurses now use daily to deliver the program to families. In Ontario, the research team also developed and piloted training curriculum in four public health units, which now serves as the foundational model of education that new nurses and supervisors complete across Canada. The Offord Centre continues to play a central role in NFP's development and expansion, so that more Canadians can access the program and develop skills to support their children's health and well-being safely and sensitively.

## Preparing young engineers for careers in the automotive industry

A new educational initiative developed by the [Centre for Automotive Materials and Corrosion](#) (CAMC), in partnership with provincial and industry partners, is introducing the next generation of skilled professionals to careers in the automotive sector.

In 2023, CAMC partnered with the Ontario Council for Technology Education (OCTE) – as part of the OCTE's Future Forward program – to launch province-wide educational programming focused on skills-training within the automotive and mobility sector. CAMC's experts in materials and manufacturing supported the development of curriculum that encourages elementary and high school students to explore careers in Canada's world-leading automotive industry.



Thanks to \$500,000 in support from the Ontario Vehicle Information Network, the program was successfully rolled-out to 16 school boards and over 10,000 students across the province. Programming focused on a wide variety of core and emerging topics of interest in the automotive industry, from autonomous and electrified vehicle design and manufacturing to mobility planning and infrastructure.

CAMC also hosted an in-person workshop at McMaster for over 200 high school students, who participated in hands-on activities focused on developing in-demand technical skills in automotive research and industry. With a track record of student success and excellence in research and training, CAMC is equipping future STEM leaders with the fundamental knowledge and applied skills they need to succeed.



## Bertrand Russell journal introduces new audiences to the philosopher's work

The [Bertrand Russell Research Centre](#) (BRRC) is the world's foremost institute conducting and promoting scholarship on Bertrand Russell – one of the twentieth century's most important thinkers. McMaster is home to the Bertrand Russell Archives, the largest collection of Russell material in the world. The Archives enable global scholarship on Russell's writings on logic, science, mathematics, political and social theory, religion, education and more.

The BRRC is focused on two ongoing projects, the *Collected Papers* and the *Collected Letters*, which collate Russell's influential writings and letter correspondence for public consumption. The Centre also publishes *Russell: The Journal of Bertrand Russell Studies* semi-annually. The scholarly journal is devoted to all aspects of Russell's thought, life, times and influence.

After 50 years of publishing Russell in-house, the journal moved to publisher Johns Hopkins University Press in 2023 and is now carried on the widely used digital platform Muse. A new team of editors – Andrew Bone, BBRC Senior Research Associate, and Gülberk Koç Maclean, Adjunct Professor of Philosophy – took over for the journal's original editor and Russell archivist, Kenneth Blackwell. This shift to Johns Hopkins University Press is bringing the journal into countless new libraries and institutions, and to new audiences worldwide who are interested in learning more about the philosopher's life, ideas and legacy.

## Advancing social research in the digital age

The [Digital Society Lab](#) is spearheading research on the complex societal transformations that accompany our digital world – from digital currencies to online political advertising, AI and the spread of disinformation. Consisting of linguists, statisticians, engineers, political scientists and computational social scientists from around the world, the Lab examines the social, political, and economic impacts of digital technologies while harnessing the potential of these tools to advance scientific and social innovation.



The Lab is currently enlisting a new web development team to support the creation of digital products that address some of our most pressing global challenges. With dangerous disinformation campaigns on the rise on social media, the Digital Society Lab is using AI-powered countermeasures to push back. The Lab is leveraging

high-performance computing, algorithms and machine learning technologies to examine how disinformation and hateful content spreads through social media networks, with the goal of developing advanced technological solutions that can help detect and filter fake news.

As new digital technologies continue to reshape our lives, the Digital Society Lab is leading social tech research and innovation to promote a fair and healthy digital age, while training the next generation of scholars and policy leaders.

## Building a roadmap for affordable housing in Hamilton

The [McMaster Institute for Health Equity](#) (MIHE) is working with community and government partners to develop safe, accessible and affordable housing solutions amidst Hamilton's housing crisis.

Leaders at the MIHE are working closely with the City of Hamilton and the Canadian Housing Evidence Collaborative (CHEC) – an outgrowth of MIHE's Housing and Health Equity stream funded by the Social Sciences and Humanities Research Council and the Canada Mortgage and Housing Corporation – to implement a Housing Sustainability and Investment Roadmap.



The Roadmap will guide the City's strategic response to the current crisis in housing affordability and homelessness. Its 'whole-of-Hamilton' approach ensures that multiple levels of government, City departments, community stakeholders and academic researchers can work collectively to improve housing conditions and housing accessibility in Hamilton.

As a hub for interdisciplinary research on health equity, MIHE lent their expertise to the development of the Roadmap. The Institute provided and analyzed the latest housing data to guide its focus. In 2023, Dr. Jim Dunn, Director of MIHE and CHEC, appeared before the Hamilton City Council to co-present the Roadmap. It has since been adopted and a Housing Secretariat was established to coordinate collaborative research and knowledge mobilization projects led by the Roadmap stakeholders. The Roadmap also helped inform a series of consultations led by CHEC for the Canadian Ministry of Infrastructure, Housing and Communities that culminated in Canada's Housing Plan, presented in the 2024 federal budget.

MIHE continues to play a central role in actioning the Roadmap and advancing evidence-based solutions that address Hamiltonians' diverse housing needs.



## Planting 1,000 trees to tackle climate change and advance environmental research

The [McMaster Centre for Climate Change](#) (MCCC) is leading an innovative tree-planting project designed to combat climate change and provide unique learning and research opportunities in environmental science. Led by researchers at the MCCC, the McMaster Carbon Sink Forest initiative is developing a model of a carbon sink forest on a one-hectare plot of land in west Hamilton. With the help of faculty, students and community volunteers,

the Centre has planted over 1,000 trees, which sequester – or absorb – atmospheric carbon dioxide to help mitigate the impacts of climate change.

In 2023, the Centre organized two tree planting events in collaboration with community partners. Over 150 McMaster and Hamilton community members participated in the planting of over 500 trees. MCCC researchers continuously monitor how much carbon dioxide is being pulled out of the atmosphere by each tree and collect ecological data to monitor the trees' long-term health. This data, along with the Centre's experience in growing the forest, will be shared with researchers across Canada and around the world who are growing similar forests to combat climate change.

The McMaster Carbon Sink Forest has received international attention. It was shortlisted for the David Suzuki Foundation's Future Ground Prize in 2022. The Centre is currently building on the success of the project to establish an urban Greenhouse Gas Observatory at the site. The Observatory will act as an outdoor living learning lab for McMaster faculty and students.



# List of Research Centres & Institutes

Bertrand Russell Research Centre  
Director: Dr. Alex Klein

Biointerfaces Institute  
Co-Directors: Dr. John Brennan and Dr. David Latulippe

Biomedical Engineering and Advanced Manufacturing  
Director: New Director to be confirmed

Brockhouse Institute for Materials Research  
Director: Dr. Alex Adronov

Canadian Centre for Electron Microscopy  
Director: Dr. Andre Phillion (Acting)

Can-Child: Centre for Childhood Disability Research  
Co-Directors: Dr. Olaf Kraus de Camargo and  
Dr. Briano Di Rezze

Centre for Advanced Research on Mental Health and  
Society  
Director: Dr. Marisa Young

Centre for Advanced Research in Experimental and  
Applied Linguistics  
Director: Dr. Ivona Kucerova

Centre for Ancient Numismatics  
Director: Dr. Spencer Pope

Centre for Automotive Materials and Corrosion  
Director: Dr. Joey Kish

Centre for Clinical Neuroscience  
Director: Dr. Benicio Frey

Centre for Community-Engaged Narrative Arts  
Co-Directors: Dr. Lorraine York and Dr. Daniel Coleman

Centre for Discovery in Cancer Research  
Director: Dr. Shelia Singh

Centre for Emerging Device Technologies  
Director: Dr. Jonathan Bradley

Centre for Excellence in Protective Equipment and  
Materials  
Director: Dr. Ravi Selvanganapthy

Centre for Health Economics and Policy Analysis  
Director: Dr. Jean-Eric Tarride

Centre for Human Rights and Restorative Justice  
Director: Dr. Juanita De Barros

Centre for Mechatronics and Hybrid Technologies  
Director: Dr. Saied Habibi

Centre for Metabolism, Obesity, and Diabetes Research  
Co-Directors: Dr. Katherine Morrison and  
Dr. Gregory Steinberg

Centre for Networked Media and Performance  
Director: Dr. Christine Quail

Centre for Peace Studies  
Director: Dr. Chandrima Chakraborty

Centre for Research in Micro- and Nano-Systems  
Director: Dr. Jamal Deen

Centre for Research on Community Oriented  
Entrepreneurship  
Director: Dr. Benson Honig

Chanchlani Research Centre  
Director: Dr. Sonia Anand

David Braley Centre for Antibiotic Discovery  
Director: Dr. Matthew Miller

Digital Society Lab  
Director: Dr. Clifton van der Linden

Escarpment Cancer Research Institute  
Director: Dr. Gregory Pond

Farncombe Family Digestive Health Research Institute  
Director: Dr. Steve Collins

Gilbrea Centre for Studies in Aging  
Director: Dr. Anthea Innes

Institute on Ethics and Policy for Innovation  
Director: Dr. Claudia Emerson

Institute on Globalization and the Human Condition  
Director: New Director to be confirmed

L.R. Wilson Institute for Canadian History  
Director: Dr. Ian McKay

Labarge Centre for Mobility in Aging  
Director: Dr. Parminder Raina

Lewis and Ruth Sherman Centre for Digital Scholarship  
Director: Dr. Andrea Zeffiro

# List of Research Centres & Institutes

MacData Institute

Director: New Director to be confirmed

McMaster Advanced Control Consortium

Director: Dr. Christopher Swartz

McMaster Centre for Climate Change

Director: Dr. Altaf Arain

McMaster Centre for Scholarship in Public Interest

Director: Dr. Henry Giroux

McMaster Centre for Software Certification

Director: Dr. Richard Paige

McMaster Centre for Transfusion Research

Co-Directors: Dr. Donnie Arnold and Dr. Issac Nazy

McMaster Digital Transformation Research Centre

Director: Dr. Milena Head

McMaster Immunology Research Centre

Director: Dr. Carl Richards

McMaster Indigenous Research Institute

Director: Dr. Savage Bear

McMaster Institute for Energy Studies

Director: Dr. Dave Novog

McMaster Institute for Music and the Mind

Director: Dr. Laurel Trainor

McMaster Institute for Research on Aging

Director: Dr. Parminder Raina

McMaster Institute for Research on Aging | Dixon Hall

Director: Dr. Parminder Raina

McMaster Institute for Transportation and Logistics

Director: Dr. Motaz Mohamed

McMaster Institute for Health Equity

Director: Dr. Jim Dunn

McMaster Manufacturing Research Institute

Director: Dr. Stephen Veldhuis

McMaster Midwifery Research Centre

Director: Dr. Beth Murray-Davis

McMaster Origins Institute

Director: Dr. Jonathan Stone

McMaster Physical Activity Centre of Excellence

Director: Dr. Stuart Phillips

McMaster Steel Research Centre

Director: Dr. Joe McDermid

McMaster University Centre for Buddhist Studies

Director: Dr. James Benn

McMaster University Centre for Effective Design of Structures

Co-Directors: Dr. Wael El-Dakhkhni and Dr. Mike Tait

Michael G. DeGroot Centre for Medicinal Cannabis Research

Director: Dr. James MacKillop

Michael G. DeGroot Cochrane Canada Centre at McMaster

Director: Dr. Holger Schunemann

Michael G. DeGroot Institute for Infectious Disease Research

Director: Dr. Matthew Miller

Michael G. DeGroot Institute for Pain Research and Care

Director: Dr. Norm Buckley

Michael G. DeGroot National Pain Centre

Director: Dr. Norm Buckley

Michael Lee-Chin and Family Institute for Strategic Business Studies

Director: Dr. Ron Balvers

Offord Centre for Child Studies

Director: Dr. Stelios Georgiades

Population Health Research Institute

Director: Dr. Salim Yusuf

Schroeder Allergy and Immunology Research Institute

Director: Dr. Susan Wasserman

Spark: A Centre for Social Research Innovation

Director: Dr. Michelle Dion

Statistics Canada Research Data Centre at McMaster

Director: Dr. Michael Veall

Thrombosis and Atherosclerosis Research Institute

Director: Dr. Jeffery Weitz

# Transforming our region, impacting our world



**Strategic Research Plan**  
2024-2029



## Land acknowledgement

McMaster University recognizes and acknowledges that it is located on the traditional territories of the Mississauga and Haudenosaunee nations, and within the lands protected by the “Dish with One Spoon” wampum agreement.





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*The foundation of our success is our community. Our goal is to positively transform lives through excellence and inclusivity. Together, let's build an equitable, healthy, sustainable, connected and informed world.*



## **Mobilizing knowledge to maximize impact is at the core of our mission.**

We strive to better lives in meaningful ways by expanding knowledge across the entire research and innovation ecosystem – from fundamental discovery to mission driven application.

We innovate together to address the most complex challenges. Collaboration, partnership and working across disciplines is central to our work.

Our pathway to research excellence is built on the foundation of diversity and driven by the practices of equity and inclusion, creating an environment that maximizes the impact of diverse perspectives and drives discovery and innovation.

Through the practice of intellectual humility, we remain committed to supporting Indigenous research and knowledge systems. We foster a collaborative culture that dismantles systemic and structural obstacles to interdisciplinary research.

Our portfolio of 70 research centres and institutes enhance collaborations and facilitate interdisciplinary research. They expand our presence on the global stage and strengthen the linkages between research and teaching.

We value the contribution of our undergraduates to our research mission and strive to merge education with discovery to provide an enriching experience.

Innovating together, supporting each other, our research will contribute to a Brighter World.

## Our roots and our reach

For almost a century, McMaster University has made its home in Hamilton, Ontario.

We're rooted in the city's history, share its ambitious aspirations, and help drive its social and economic prosperity. While Hamilton is home, our reach is global. *Transforming our Region, Impacting our World*, will guide our research enterprise and allow our researchers to mobilize their knowledge to advance the greater societal good.

McMaster ranks among Canada's most research-intensive universities. Our research community thrives and excels in an environment that values both fundamental and applied research, and works at the interface of disciplines, to address society's most complex challenges.

This work is emboldened by our robust innovation ecosystem and collaborative initiatives that extend beyond our campus.

We've worked seamlessly with our industry partners through the manufacturing renaissance to create new materials, design new products and develop new processes that are environmentally and economically sound.

Together with our hospital partners, we've helped build one of the country's most dynamic healthcare research and innovation hubs, attracting world leaders and achieving groundbreaking innovations in evidence-based medicine, aging, population

health, chronic and infectious diseases, drug discovery and more.

As Canada's nuclear university, our infrastructure and expertise have made us a global supplier of isotopes and an incubator for successful radiopharmaceutical startup companies, while simultaneously leading innovations that ensure the role of nuclear technology in a net-zero carbon economy.

Our proximity to Cootes Paradise – our living lab – allows us to translate new knowledge to ecosystems around the world and influence policy change to improve planetary health.

And our researchers continue to enrich understanding of diverse cultures to advance civic engagement; lower barriers to tackle social, health and economic inequities, and connect communities.

While our work starts at home, it's mobilized globally to create an equitable world that is cleaner, healthier and sustainable.



## What we value

The way we achieve our goals is as important as the goals themselves. Our research is underpinned by fundamental values and principles.



### Integrity

We commit to operating at the highest ethical standard, through a culture of honesty, transparency, accountability, fairness, and trust in all aspects of the research enterprise.



### Inclusivity and diversity

We insist upon a research environment where all individuals are valued and respected and recognise that a diverse range of backgrounds, perspectives, and experiences enhances innovation and creativity.



### Indigeneity and reconciliation

We consider, acknowledge, respect, and integrate Indigenous perspectives and knowledge into academic inquiry and are committed to reconciliation through our research practices.



### Desire for change

We aspire to drive innovation, challenge norms, advance knowledge and improve the quality of life.



### Curiosity

We foster and support foundational research across disciplines and recognize curiosity as the catalyst of intellectual exploration and our ability to uncover new insights.



### Collaboration and partnership

We value opportunities to engage in partnerships across borders, sectors and disciplines to enhance understanding and impact.



### Student-engaged research

We commit to ignite a passion for discovery with early and on-going research opportunities for undergraduate students.



## Tackling global challenges

These five **Priority Areas of Focus** transcend disciplines, borders and sectors; advance societal health and well-being; and define the most complex global challenges we address.



### Planetary health and sustainability

McMaster's location in an ecologically sensitive area, coupled with our abundance of research expertise and unique infrastructure, positions us at the forefront of new discoveries, interventions and policies that mitigate the negative effects of human activities on the environment.



### Promoting a healthy society

Understanding the broad determinants of health is fundamental to well-being across the lifespan. Our deep pool of experts work in critical areas of health research such as genetics, lifestyle choices, environmental influences, cultural disparities and socio-economic factors to better design programs, inform health policies and enhance the quality of life.



### Building an equitable world

McMaster researchers contribute to the creation of a world that leaves no one behind. Across disciplines and borders, we are working to remove barriers, address injustices, tackle systemic inequalities and human rights violations, and advance truth and reconciliation.



### Connecting communities

Technologies, programs and practices developed by McMaster researchers are bringing communities together. By eliminating boundaries, our research is enabling access to information and resources, and promoting cross-cultural collaboration.



### Advanced technology

Our researchers excel in the development of advanced technology that will transform every aspect of our lives: the way we drive, the way we communicate, what we consume, how well we live and how we maintain the health of our planet.



## Research themes

Our research themes fuel our ambition to tackle complex global challenges and empower our researchers to drive solutions with impact. The following pages outline our strategic research themes, including examples of the ways through which we will achieve a brighter world. They represent our strengths and are in keeping with the priorities of those who fund our research.



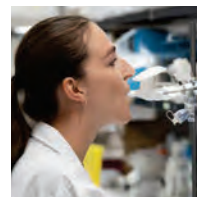
**Artificial intelligence, data and the digital society**



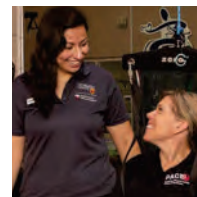
**Addressing the growing burden of chronic disease**



**Civil society, cultures and sustainable prosperity**



**Transformative health innovations & technologies**



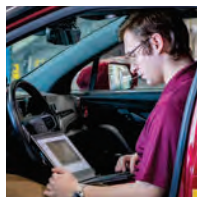
**Promoting health and well-being across the lifespan**



**Maintaining and restoring a healthy environment**



**Advancing Indigenous knowledge & reconciliation**



**Advanced materials and manufacturing**



**Realizing McMaster's nuclear potential**



**Exploring new frontiers**

# Artificial intelligence, data and the digital society



The ability of digital systems to perform tasks previously limited to human intelligence offers tremendous opportunity for the development of new drugs and therapeutics, engineering design and complex data analysis. McMaster researchers are at the forefront of ethical data management, data storage and data movement and will continue to advance our position as a pre-eminent academic source for data-driven decision making, information technology and machine learning.

## Solutions with impact:

- Magnify the impact of AI in health care for drug discovery, treatment and diagnosis
- Develop new materials, devices and systems through AI and machine learning
- Produce devices, algorithms and protocols that underpin the continuing IT revolution
- Lead in design of quantum technologies for secure management of large data volumes
- Advance the study of the social, political and economic impacts of digital technologies



# Addressing the growing burden of chronic disease

There is a significant physical, emotional and human toll for individuals, their families, and our health systems resulting from chronic disease. McMaster researchers – working in areas such as genomics, immunology, microbiology, medicine, population health, health policy and biostatistics – advance the understanding of the genesis of chronic disease to determine prevention, detection and management strategies.

## Solutions with impact:

- Lead global population health studies and clinical trials to provide the evidence for the best health outcomes and treatments
- Advance our understanding of the relationship between disease development and our fundamental biology, genetic make-up, environmental exposures, and social conditions
- Integrate multidisciplinary approaches through bench-to-bedside research
- Address existing inequities in healthcare and advance collaborations with Indigenous people to improve health and well-being
- Facilitate collaborative research and knowledge transfer between industry, government, clinical and community partners





# Civil society, cultures and sustainable prosperity

Our researchers examine the intricate linkages between societal structures, cultural dynamics, and sustainable growth. Their efforts make McMaster a leading source of expertise in developing ways to enhance the role of civil society. By advancing a greater self-awareness of the foundations on which our society is built, our social and cultural institutions are better prepared to guide us into a sustainable and prosperous future.

## **Solutions with impact:**

- Address systemic inequalities and co-develop pioneering frameworks that empower marginalized communities
- Approach restorative justice with an emphasis on responsibility, redress, peacebuilding and societal repair
- Co-create knowledge to guide policymakers, educators and industry leaders in decision-making
- Foster research that respects multiple perspectives, ways of knowing and epistemologies
- Advance the study of cultures and societies past and present – regionally, nationally, and globally – to lay the foundations for a more equitable future



# Transformative health innovations & technologies

Novel health innovations and technologies revolutionize healthcare systems and patient outcomes. From antibiotic discovery and vaccine development to biomaterials and biomanufacturing, McMaster researchers are transforming the way healthcare is delivered.

## Solutions with impact:

- Modernize and future-proof our biomanufacturing facilities to develop novel technologies, therapeutics and vaccines and strengthen Canada's competitiveness
- Lead, with hospital partners, clinical trials to evaluate the safety and efficacy of next-generation therapies
- Minimize the risk of airborne and foodborne illnesses through innovative technologies such as needle-free vaccines and pathogen-repelling coatings
- Facilitate partnerships with government, industry and academic stakeholders to expedite the transition from lab to market
- Address ethical gaps in health equity and access to healthcare so that potential life-saving innovations have the greatest chance of impact for all.
- Advance knowledge, training and technologies to help prepare Canada for future health emergencies through Global Nexus and as co-lead of the Canadian Pandemic Preparedness Hub (CP2H)



# Promoting health and well-being across the lifespan

McMaster researchers work to improve physical, mental and social well-being – from prenatal and infant care through early childhood to late adulthood. We will continue to advance new pathways to improve access to healthcare and promote health and well-being.

## Solutions with impact:

- Mobilize knowledge to remove barriers and empower individuals to make informed health decisions
- Optimize the health and longevity of Canada's aging population through research, education and stakeholder collaboration
- Undertake research that explores Indigenous healing practices, traditional medicines, and holistic approaches to wellness
- Generate evidence-based results to inform government decision-making and policy development
- Deepen our commitment to work with community health-care organizations on solutions for at-risk populations



# Maintaining and restoring a healthy environment

Understanding the profound effects of human activity and natural disasters on our environment is essential to devising and executing effective restoration strategies to prevent further degradation and ensure a sustainable environment. Our researchers are dedicated to the study of local and global ecosystems to develop innovative solutions that address and mitigate the impacts of climate change and contribute to the resilience and health of our planet.

## **Solutions with impact:**

- Advance climate model technologies to predict and mitigate future climate change regionally and globally
- Chart the impact of human activities on freshwater and marine ecosystems to reduce future disruption
- Restore functional ecosystems following human and climate-mediated disturbances
- Co-create water security policies in local, Indigenous and global communities
- Accelerate Canada's net-zero future goals through the development of sustainable technologies – thermal networks, energy harvesting, modular reactors, electric vehicles and sustainable transportation



# Advancing Indigenous knowledge and reconciliation

McMaster researchers work across disciplines in the development of innovative Indigenous research to inform and lead the systemic reform required to align with Indigenous self-determining strategies. Through authentic collaborations with Indigenous community partners, we're recognized as a leader in Indigenous Knowledge and research and a trusted resource for other post-secondary institutions.

## Solutions with impact:

- Advance the national research agenda to improve and promote the health of First Nations, Inuit and Métis Peoples in Canada
- Develop national and international partnerships to foster innovative learning and research opportunities through the Indigenous Health Learning Lodge
- Attract the next generation of Indigenous leaders through innovative and co-created programs
- Inform and generate Indigenous knowledge management and societal impact through research collaborations with non-Indigenous researchers, Indigenous communities, partners and organizations
- Enhance understanding of Indigenous Knowledge and reconciliation through strength-based research creation initiatives



# Advanced materials and manufacturing

McMaster plays a pivotal role in maintaining the global competitiveness of the Canadian hi-tech sector. Our efforts are amplified through collaborative research initiatives that promote sustainable solutions to challenging technological problems. From net-zero transportation, to nanotechnology to the design of materials using AI-inspired chemistry, McMaster takes a global lead.

## Solutions with impact:

- Lead academic research in transportation electrification and smart mobility using sustainable and energy-efficient solutions
- Collaborate with industrial partners in the development of cutting-edge processes to support advanced manufacturing
- Leverage McMaster-led research in nanotechnology for sustainable energy-storage, advanced photovoltaics, high-speed communication and integrated sensing
- Act as a centre of excellence for the study of advanced materials using state-of-the-art materials synthesis, spectroscopy, microscopy and modelling
- Advance the national strategy for semiconductors through development of novel materials and processes for silicon and compound semiconductor fabrication
- Foster partnerships with private and public stakeholder organizations to advance evidence-based solutions for the sustainable movement of goods and people



# Realizing McMaster's nuclear potential

As Canada's Nuclear University, McMaster is maximizing its world-class nuclear facilities to drive innovations that benefit our local, national and global communities. Our multidisciplinary experts are making significant contributions to nuclear medicine, clean energy and next-generation materials to secure a healthier and more sustainable world.

## **Solutions with impact:**

- Spearhead research and education in modular reactor safety, design and deployment
- Advance next-generation nuclear medicine diagnostics and treatments and modes of medical isotope delivery
- Lead Canada's neutron scattering activity through the creation of a national beam facility headquartered at McMaster
- Test and qualify next-generation materials for application in new nuclear technologies
- Address equity, diversity, inclusion and Indigeneity in Canada's nuclear future and empower the industry's emerging leaders
- Secure our position as a leader in the commercialization of emerging nuclear-based technologies
- Develop a strategic advocacy plan to inform provincial, national and international nuclear policy



# Exploring new frontiers

Curiosity drives our desire to explore new frontiers. It fuels discovery at the most fundamental level and is often the foundation upon which impactful outcomes are built. Our researchers are exploring the origins of the universe, probing the fundamental laws of nature, and are producing groundbreaking knowledge which helps shape our views of society and our need to connect.

**We will empower our researchers with  
the freedom to explore.**



## Strategic objectives & operational priorities

The University's strategic objectives guide the central support for our research community by defining our operational priorities. These strategies contribute to our position of national leadership, while advancing our international reputation for global impact.



### Empowering our research community

We will provide all necessary support to our research community to empower them to achieve success in both funding award and delivery of research impact.

#### Operational priorities will include:

- Ensure excellence in support for pre- and post-award provided by the Research Office for Administration Development and Support, the McMaster Industry Liaison Office and McMaster Research Finance
- Continue to develop our Core Research Platform portfolio to enable access to world-leading infrastructure
- Work with our researchers to develop grant applications and operational plans that embrace principles of inclusive excellence
- Build an equitable, diverse and inclusive research community through the Canada Research Chairs program and the broader research enterprise
- Guide our researchers as they navigate complexities related to research security
- Provide opportunities to our undergraduate and graduate students for research engagement and project leadership
- Commit to operational efficiencies to maximize available funds for direct research support



### Our commitment to partnerships

We will work with our academic, hospital, industry, not-for-profit, and government partners to advance our research mission by leveraging diversity in approach and creating a pathway for knowledge mobilization.

#### Operational priorities will include:

- Work in collaboration with the Office of International Affairs to develop strategic and diverse research partnerships with academic institutions
- Incentivize our Research Centres and Institutes to increase collaboration across disciplines and borders
- Consolidate and advance our relationship with our affiliated hospitals – Hamilton Health Sciences and St. Joseph's Healthcare Hamilton – and other healthcare stakeholders
- Increased emphasis on collaboration with our Indigenous partners
- Work with the City of Hamilton to advance regional economic and social development
- Create opportunities to increase research at the interface of disciplines
- Establish and develop new initiatives for industry relationship building through the McMaster Industry Liaison Office

## Strategic objectives & operational priorities



### Innovation, commercialization & entrepreneurship

We will support our researchers in graduating their research beyond their labs to ensure maximum economic and societal impact.

#### Operational priorities will include:

- Lead and contribute to the entrepreneurship ecosystem across McMaster, affiliated hospitals and the broader community
- Attract investments to bolster the McMaster Seed Fund
- Design educational and support toolkits to build capacity for research with societal impact
- Grow the McMaster Entrepreneurship Academy and the McMaster Societal Impact Academy to increase opportunities
- Recognize and support excellence in entrepreneurship and commercialization through the Professor Entrepreneurship Program
- Provide regular networking opportunities
- Develop communities of practice for both start-up companies and those engaged in research with societal impact
- Work in partnership with McMaster Innovation Park to support our entrepreneurial talent and incubate our start-ups



### Measuring and communicating our success

We will demonstrate impact to enhance our ability to attract the best talent, mobilize our knowledge and secure our position as a trusted advisor to inform and influence policy and decision makers.

#### Operational priorities will include:

- Support and promote open research practices to ensure widespread collaboration and unencumbered access to data
- Become a signatory on the Declaration on Research Assessment (DORA) to better incentivize, track, assess and reward societal engagement and impact
- Increase our nominations and competitiveness for highly regarded awards and honours
- Celebrate our research and entrepreneurial successes to attract philanthropic, government and investor funding and enhance our reputation as a centre of excellence for innovation and discovery
- Create a positive feedback loop so that our outcomes continuously lead to further opportunities that advance our ability to tackle grand challenges at home and around the world
- Develop meaningful metrics to demonstrate impact and identify opportunities for continuous improvement

**Office of the Vice-President, Research**

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<b>GOVERNANCE BODY</b>	Board of Governors/Audit & Risk Committee
<b>ITEM/SUBJECT</b>	Health, Safety and Well-being Report
<b>DATE</b>	May 2, 2024
<b>LEAD(S)</b>	Wanda McKenna, Associate Vice-President & Chief Human Resources Officer Maggie Pooran, Executive Director, Health, Safety, Well-being & Labour Relations Dane DeMan, Associate Director, University Health & Safety
<b>GOVERNANCE PATH</b>	Board of Governors/Audit & Risk Committee
<b>MOTION</b> <i>(If this is for information only, please note here)</i>	For information
<b>JURISDICTION</b> <i>(If applicable) *include associated bylaw or policy</i>	Risk Management Manual (RMM 100) – Workplace and Environmental Health and Safety Policy
<b>SUPPLEMENTAL MATERIALS</b>	N/A

## EXECUTIVE SUMMARY

This report is presented as a quarterly update (January 1, 2024 to March 31, 2024) by the Health, Safety, Well-being and Labour Relations team within Human Resources Services, which works in co-operation with other university partners to promote the health, safety, well-being, belonging and engagement of all McMaster employees. Highlights include:

- A refreshed Workplace Environmental Health and Safety Policy for 2024, signed by President Farrar.
- Summary of injuries, incidents and hazardous situations reported during the period of January 1, 2024 to March 31, 2024.
- Workplace Safety and Insurance Board (WSIB) Lost Time and Health Care Claims.
- Summary of workplace well-being initiatives over the reporting period.

## STRATEGIC ALIGNMENT

The university health, safety and well-being programming delivered by Human Resources Services promotes a healthy, safe, and inclusive environment for all members of the community. The team prioritizes programming that supports and aligns to the university's strategic priorities of inclusive excellence, teaching and learning, research and scholarship, engagement with community and operational excellence.

Human Resources Services values the commitment and support of McMaster's leadership and community partners, as we work together to keep the McMaster community healthy and safe.

## RISK AND RISK MITIGATION STRATEGIES

N/A

## RECOMMENDATIONS AND NEXT STEPS

N/A

## KEY TERMS

The [Risk Management Manual \(RMM\)](#) contains the programs and policies designed to implement and support the Risk Management System at the University.

## QUESTIONS AND ANSWERS

N/A

## HEALTH, SAFETY AND WELL-BEING REPORT

### Report for the period January 1, 2024 – March 31, 2024

This report is presented by the Health, Safety, Well-being and Labour Relations team within Human Resources Services.

### Training and Loss Prevention Initiatives

- The University Health and Safety (UHS) team along with other key partners across campus, continues to provide risk management support for medium and high-risk student events. Since October 7, 2024, the UHS team has worked closely with Student Affairs, Campus Safety Services, the Equity & Inclusion Office, and Communications, Marketing and Public Affairs to provide safety planning and support for student group activities and events surrounding various causes and world issues including the Israel/Gaza conflict.
- A working group comprised of leaders across various departments is finalizing short, medium, and long-term recommendations to improve pedestrian safety. This is a result of a recommendation from the Central Joint Health and Safety Committee in Fall 2023.
- The University Designated Substances program outlines requirements for compliance with the Ontario Designated Substances regulation. Proactive lab auditing is currently underway to monitor compliance. Where a potential for exposure has been identified, users are required to develop a control program in consultation with UHS or the Faculty of Health Sciences Safety Office and the Joint Health and Safety Committee (JHSC).
- The health and safety training revitalization project continues with a training compliance dashboard expected to launch in Fall 2024. The dashboard will provide a critical line of sight into employees' health and safety training compliance rates. An update to the Violence and Harassment Prevention training is also underway and a refresh to the Job Hazard Analysis (JHA) program is being explored.
- The university travel assistance program, HX Global, is being promoted to the community, in partnership with the Chief Risk Office. A presentation on HX Global was delivered to

the International Strategies Committee led by the Associate Vice-President, International Affairs in March 2024. Planning for a subject matter expert group is underway to update university travel programming and specifically RMM 801 – Field Trips, Student Placements and Research Activity Planning and Approval program.

- As a result of a 2023 audiogram project, new proactive programming for workers at risk for noise induced hearing loss is now being delivered. This includes training, noise monitoring, and voluntary consultation offers for employees who have been identified for hearing loss through audiogram testing.

### Injuries/Incidents

The following summarizes injuries, incidents, and hazardous situations reported between January 1 and March 31, 2024. Based on identified trends, prevention programming is implemented to mitigate and reduce future injuries and incidents. All injury/incident reports are reviewed by the immediate supervisors and shared with the appropriate local JHSC.

Type of Injury	January 1 – March 31, 2024		
	Employee	Student	Visitor
Abrasion/Contusion	8	0	0
Allergic Reaction	3	2	0
Burn	5	5	0
Cuts & Lacerations	11	18	1
Fainting	0	4	0
Fracture	2	0	0
Irritation (epidermis, eyes, ears)	3	4	0
Medical Symptoms (faint, fatigue, head, thoracic, abdominal, insect etc.)	11	8	0
Psychological	5	0	0
Puncture	0	9	0
Sprain/Strain	16	2	1
<b>Total</b>	<b>64</b>	<b>52</b>	<b>2</b>
Hazard (no injury)	20	6	2

*\*Incident data is used to examine trends and identify opportunities for new programs, enhancements to existing programs, and where necessary, targeted prevention initiatives in specific subject areas or Faculties/Departments within the University.*

### **Critical Injuries**

There were two critical injuries reported to the Ministry of Labour, Immigration, Training and Skills Development (MOLITSD) during the reporting period (as described below).

### **Regulatory Visits/Reports**

- The University received notice from the WSIB of a noise induced hearing loss claim from a Hospitality Services employee who retired in 2006. As required, the MOLITSD visited on February 23, 2024, to review university noise programming. No orders were issued.
- The University reported a critical injury to the MOLITSD regarding an employee who tripped, fell, and broke their wrist while stepping backwards in their office. No workplace contributing factors were identified.
- The University reported a critical injury to the MOLSTD regarding an employee who fell and broke their ankle while stepping down from a stairwell. The employee was talking on the phone while on the stairwell and carrying items in their other hand. A reminder of safety tips and guidance in stairwells was provided as well as completion of training.
- The MOLISTD visited the David Braley Health Sciences Centre, McMaster Family Practice Clinic, a shared clinic between McMaster University and Hamilton Health Sciences. Four orders were issued requiring workplace health and safety, violence, and harassment policies for the Clinic be specific to the workplace. At the time of the visit an open bottle of juice was observed in a clinic space.

### **WSIB Lost Time and Health Care Claims**

The chart below illustrates the number of incidents and the number of WSIB-approved and pending claims for health care and lost time days, for the past six years.

	2019	2020	2021	2022	2023	2024, Q1
Total Claims Reported to WSIB	134	42	66	71	77	20
Approved No Lost Time Injuries	69	30	29	34	37	15
Approved Lost Time Injuries	35	4	13	20	19	4
Lost Time Days	862	44	115	438	143	22
Average Lost Time Duration	24.6	11	8.8	21.9	7.5	5.5

*Please note: The University employee population has continued to grow over this reporting period and includes a wide variety of job types and work environments. Details on the employee population are provided in the [Human Resources Services Annual Report](#). It's also important to know that during the pandemic, 2020-2021, the university saw a lower number of people on campus.*

Early intervention and the focus of early and safe return to work, has reduced the number of days lost for lost time claims in 2024. The University has seen four lost time claims from January to March 2024 and 15 no lost time claims. The leading causes of WSIB claims have been strains and sprains due to repetitive use, slip trips falls, and sudden occurrences.

### **Workplace Well-being Initiatives**

McMaster is committed to advancing a healthy, safe, and inclusive culture on campus. The university prioritizes mental health and well-being and uses the 13 psychosocial factors related to the National Standard of Canada for Psychological Health and Safety in the Workplace to guide our programming. A [variety of initiatives](#) are offered to promote four determinants of health and well-being: mental, physical, social, and financial. Activities over the past three months include:

#### *Mental Health & Well-being*

- Delivered six sessions including 80 participants of [The Working Mind for People Leaders](#), an evidence-based program providing practical skills and knowledge to address mental health and mental illness in the workplace.
- As part of the [Psychological Health and Safety program](#), delivered five custom coaching and workshop sessions on Perfectionism, Boundary Setting, Workload Management, and Psychologically Safe Feedback.
- Collaborated with [Telus Health Employee Family Assistance Plan \(EFAP\)](#) to deliver three sessions related to caregiving duties and stresses.
- Launched the second cohort of the workplace ambassador program, which now has a total of 20 embedded wellness ambassadors across campus promoting engagement in health and well-being programs.

#### *Physical Health & Well-being*

- Collaborated with local practitioners to deliver a session on women's reproductive health as it pertains to menopause.
- Launched [Employee Wellness Week](#) in collaboration with Athletics and Recreation, offering a variety of physical recreation classes for free to employees.
- Launched Pulse at Pace program, a free gym program for McMaster employees, leveraging the Physical Activity Centre for Excellence during down times, in partnership with Athletics and Kinesiology.



*Social Health & Well-being*

- Executed community engagement programming including a [Trivia Night for McMaster employees](#).
- Delivered the Inspiring from Within employee development conference for 200 McMaster employees, focusing on health and well-being.
- Recognized 50 employees for their 25 years of service during the [Quarter Century Club](#).

*Financial Health & Well-being*

- Secured facilitators for financial well-being sessions to be delivered in the spring, focusing on effective tax strategies and financial strategies for new parents, delivered by the Chartered Professional Accountants of Canada (CPA).

# Health, Safety and Well-being

## Annual Report

2023



Human Resources



## Message from the Executive Director

### Health, Safety, Well-being & Labour Relations



In 2023, as our community emerged from the pandemic, we understood that our collective experience has forever changed the way we work. Hybrid work brought with it new considerations relating to physical and psychological health and safety, including ergonomics of workstations and the social health of employees and teams.

Along with this evolution of work, our community also experienced the excitement and uncertainty of new technology, continued to feel the impact of climate change, and endured the hurt and pain of world events. For the first time in our history, we issued air quality warnings and adjustments for outdoor workers due to smoke from wildfires. We supported safety planning and risk assessments for student group events held on topics that are emotionally charged and profoundly important. We launched mental health awareness training amidst national data showing that anxiety, isolation, and work productivity are persistent struggles for working Canadians. We introduced emergency preparedness to increase feelings of safety on our campus.

McMaster University remains deeply committed to the health, safety, belonging and well-being of its community, particularly in this rapidly changing world. Our health, safety, and well-being programming continues to evolve accordingly, to meet the needs of our growing population. In this report, you will read a reflection of metrics, trends, programs, and outcomes for 2023, and a preview of 2024 priorities.

The work reflected in this report is a tribute to the collaboration, dedication, and partnership of our leaders, campus partners, unions, and employees - all working together to protect the physical and psychological safety of the McMaster community.

We are grateful for this collaborative spirit and look forward to the year ahead!

**Maggie Pooran**, Executive Director  
Health, Safety, Well-being & Labour Relations

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# Health, Safety & Well-being Infrastructure Overview

The Health, Safety, Well-being & Labour Relations portfolio in Human Resources Services, reporting to the Vice-President, Operations and Finance, is comprised of three centres of expertise that together *promote and contribute to a healthy, safe and inclusive community at McMaster University, in which every employee is accepted as a whole-person worthy of belonging, accountable to act in pursuit of institutional priorities, and supported in their overall well-being.*

This portfolio includes University Health and Safety (UHS), Employee/Labour Relations & Dispute Resolution, and Employee Health & Well-being.



The portfolio is one of many campus partners that collaborate to ensure the University is a healthy, inclusive and safe place to teach, learn and work. The chart below illustrates how key experts, campus offices and the community partner together in support of our collective commitment to health, safety & well-being.

*Thank you to all of our partners, leaders, unions, and each and every employee for helping to keep our community healthy and safe.*

## University Community



# 2023 Programming and Achievements

## Programming Highlights

The Health, Safety, Well-being & Labour Relations team manages numerous health, safety & well-being programs and activities across the institution in collaboration with community partners. This year, most programming returned to pre-pandemic levels. The following were key programming areas of focus and achievement in 2023:

### Psychological Health & Safety

- A psychological health and safety website was launched in July 2023, with tools and resources to support employees and managers in the workplace. Topics include psychological health and safety, workload management, role clarity, delegation, building capacity, meetings, balance, and technology.
- Guidance and resources to foster a psychologically safe and trusting work environment, strategies to create psychologically safe teams, and learning opportunities are all available on the website.
- A new Wellness Ambassador program launched, introducing a network of more than 20 trained Wellness Ambassadors across the University, embedded in Faculties and Departments. Wellness Ambassadors serve as advocates for well-being, sharing ideas, current resources and initiating area-specific programs tailored to the needs of their colleagues.

### The Working Mind Training Program

- The Working Mind program, developed by the Mental Health Commission of Canada, is evidence-based and aims to promote mental health while reducing stigma surrounding mental illness in the workplace.
- In 2022-2023, the University invested in training and supporting 25 employees in achieving certification to facilitate The Working Mind training for our community. In 2023, more than 200 McMaster leaders participated in the Working Mind Program.
- The implementation and expansion of The Working Mind program at McMaster University reflect the institution's commitment to prioritizing mental well-being in the workplace.

## Health & Safety Training and Job Hazard Analysis Projects

- The health and safety training revitalization project progressed to launch the first updated training module in Fall of 2023 – S.A.F.E. The S.A.F.E. training combined the previous modules of Slips, Trips & Falls, Asbestos Awareness, Fire Safety & Ergonomics into one, updated and refreshed training program.
- Exploration of a Job Hazard Analysis solution continued, with a focus on automation and integration with training enrolment.

## Incident Reporting and Response Review

- McMaster University is committed to providing and maintaining healthy and safe working and learning environments for all our employees, students, volunteers and visitors.
- To strengthen this commitment, McMaster invited all faculty and staff to participate in an anonymous survey regarding their experiences with the workplace incident reporting process.
- An external review of the university injury & incident reporting process was completed by an external consultant in 2023 and the university is reviewing the findings of the report.
- An external review of the university injury & incident reporting process was completed by an external consultant in 2023.

## Violence in the Workplace Policy and Program Review

- The McMaster Violence in the Workplace Policy was reviewed for compliance in December 2023 as per the Occupational Health and Safety Act annual legislative review requirement.
- University Health and Safety, Campus Safety Services, Student Case Management and the Equity & Inclusion Office partnered on specialized training delivery for Faculties and departments to increase awareness of campus safety infrastructure, supports, and resources.
- Emergency guidance documents and training materials were prepared for instructors, Teaching Assistants, and presenters, and launched in Fall 2023 to increase awareness and emergency preparedness.

## Student Event Risk Management

- McMaster University and the McMaster Students Union collectively support 300+ recognized student groups across the university. Student group activity is a fundamental component of the student experience at McMaster. Every activity conducted by a recognized student group is submitted through a formal risk management approval process.
- The University takes great measures to support these student group events and protect the safety of the McMaster community, while balancing the principles of freedom of expression.
- Since October 7, 2023, with the ongoing conflict in Israel and Palestine, there was a significant increase in student group activity which resulted in an increased need for risk management planning by the various consultation groups noted above. In the Fall of 2023, the university took great measures to support these student groups and the principles of freedom of expression of which university campuses are built upon.

## HECHMET (Chemical Inventory Program)

- A thorough auditing process was initiated to validate the chemical inventory program which resulted in a year over year increase of chemicals consumed/disposed of from 1272 in 2022 to 12,110 in 2023. This continuous auditing process will ensure as best as possible the accuracy of the inventory going forward.

SECTION **3**

# 2023 metrics

**41,110**

Health and Safety Training Sessions

**192**

Joint Health & Safety Committee (JHSC) meetings held across 28 JHSC's

**500+**

Employees honoured through Awards & Recognition programs

**326**

Short Term Disability and **41** Long Term Disability claims actively managed in 2023

25 employees certified to deliver  
**The Working Mind Training; 200+** leaders completed the training

HECHMET Chemical Inventory System  
**10,000** chemicals added by Central Receiving  
**12,110** chemicals consumed/dispensed

**375**

INJURY REPORTS for a population of **50,000 + visitors**

**125**

Formal Workplace Accommodations  
Approximately **30%** of those were related to cognitive limitations and restrictions

**Audiograms** (Hearing Testing): **103 tests completed** in 2023.  
**41%** increase in participation in **audiogram testing**

**375**

attended the  
McMaster University  
**Children's Party**

Total Number of  
**Water Samples**  
Collected:

**260**

Total **Lab Audits:**

**361**

This includes physical, laser,  
Designated Substances  
and inspections

Total Number of  
**Ergonomic**  
**Assessments:**

**65**



## 112 Hazard Identification Reports were filed in 2023

In 2023, 112 incident reports were received where no injury occurred, an increase of over 30% from 2022. This increase in hazard reporting continues to show a positive culture of incident reporting and is comparable to pre-pandemic levels (2019). Through early identification and community reporting, hazards can be proactively addressed before they lead to an injury.

### Incident/Injury Reporting

This chart outlines all incident types reported to University Health and Safety and the Faculty of Health Sciences Safety Office by category at McMaster between 2018-2023. This data includes staff, faculty, students, volunteers and visitors.

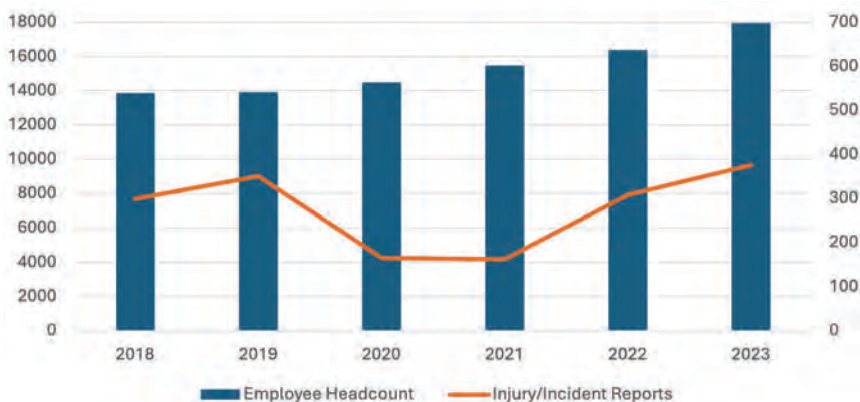
Type of Injury	2018	2019	2020	2021	2022	2023
Abrasion/Contusion	63	55	35	28	61	50
Allergic Reaction	4	8	4	1	1	6
Burn	29	16	6	13	30	19
Cuts & Lacerations	55	69	38	29	68	128
Fracture	7	12	2	4	4	7
Irritation (epidermis, eyes, ears)	3	32	11	15	13	18
Medical Symptoms (faint, fatigue, head, thoracic, abdominal, insect etc.)	26	28	16	14	35	44
Psychological Health and Safety	–	–	–	–	14	16
Puncture	17	20	14	12	23	22
Sprain/Strain	95	110	39	46	59	65
<b>Total Incidents</b>	<b>299</b>	<b>350</b>	<b>165</b>	<b>162</b>	<b>308</b>	<b>375</b>

– Data was not available prior to 2022

The McMaster University employee of all employment types was 17,966 in 2023. The total number of incidents leading to injuries reported by employees in 2023 was 256, which is 1.4% of the total employee population and 68% of the total injuries reported in 2023.

Injury Reports Total: Employee – **256**, Student – **103**, Visitor/Volunteer/Contractor – **16**

**Injury/Incident Reports and Employee Headcount, 2018-2023**

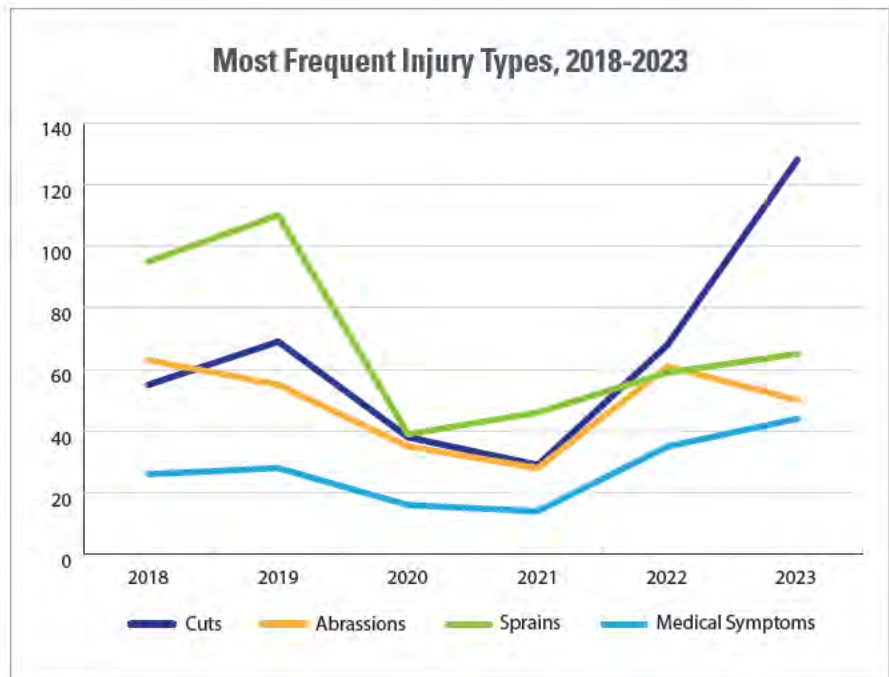


While the number of injury/incident reports have increased in 2023 as compared with pre-pandemic years 2018 & 2019, it is important to note that the community population has increased significantly during this time as well. The employee headcount in all employment types has increased from 13,860 in 2018 to 17,966 in 2023, and the student headcount has also increased during this time period.

This chart shows the trends from 2018-2023 for the most frequent injury types at McMaster University.

The decreasing trend in 'Sprains/Strains' and 'Abrasions/Contusions' over the reporting period may be indicative of positive outcomes from prevention programming:

- In 2022-2023, the University coordinated a collaborative campus-wide slips/trips falls audit to identify areas for priority repair.
- In Fall of 2023, a winter slip/fall education campaign was launched, targeting prevention of snow and ice related falls.
- The launch of the new S.A.F.E. training module in Fall 2023, which includes refreshed material on slips, trips, and falls, as well as ergonomics.



The increased number of cuts/lacerations in 2023 was the result of specific project work completed by students in the School of the Arts during the Fall term. In response to those injuries, cut resistant gloves have been introduced and will be mandatory beginning Fall 2024.

Injuries relating to medical symptoms appear to be trending upwards over the reporting period. Generally, the University has observed an increase in issues relating to scent, allergic reactions, insect bites, and individuals generally feeling unwell. We will continue to monitor this trend.

## Health screening programs include: Tuberculosis Screening, Biosafety, Vaccinations, Pre-Placement Medical

**Tuberculosis screening** is required for certain instructors – including a baseline and negative Tuberculosis Skin Test (TST) or appropriate follow up if they have tested positive. The University has developed a process to ensure appropriate screening has been completed. To date 45 instructors have been part of this program.

**BioSafety** medical surveillance is a collaboration between the Employee Health & Well-being and BioSafety Office. Employees are provided health screening and ongoing medical surveillance related to the specific pathogens encountered in their laboratory work. Medical history is reviewed annually and any risks, accommodations or referrals are provided confidentially to each employee.

Certain **vaccinations** are required for some employees based on exposure risk. Following vaccination, in some cases regular titres are recommended to monitor for continued immunity. 26 employees have participated in the program to date.

Third party **pre-placement medicals** are completed for certain employees based on job requirements with 52 completed in 2023. These assessments consist of a general health questionnaire, physical assessment and provide baseline hearing and vision testing, and help identify any accommodations that may be required.

## Medical Surveillance includes: Audiograms and Pulmonary Function Testing

**Hearing testing** is offered annually for those working in high noise areas. These tests are done on an annual basis to detect changes in hearing. Personal follow-up completed for all participants where noise induced hearing loss was identified and employees were given the opportunity to identify risk and prevent any further occupationally related noise induced hearing loss.

The University offers **pulmonary function testing** annually for a small number of employees who worked with level 2 & 3 asbestos abatements prior to 1999. These tests are done on an annual basis to detect changes in pulmonary function as early as possible.

# Workplace Safety and Insurance Board (WSIB) Claims

In 2023, 77 workplace incidents were reported to the WSIB. Through the WSIB adjudication process, 56 of those claims were approved and McMaster employees received health care and/or loss of earnings benefits. The chart below shows the lost time incurred over a six-year period, 2018-2023, which is used to assess our experience and calculate WSIB premiums. The data shows that, despite the growth in employee population, the number of WSIB claims remains significantly lower than it was in pre-pandemic years 2018 & 2019. WSIB claims in 2023 are 37.4% lower than they were in 2018 and 42.5% lower than they were in 2019. *The data reported will fluctuate from year to year, as they reflect changes that occur as a file is managed. For example: appeals, late reporting, and ongoing accrual of lost time will impact the total numbers reported annually.*

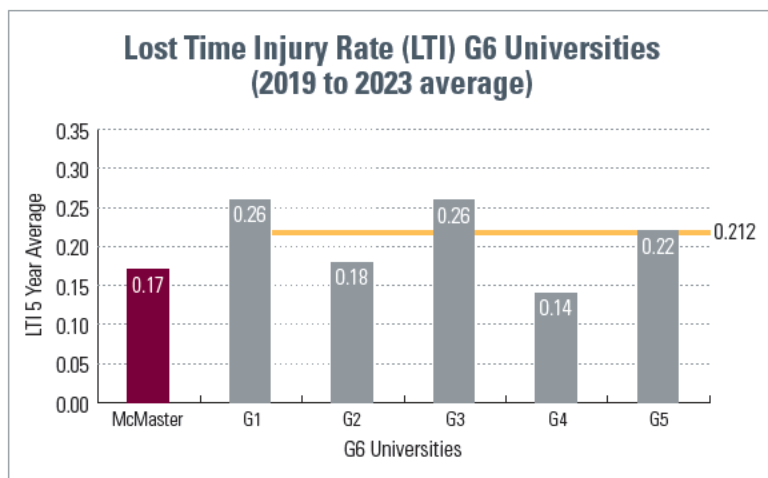
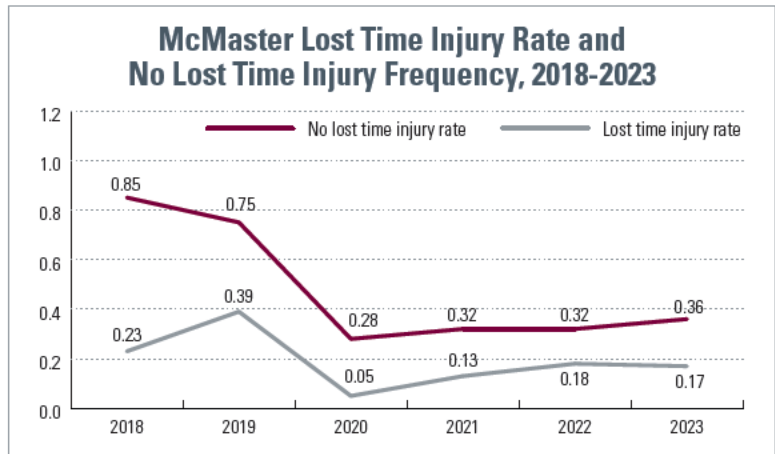
	2018	2019	2020	2021	2022	2023
<b>Total Claims Reported to WSIB</b>	<b>123</b>	<b>134</b>	<b>42</b>	<b>66</b>	<b>71</b>	<b>77</b>
Approved No Lost Time Injuries	72	69	30	29	34	37
Approved Lost Time Injuries	20	35	4	13	20	19
Lost Time Days	299	862	44	115	438	143
Average Lost Time Duration	14.95	24.6	11	8.8	21.9	7.5

**19 cases** (7.4% of all employee incidents reported) resulted in an approved WSIB Lost Time claim in 2023.

## Lost Time Injury Rate and No Lost Time Injury Frequency: Occupational Injuries (WSIB)

The Lost Time Injury Rate (LTIR) and No Lost Time Injury (NLTJ) Frequency measure an organization's safety performance. These rates represent the number of injuries within a calendar year that have resulted in time lost from work, and those that did not result in time lost from work, relative to the total number of hours worked in that year.

The data shows that both McMaster's Lost Time Injury Rate and No Lost Time Injury Frequency have been trending downward. These low injury rates are a testament to the successful safety programming, early and safe return to work initiatives, and the collaborative approach taken across the University.



McMaster's 5-year average Lost Time Injury Rate decreased by 15% in the period 2019-2023 (to .17) as compared to the period 2018-2022 (.20).

*This graph illustrates the Lost Time Injury Frequency of McMaster University compared with the other G6 universities (our peer universities in Ontario, who are also members of the U15, which is an association of 15 Canadian public research universities).*

McMaster's Lost Time Injury Frequency is **19.8% below the average** of our G6 university comparators

# Workplace Safety and Insurance Board (WSIB) Rate Framework

The average premium rate for Ontario businesses remains steady at \$1.30 per \$100 of insurance payroll. WSIB reports the premium rates are the lowest they have been in 20 years.

The education sector class rate falls well below the average at \$0.38, even though it is up from \$0.34 in 2022. **McMaster's WSIB Rate in 2022 was \$0.23 and in 2023 was \$0.25.**

These lower rates reflect that our Lost Time and No Lost Time claim history is better than the sector average over the last 3 years. Based on Claims history and insurable earnings, our **2024 rate is \$0.29.**

McMaster's 2023 WSIB rate was **34% lower than** the WSIB rate for the education sector

## Workplace Safety & Insurance Board (WSIB) Excellence Program

In order to qualify for WSIB premium discounts, an institution must create new health and safety programming and have this assessed through the WSIB Excellence Program, which recognizes excellence in an organization's health and safety management system. A maximum of five programs may be created a year. The size of the potential premium discount varies, to a maximum of \$50,000 (or up to 100 per cent of the amount a business paid for their prior year's WSIB premiums).

Working collaboratively with our safety association sponsor for this program (Public Services Health and Safety Association, "PSHSA"), McMaster was successful in its 2023 submission on the topics of:

- Control of Hazards – Musculoskeletal Disorders
- Control of Hazards – Slips, Trips and Falls First Aid

The University received a WSIB rebate of \$50,2368.03 for its 2023 submission. This rebate, along with the \$46,571.18 rebate received

in 2022, has been reinvested into health, safety & well-being program development.

The University will continue to work collaboratively with PSHSA to prepare submission for the next 3 topics:

- Control of Hazards – Moving Vehicles
- Control of Hazards – Noise Control
- Control of Hazards – Violence and Harassment in the Workplace

McMaster received a WSIB Excellence Program **rebate in the amount of \$50,238.03**, in 2023, which it reinvested in Health, Safety & Well-being programming.

## Medical Leaves for Non-Work-Related Reasons (Non-Occupational)

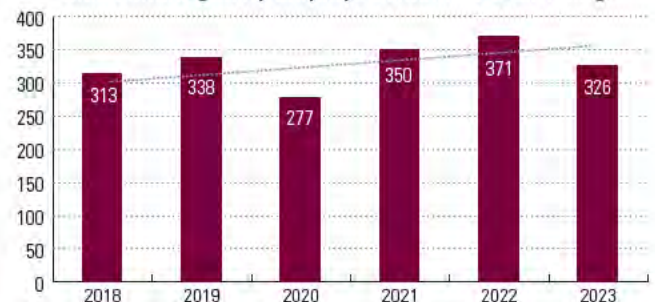
McMaster University leaders take a compassionate, supportive approach towards employees requiring medical leave related to non-occupational disability. Leaders explore the possibility for workplace accommodation based on an employee's limitations and restrictions.

### Primary Reasons for Short Term Disability Leaves 2023



### Short Term Disability Claims 2018-2023

Cases managed by Employee Health & Well-being



This graph outlines the total amount of Short Term Disability Claims managed by Employee Health & Well-being from 2018-2023.

These statistics represent an approximate percentage of the primary reasons for short term medical leaves at McMaster University, given the data is tracked manually. The frequency of these primary reasons has remained steady year over year, 2022-2023.

The number of Short Term Disability Claims **decreased by 12%** in 2023, as compared with 2022.

While we saw a **132% growth** in approved LTD Mental Health Claims between 2019-2022, we saw a **50% decline** in such claims between 2022-2023.

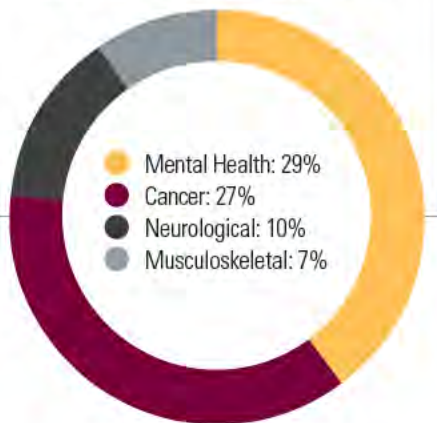
This decline in Approved LTD Mental Health Claims from 2022-2023 is significant and may be an indication that the University's investment in psychological health and safety programming is having a positive impact for our employees. We will continue to monitor this trend.

The Employee Health and Well-being team focuses on supporting employees to participate in the workplace to the fullest extent of their abilities. From 2021-2023, **75% of all medical leaves returned to work within the short term disability period.**

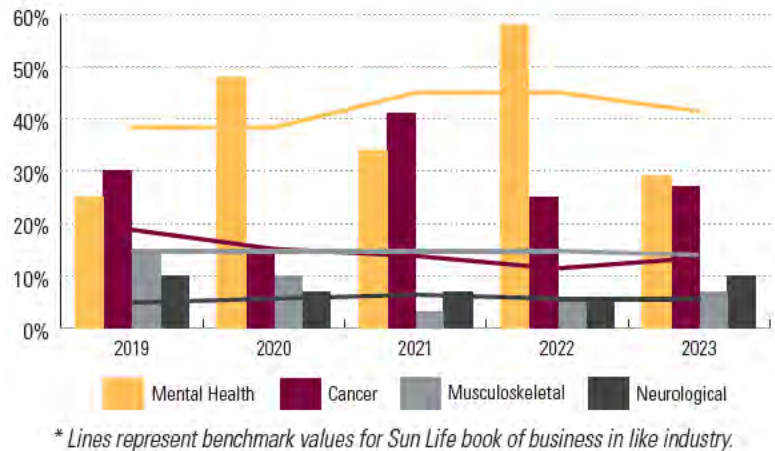
Although we have seen the number of the Short Term Disability leaves decrease, we continue to see an increase in approved Long Term Disability (LTD) claims. The primary reasons for approved LTD claims differ somewhat from our Short Term Disability leaves.

*This graph below shows the primary reasons for Long Term Disability Claims as a percentage.*

### Primary Reasons for Long Term Disability Leaves 2023

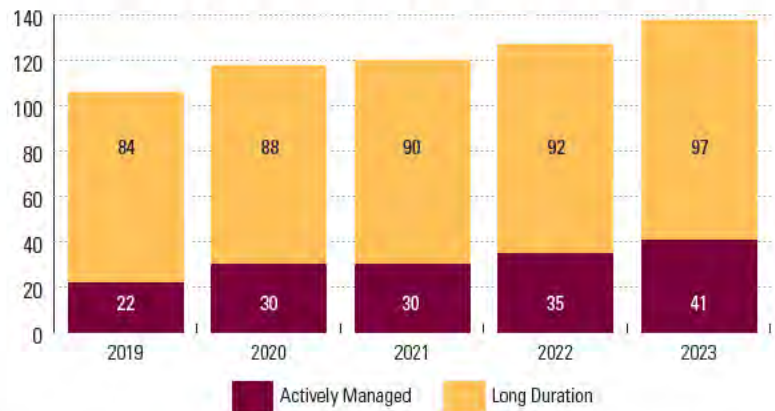


### Primary Reasons for Long Term Disability Claims (2019 to 2023) McMaster Claims and Benchmark Data



The following chart illustrates a 30% growth in the total number of approved LTD claims, and a 86% growth in actively managed approved LTD claims, between 2019 and 2023. Actively managed claims increased by 17% in 2023, as compared with 2022.

### Total Long Term Disability Claims (2019 to 2023)



## Workplace Health and Well-being

Creating a workplace culture that prioritizes mental well-being is essential for fostering a healthy and productive work environment. When employees feel valued and supported, they are more likely to be engaged and productive. Additionally, a supportive culture can help reduce disability stigma, increase engagement, and enhance overall satisfaction among employees.

In 2023, McMaster University focused on offering programs that addressed **physical, mental, social, and financial** well-being. These programs were designed to engage the community in well-being strategies and contribute to a culture of equity, inclusion, diversity, and belonging.

### The Working Mind Program

The Working Mind (TWM) program was rolled out in 2022 and continued to expand in 2023. TWM consists of three modules: Mental Health and Stigma, Mental Health in the Workplace, and Stress and Resilience. Additionally, a fourth module tailored for leaders focuses on how to support their team's mental well-being effectively. This training was implemented in response to recommendations by McMaster's Mental Health Task Force.

### Wellness Ambassador Program

At McMaster University, fostering a culture of well-being is a shared responsibility among all employees, who are regarded as leaders in promoting a healthy work environment. Recognizing the importance of engaging the entire community in well-being initiatives. In 2023, McMaster launched a program to establish a network of over **20** Wellness Ambassadors, embedded in Faculties and Departments across the University.

The goal of the Wellness Ambassador empower employees to take an active role in promoting well-being within their teams and departments. Through the collaborative efforts of Wellness Ambassadors, McMaster continues to foster a workplace where well-being is prioritized, and employees feel supported in their personal and professional growth.

## Launch of new Partnership with TELUS Health

Telus Health, McMaster's new provider of its Employee and Family Assistance Program (EFAP), provides easier access to mental, physical, social and financial wellbeing supports than ever before. Telus Health is Canada's most expansive clinical network: those who need support or resources can access them through phone, in-person visits, video, or an online chat feature and self-guided learning. The Employee and Family Assistance Program (EFAP) enables that eligible employees and their dependents to access confidential counselling and resources on a 24/7/365 basis, at no cost to the employee.

### Counselling support is available for topics including, but not limited to:

- Stress & Life Management
- Depression, Anxiety, Grief, Loss, Anger & Violence
- Career Support & Resiliency Coaching
- Lifestyle Planning
- Substance Abuse, Addictions, Smoking Cessation
- Relationships, Life Changes, Family Matters, Parenting
- Personal Traumatic Events



## Physical

- **Employee Wellness Week** in collaboration with Athletics and Recreation, offering physical recreation classes free to employees
- **Pulse at Pace program**, is a free gym program to McMaster employees, leveraging the **Physical Activity Centre for Excellence** during down times, in partnership with Athletics and Kinesiology
- **Mac Moves initiative**, a campus wide initiative to promote physical well-being
- In-person and **virtual Fall Yoga Series** for McMaster employees
- In collaboration with **Healthy Workplace Committee**, monthly themed events
- Reviewed and refreshed the **Tobacco and Smoke-Free University** Policy



## Mental

- 25 facilitators trained and deliver 13 sessions of **The Working Mind** to more than 200 leaders and employees
- Delivered **custom well-being coaching** solutions to faculties and departments
- A community of 20 embedded well-being champions through the launch of the **Wellness Ambassador Program**
- Development and implementation of the **Psychological Health & Safety** website and resources
- **Mental Health Awareness Week** programming
- **Thrive Week initiative**, a campus wide initiative that focuses on **Mental Health & Wellbeing**
- **Inclusive Excellence Leadership Program and Belonging Sessions** for the McMaster community
- **Alternative Dispute Resolution** training for faculty members and administrators



## Social

- **Service Awards** and the **President's Awards for Outstanding Service**
- **Inspiring from Within** conference for McMaster employees, **Take our Kids to Work Day**, and the **McMaster Children's party**
- **United Way Committee and Campaign**, engaging 244 donors, who contributed **\$250,000** to the United Way Hamilton & Halton, supporting the health & well-being of communities.
- The **Community Engagement Champions Committee** raised over **\$14,000** through fundraising events for the campaign.
- McMaster University received the **Joint Union-Management Award** at the 2023 United Way Evening of Celebration



## Financial

- **Retirement planning** for over 100 employees
- **Healthy Workplace Committee**, launched monthly themed events including focusing on **Financial Literacy Month**
- **Employee Discount Program**, through a partnership with Venngo, McMaster is pleased to offer all employees (and their extended families – children, parents, grandparents, siblings, etc.) and retirees an employee discount program

# Key Priorities for 2024

Health, Safety, and Well-being remains a priority focus for the University. **In the 2024 calendar year, we will continue to advance:**

- Psychological Health & Safety Infrastructure
- The Working Mind and the Wellness Ambassador Programs
- Incident Reporting and Response Improvements
- Health and Safety Training and Job Hazard Analysis
- Student Event Risk Management
- Violence in the Workplace Program
- International Travel Policy and Program
- Process Improvement Implementation

## Supplemental Information

Additional University program information is available on all of the below topics on the **Health, Safety, & Well-being** website.

- |                                               |                                                                                                 |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------|
| A. Health and Safety Training                 | L. Researcher/Fieldwork                                                                         |
| B. Joint Health and Safety Committees (JHSCs) | M. Occupational Hygiene                                                                         |
| C. Workplace Safety and Insurance Board       | N. Higher Education Cooperative for Hazardous Materials and Equipment Tracking system (HECHMET) |
| D. Ergonomics Safety Program                  | O. Chemical and Biological Hazardous Waste Use                                                  |
| E. Workplace Health Promotion                 | P. Violence Risk                                                                                |
| F. Employee and Family Assistance Program     | Q. Employee Recognition Programs                                                                |
| G. Fire Prevention                            | R. Workplace Well-being Committees                                                              |
| I. Mental Health Initiatives                  | S. Employee Engagement Initiatives                                                              |
| J. Student Event Risk Management              |                                                                                                 |
| K. Student Placements                         |                                                                                                 |



**REPORT TO THE BOARD OF GOVERNORS**  
*from the*  
**EXECUTIVE & GOVERNANCE COMMITTEE**

**FOR INFORMATION**

**a. Actions Taken on Behalf of the Board of Governors**

The following actions were taken on behalf of the Board of Governors:

**i. Compliance with Bill S-211: Fighting Against Forced Labour and Child Labour in Supply Chain Act**

At its meeting on May 13, 2024, the Executive & Governance Committee approved, on behalf of the Board of Governors, McMaster University's report on Fighting Against Forced Labour and Child Labour in Supply Chains Act for submission to Public Safety Canada in compliance with Bill S-211. This was due to timing, as the report is required to be approved by May 31, 2024. Further details are contained within the circulated materials.

Board of Governors  
FOR INFORMATION  
June 6, 2024



Bill S-211  
April 2024

# McMASTER UNIVERSITY

Fighting Against Forced Labour  
and Child Labour in Supply  
Chains Act  
Public Safety Canada Report

**Reporting entity's legal name: McMaster  
University**

**Financial reporting year: May 1, 2023, to April  
30, 2024**

**Identification of a revised report: N/A**

**Business number(s): 11903 5988**

**Identification of a joint report: N/A**

**Identification of reporting obligations in other  
jurisdictions: N/A**

**Entity categorization according to the Act:  
Entity (University)**

**Sector/industry: Public Sector / Higher  
Education**

**Location: Hamilton, Ontario, Canada**

## ABOUT MCMASTER UNIVERSITY

As one of Canada's most research-intensive universities, McMaster University cultivates a community that unites the best and brightest minds within our diverse student body and prepares them to make a positive and effective contribution to the world. In fiscal 2023, McMaster University enrolled approximately 25,000 undergraduate students, 3,200 graduate students and 9,000 employees. Among the top 100 universities in the Shanghai Ranking's Academic Ranking of World Universities 2023, McMaster is consistently ranked among Canada's most research-intensive universities (Research Infosource 2022). In 2022, we were ranked #2 in faculty research intensity and graduate student research intensity. With a total research income of \$374.6 million, McMaster research teams are making discoveries and advancing knowledge in every discipline. McMaster's commitment to the United Nations' Sustainable Development Goals has earned the university the rank of 33rd in the world in The Times Higher Education (THE) 2023 Impact Rankings. In Canada, McMaster has ranked first in Good Health & Well-Being, Decent Work & Economic Growth and Partnerships for the goals as part of our commitment to thinking globally in our research.

As a part of McMaster University's Institutional Priorities and Strategic Framework for 2021-2024, the university has a vision of advancing humans as a part of societal health and well-being. McMaster University acknowledges that forced labour is a human rights issue, and we understand we have a responsibility to mitigate all forms of exploitive practices within our operations and supply chain. As addressed in this report, McMaster University has a role in supporting ethical practices in the supply chain as per Bill S-211, Fighting Against Forced Labour and Child Labour in Supply Chains Act.

## STRATEGIC PLAN: INSTITUTIONAL PRIORITIES AND STRATEGIC FRAMEWORK

McMaster University has a Strategic Plan which guides the University's collective efforts around five key institutional priorities, with each priority becoming a strategic goal with associated objectives, activities, and metrics. It is intended to be a living and evolving document and will serve as McMaster's agenda and accountability statement. Ethical practices in supply chain composition fall under the Operational Excellence and Global Communities Strategic Framework.

**Inclusive Excellence:** aspire to embed an inclusive approach that intentionally engages and respects a diversity of peoples, perspectives, and ways of knowing, in everything we do.

**Teaching and Learning:** further advance and support innovation in teaching and learning, within and beyond the classroom, and across disciplines and Faculties, to elevate teaching as a professional discipline, and equip our students with the knowledge and skills needed to make a transformative impact on our world.

**Research and Scholarship:** be the go-to place for world-class researchers and collaborators who share our values and commitment to working together across disciplines, sectors, and borders to develop knowledge, tackle global issues, and advance human understanding.

**Engaging Local, National, Indigenous and Global Communities:** further develop and expand our network of longstanding and respectful partnerships with communities, partners, research collaborators, and supporters for the benefit of all.

Operational Excellence: enable the administrative operations of the University to most effectively support the institutional vision and aspirations of our community of researchers, scholars, teachers, and learners.

## REPORTING ENTITY AND STRUCTURE

McMaster University is governed by two separate bodies: the Senate for academic matters and the Board of Governors for financial and operational matters. The Board of Governors authorizes the annual budget, approves capital projects, ensures management of financial investments, and ensures the University is meeting its financial goals. In addition, the Board of Governors has sub-committees to address the University's specific needs.

## MCMASTER UNIVERSITY SUPPLY CHAIN

The University has several policies and procedures which govern our activities and aim to reduce the risk of modern slavery in our operations and supply chain. These include, but are not limited to:

- Ontario Broader Public Sector Directive
- Supplier Code of Conduct
- Supply Chain Code of Ethics
- Request for Tender Documents
- Processes for Ancillary Operations

McMaster University's spend for fiscal reporting year May 1, 2023, to April 30, 2024, is approximately 200M of which an estimated 70% is with Ontario suppliers and 83% is with Canadian suppliers.

### Policies and Procedures - Ontario Public Sector Directive

As an organization that is governed by the Ontario Broader Public Sector Procurement Directive, McMaster University engages in ethical, fair, and transparent procurement practices which align with the Supply Chain Code of Ethics contained within the Directive. We continuously work with our supply chain partners to improve purchasing practices and to ensure the best value for money. As a large Canadian educational institution, McMaster University has a diverse population of students, staff and employees which require a vast mosaic of goods and services. These may include, but are not limited to engineering services, fuel for the nuclear reactor, furniture, laboratory supplies, consulting services, construction services, IT goods and services, food, athletic wear and so on. Wherever possible, the University onboards opportunities from collaborative purchasing groups such as the Ontario Education Collaborative Marketplace (OECM) which was originally established by the provincial government to encourage collaboration.

The University also engages in collaborative Vendor of Record (VOR) arrangements with other Ontario universities in situations of shared items of interest to leverage purchasing power, to help reduce administrative costs, and to reduce repetition of administrative tasks and share workload. Examples of such collaborative opportunities with participation from multiple Ontario universities are laboratory suppliers and equipment, and Apple brand products and services.

To further support Bill S-211 and the Building Ontario Business Initiatives (BOBI) established by the Ontario government, as of April 1, 2024, McMaster University has added two attestations to our supplier onboarding portal. Potential suppliers must self-identify if they qualify within the definition of an Ontario

Business for BOBI. Potential suppliers must also self-identify whether they are in compliance with the ethical principles and employment standards for Bill S-211. These attestations will require suppliers to confirm their compliance with these initiatives which will assist McMaster staff in making informed decisions when choosing a supplier and will aid in Ontario Ministry and Federal reporting.

- A. *As an Ontario Public Sector entity, McMaster University is required to comply with the Fighting Against Forced Labour and Child Labour in Supply Chains Act to protect vulnerable populations from human rights abuses and exploitation. <https://www.publicsafety.gc.ca/cnt/cntrng-crm/frcd-lbr-cndn-spply-chns/index-en.aspx>*

*As a supplier to McMaster University, I attest that my organization complies with ethical principles and employment standards for goods and services that were not produced with forced or child labour (alignment with International Labor Organization practices).*

- B. *I confirm my organization qualifies as an Ontario Business under the Building Ontario Businesses Initiative Act (BOBI) which defines an Ontario Business as a supplier, manufacturer, or distributor of any business structure that conducts its activities on a permanent basis in Ontario and meets one of the following criteria:*
- a) *has its headquarters or main office in Ontario, or*
  - b) *has at least 250 full-time employees in Ontario during the applicable procurement process.*

### **Policies and Procedures: Supplier Code of Conduct**

McMaster University is committed to conducting its business affairs in a socially responsible and ethical manner consistent with its educational, research and service missions, and to protecting and preserving the global environment. McMaster University seeks to achieve its aims through a variety of means including this Code of Labour Practices, which is a statement of minimum standards concerning labour practices. Suppliers, subcontractors, and licensees of McMaster University that fall within the scope of this Code are expected to comply with this Code, excerpted below (the current policy is being reviewed and will be augmented with the following standards).

University Suppliers and Subcontractors shall comply with the following standards:

- I. There shall be no new use of child labour and all current child labour shall be subject to Section III.B.4.ii. The term "child" means any person less than 15 (or 14 if local law sets minimum employment age at 14 consistent with developing country exemptions under the ILO Minimum Age Convention 16), unless local laws stipulate a higher age for work or mandatory schooling, in which case the higher age shall apply.
- II. There shall not be any use of forced prison labour, indentured labour, bonded labour or other forced labour.

<https://financial-affairs.mcmaster.ca/app/uploads/2019/02/Appendix-C-Code-of-Labour-Practices.pdf>

### **Policies and Procedures: Supply Chain Code of Ethics**

McMaster University is committed to acting in an ethical, legally compliant, and socially responsible manner and requires our staff to adhere to similar standards. We have a clear code of behaviour for day-to-day activity undertaken on behalf of the University. The Supply Chain Code of Ethics sets out the minimum ethical standards and business conduct for staff, students or any individuals who procure goods or services on behalf of the University. The Supply Chain Code of Ethics references and must comply with the Code of Ethics and Laws of Canada and Ontario. This policy is being reviewed and will be augmented accordingly.

[https://financial-affairs.mcmaster.ca/app/uploads/2019/02/supply\\_chain.pdf](https://financial-affairs.mcmaster.ca/app/uploads/2019/02/supply_chain.pdf)

### **Policies and Procedures: Request for Tender Documents**

McMaster University's efforts to date in this area regarding our formal Request for Tender documents have been focused on supporting the University's commitment to the UN Sustainable Development Goals (SDG). In 2022, McMaster University began to include sustainability as a measurement within 100% of its Request for Proposal tender request for bid submissions. Within the measurement of sustainability is the examination of sustainability beyond environmental sustainability, to examine the Total Cost of Ownership, how the product assists the supplier's sustainability goals, Eco Vadis scores and Ecolabels, to name a few. It was recognized that it is important for McMaster to value the sustainability of our suppliers and reward the companies with a strong commitment to sustainability within their bid submissions. The potential bidders are provided links to the UN's SDGs within the bid document as a reference source. One UN SDG is Reduced Inequalities and a call to action to reduce inequalities within and amongst its member countries. Another UN SDG is Decent Work and Economic Growth which supports fighting against child and forced labour and supports humane working practices within supply chains.

For future templates, a mandatory section will be added to both the terms and conditions of the bid documents and the Form of Agreement confirming that as an Ontario Public Sector entity, McMaster University is required to comply with Fighting Against Forced Labour and Child Labour in Supply Chains Act to protect vulnerable populations from human rights abuses and exploitation and that the organization with which we enter a contract complies with ethical principles and employment standards for goods and services that were not produced with forced or child labour (alignment with International Labor Organization practices).

### **Policies and Procedures: Ancillaries Operations**

McMaster University's ancillary operations include our campus hospitality services and campus store. Higher education is at the forefront of today's efforts to contribute to the health & well-being of our communities; minimize impacts on the environment; and, influence future leaders to become responsible global citizens. Hospitality operations are in a position filled with opportunities and challenges that go beyond simply providing menu options, we must now provide responsible leadership and guidance to enhance social, environmental, and economic stewardship.

Our supply chain efforts for Campus Hospitality Services focus on our Tier 1 suppliers which we rely on most of all to deliver our business objectives. All non-franchise coffee locations serve Fair or Ethical Trade

Coffee and Tea. Campus Hospitality Services has a focus on purchasing locally and uses Sysco Food Service as the primary food service provider which sources the majority of its food product from Ontario, Canadian and North American food sources. Campus Hospitality Services did an inquiry on our Tier 1 food suppliers and manufacturers which confirmed that supplier risk screening and reporting is performed to ensure responsible sourcing. As we become increasingly aware of these broad impacts, a commitment to aligning a socially responsible procurement approach with the McMaster strategic framework is paramount.

The Campus Store, owned and operated by McMaster Retail operations, provides the campus community and alumni with official McMaster merchandise including a wide range of textbooks, general books, supplies, and promotional and custom merchandise. Campus Store compiled attestations from five of their highest-spend vendors regarding compliance with ethical principles and employment standards for goods and services, that were not produced with forced or child labour (in alignment with International Labor Organization practices).

### **Risk Mitigation**

McMaster will take a multi-stage approach to this to mitigate risk on multiple levels. Given the highly decentralized nature of the administration of the University, its size, the diversity of its population, and the diversity of the products and services purchased, a proportional response will be taken to the risk assessment. Currently, 7,600 companies and individuals are active in our procurement system. Furthermore, in a typical financial year, an additional 1,000 will be added.

We will continue to focus our efforts on our Tier 1 suppliers which we rely on for a good portion of our daily operational spend. McMaster continues to onboard primarily Ontario-based suppliers to ensure compliant labour sources. Promoting Ontario suppliers with our University community will reduce the risk of outsourcing goods and services to a foreign supplier that might use child or forced labour sources in its direct or indirect resources. A due diligence process has been used to select suppliers.

For our secondary suppliers, attestation of BOBI and Bill S-211 compliance will be required.

### **Training and Education**

Due to the size and decentralization of McMaster University's workforce, as well as the nature of spending and constant onboarding of suppliers, education and training for staff and suppliers will be an ongoing activity. General staff training is available through the MacBuy Portal modules. Additional information on ethical procurement regarding child and forced labour will be added to the training material.

McMaster University Strategic Procurement staff have been educated on Bill S-211 and will be given additional professional training, notably from the Provincial or Canadian Institutes of Public or Private Procurement. Most current Strategic Procurement staff have a public procurement certificate. Supplementary training will be made available for staff to ensure their skills remain current.

### **KPIs**

Relevant Key Performance Indicators include:

- *% of spend with Canadian suppliers*



- # of non-compliant suppliers (via attestation results)

Approval and attestation

By the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the Act, for the reporting year listed above.



Name: Jane Allen

Title: Board Chair

Date: May 13, 2024

I/We have the authority to sign on behalf of McMaster University

**REPORT TO THE BOARD OF GOVERNORS**  
*from the*  
**REMUNERATIONS COMMITTEE**

**FOR APPROVAL**

**a. Request for Ratification: MUALA (Academic Librarians)**

At the meeting held on May 27, 2024, the Remunerations Committee reviewed and approved the tentative agreement between the University and MUALA (Academic Librarians). Further details can be found in the circulated materials.

It is recommended,

**that the Board of Governors approve the tentative agreement between McMaster University and MUALA (Academic Librarians) for a 4-year renewal agreement, effective August 1, 2024 and expiring July 31, 2028, with terms outlined in the circulated report.**

**b. Request for Ratification: IUOE Local 772 (Operating Engineers)**

At the same meeting, the Remunerations Committee reviewed and approved the tentative agreement between the University and IUOE Local 772 (Operating Engineers). Further details can be found in the circulated materials.

It is recommended,

**that the Board of Governors approve the tentative agreement between McMaster University and IUOE Local 772 (Operating Engineers) for a 5-year renewal agreement, effective May 1, 2024 and expiring April 30, 2029, with terms outlined in the circulated report.**

Board of Governors  
FOR APPROVAL  
June 6, 2024

<b>GOVERNANCE BODY</b>	<i>Board of Governors</i>
<b>ITEM/SUBJECT</b>	<i>Ratification Request: MUALA (Academic Librarians)</i>
<b>DATE</b>	<i>June 6, 2024</i>
<b>LEAD(S)</b>	<i>Wanda McKenna, AVP &amp; CHRO Maggie Pooran, Executive Director, Health, Safety, Well-being &amp; Labour Relations</i>
<b>GOVERNANCE PATH</b>	<i>PVP (May 21, 2024) &gt; Remunerations Committee (May 27, 2024) &gt; Board of Governors (June 6, 2024)</i>
<b>MOTION</b>	<i>For Approval</i>
<b>JURISDICTION</b>	<i>N/A</i>
<b>SUPPLEMENTAL MATERIALS</b>	<i>1. Summary Terms of the Collective Agreement</i>

### **EXECUTIVE SUMMARY**

The University has reached a tentative agreement for a 4-year renewal Collective Agreement with MUALA, representing Academic Librarians. The agreement is within mandate. The University and the Union agreed to recommend the ratification of the tentative agreement to their respective principals. MUALA ratification dates are pending.

### **BACKGROUND**

The Remunerations Committee approved the mandate for this round of collective bargaining in April 2024. The current Collective Agreement expires on July 31, 2024. The parties agreed to meet to bargain May 2, 8, 9 and 10, 2024 inclusive. A tentative agreement was reached on May 10, 2024.

### **STRATEGIC ALIGNMENT**

The tentative agreement achieved outcomes in alignment with the University's Collective Bargaining Strategy, 2023-2026, including institutional alignment, fiscal responsibility, labour relations stability, and inclusive excellence.

### **RISK AND RISK MITIGATION STRATEGIES**

University contingency planning would have commenced quickly as required, though was not needed given the tentative agreement reached with the Union.

### **RECOMMENDATIONS AND NEXT STEPS**

PVP and the Remunerations Committee have supported the University Bargaining Team's recommendation to ratify the tentative agreement at the next Board of Governors meeting.

### **KEY TERMS**

MUALA - The University recognizes the McMaster University Academic Librarians' Association as the sole and exclusive bargaining agent for all academic librarians employed by McMaster University in the City of Hamilton, save and except students, persons directly employed in support of grant- funded or contract funded-research projects, Associate University Librarians, the University Librarian, the Director, Health Sciences Library, persons above the rank of Associate University Librarian, the University Librarian and Director. Clarity Note: Students includes Librarian Co-Op students.

**Request for Ratification of Tentative Agreement**

between

**McMaster University**

and

**MUALA**

**Representing Academic Librarians**

**Prepared for: Board of Governors**

***June 6, 2024***

## SUMMARY OF TERMS OF TENTATIVE AGREEMENT

### Key Details

#### **Term:**

- 4-year renewal agreement, effective August 1, 2024 – July 31, 2028

### Compensation Items

#### • **Wages**

- Years 1-4: 3% Across-The-Board Increases (ATBs)
- Market Adjustments
  - Effective Y1: flat amount of \$1392 (equivalent to an average increase of approximately 1.5%)
  - Effective Y2: 0%
  - Effective Y3: 1.25%
  - Effective Y4: 1.25%

#### • **Salary Range Updates**

- Updates to salary ranges in Year 1 are Level 1: 7%, Level 2: 7%, Level 3: 10%, Level 4: 12%
- Market Adjustments and ATBs noted above are also applied to the salary ranges over the life of the agreement.

#### • **Benefits**

- Effective August 1, 2025 – Introduction of **Healthcare Spending Account** of \$500.
- **Closure of Post-Retirement Benefits** to new hires as of the last day of this agreement (July 31, 2028).
- **Update to Group RRSP** provisions as follows:
  - GRRSP applicable immediately upon hire (no longer a requirement to wait through probationary period).
  - Update to 8% contributions above YMPE (aligned with other employee groups – reducing administrative complexity).
- Salary Continuation / Long-Term-Disability **Illness and Injury Program** is immediately available upon hire in support of recruitment and retention.
- Increased **Pregnancy Leave** SUB provisions from 11 weeks to 17 weeks and **increased Parental Leave** SUB 100% pay option from 4 to 6 weeks. Aligned vacation accrual to occur while on leave to SUB period only. Entitlements are aligned with other employee groups and ensures continuity of SUB period through Pregnancy and Parental leaves.

- Expanded access to **Professional Development Allowance** to Contractually Limited employees and increased entitlement amount for all employees to \$2,600 by Year 4 of the agreement.

#### Non-Monetary & Operational Highlights

- Updated Employment Equity affirmation as part of recruitment and in alignment with updated Employment Equity principles / Policy.
- Alignment on Policy application and legislative definitions for Discrimination & Harassment and Sexual Violence Policies under the terms of the collective agreement.
- Probation Period reduced to 8 months.
- Added language to support clarity between the parties regarding applications for promotions and materials required.
- Added language to address Research and / or Professional Development Leave that supports approval and review timelines, and reporting / accountability following the leave.

<b>GOVERNANCE BODY</b>	<i>Board of Governors</i>
<b>ITEM/SUBJECT</b>	<i>Ratification Request: IUOE Local 772 (Operating Engineers)</i>
<b>DATE</b>	<i>June 6, 2024</i>
<b>LEAD(S)</b>	<i>Wanda McKenna, AVP &amp; CHRO Maggie Pooran, Executive Director, Health, Safety, Well-being &amp; Labour Relations</i>
<b>GOVERNANCE PATH</b>	<i>PVP (April 23, 2024) &gt; Remunerations Committee (May 27, 2024) &gt; Board of Governors (June 6, 2024)</i>
<b>MOTION</b>	<i>For Approval</i>
<b>JURISDICTION</b>	<i>N/A</i>
<b>SUPPLEMENTAL MATERIALS</b>	<i>1. Summary Terms of the Collective Agreement</i>

### **EXECUTIVE SUMMARY**

The University has reached a tentative agreement for a 5-year renewal Collective Agreement with IUOE, representing 11 Operating Engineers. The agreement is within mandate.

### **BACKGROUND**

The Remunerations Committee approved the mandate for this round of collective bargaining in February 2024. The parties met twice and reached a tentative agreement on April 11, 2024. The Parties agreed to recommend ratification to their respective principals. IUOE members ratified the Agreement on Thursday April 11, 2024. The Collective Agreement expired on April 30, 2024.

### **STRATEGIC ALIGNMENT**

The tentative agreement achieved outcomes in alignment with the University’s Collective Bargaining Strategy, 2023-2026, including institutional alignment, fiscal responsibility, labour relations stability, and inclusive excellence.

### **RISK AND RISK MITIGATION STRATEGIES**

University contingency planning would have commenced quickly as required, though was not needed given the tentative agreement reached with the Union.

### **RECOMMENDATIONS AND NEXT STEPS**

PVP and the Remunerations Committee have supported the University Bargaining Team’s recommendation to ratify the tentative agreement at the next Board of Governors meeting.

### **KEY TERMS**

IUOE Local 772 Sole and exclusive bargaining agent for all operating engineers and their helpers (such operating engineers and helpers being hereinafter collectively referred to as “the Employees”) employed in the Power House and in the campus utilities network of the Employer for the purpose of collective bargaining in respect to rates of pay, hours of work and other working conditions, save and except:

- a) the Chief Operating Engineers
- b) any individuals who perform managerial duties
- c) Employees in other bargaining units for which any trade union holds bargaining rights under the Labour Relations Act

**Request for Ratification of Tentative Agreement**

between

**McMaster University**

and

**IUOE, Local 772**

**Representing Operating Engineers**

**Prepared for: Board of Governors**

***June 6, 2024***



## SUMMARY OF TERMS OF TENTATIVE AGREEMENT

### Key Details

#### **Term:**

- 5-year renewal agreement, effective May 1, 2024 – April 30, 2029

### Compensation Items

#### • **Wages**

- Years 1-3: 3% ATBs, 2.50% Market Adjustments
- Years 4-5: 3% ATBs, 1.25% Market Adjustments

#### • **Benefits**

- Effective July 1, 2024 – Introduction of Healthcare Spending Account of \$500 and adjustment to align to benefits programs for other employee groups (reducing administrative complexity)
- Closure of Post-Retirement Benefits to new hires as of the last day of the renewal agreement (April 30, 2029)
- Update to Group RRSP provisions as follows:
  - o GRRSP applicable immediately upon hire (no longer a requirement to wait through probationary period)
  - o Update to 7% contributions above YMPE (a greater benefit for employees and aligned with other employee groups – reducing administrative complexity)

- **Vacation** - effective May 1, 2026 - update vacation entitlements, providing additional vacation to mid-service staff members with more incremental steps for increases through progressive service with the University.
- Increased **Parental Leave** SUB provisions from 13 weeks to 19 weeks – entitlement aligned with other groups and is also a reduction in administrative complexity.
- Effective May 1, 2025 - provided **additional Personal Day** (from 1 day to 2 days – aligned with other employee groups) and confirmed alignment of pay to shift schedule (8 or 12)
- **Updates to Bereavement Leave** to remove two-tiered approach, and to enable parties to make alternate arrangements to respect various family, religious and culture practices.
- Increase boot / shoe allowance to \$225 and align with University reimbursement processes (eliminating administration of separate vouchers).

### Non-Monetary & Operational Highlights

- Updated Employment Equity affirmation as part of recruitment and in alignment with updated Employment Equity principles / Policy.
- Increase in probationary period to 12 months worked to support longer assessment period for new hires.

**Report to the Board of Governors  
from the  
Planning and Resources Committee**

**FOR APPROVAL**

**a. Policy on Research Participant Confidentiality and the Retention of Legal Counsel**

At its meeting on May 22, 2024, the Planning and Resources Committee approved the Policy on Research Participant Confidentiality and the Retention of Legal Counsel. Further details are contained within the circulated materials.

It is recommended,

**that the Board of Governors approve the Policy on Research Participant Confidentiality and the Retention of Legal Counsel effective June 6, 2024.**

**b. Engaging and Partnering for People-Centred Care Non-Academic Micro-Credential**

At its meeting on May 16, 2024, the Planning and Resources Committee approved the \$400 fee for the non-academic microcredential in Engaging and Partnering for People-Centred Care. The fee was reviewed and approved by the University Student Fees Committee on March 19, 2024.

It is recommended,

**that the Board of Governors approve the fee of \$400 for the non-academic microcredential in Engaging and Partnering for People-Centred Care.**

**FOR INFORMATION**

**c. UN PRI 2023 Signatory Assessment - Summary Report**

At its meeting on May 16, 2024, the Planning and Resources Committee received the UN PRI 2023 Signatory Assessment Summary Report.

**d. Energy Management Plan**

At its meeting on May 16, 2024, the Planning and Resources Committee received a presentation on the Energy Management Plan.

Board of Governors  
FOR APPROVAL/INFORMATION: June 6, 2024

MEMO

TO: Planning and Resources Committee

FROM: Andy Knights, Vice-President, Research (Acting)

**RE: Legal Support for Faculty Policy**

DATE: May 10, 2024

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On behalf of the Office of the Vice-President, Research (OVPR), I am pleased to share with you the attached draft of the Proposed Legal Support for Faculty Policy.

This policy initiative has been developed in response to the potential legal challenges our faculty may face, particularly with regard to maintaining confidentiality of research participants during legal proceedings. To address these challenges, McMaster University commits to providing necessary legal and related support to our faculty members, ensuring that they can uphold confidentiality promises made to research participants.

The development of this policy was a collaborative effort, involving consultation with representatives from McMaster University, Hamilton Health Sciences Corporation, and St. Joseph's Healthcare, which were instrumental in drafting the policy. Further discussions between the Deputy Vice-President, Research and the Vice-Presidents of Research at Hamilton Health Sciences Corporation and St. Joseph's Healthcare have led to an agreement to collaboratively support this initiative and share associated costs. The extent of support from each institution will be determined individually for each case as needed.

Thank you for your attention to this important matter.

Best regards,

Andy Knights  
Vice President of Research (Acting)  
McMaster University  
Enclosures: Proposed Legal Support for Faculty Policy

## Policies, Procedures and Guidelines

Complete Policy Title:

**Policy on Research Participant  
Confidentiality and the Retention of  
Legal Counsel**

Policy Number (if applicable):

n/a

Approved by:

**Senate /  
Board of Governors**

Responsible Executive:

**Vice-President (Research)**

Date(s) of Original Approval:

**TBD**

Date of Most Recent Approval:

**TBD**

Supersedes/Amends Policy Dated:

n/a

Policy-Specific Enquiries:

**[Vice-President \(Research\)](#)**

## PURPOSE

1. The University is committed to providing financial and other necessary support for researchers to maintain assurances of confidentiality made to participants of a Research Ethics Board-approved study. Such support may include the retention of independent legal counsel (“Counsel”) when there are challenges to the assurances of confidentiality previously provided to participants as part of the information and consent process.
2. The University, with the cooperation of the researcher and the Vice-President (Research), may take reasonable and lawful measures to prevent the disclosure of confidential participant information.
3. McMaster University, Hamilton Health Sciences Corporation, and St. Joseph’s Healthcare Hamilton/Research St. Joseph’s – Hamilton (hereafter collectively referred to as “the Institutions”) will work collaboratively to coordinate a response in relation to this Policy.

## SUPPORT

4. Support will be provided through the Office of the Vice-President (Research) and the Office of Legal Services. Depending on the specific circumstances, support may include:
  - a) advice on the extent of assurances of confidentiality made to participants and on the identification of privacy and/or security risks;
  - b) investigation of and advice on current best practices bearing on the matter;
  - c) advice on whether to seek the support of the researcher’s professional organization(s) whenever ethical obligations may also derive from professional obligations; and/or
  - d) legal action or support to respond to third-party action; for example, subpoenas, search warrants, requests for access to documents, and access to information requests.

### Retention of Counsel

5. In cases where there is an irreconcilable conflict between the researcher’s ethical obligations to safeguard the confidentiality of participant information and the researcher’s legal obligations, the University will assist the researcher in retaining the services of Counsel.
6. The mandate given to Counsel will be to advise the researcher on the personal consequences of a possible decision to respect ethical obligations rather than legal obligations.
7. The purpose of the mandate will not be to provide advice on the potential consequences of the researcher’s decision on the University or other parties.
8. If the protection of participant confidentiality requires a defence in court, the mandate to Counsel will include the researcher’s representation.

## PROCEDURES

9. A researcher shall seek the assistance of the Office of the Vice-President (Research) as soon as possible after being presented with:
  - a) a request for access to confidential participant information; or
  - b) an action seeking to compel disclosure of confidential participate information.
10. In cases where the study involves cross-appointed researchers, researchers from multiple Institutions, the resources of multiple Institutions, and/or includes data from multiple Institutions, the Vice-President (Research) will communicate with the other relevant Institution(s) to coordinate the response and support of the researcher(s).
11. The Vice-President (Research) shall review the matter and seek relevant information from the researcher(s) and the relevant Research Ethics Board approval as appropriate, including details of what may be disclosed if the request or order is enforced and what promises of confidentiality were made to participants.
12. The Vice-President (Research), with assistance from the Office of Legal Services, shall determine if there is a conflict between the researcher's ethical obligations to safeguard the confidentiality of participant information and the researcher's legal obligations. If such a conflict exists, the University will assist the researcher in retaining the services of approved Counsel.
13. The Office of Legal Services will document and communicate the specific mandate of the legal advice and/or representation being provided by Counsel for the situation.
14. Any subsequent advice from Counsel shall be considered confidential and privileged and will not be shared with the University unless:
  - a) the researcher requests that such advice be shared;
  - b) the University requests that such advice be shared and has secured the express consent of the researcher.

## COST FOR SERVICES OF COUNSEL

15. The costs for the services of approved Counsel will be paid for by the University, where appropriate. If the research involves more than one of the Institutions, the Vice-President (Research) will communicate with the other relevant Institution(s) to determine a cost-sharing strategy, where appropriate. The strategy employed will depend on the nature of the specific case in question.
16. In cases where the University bears the costs for services of Counsel, any potential providers must be pre-approved by the Office of Legal Services. Such Counsel shall not be one from the roster of Counsel that normally provides advice to the University.

17. The Office of Legal Services shall oversee and pay the approved legal costs to ensure that the services provided by Counsel are consistent with the communicated mandate and are necessary to protect participant confidentiality.

#### RELATED POLICIES AND LEGISLATION

18. This Policy is to be read in conjunction with the following policies, statements, and legislation. Any question of the application of this Policy or related policies shall be determined by the Vice-President (Research) as appropriate and in conjunction with the administrator of the other policy or policies. The University reserves the right to amend or add to this list. Please note that this is not a comprehensive list.

- [Freedom of Information and Protection of Privacy Act](#)
- [Research Involving Human Participants, Policy Statement on](#)
- [Tri-Council Policy Statement \(TCPS 2\)](#)
- [Tri-Council Policy Statement \(TCPS 2\) Interpretations: Privacy and Confidentiality](#)

# ENGAGING AND PARTNERING FOR PEOPLE-CENTRED CARE

## Proposal for a Non-Academic Micro-Credential Offering

*Developed by the Public and Patient Engagement Collaborative (PPEC), McMaster University*

Julia Abelson, PhD  
Professor, Department of Health Research Methods, Evidence & Impact (HEI)  
Faculty of Health Sciences

This document outlines a proposal for a new non-academic micro-credential to be offered by the [Public and Patient Engagement Collaborative](#) at McMaster University.

### **BACKGROUND**

The *Engaging and Partnering for People-Centred Care* micro-credential provides current and future employees working in the health and social care sector with the knowledge, skills and competencies required to support effective engagement and partnering with patients, clients, families, and caregivers. Many health organizations across Ontario, including the newly formed Ontario Health Teams (OHTs) and their affiliated hospital and community care agencies are prioritizing more collaborative relationships with patients, clients, families, and caregivers to achieve more people-centred health and social care systems. These priorities align with expectations outlined in provincial legislation for patient/client, family and caregiver engagement at the direct care, program design and governance level (Connecting Care Act, 2016; People's Health Care Act, 2019). Despite the government's commitment to patient/client, family and caregiver engagement, many current and prospective employees in the health and community care sector lack the specialized knowledge and skills needed to develop effective partnerships with their patients, clients, and family members (OHT Patient Family and Caregiver Engagement and Partnering Community of Practice survey, 2022).

The *Engaging and Partnering for People-Centred Care* micro-credential provides in demand training to individuals with a variety of backgrounds within the health and social care sector, meeting a need identified by the field.

### **Course Development**

The Public and Patient Engagement Collaborative (PPEC) at McMaster University, led by Dr. Julia Abelson (Professor, HEI) has recognized expertise in the design, implementation and evaluation of public and patient engagement in health systems and policy. The micro-credential offering was developed by the PPEC in collaboration with two community partners – the Greater Hamilton Health Network (GHHN) and VON Canada – with funding awarded through McMaster's successful application to the Government of Ontario's Micro-credentials Challenge Fund in 2021 (Ministry of Colleges and Universities and Ministry of Labour, Training and Skills Development).

Our partner organizations, VON Canada and the GHHN, played an integral role in the development of the micro-credential. Each organization identified 1 – 2 staff members and 1 – 2 patient/client partners who joined an advisory group to oversee the development of the offering over a 6-month period. Discussions with our partners informed the format of the micro-credential, the content and structure of the modules, the resources to be included, and the approach to assessment. More in-depth interactions with patient advisors generated content for case studies embedded throughout the course. This partnership ensured that the micro-credential was developed to meet the specific needs of the target learners and the organizations hiring and retaining staff and patient/client and family caregiver advisors.

### **Pilot offering**

The micro-credential is currently being offered on a pilot basis (no fees) to 23 staff and patient partners from our two partner organizations (approval obtained from the VP Teaching and Learning through the INSPIRE office in September



2023). Learners include employed staff working in various management, engagement support and front-line provider roles as well as patient/client advisors affiliated with the two partner organizations. As participants in the pilot, they have committed to completing course evaluation activities and participating in debriefing activities to help us improve the credential for future offerings.

## **COURSE OVERVIEW**

### ***Objectives***

The objectives of the micro-credential are to:

- Build learners' understanding of the key conceptual underpinnings of patient, client, family and caregiver engagement and partnering and its relationship to people-centred care;
- Introduce learners to the history, key legislation and organizational policies for engagement and partnering for people-centred care;
- Train learners in the current methods and approaches for engaging patients, clients, families and caregivers in the personal care and health decisions, program and service design, and policy, strategy and governance, as outlined in Ontario's Patient Partnering Framework (Health Quality Ontario, 2017)

### ***Learning Outcomes***

By the end of this micro-credential, learners will be able to:

- Demonstrate understanding of key terms and concepts in the patient, client, family and caregiver engagement field;
- Demonstrate awareness of relevant policies, legislation, regulations, funding arrangements and key structures that guide and/or support the role of patient, client, family and caregiver partners in delivering patient-centered care;
- Articulate guiding principles for engaging and partnering with patients, clients, family and caregivers;
- Understand and apply current methods and approaches for engaging patients, clients, family and caregivers in personal care and health decisions, service design, and policy, strategy, and governance;
- Describe how to approach the provision of relevant supports and enablers to patient, client, family and caregiver partners in various roles within and across organizations (e.g., recruitment, onboarding and orientation, compensation);
- Demonstrate basic knowledge about approaches to evaluating the quality and impacts of patient, client, family and caregiver engagement and partnering; and,
- Articulate the benefits of engaging patient, client, family and caregiver partners within various levels of the health system.

### ***Structure***

The micro-credential will be offered asynchronously through Avenue to Learn to allow learners to progress through the material at their own pace and within their own schedule, given the demands of their work and the likelihood that many are working varied hours (e.g., shift work). Two opportunities for synchronous learning are currently planned – one as an introduction to the course shortly after launch and one towards the end of the course, when most learners have completed their tasks, to review and consolidate key material together. These synchronous sessions are optional, but highly recommended, and will be held via Zoom. Sessions are offered during the day and evening to improve accessibility and will be recorded for those who cannot attend.

### ***Timing and course offerings***

The micro-credential will be offered twice per year – in Fall and Spring. Learners will have up to 6 months to complete the micro-credential at their own pace. The number of learners per section is limited to a maximum of 30 to allow for quality interaction. Multiple sessions per offering could be added if demand required this, and there may be

opportunities for organizations or groups to request specific offerings for their teams (e.g., Ministry of Health, Ontario Health, health care delivery organizations).

**Micro-credential content**

The micro-credential consists of four modules (and various sub-modules), structured around a recognized framework (the Ontario Patient Engagement Framework):

- Pre-module: Introduction to engagement and partnering for people-centred care;
- Module 1: Introduction patient, client, family and caregiver engagement (includes 3 sub-modules)
- Module 2: Engagement in care (includes 3 sub-modules)
- Module 3: Engagement in program/service design, strategy and governance (includes 3 sub-modules)
- Module 4: Evaluating patient, client, family, caregiver engagement

A summary of the modules is included in Appendix A (detailed course content can be provided on request).

Learners are required to complete several types of assignments and assessments including discussion posts (6), case studies (3) and quizzes (3). Learners must receive a minimum of 70% on all quizzes and complete all discussions and case studies to pass the course. It is anticipated it will take learners up to 30 hours to complete the course.

**PROPOSED BUDGET (for cost recovery)**

A high-level budget for each course offering is included below.

Budget Item	Cost
PPEC Lead, HEI Faculty (J. Abelson) to support course development, promotion, instruction and learner support (approx. 25 hours)	\$3,000
PPEC Staff/Graduate Students to support course development, course promotion, administration, instruction and learner support (approx. 100 hours)	\$6,500
<b>TOTAL per offering</b>	<b>\$9,500</b>

Note: costing is based on 25-learner group cohorts

**Fees**

We are proposing charging a base rate of \$400 per learner to recover costs related to course development, administration, instruction and learner support. There are a wide range of fees currently in place for micro-credentials across campus. Similar micro-credentials through Continuing Education cost between \$0 (Caregiving essentials) and \$749 (Fundamentals of Health Research Methodology). Our proposed fee structure acknowledges the time and expertise that is required to run this micro-credential, while also considering that our target learners may be individuals who are unemployed or underemployed or individuals working within the caregiving sector, which are often lower paying fields and our desire to ensure accessibility of the course to a broad range of Learners.

**Customization**

Given the focus of this work, we anticipate there will be interest from organizations and government to offer the course on a wider basis to a number of their employees or stakeholders. Should an organization / group express interest in this, we will consider a single offering for the group that could be moderately tailored as needed for the context of the organization. The fee for this offering would be on a cohort basis and would be set at \$9,000 for a learner group of 25 people. If there’s more tailoring needed for the group, there might an additional cost for the course design work, negotiated individually with each organization.

APPENDIX A: High level overview of the offering

Module	Topics	Module Learning Outcomes	Evaluation
<b>Pre-Module:</b> Introduction to the Engaging and Partnering for People-Centred Care Micro-credential	<ul style="list-style-type: none"> <li>Introduction to the micro-credential</li> </ul>	<ul style="list-style-type: none"> <li>Understand the micro-credential's goals, objectives, structure and format</li> </ul>	<ul style="list-style-type: none"> <li>Discussion post: Post a short introduction to the message board introducing yourself, your role in the health system and your experience with engagement</li> </ul>
<b>MODULE 1: Introduction to Patient, Client, Family and Caregiver Engagement &amp; Partnering</b>			
<b>Module 1-1:</b> Introducing Patient, Client, Family and Caregiver Engagement	<ul style="list-style-type: none"> <li>What is patient/client, family and caregiver engagement?</li> <li>Brief history of engagement and partnering</li> <li>Key terms/concepts (including goals/rationales, supporting evidence)</li> <li>Domains of engagement</li> <li>Myths / Perceived barriers to engagement</li> </ul>	<ul style="list-style-type: none"> <li>Describe what patient, client, family and caregiver engagement is</li> <li>Define key terms and concepts including why patient, client partners should be engaged in the health system</li> <li>Explain key events and stages in the history of engagement and partnering in Canada</li> <li>Identify the three main domains of patient, client, family and caregiver engagement as outlined in Ontario's patient engagement Framework</li> </ul>	<ul style="list-style-type: none"> <li>Discussion post: How have you seen patient, client, family and caregiver engagement unfolding within your work or your personal experiences with the health system? Can you think of any examples of how you may have either engaged patients, clients, families and caregivers or been engaged yourself?</li> </ul>
<b>Module 1-2:</b> Patient/Client engagement in the Ontario Health System	<ul style="list-style-type: none"> <li>Overview of patient/client engagement in the Ontario Health System including key policies, legislation and other structures that support patient/client, family and caregiver engagement in Ontario</li> </ul>	<ul style="list-style-type: none"> <li>Understand the basics of how patient, client, family and caregiver engagement is embedded in the Ontario Health System</li> <li>Identify the relevant legislation, regulations, funding arrangements and additional structures in place that support the role of patient, client, family and caregivers in delivering patient-centered care</li> </ul>	<ul style="list-style-type: none"> <li>Discussion post: Find an example of a patient, family and caregiver declaration of values or a patient engagement strategy/policy from a healthcare organization in your region. Post the link to this on the discussion board along with your initial thoughts and reflections on how the strategy/policy/declaration might manifest in better people-centred care.</li> </ul>

Module	Topics	Module Learning Outcomes	Evaluation
<b>Module 1-3:</b> Principles and core Skills/Competencies for High-Quality Engagement	<ul style="list-style-type: none"> <li>Principles of high-quality engagement</li> <li>Theories of engagement</li> <li>Core competencies for engagement (that apply to all levels of engagement)</li> <li>Challenges of engagement (e.g., supports/capacity, power differentials, tokenism)</li> </ul>	<ul style="list-style-type: none"> <li>Describe the principles of high-quality engagement (e.g., partnership, learning, empowerment, transparency, responsiveness, respect)</li> <li>Describe the key theories of engagement</li> <li>Demonstrate awareness of the core competencies for engagement (what are the skills needed to ensure that you are embedding the principles of high-quality engagement in your work regardless of the level at which you are working).</li> <li>Assess the challenges of engagement and the consequences of poor-quality engagement</li> </ul>	<ul style="list-style-type: none"> <li>Quiz on Module 1 content</li> </ul>
<b>Module 2: Engagement in Care</b>			
<b>Module 2-1:</b> Introduction to the principles of people-centred care	<ul style="list-style-type: none"> <li>What is people-centred care?</li> <li>Principles of people-centred care</li> <li>Importance of engagement in personal care and health delivery (supporting evidence)</li> <li>Case example</li> </ul>	<ul style="list-style-type: none"> <li>Define what people-centred care is and provide examples of what this would look like in practice</li> <li>Identify the key principles of people-centred care</li> <li>Understand and describe why it is important to engage patient, family and caregivers in care.</li> </ul>	<ul style="list-style-type: none"> <li>Discussion post: Reflect on your experience with people-centred care in this discussion posting. Is this a new concept for you or something you're familiar with already?</li> </ul>
<b>Module 2-2:</b> Engaging patient, client, family and caregiver partners in care	<ul style="list-style-type: none"> <li>How do you engage patients/clients, families and caregivers in their own care/health decisions?</li> <li>Key competencies for patient-centred care</li> </ul>	<ul style="list-style-type: none"> <li>Identify strategies for engaging patients/clients, families and caregivers in their own care</li> <li>Describe what shared decision-making is, and how to create an environment that supports this</li> </ul>	<ul style="list-style-type: none"> <li>Case study: Review a case description of a patient in hospital preparing for discharge. How would you engage with this patient/client to make a shared decision about their care? What challenges / potential barriers do you foresee?</li> </ul>

Module	Topics	Module Learning Outcomes	Evaluation
		<ul style="list-style-type: none"> <li>Practice communicating with patients/clients, families and caregivers to allow for engagement and shared care</li> </ul>	
<b>Module 2-3: Implementing people-centred care</b>	<ul style="list-style-type: none"> <li>How is patient/client-centred care implemented in practice (e.g., supervision, embedding in care)</li> <li>Patient/client-centred care in specific situations (e.g., discharge planning / warm transfer)</li> <li>Challenges implementing patient/client-centred care</li> </ul>	<ul style="list-style-type: none"> <li>Implement people-centred care and describe the impacts this will have on those involved</li> <li>Identify some of the key challenges when implementing people-centred care and how to address them</li> </ul>	<ul style="list-style-type: none"> <li>Discussion: Think of a situation that a patient/client may be in (please do not share any real examples or any identifying information). Write a short description of this client/patient and their situation. Now, consider how the client/patient could be engaged at each of the levels of the continuum of engagement (consultation, involvement, partnership). What challenges do you see in implementing this engagement? How could you support this patient/client?</li> <li>Quiz on Module 2</li> </ul>
<b>MODULE 3: <i>Engagement in Program/Service Design, Strategy and Governance</i></b>			
<b>Module 3 – 1: Introduction to Engaging Patient, Client, Family and Caregiver Partners in Program/Service Design, Strategy and Governance</b>	<ul style="list-style-type: none"> <li>What does engaging patients/clients, family and caregiver partners in program/service design, strategy and governance look like?</li> <li>Principles of engagement in program/service design, strategy and governance</li> <li>Importance of engagement in program/service design, strategy and governance (supporting evidence)</li> <li>Case examples</li> </ul>	<ul style="list-style-type: none"> <li>Understand how and why patient/client, family and caregiver partners should be engaged in program/service design, strategy and governance</li> <li>List the principles of engagement in program/service design, strategy and governance</li> <li>Describe the importance of engaging patient/client, family and partners in program/service design, strategy and governance</li> </ul>	<ul style="list-style-type: none"> <li>Discussion: Reflect on patient/client engagement within service design/governance. Why should PFC partners be engaged in program/service design, strategy and governance? Have you seen this happen in practice?</li> </ul>

Module	Topics	Module Learning Outcomes	Evaluation
<b>Module 3-2:</b> Methods for Engagement in Program/Service Design, Strategy and Governance	<ul style="list-style-type: none"> <li>• How do you engage patients/clients, families and caregivers in program/service design, strategy and governance</li> <li>• Key competencies for engaging patients/clients, family and caregiver partners in program/service design, strategy and governance</li> </ul>	<ul style="list-style-type: none"> <li>• Explain how you engage patients/clients, families and caregivers</li> <li>• Understand the levels of engagement</li> <li>• Demonstrate how to understand readiness for engagement</li> <li>• Apply the various methods that can be used to engage patient, client, family and caregiver partners</li> <li>• Identify how different methods might be used to achieve different goals for patient, client, family and caregiver engagement</li> <li>• Demonstrate how to select the most appropriate engagement method</li> </ul>	<ul style="list-style-type: none"> <li>• Case study: Review a case study on the development of a new primary care online booking site. Consider how you'd engage individuals in this decision, including the goals and methods of the engagement and the challenges you foresee.</li> </ul>
<b>Module 3-3:</b> Implementing Engagement in Program/Service Design, Strategy and Governance	<ul style="list-style-type: none"> <li>• Methods for engaging patient/client, family and caregiver partners</li> <li>• Matching methods to purpose (planning engagement activities)</li> <li>• Case examples</li> <li>• Challenges implementing engagement (including challenges with organizational buy-in)</li> </ul>	<ul style="list-style-type: none"> <li>• Engage and partner with individuals from different populations and communities</li> <li>• Evaluate a case study to determine who should be engaged and how to reach them</li> <li>• Identify and then mitigate the challenges to implementing engagement</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz on module 3</li> </ul>
<b>MODULE 4: Evaluating Patient, Client, Family and Caregiver Engagement</b>			
Evaluating your Patient, Client, Family and Caregiver Engagement Activities	<ul style="list-style-type: none"> <li>• Why evaluate? Importance of evaluation</li> <li>• Types of evaluation (process, impact)</li> <li>• Evaluation methods and tools</li> </ul>	<ul style="list-style-type: none"> <li>• Understand the value and purpose of evaluating patient, client, family and caregiver engagement</li> <li>• Describe the different types of evaluation and when each are used</li> <li>• List the methods for evaluating patient,</li> </ul>	<ul style="list-style-type: none"> <li>• Case study: Reflect on 2 case studies. Consider the engagement activities described in these case studies. Describe how each of the engagement activities should be evaluated.</li> </ul>

Module	Topics	Module Learning Outcomes	Evaluation
		client, family and caregiver engagement and tools that can support this work	

<b>GOVERNANCE BODY</b>	Planning and Resources Committee
<b>ITEM/SUBJECT</b>	<b>UN PRI 2023 Signatory Assessment – Summary Report</b>
<b>DATE</b>	May 16, 2024
<b>LEAD(S)</b>	Steven Moore, University Treasurer
<b>GOVERNANCE PATH</b>	Planning and Resources Committee; Board of Governors
<b>MOTION</b>	For Information
<b>JURISDICTION</b>	N/A
<b>SUPPLEMENTAL MATERIALS</b>	

## EXECUTIVE SUMMARY

McMaster University is a signatory to the United Nations Principles of Responsible Investment (PRI). PRI signatories commit to reporting on their responsible investment activities when signing the Principles. Investor signatories report by responding to indicators in the PRI Investor Reporting Framework and submitting these during the mandatory annual/bi-annual reporting cycle.

The UN PRI organization assesses the alignment of McMaster University’s investment policies and practices relative to the UN’s Principles for Responsible Investment. The attached is a summary scorecard relating to 2023 PRI assessment of McMaster University’s responsible investment practices.

**Based on PRI’s 2023 summary assessment scorecard report, McMaster responsible investment policies and practices are highly rated, as we received scores of 90 out of 100 or better in five of six categories, well exceeding the median scores.**

The five categories included responsible Investment Policy, Governance and Strategy (“PGS”), Equities Management (Active), Fixed Income Management (Passive), Fixed Income Management (Active) and Real Estate. McMaster achieved five-star ratings in four of these five categories. In the PGS category, McMaster's score of 90, fell marginally below the threshold for a five-star rating (five-star rating cut off is >90).

The sixth category, Confidence Building Measures, represented a new PRI ratings category in 2023, McMaster University scored 80 out 100. The focus of McMaster’s Investments team will be to continue to improve McMaster’s ranking by enhancing investment process and procedures to align with the PRI.

Please refer to Appendix 1. McMaster University-PRI Assessment Score Summary Scorecard, Appendix 2. UN PRI Summary of Scoring Thresholds.

## BACKGROUND

As a signatory to PRI, we believe that environmental, social, and governance (ESG) issues can affect the performance of investment portfolios (to varying degrees across companies, sectors, regions, asset classes and through time). Therefore, where consistent with our fiduciary responsibilities, we commit to PRI’s six principles, namely:

1. We will incorporate ESG issues into investment analysis and decision-making processes,
2. We will be active owners and incorporate ESG issues into our ownership policies and practices,
3. We will seek appropriate disclosure on ESG issues by the entities in which we invest,
4. We will promote acceptance and implementation of the Principles within the investment industry,
5. We will work together to enhance our effectiveness in implementing the Principles, and
6. We will each report on our activities and progress towards implementing the Principles



McMaster has been and continues to be proactive in terms of advancing the incorporation of responsible investment practices, including integrating Environment, Social and Governance (ESG) factors in its investment practices and establishing/achieving decarbonization goals to manage exposure to climate change. McMaster’s Investments team has and continues to focus on advancing and evolving investment policies, process and strategy to continue to integrate best practices in our Investment Pool investments.

The PRI 2023 assessment summary scorecard results indicates that McMaster’s responsible investment practices are highly rated with scores at 90 out 100 or above in all but one category and four and/or five-star ratings in all categories. This positive assessment is aligned with other third-party reviews, including CD Howe Institute’s – Ranking Canadian Universities on Their Climate Change and Endowment Activities<sup>1</sup> in which McMaster University received the highest overall score.

The Investments team will continue to work towards achieving top marks in all categories in the future.

### STRATEGIC ALIGNMENT

Aligning McMaster University’s investment policies, procedures and strategies with United Nations Principles of Responsible Investment is important as it aligns with our institutional beliefs. Advancing the UN’s Sustainable Development Goals (SDGs) is an important area of focus for the University.

The advancement of SDGs as risk framework to support the effective risk management associated with the challenges embedded in SDGs since they reflect specific regulatory, ethical and operational risks which can have been financially material across industries, companies, regions and countries. These risks may eventually have significant financial impact due to environmental damage or social upheaval which impact companies’ future financial results.

The incorporation of SDGs in ESG factors in the investment process provides additional support to the effective management of risks to support the achievement of investment return objectives.

In addition, the incorporation decarbonization objectives are aligned with McMaster’s sustainability objectives to achieve net zero.

### RISK AND MITIGATION STRATEGIES

Risk	Risk Mitigation Strategy
McMaster fails to successfully integrate PRI/ESG, resulting in investment performance that does not achieve target returns resulting in an increase in assets required to support reserves and potential requirement to reduce endowment spend rate.	Investment strategy employs diversification by asset class and geography. This coupled with IPC’s quarterly manager performance monitoring helps to manage and mitigate risks. The IPC monitors key risks and ESG, including carbon risk as measured by weighted average carbon intensity (WACI).

<sup>1</sup> C.D. HOWE Institute Commentary NO. 620 Put to the Test: Ranking Canada’s Universities on Their Climate Change and Endowment Activities

## Appendix 1. McMaster University PRI Assessment Summary Scorecard Report



## SUMMARY SCORECARD

2023

**McMaster University**

Generated 15-12-2023

## About this report

PRI reporting is the largest global reporting project on responsible investment. It was developed with investors, for investors.

PRI signatories are required to report publicly on their responsible investment activities each year. In turn, they receive a number of outputs, including an Assessment Report.

The Assessment Reports, which are produced using signatories' reported information, support signatories to have internal discussions about their practices. They facilitate learning and development by outlining how signatories' responsible investment practices compare year-on-year, across asset classes, and with peers at a local and global level. Signatories can also choose to make these available to clients, beneficiaries, and other stakeholders.

This Assessment Report is an export of the scores for all the assessed indicators and modules you responded to in the PRI Reporting Framework during the 2023 reporting period.

The high-level assessment methodology can be found under the Assessment Methodology section of the How investors are assessed on their reporting webpage. Question-level assessment criteria can be found after each core indicator in the Investor Reporting Framework webpage.

Assessment Reports are confidential and only accessible to the reporting signatories they belong to on the Data Portal.

View the dataset of median scores, based on all signatories' scores.

## Publication Guidelines

As responsible investment practices have moved into the mainstream, PRI signatories are increasingly choosing to share their scores and Assessment Reports externally.

The PRI encourages such transparency and has developed a set of guidelines to support signatories wanting to disclose their assessment results, to ensure they are represented accurately and consistently:

- Signatories should avoid portraying any single score as representative of an overall or average score.
- Signatories should avoid disclosing individual module scores in isolation and instead present them with the full Summary Scorecard, which contains all module scores, to ensure full transparency.
- Signatories should avoid disclosing individual indicator scores in isolation and instead present them with the full Module Scorecard, which contains all individual indicator scores per module.
- Publication of scores should be accompanied by access to the full Assessment Report (once available) and public Transparency Report.

Assessment Reports are the intellectual property of PRI. Under no circumstances can this report or any of its contents be sold to third parties. Consent from the reporting signatory must be provided when sharing with third parties. Signatories should consider and be aware of any local regulations around sharing or promoting their PRI scores and/or third-party ratings.

## Disclaimers

### Responsible investment definitions

Within the PRI Reporting Framework Glossary, we provide definitions for key terms to guide reporting on responsible investment practices in the Reporting Framework. These definitions may differ from those used or proposed by other authorities and regulatory bodies due to evolving industry perspectives and changing legislative landscapes. Users of this report should be aware of these variations, as they may impact interpretations of the information provided.

### Data accuracy

This document presents information reported directly by signatories in the 2023 reporting cycle. This information has not been audited by the PRI or any other party acting on its behalf. While this information is believed to be reliable, no representations or warranties are made as to the accuracy of the information presented.

The PRI has taken reasonable action to ensure that data submitted by signatories in the reporting tool is reflected in their official PRI reports accurately. However, it is possible that small data inaccuracies and/or gaps remain, and the PRI shall not be responsible or liable for such inaccuracies and gaps.

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# Summary Scorecard

PRI Median

Module Score



## Appendix 2. UN PRI - Summary of the Scoring Thresholds.

### Scoring thresholds

The number of stars signatories are allocated per module depends on the percentage score they achieve. The 2023 scoring thresholds remain consistent with those used in 2021.

Do not do ESG or scored $0 \leq 25 \%$	
$> 25 \leq 40 \%$	
$> 40 \leq 65 \%$	
$> 65 \leq 90 \%$	
$> 90 \leq 100 \%$	
Do not hold the asset class	N/A – not applicable
Opted out of reporting	N/R – not reported



# Energy Management Plan 2024/2025



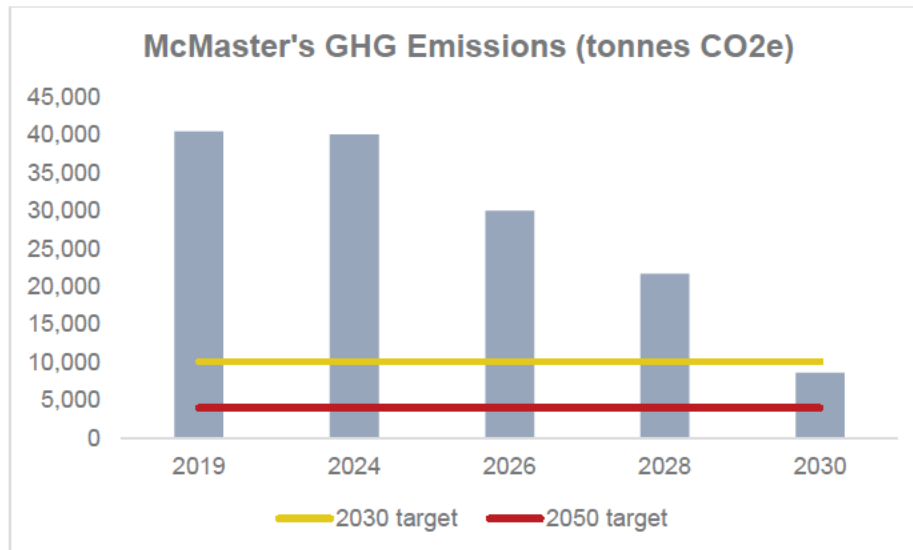
Facility Services



# Executive Summary

McMaster aims to reduce its utility consumption and greenhouse gas (GHG) emissions aligned with the targets outlined in the Net-Zero Carbon Roadmap ([Net Zero Roadmap](#)). This means reducing GHG emissions by 75% by 2030 and 90% by 2050 compared to a 2019 baseline. McMaster's baseline emissions were estimated at 40,400 tonnes of CO<sub>2</sub>e annually, coming from its district steam system, cogeneration system, emergency generators and fleet vehicles.

A move from using natural gas to electricity as the main source of energy on campus would help with the transition to a low-carbon campus. However, Ontario's grid is facing additional challenges: nuclear refurbishments planned for the next years, the increasing federal carbon tax and changes in regulations mean that McMaster needs to look at how we generate and use energy on a holistic perspective. The Energy Management Plan outlines how completed, ongoing, and future projects highlighted in this report will help us move towards our 2030 target, addressing the complex financial and regulatory systems we currently operate in.



As can be seen in the figure above, it is anticipated that McMaster's GHG emissions can be reduced to 8,660 tonnes of CO<sub>2</sub>e annually by 2030, achieving a reduction of 78.6%, ahead of our 2030 target of 75%. This would be accomplished through:

- Reducing our use of natural gas for steam production by implementing various measures such as reducing run time of our cogeneration system, electric boiler installation and demand control ventilation.
- Continuing to reduce McMaster's annual water consumption by 5% as per the targets established in the 2019/2020 EMP.
- Accelerating the Net-zero plan with an updated Net-Zero Carbon Roadmap (available in the 2024/25 academic year) that examines new technologies and balances cost-effective solutions.
- Investigating innovative, local, net-positive carbon emission solutions to the growing energy demand challenges of the Ontario Power Grid.

- Continuing to pursue government funding, such as McMaster's successful application for the Decarbonization Incentive Program, from which we received approximately \$3.2M from the federal government for the Electric Boilers Project.

A key component of the Energy Management Plan is the creation of an Energy Management system, an online solution that will help:

- Provide yearly analysis of McMaster's utility consumption in each building compared with their own baselines, as well as benchmarks from other universities;
- Analyze utility bills for all facilities on campus to ensure correctness of usage and associated charges and;
- Engage and educate the McMaster community in utilities use on campus and build effective education and outreach campaigns.

Several new technologies have been identified and studied for their potential to help McMaster move towards net-zero carbon. However, no specific technologies have been selected for implementation. Projects will be defined and implemented once funding has been secured.

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## 1.0 Energy Management Plan Framework

### 1.1. McMaster University Profile

Founded in 1887, McMaster University is home to 37,537 students, 1,036 faculty members and 16,043 staff ([McMaster Factbook 2022/2023](#)). McMaster University offers a unique educational experience featuring state-of-the-art research facilities, world-renowned educational programs, and innovative student services, and located only minutes from Cootes Paradise (a wetland that supports a large variety of plants and animals). Like most Canadian universities, the academic year runs from September until late April, and during this period, just over 4,000 students occupy the university's 13 residence buildings. In the summer months (May-September), many of the residence buildings and classrooms remain unoccupied. Campus occupancy decreases significantly to around 10,000 individuals including summer students, campus maintenance staff, and conference guests. However, this presents a unique challenge to energy management, as the buildings that are partially occupied must have access to heating/cooling, lighting, and ventilation, thus increasing energy costs, even with lower occupancy.

### 1.2. Basis for the Plan

McMaster has adopted a triple-bottom-line decision approach when considering new capital projects, policies, and initiatives. This means evaluating each decision based on its environmental, economic, and social impacts. Due to the COVID-19 pandemic, and governmental policy changes in 2020/2021, McMaster is strategically positioning itself to adopting new energy projects and initiatives, to maximize benefits to its diverse and innovative campus community.

#### 1.2.1. Environmental impacts

Energy production and usage typically produces greenhouse gases (GHG), which contribute to global climate challenges. Concerns about global energy supply and global health effects due to the high consumption of fossil fuels have led many nations and organizations to advocate for a sustainable and responsible energy production and usage. Maintaining standards of services and quality of life, while reducing the energy consumption is a challenge. Facility Services is working with the University community and is moving towards greater energy conservation through occupant behavior change, increased energy efficiency in buildings through technical retrofits, and reduced reliance on fossil fuels.

According to the Independent Electricity System Operator (IESO), the GHG emissions in Ontario are anticipated to increase to 11 megatonnes CO<sub>2</sub>e by 2030 because of a decline in nuclear production and an increased demand for electricity. This higher demand is coinciding with a reduced nuclear generation capacity will partially be made up by an increase in usage of natural gas-fired generators across the province. Figure 1 shows the IESO's historical and 20-forcast Electricity Sector GHG emissions. The projection shows that energy projects which reduce direct carbon emissions resulting from burning of fossil fuels must ensure that the indirect emissions are accounted for in the strategy.

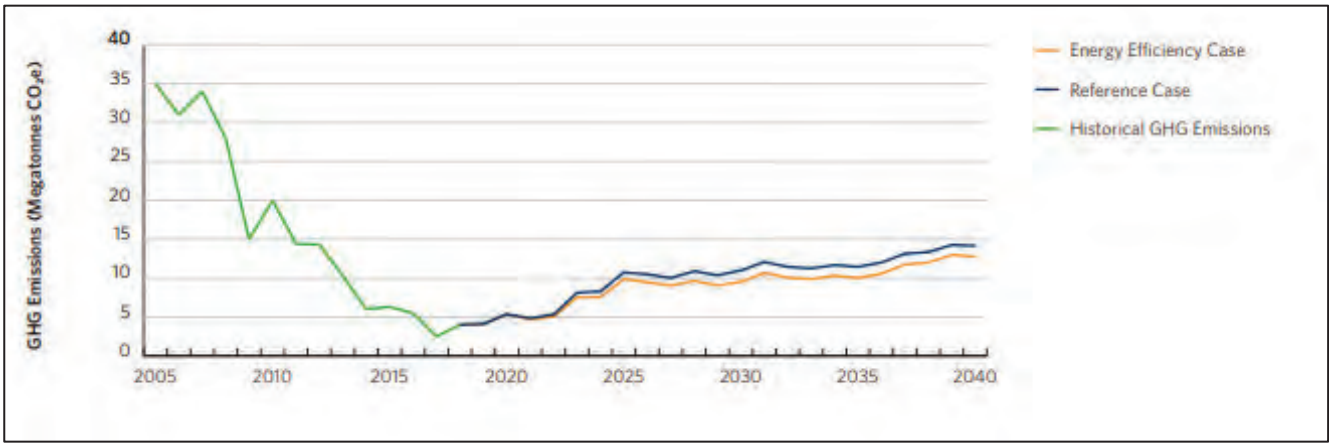


Figure 1. IESO Electricity Sector GHG Emissions, historical and 20-year Forecast (Reference: IESO Annual Planning Outlook 2020)

Figure 2 shows McMaster’s current GHG emissions trend with no carbon reduction projects in place, evidencing the need to do more. McMaster remains committed to improving its performance, in order to support Canada’s net zero carbon target by 2050.

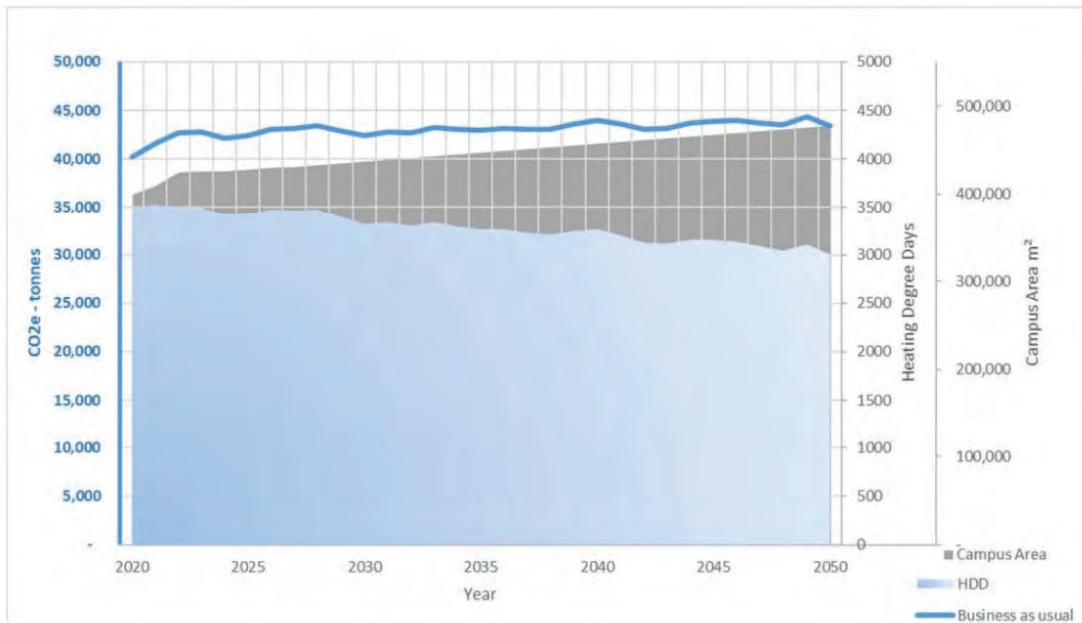


Figure 2: McMaster Baseline Emissions – Business as Usual [Source: Net Zero Carbon Roadmap]

### 1.2.2. Economic considerations

Energy is one of the most expensive commodities on campus. Energy consumption is driven by research activities, campus population, facility utilization, new buildings and varying weather. Energy rates are driven by the provincial market, based on energy demand and government policies. The price of electricity has increased since 2009 as shown in Figure 3, which drives the need for energy reduction projects.

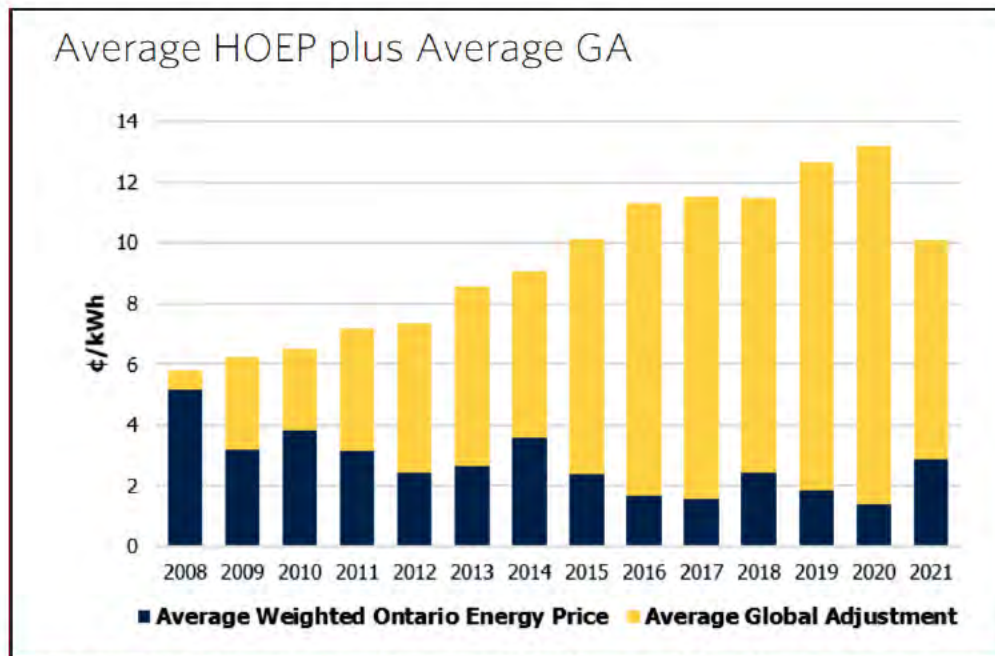


Figure 3: Hourly Energy Ontario Price Plus Average Global Adjustment Cost Graph (<http://www.ieso.ca/Power-Data/Price-Overview/Global-Adjustment>)

Mid to large businesses, like McMaster University, pay hourly wholesale prices, also known as Hourly Ontario Energy Price as opposed to time-of-use rates paid by residential and small business consumers. The total commodity cost of electricity is comprised of the HOEP and the Global Adjustment (GA) cost. The GA cost is intended to cover new electrical infrastructure, maintenance of existing ones, and delivery of conservation programs. The GA cost is calculated each month and varies depending on market revenues. For residential and small business consumers, the GA cost is incorporated into time-of-use rates. The cost of electricity for time-of-use rate users is determined when the electricity is used. The Ontario Energy Board (OEB) has provided set rates for off-peak, mid-peak and on-peak hours. These rates are adjusted biannually by the OEB

As universities no longer qualify for the Ontario Electricity Rebate program as of November 1, 2019, which provided an electricity rebate of 31.8 percent of the base invoice amount, there will be a significant difference in electricity rates between residential consumers and universities across Ontario.

There have been several policy changes at both the federal and provincial level, affecting electricity and natural gas prices. Ontario decided to transfer revenue payments to certain wind, solar and bioenergy generators, affecting the total amount of the Global Adjustment. McMaster is developing a sound strategy to position itself for the next coming years, with the aim of maximizing carbon reductions and minimizing financial implications.

### 1.2.3. Social and Research Considerations

One of McMaster University’s strategic priorities is to provide a “distinctive, personalized, engaging and sustainable student experience” to support the University’s teaching, learning and research core mission. An effective energy management plan is needed to provide innovative and effective approaches. Future energy conservation measures shall balance economic savings, environmental benefits, along with health and well-being of the campus community.

Energy projects such as demand control ventilation allow for a reduction of heating, cooling and ventilation demand in buildings while maintaining the required conditions for proper teaching and laboratory use. Other projects, such as solar panel heating, and rainwater harvesting allow for renewable sources of energy, which reduces the need for district heating and water from McMaster's central plant.

## 2.0 Governmental Policy Changes and Market Changes

There have been several changes in the federal and provincial policies regarding carbon and electricity pricing. Some of these changes are a direct result of Canada's commitment to the Paris Accord. A list of significant policy changes is listed below:

- Increase in Federal Carbon Tax: The Federal Government increased the carbon tax to \$80/tonne of CO<sub>2</sub>e starting April 1, 2024. This will continue to increase to \$95/tonne of CO<sub>2</sub>e the following year in April 1, 2025.
- Industrial Conservation Initiative Program (ICI): McMaster is currently a Class A customer with the IESO, in which the Global Adjustment part of its electricity bill is determined by its reduction of load during peak days. On November 5<sup>th</sup>, 2021, the Ontario government transferred approximately 85% of revenue payments associated with Global Adjustment Costs from rate base to the tax base until March 2025. Approximately \$3,137,280,000 has been transferred from the rate base to the tax base, which has resulted in McMaster avoiding \$2.25M in Global Adjustment costs. However, this transfer has reduced the amount of savings in Global Adjustment costs available from the Industrial Conservation Initiative Program (ICI); the savings are approximately reduced from \$450,000/MW to \$355,000/MW.
- Planned Nuclear Refurbishments: Due to the planned nuclear refurbishments and retirements, the total Global Adjustment costs will be reduced. However, due to increased utilization of other generation capacity, primarily natural gas fired generation (refer to section 2.2 IESO Outlook and Projections), there will be an increase in Hourly Ontario Energy Price (HOEP). This will result in an upward trend in electricity costs.
- Implementation of Bill C-12: Canada has officially passed the *Canadian Net-Zero Emissions Accountability Act* to improve the transparency and consistency around climate action. This provides accountability by setting nationwide targets.
- Clean Electricity Credits (CEC): Under Ontario Regulation (O.Reg.) 39/23, the regulations for CECs and registry were published. This entails a system to purchase and retire credits from power generation sources.
- Proposed Amendments to O.Reg.429/04 – there has been an increased focus on the province's generation capacity by both the ministry and the IESO. To facilitate investment in renewable power generation, the province has introduced a plan to allow Industrial Conservation Initiative (ICI) participants to contract "virtual" power generated by renewable generators. This means that the "virtual" power contracted is located off site and not on the customer's premises. This will allow ICI participants to displace load during peak times using the contracted "virtual" power, which will be generated through renewable means such as wind and solar.

### 2.1. Environment & Climate Change Canada (ECCC) – Clean Electricity Regulation

Under the new Clean Electricity Regulation (CER), an electricity generating unit that exports power to the grid falls within the scope of the Regulations and will be subject to the Performance Standard of 30 tonnes of CO<sub>2</sub> per GWh annually if all three of the following criteria are met:

- Connected to a grid that is subject to North American Electric Reliability Corporation (NERC) standards
- The unit has a generating capacity of over 25 MW
- The unit uses a fossil fuel to generate electricity

McMaster’s behind the meter generation, which includes the 5.7 MW cogeneration plant and peak shaving generators, is not subject to the CER. However, this regulation puts at risk the reliability and affordability of the grid. Without structural changes, the CER would compound issues currently faced in Ontario’s grid and will create capacity issues going forward. This is further detailed in the following section.

**2.2. IESO Outlook and Projections**

The IESO published several reports outlining key studies focusing on demand growth and reliability of the electrical grid. The IESO has also undertaken a “Pathways to Decarbonization” study to determine the most effective way to decarbonize the electricity grid, given the reliance on natural gas as a flexible and response source type.

There are several key highlights from the various studies, which are outlined below:

- Not introducing more natural gas in the grid would require emergency actions such as conservation appeals and rotating blackouts to stabilize the grid.
- Natural gas generation provides flexibility to meet changes in demand and for extreme weather conditions.
- Decarbonization through electrification will require a significant increase in electrical demand to achieve net-zero carbon by 2050. A fully decarbonized electrical grid by 2050 would require doubling the current infrastructure with an estimated cost of \$400 billion, with a need for emerging technologies to be developed.

Figure 4 highlights the gap between electricity demand and power generation supply in Ontario in the next 20 years, with the assumption that natural gas and current non-hydro renewable contracts expire.

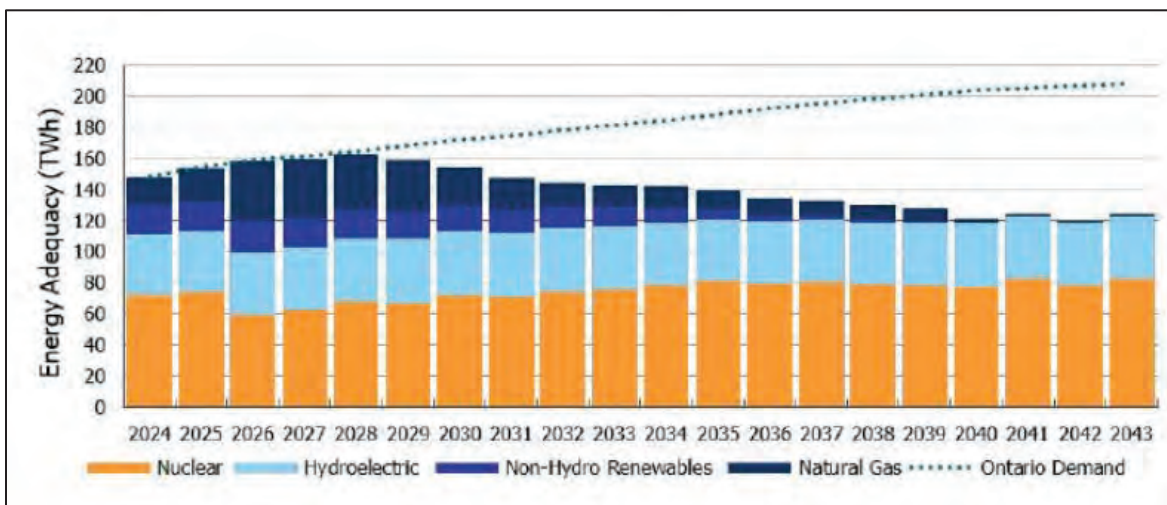


Figure 4: Energy Demand vs. Energy Supply in Ontario (Source: IESO)

If Ontario extends its current non-hydro renewables and Natural Gas generation, the gap between supply and demand reduces as shown in Figure 5 below.



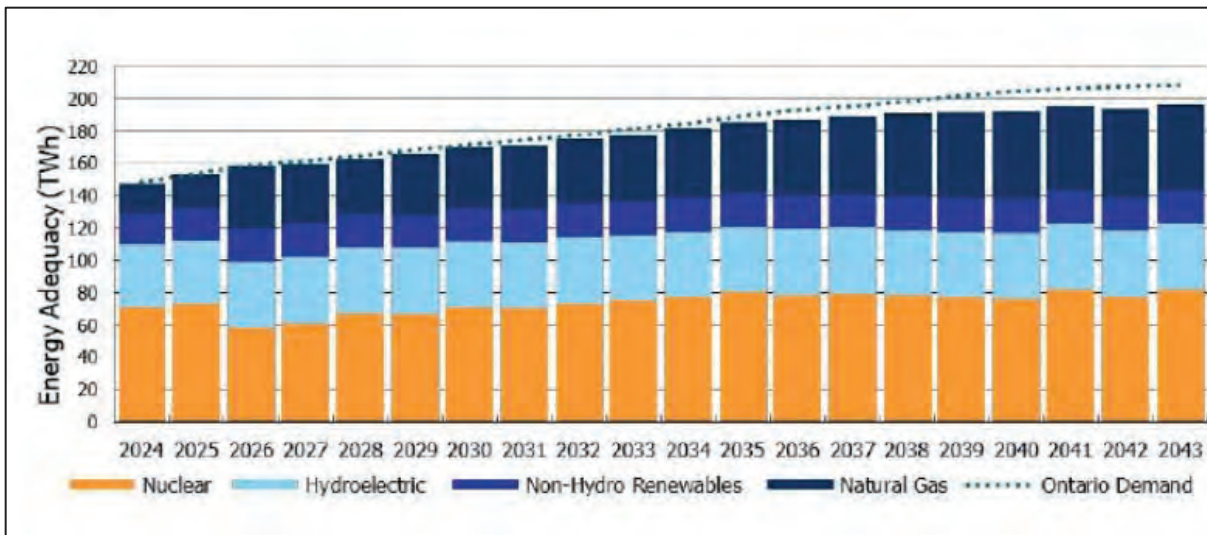


Figure 5: Energy Demand vs Energy Supply in Ontario with Natural Gas Generation (Source: IESO)

Without the extension of the current non-hydro renewables and Natural Gas generation, the supply would be filled by electricity imports from neighboring provinces/US states, as shown in Figure 6 below. There is an increasing chance that the imported electricity to Ontario is generated at coal plants from neighboring US states, such as Michigan and Minnesota.

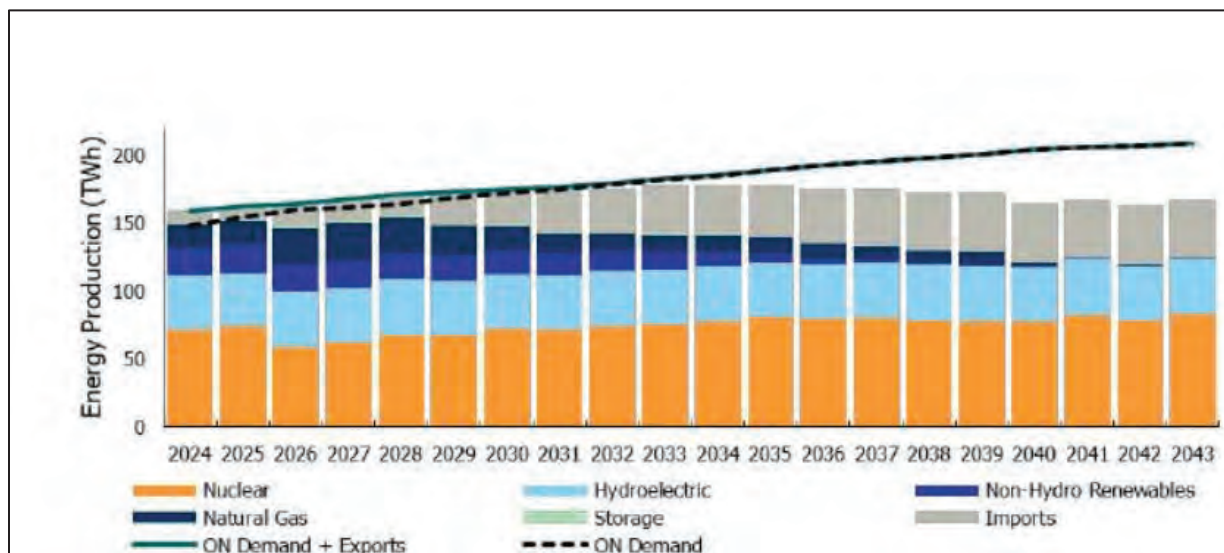


Figure 6: Energy Demand vs Energy Supply in Ontario with Imports (Source: IESO)

Due to the challenges that the provincial electricity grid faces, McMaster is exploring different technologies to reduce its reliance on the provincial grid. With Ontario poised to use more natural gas generators to meet the projected electrical demands, the emissions factor of the Ontario grid will worsen over time. Any electrification projects would need to carefully consider Scope 2 emissions, to have a net positive impact on the environment.

### 2.3. Carbon Funding Streams

There were several opportunities announced by Environment and Climate Change Canada (ECCC) regarding carbon funding initiatives.

1. *Low Carbon Economy Challenge (LCEF) – Champions Stream*: With over \$200 million available, this program supports GHG emissions reductions projects that will

contribute to Canada's 2030 emissions reductions target from the Pan-Canadian Framework. Eligible projects must have a Technology Readiness Level (TRL) scale of 8 or higher. McMaster submitted the following projects under the LCEF for the 2024 intake period.

- Nuclear Reactor Heat Recovery
- Campus Services Building and Advance Dynamics Laboratory Heat Pump Conversion

Unfortunately, McMaster was not successful in its submissions.

2. *Decarbonization Incentive Program (DIP) – Output Based Pricing System*: This program is intended to promote decarbonization and support Canada's GHG emissions reduction goals. Projects can receive funding amounts from \$500,000 to \$10 million with a cost-share arrangement. McMaster was successful in its application for the 2024 submission period. The following projects will be receiving funding from the program:

- Nuclear Reactor Heat Recovery (\$923,000)
- Campus Services Building and Advance Dynamics Laboratory Heat Pump Conversion (\$500,000)

McMaster also received an additional \$1.2M for the electrode boiler project. With the original funding award of \$2,087,600, McMaster's total funding from ECCC is now \$3,287,600 for this project.

### 3.0 Net-Zero Carbon Roadmap

Building on its first Net-Zero Carbon Roadmap, Facility Services is working with other campus partners to update this plan to share successes and provide a progressive pathway towards a net-zero carbon campus. The plan highlights the following key recommendations:

- Energy Conservations Measures: Implement energy saving technologies, such as Demand Control Ventilation (DCV), Energy and Heat Recovery, and Optimization of Building Automation Systems. These measures have been implemented in past projects and will be continually pursued in future renovation and infrastructure upgrades.
- Reduced Cogeneration Operation: The cogeneration plant generates between 30% to 40% of McMaster's GHG emissions. Starting in 2027, the cogeneration plant will be used only as a peak shaver and for generating electricity only when a carbon signal identifies it as the least carbon-intensive alternative. This reduction in operations will translate into significant reductions in McMaster's carbon emissions.
- Electric Boiler Installation: With an aging infrastructure, the renewal of the steam system is critical to ensure campus operation resiliency. Instead of investing in traditional gas fired boilers, McMaster will invest in electric boilers to provide part of the campus steam requirements.
- Installation of Natural Gas Peak Shaving Generators: To minimize the increase in electricity costs by the electrification of the heating systems on campus, it was recommended to install 10 MW of peak shaving generators and participate in the

Industrial Conservation Initiative (ICI) program by the IESO. This program allows McMaster to realize savings from the Global Adjustment portion of its electricity cost.

- Ground Source Heat Pump – Closed Loop: A heat pump system uses the stable ground temperature as the source for building heating and heat sink for cooling. With a closed loop system, condenser water is circulated through several u-tube wells drilled to a certain depth. Through the circulation of the condenser water, heat is exchanged between the water medium and the ground.
- Waste-Water Heat Recovery: This solution utilizes the waste-water from buildings on campus as either a heat source or heat sink depending on the energy production requirements. The system uses heat exchangers and heat pumps to extract or expel heat from or to the waste-water stream. The conditioned water is then recirculated through a condenser water network using a set of heat pumps.
- Reactor Heat Recovery: The nuclear reactor on campus expels heat as part of the reaction process. Through a heat exchange system, the reactor's waste heat will be recovered and injected into a heating loop. This project can tie into the ground source heat pump and waste-water heat recovery systems to maximize their benefits.

These recommendations will be studied in-depth for their technical and financial feasibility and will be implemented as projects when funding becomes available.

### **3.1. McMaster Net-Zero Carbon Roadmap Steering Committee**

To accelerate McMaster's net-zero plan, several strategic projects would need to be completed in an accelerated timeline, which will require community consultation and a sound financial strategy. To facilitate these conversations, Facility Services has established a Net-Zero Carbon Roadmap Steering Committee, comprised of key staff from Facility Services alongside other groups on campus who have a vested interest in McMaster's carbon reduction efforts, such as:

- Dr. Derek Woods (Faculty of Humanities)
- Dr. Jevan Cherniwchan (Faculty of Social Sciences)
- Dave Tucker (Assistant Vice-President, Nuclear)
- Dr. Jim Cotton (Faculty of Engineering)
- Dr. Bruce Newbold (Faculty of Science)
- Dr. Sukh Obhi (Associate Vice President, Research – Society & Impact)

This committee focuses on the following:

- Review, on an annual basis, the contents of the Net Zero Carbon Roadmap
- Determine the performance of McMaster as compared to the Net Zero Carbon Roadmap's established goals and objectives
- Review any associated feasibility studies/strategies that would help implement solutions to reduce carbon emissions from corporate activities
- Update the Net Zero Carbon Roadmap with the most appropriate solutions/alternatives that are technologically, financially and socially feasible for implementation
- Prepare a business case for each identified solution/alternative being proposed for implementation, to support the request for internal/external funding and grants
- Identify the best change management strategy required to measure and gauge the level of interest and commitment from the overall McMaster community

Facilities Services has held several Net-Zero Roadmap meetings with various stakeholders across campus to solicit input during the 2023-2024 academic year.

### **3.2. Geothermal Heat Pump Study**

The Geothermal Heat Pump Study, which will provide a comprehensive plan to transition main campus from its district energy system to a geothermal low temperature water loop was completed in April of 2024. The Geothermal Heat Pump Study encompasses a detailed look of individual buildings and all the required HVAC system interventions to transition from high-carbon steam systems to low-carbon low temperature hot water systems. Given this technology was identified as an alternative in the first Net-Zero Carbon Roadmap, Facility Services explored what geothermal system could look like on campus, to clearly identify capital and operational expenses, as well as operational changes required to implement this solution on campus. No projects have been created or funded to implement any geothermal heat pumps on campus, aside from the LSB Greenhouse system.

The report includes the following scope:

- Assessment of required mechanical system interventions at the building level to transition from steam systems to low temperature hot water.
- An in-depth look of the service tunnels to determine routing requirements for the low temperature piping required to transport the energy harvested from the ground.
- Review of ground conditions to ascertain thermal capacity available for campus heating. McMaster contracted a geothermal drilling company to perform bore hole tests across campus with the guidance from the geothermal consultant.
- A review of required construction phasing to minimize campus impacts.
- A detailed review of capital costs to implement a campus wide geothermal system conversion (including factoring in significant abatement costs to make the conversions possible) and operating costs after implementation.
- Review impact of Small Modular Reactor (SMR) as an alternate clean energy source.

### **3.3. Carbon Capture as an alternative path to Net-Zero**

McMaster has engaged a consultant to look at carbon capture technology for natural gas equipment at the central plant (ET Clarke). McMaster's central plant could continue to operate as usual through the use of a Carbon Capture Unit (CCU), which would capture the carbon emitted at the plant, store it on-site and either store it underground or utilize it to generate products for existing markets where carbon emissions are required, such as greenhouses, mineralization and alternative fuels. In a similar manner to the geothermal heat-pump system, Facility Services explored the feasibility of a carbon capture system to better understand capital and operational costs associated with this technology. No projects have been created or funded to move ahead with this technology.

There are several advantages with utilizing carbon capture technology:

- Less expensive than a geothermal heat pump system
- No changes required in central plant equipment
- No reliance on the provincial electrical grid, which can be beneficial especially with the current trajectory of electricity mix in Ontario.

There are also disadvantages associated with carbon capture technology:

- Conventional systems are space intensive and modular systems are cost prohibitive.
- Storage and transportation of stored carbon requires a larger footprint on campus.

- Regulatory changes regarding CO<sub>2</sub> utilization have not been approved, which is directly tied to carbon tax.

Alongside carbon capture, McMaster is exploring blending hydrogen in its natural gas fired equipment. This will effectively reduce/eliminate the carbon emissions from the gas fired equipment depending on the amount of hydrogen used.

### 3.4. Sustainable Development Goals (SDGs)

McMaster is committed to support the development of a sustainable and prosperous future. One of the ways McMaster is at the forefront of this initiative is through its adoption of the United Nations’ Sustainable Development Goals (SDGs). Twelve of the SDG’s focus on various aspects related to energy, such as clean water, climate action and sustainable communities.

The 2021 Energy Management Plan has incorporated three of the 17 SDGs and continues to do so in its 2024 iteration:



7 – Affordable and Clean Energy: Through proposed projects, such as solar panels (refer to Proposed Projects section); McMaster is able to provide clean energy within its campus grounds.



9 – Industry, Innovation and Infrastructure: A number of past projects and proposed projects involve varying innovation for green and sustainable technologies. Some of these include demand control ventilation projects, new fume hood technologies, solar panel roofs, etc.



13 – Climate Action: McMaster recognizes the need for climate action. Through various decarbonization projects, as highlighted in this Energy Management Plan, McMaster is committed to lowering its overall carbon footprint. Some project examples include but not limited to: electric boiler installation, demand control ventilation, etc.

## 4.0 Utility Trends and Monitoring

### 4.1. Utility Baselines

To determine the effectiveness of the Energy Management Plan, proper baselines must be established. This entails recording previous utility trends and closely monitoring changes in utility consumption and costs to meet established targets. McMaster has completed the campus metering project which will provide baseline data for energy consumption from buildings on campus.

#### 4.1.1. Electricity/Hydro

McMaster continues to maintain COVID protocols for teaching spaces, maximizing the amount of fresh air introduced into all spaces, resulting in an increase of energy use in our facilities. However, by maintaining remote and hybrid work arrangements, overall consumption throughout the years has been comparable to the 2022-2023 academic year. Figure 7 shows McMaster's monthly electrical consumption for each academic year.

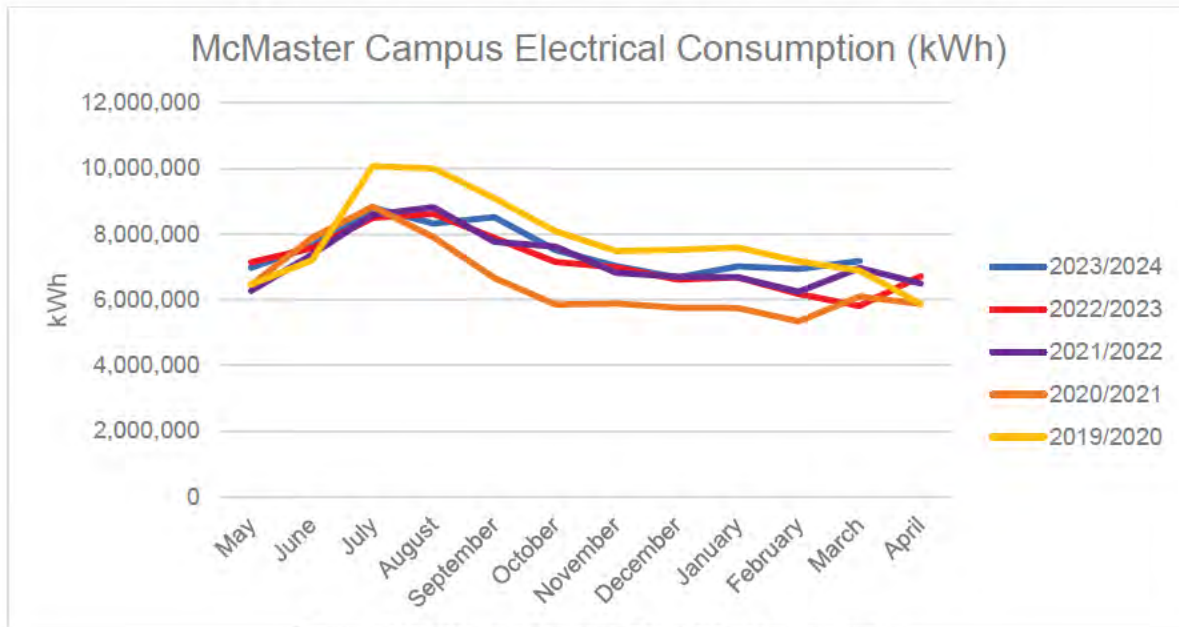


Figure 7: McMaster Campus Electricity Consumption

#### 4.1.2. Steam

Steam production for the 2023-2024 academic year is similar to the 2022-2023 academic year except for November and December. Although average temperatures were higher in 2023 than in previous years, several construction projects, such as Life Science Building and DeGroote School of Business have increased the heat loss in buildings. At night, when temperatures drop to single digits, the skin losses through uninsulated facades will increase steam consumption to maintain comfortable temperatures. Furthermore the fluctuation year over year in usage during the fall and winter semesters (beyond outside air temperatures) is due to the high use for process steam in labs for equipment & domestic hot water. Figure 8 shows McMaster's monthly steam production profile.

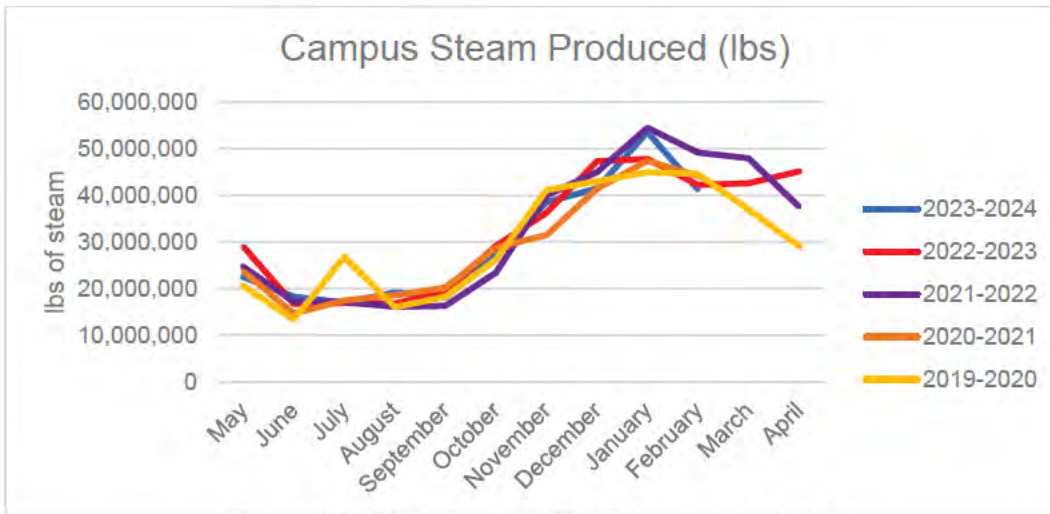


Figure 4: McMaster Campus Steam Production Profile

#### 4.1.3. Natural Gas

Natural gas consumption is predominantly influenced by steam production from Boilers 3/5 and power/steam production from the Cogeneration Plant. Figure 9 shows McMaster's monthly natural gas consumption. In the 2023-2024 academic year, the cogeneration plant saw an increase in operating hours due to our commitment to optimize both scope 1 & 2 emissions. Figures 10 and 11 highlight the campus boilers and cogeneration gas consumption, which illustrates the above points.

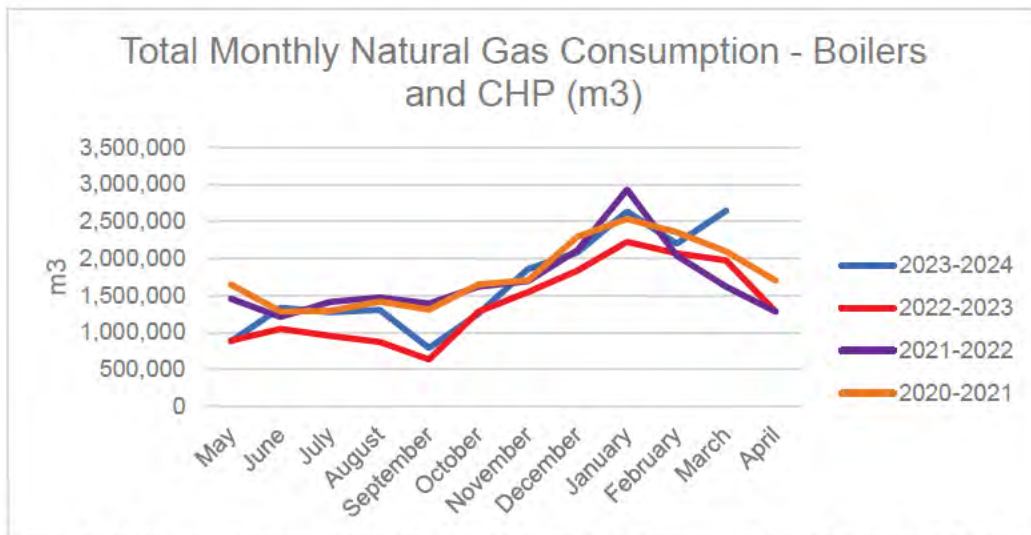


Figure 9: McMaster Campus Total Monthly Natural Gas Consumption - Boilers and CHP (m3)

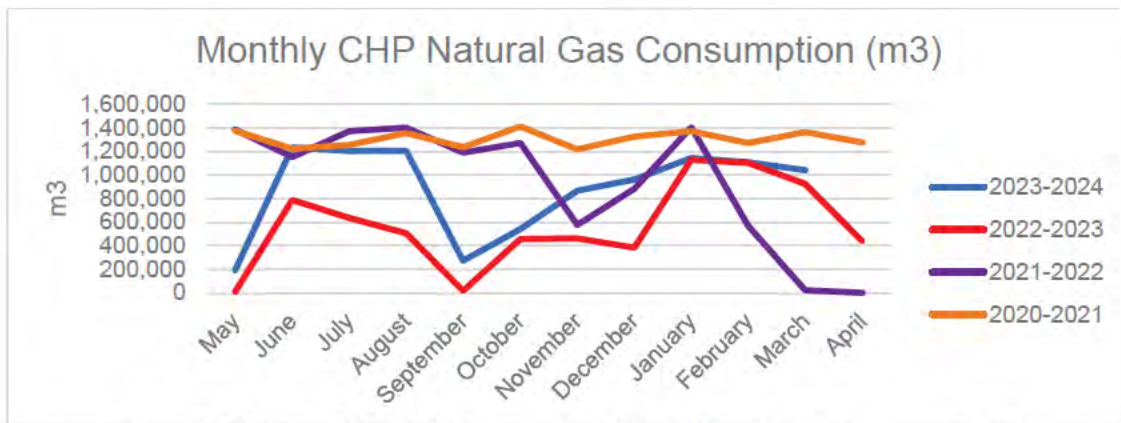


Figure 10: McMaster Monthly Cogeneration (CHP) Natural Gas Consumption (m3)

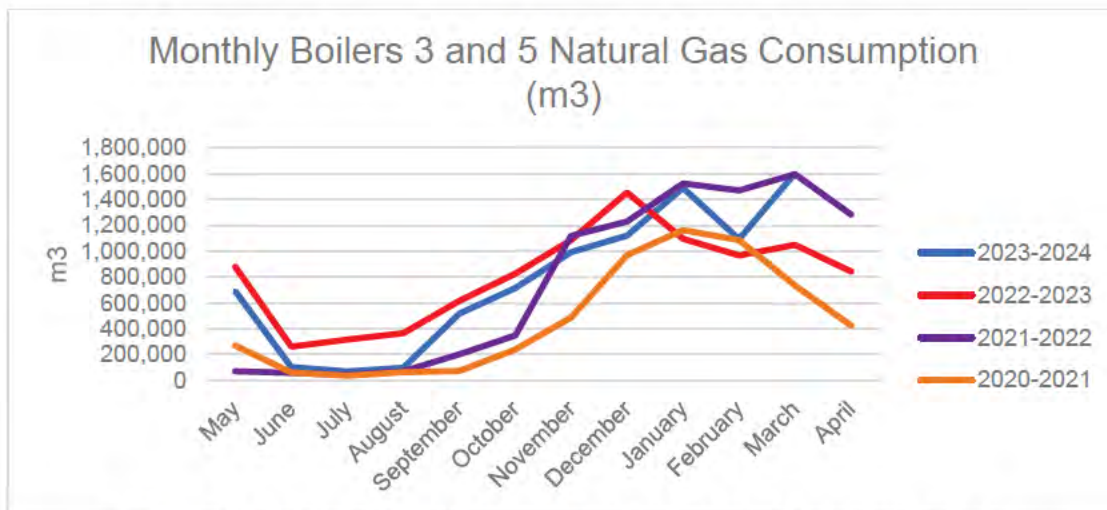


Figure 11: McMaster Monthly Boilers 3 and 5 Natural Gas Consumption (m3)

#### 4.1.4. Domestic Water

The domestic water usage for the past 2 years has trended upwards in comparison with the previous 2 years due to post COVID increased activity on campus, a number of new construction projects on campus, and two notable major ruptures of main water lines that occurred over the past year, as shown in Figure 12.

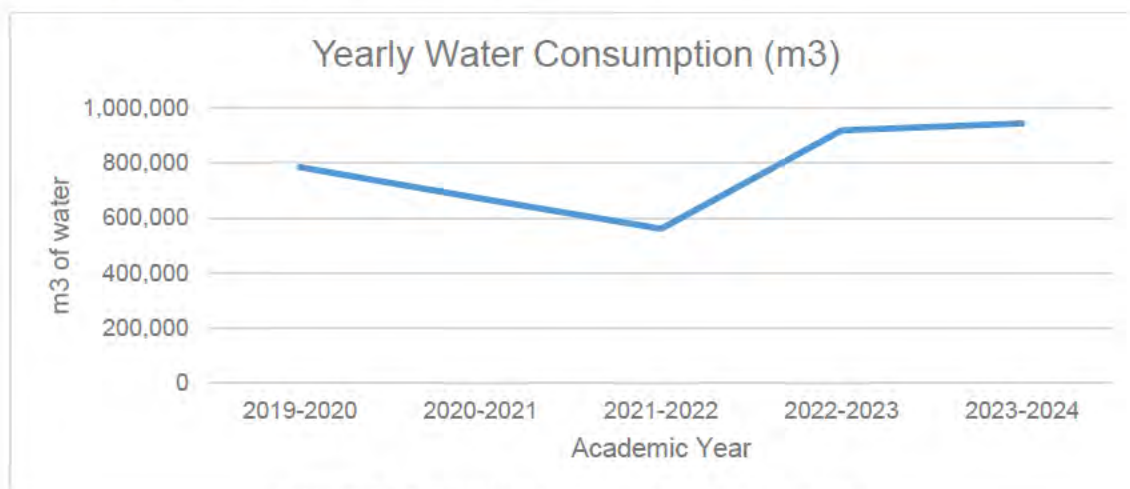


Figure 12: McMaster Domestic Water Consumption



### 4.2. Utility Intensities

The completion of the Student Activity Facility Expansion (SAFE) in 2024 added over 11,000 m<sup>2</sup> (or 2%) to the main campus size as compared to the 2022-2023 academic year. This addition did not significantly change utilities consumption on campus, as can be seen in Figures 13 through 15.

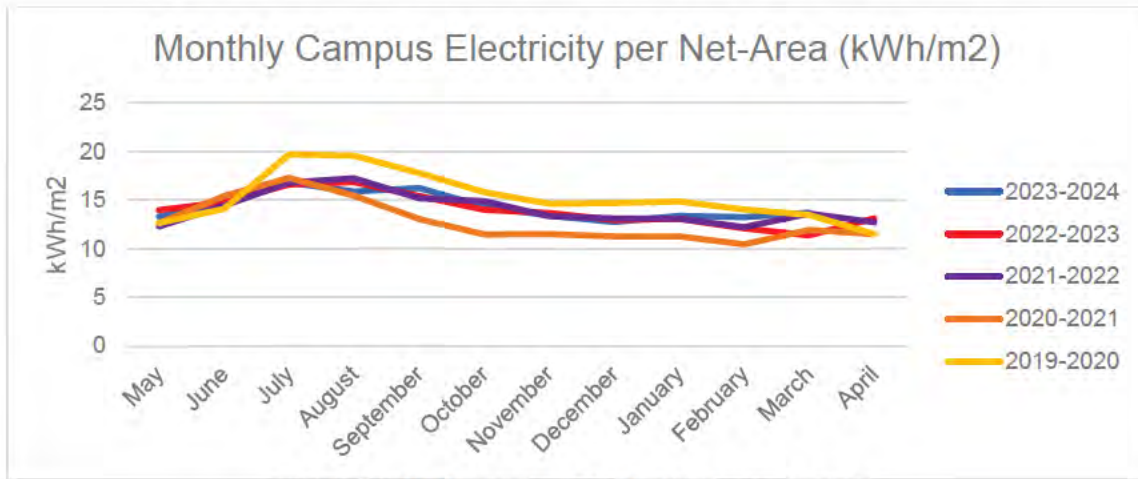


Figure 13: McMaster monthly electricity use intensity

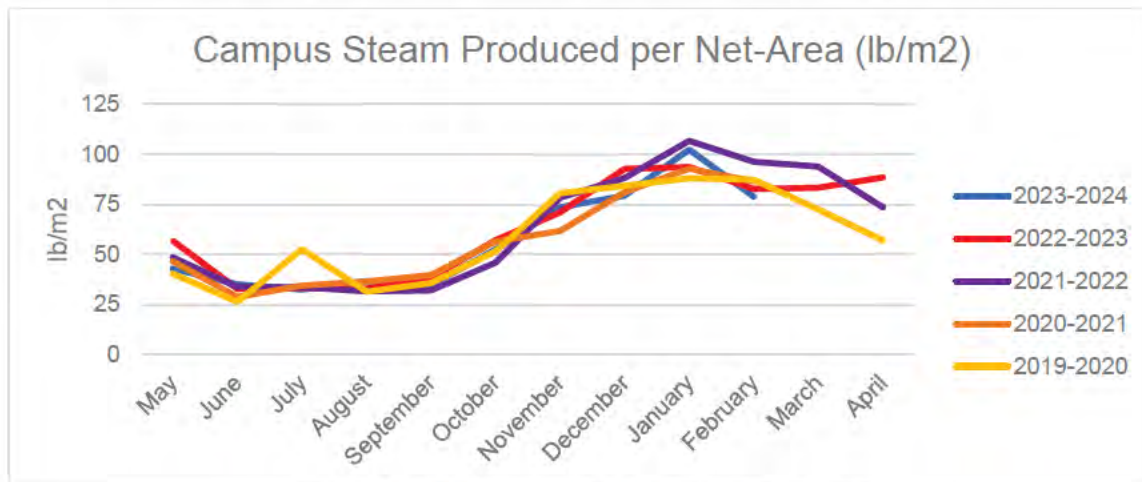
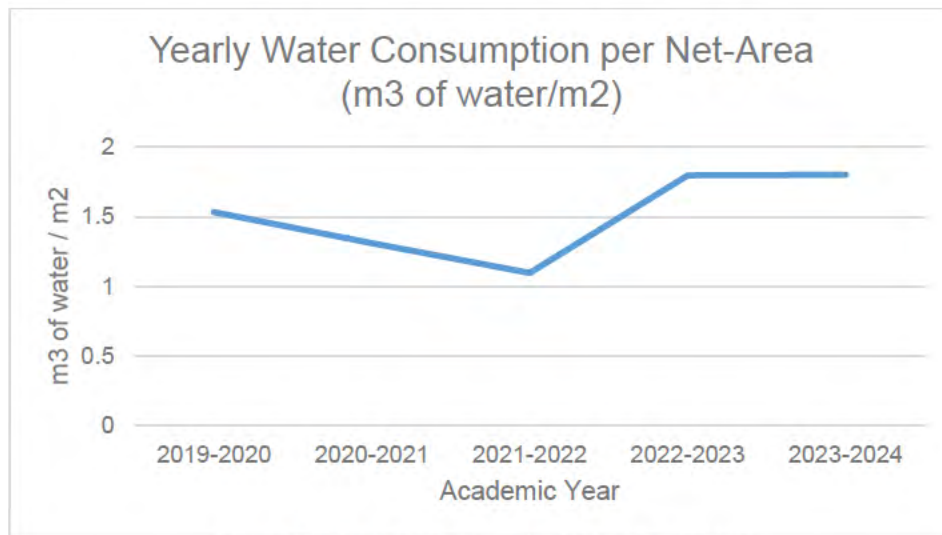


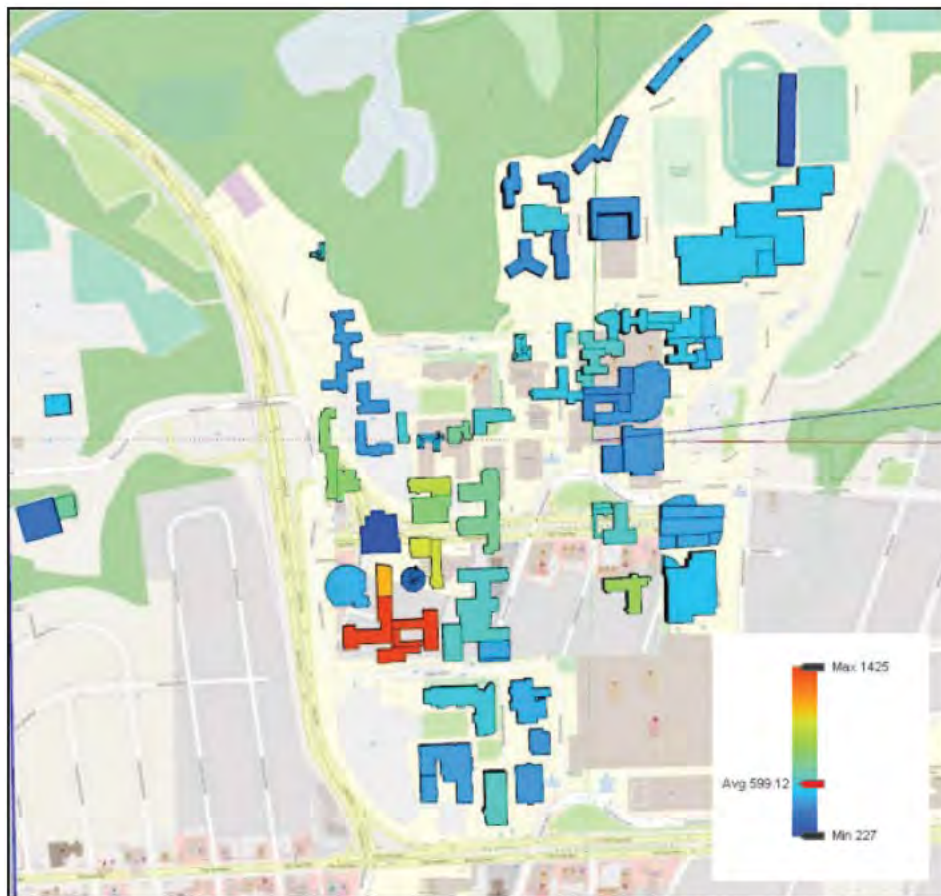
Figure 14: McMaster monthly steam use intensity



**Figure 15: McMaster annual water use intensity**

### 5.0 McMaster GHG Emissions

As part of the Net-Zero Carbon Roadmap, an energy model was created to determine the most energy and carbon intensive buildings, as shown in Figures 16 and 17. These models help McMaster University in prioritizing energy projects in the future.



**Figure 16: Campus Energy Model [Source: McMaster Net-Zero Carbon Roadmap Report]**

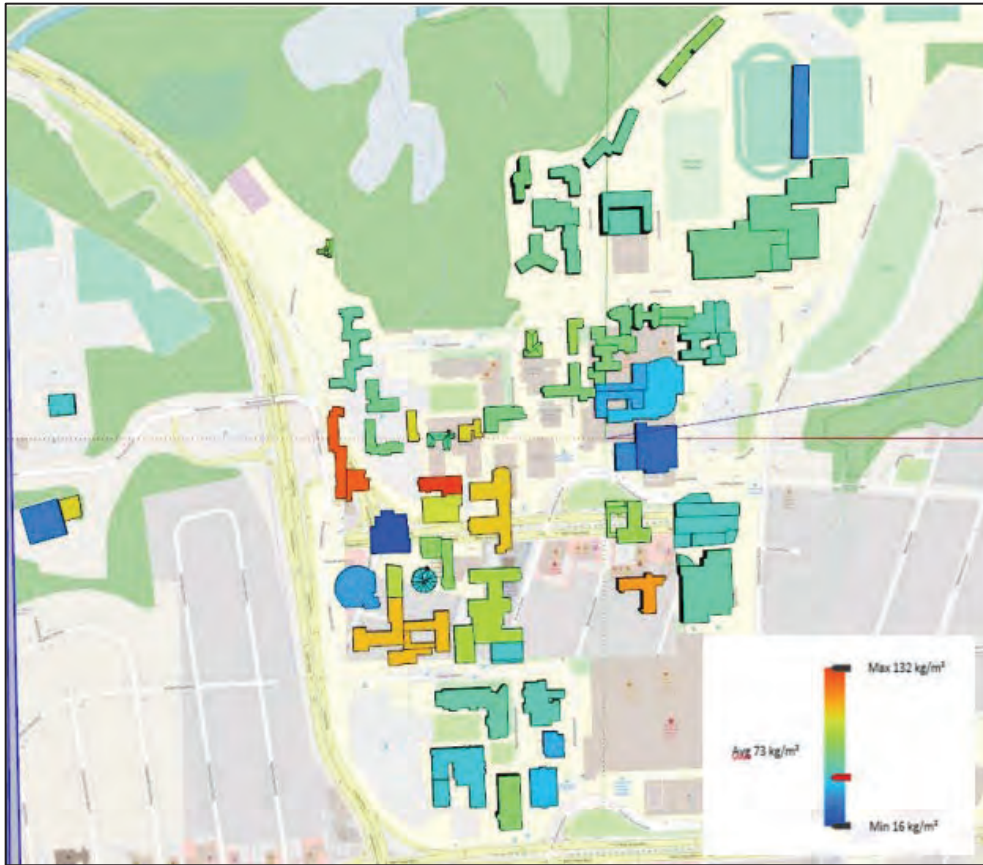


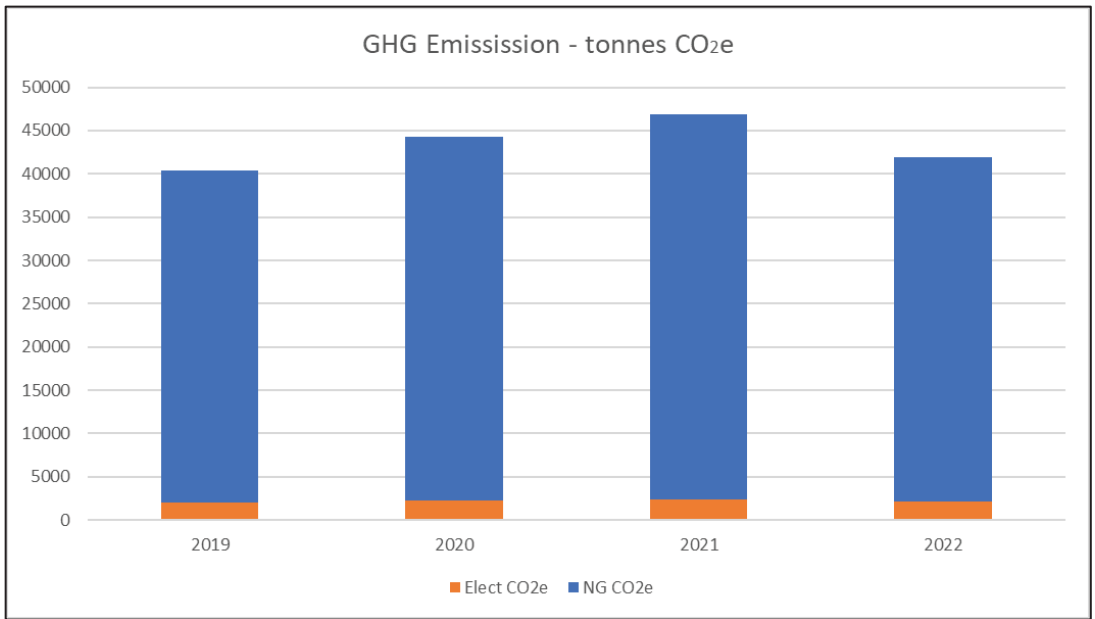
Figure 17: Campus Carbon Emissions Model [Source: McMaster Net-Zero Carbon Roadmap Report]

Based on the models, we can see that some buildings with the highest energy intensities are not necessarily the highest carbon intensive facilities. To efficiently manage energy use on campus, while moving towards a net-zero carbon campus, we will need to identify and implement strategies that help tackle the most carbon-intensive facilities first, and then focus on energy intensity as a whole. Table 1 presents some of the actions taken already in the most energy intensive buildings on campus.

Building	Energy Consumption (red/orange/yellow)	Action Plan
AN Bourns Building	Red/Orange	Recent renovation in ABB has installed Demand Control Ventilation (DCV) in the Undergraduate Chemistry Wing. There are several other laboratories that could be retrofitted with a DCV system.
Burke Science	Yellow	Lab systems could be made more energy efficiently by installing demand control ventilation.
Tandem Accelerator	Yellow	Lab systems could be made more energy efficiently by installing demand control ventilation.

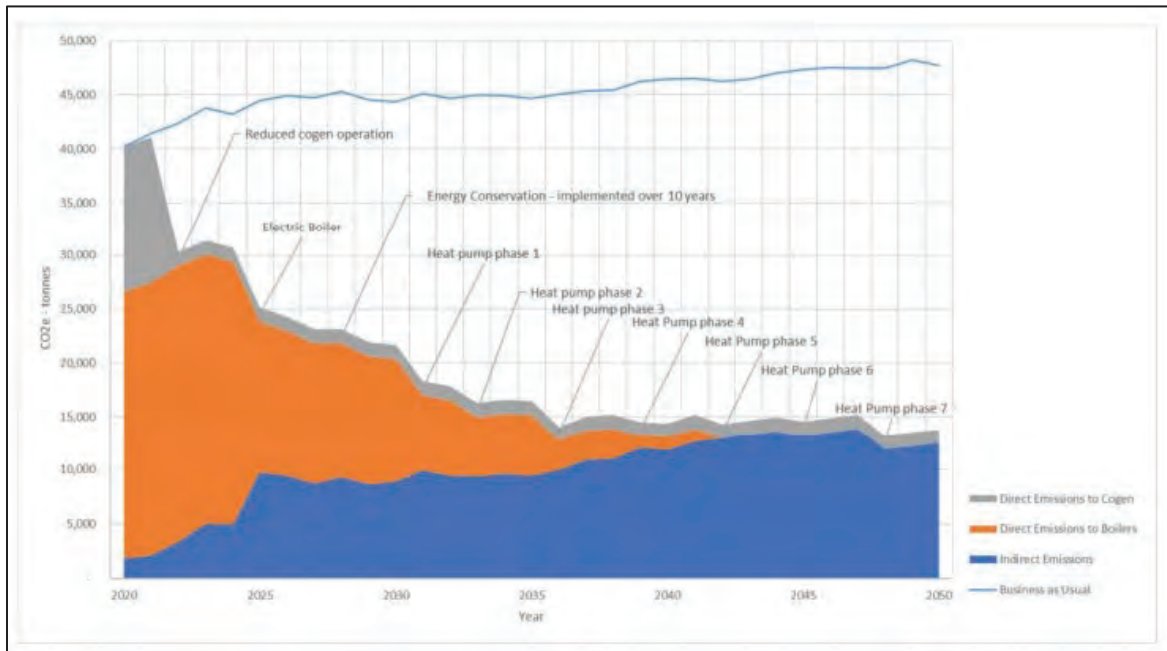
Table 1: Highest energy consuming buildings

McMaster’s scope 1 emissions vary yearly depending on weather conditions. Historically, the carbon emissions are in the range of 40,000 to 47,000 tonnes of CO<sub>2</sub>e. The Net-Zero report uses 2019 emissions as the baseline (40,400 tonnes of CO<sub>2</sub>e). Approximately 95% of the emissions are direct emissions stemming from the district steam, cogeneration plant, emergency generators and fleet vehicles. The remaining 5% are indirect emissions from electricity imported from the grid. Figure 18 highlights the amount of carbon emissions resulting from the direct use of natural gas and grid electricity consumption from 2019 to 2022. The 2023 emissions will be reported in September as part of *O. Reg 390/18: Greenhouse Gas Emissions: Quantification, Reporting and Verification*



**Figure 18: McMaster GHG Emissions**

This highlights the need for McMaster to actively reduce its carbon emissions through various carbon reduction projects. The suggested carbon pathway to 2050 is shown in Figure 19.



**Figure 19: McMaster Carbon Reduction Path [Source: McMaster Net-Zero Carbon Roadmap Report]**

The main theme in McMaster’s carbon roadmap is the electrification of the heating systems on campus. McMaster’s district heating system utilizes high energy steam, and this has proven to be cost effective throughout McMaster’s history due to the low cost of natural gas. However, with the yearly increase in carbon tax, the cost to operate the district system becomes significant. As such, McMaster is pursuing the installation of two electric boilers to renew its aging steam infrastructure while reducing carbon emissions and avoiding future carbon costs.

To operate the electric boilers without an increase in electricity cost, McMaster will continue to participate in the ICI program as a Class A customer. This is accomplished by the operation of the 10.5 MW of peak shaving at the NF 91 transformer lot and ET Clarke Centre. As a Class A customer, McMaster will reduce the Global Adjustment portion of its annual electricity cost, making it financially feasible to operate the electric boilers.

**5.1. Benchmarking with Other Institutions**

McMaster energy and GHG intensities were favorable prior to 2017. Due to the installation of the cogeneration plant (CHP), McMaster’s energy and GHG intensities have increased as shown in Figures 20 and 21.

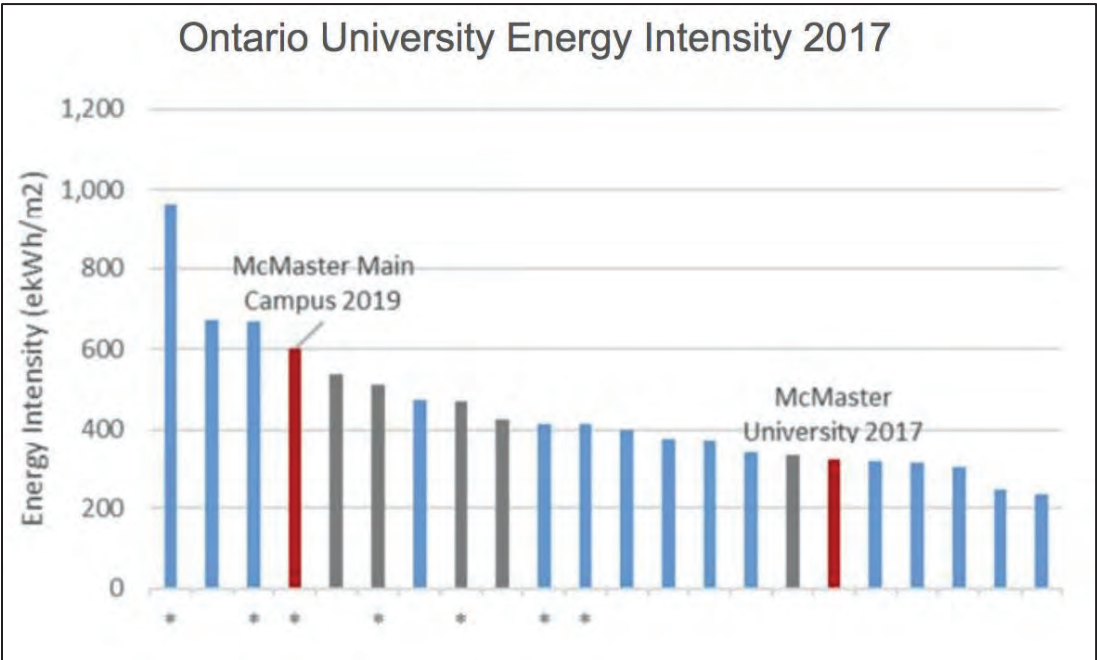


Figure 20: Ontario University Energy Intensity 2017 [Source: McMaster Net-Zero Carbon Roadmap Report]

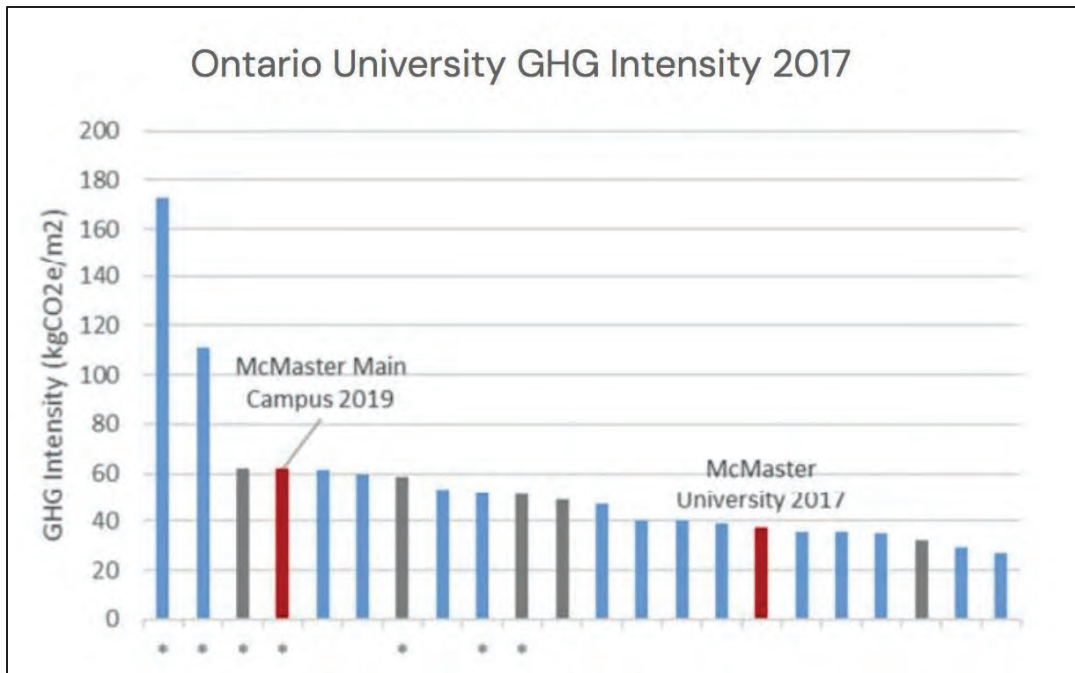


Figure 21: Ontario University GHG Intensity 2017 [Source: McMaster Net-Zero Carbon Roadmap Report]

## 5.2. Reduction Targets

McMaster's Net-Zero Carbon Roadmap has outlined comprehensive targets from 2021 to 2050, reducing campus carbon emissions by 75% in 2030 and 90% in 2050, with a net reduction of 36,360 tonnes of CO<sub>2</sub>. The remaining 10% of campus carbon emissions are to be addressed by utilizing carbon offsets, or production of renewable energy on campus.

McMaster is committed to meeting its 2030 carbon reduction targets through the implementation of projects that focus on energy conservation, ventilation heat recovery, and BAS optimization. McMaster will also alter its current electrical infrastructure by the operation of its peak shaving generators to reduce the financial cost of future carbon reduction projects, which heavily rely on electrification of heating systems. This becomes important as McMaster moves forward with the proposed projects, beginning with the installation of electric boilers at ET Clarke.

McMaster University is exploring solutions that will accelerate the Net-Zero Carbon Roadmap, with a focus on cost-effective solutions. McMaster is also exploring other technologies, such as solar photovoltaic (PV), hydrogen blending and carbon capture due to the challenges facing the provincial electrical grid.

## 6.0 Energy Action Plan

McMaster's Net-Zero Carbon Roadmap has successfully laid out the carbon reduction pathway to 2050. The goal of the energy action plan is to highlight projects that will assist McMaster in achieving its reduction targets with an emphasis on carbon and financial impacts. Initiation of a few projects was delayed due to COVID-19, changes in governmental policies, and funding streams. Economic changes have also led to uncertainty with pricing and construction scheduling. Government funding can also alter the execution of projects based on program rules. Projects submitted for federal/provincial carbon funding will need project key dates assessed and re-evaluated to meet the conditions of the funding program. The plan includes on-going and fully funded projects; it also includes future projects whose scope and budget are being developed, and funding sources are being identified.

### 6.1. Recently Completed Projects

Since 2019, McMaster has completed several energy projects, which includes the following.

- **Strobic Fan Upgrades:** The project replaced old pneumatic dampers to DDC electronic at NRB and ABB for the high plume fans, resulting in savings of 22,000 kWh and 22.6 tonnes of CO<sub>2</sub>e.
- **Fish Tank Water System Retrofit:** The fish tank research room at Life Sciences Building utilized potable water which drained to the sewage system. By implementing an updated filtration system, and adding recirculation modes, the annual water consumption was reduced by 41,000 m<sup>3</sup> resulting in annual savings of \$134,000.
- **Steam Traps Replacement:** The steam distribution system at McMaster relies on steam traps to ensure proper steam distribution. Leaking traps are a major cause of energy loss due to the loss of condensate water. This project replaced old and leaky steam traps for better efficiency and energy savings. This project was completed in 2022 and it saved 99 tonnes of CO<sub>2</sub>e and \$14,000 of annual gas savings.
- **Metering Upgrades:** This project upgraded old meters and installed new meters for all utility services (electricity, chilled water, steam) for 90% of the buildings on campus. This will enhance monitoring and tracking of utility services, facilitating measurement and verification plans for energy projects going forward. The project was completed in 2023 with a project budget of \$1,798,500.
- **Thermal Imaging Study – Campus Services Building:** With advancements in aerial thermography (thermal scanning drones) combined with Artificial Intelligence algorithms, a pilot project utilized aerial thermography to perform a scan of the Campus Services Building (CSB) to help analyze the building façade. This technology pinpointed problematic envelope issues to quantify energy loss and indicated areas of leakages, responsible for an estimated energy loss of 313 MWh per year. An energy loss of up to 85 MWh per year can be prevented through building envelope measures.
- **GSB Demand Control Ventilation:** As part of the lab renovations for the 3<sup>rd</sup> and 4<sup>th</sup> floor of General Science Building, a demand control ventilation system was installed as part of the project. The DCV system reduces air changes per hour in the lab spaces when the labs are not in used. With a reduction in air changes per hour, there will be savings in electricity and gas usage. This project was completed in 2022 and it will save approximately 148,961 kWh in electricity, 78,925 m<sup>3</sup> in gas and 257 tonnes of CO<sub>2</sub>e
- **Cooling Tower Make-Up Source Change:** The cooling towers in ET Clarke use city water for make-up. This introduces calcification in the system increasing water usage. By switching the make-up water source from city water to Reverse Osmosis (RO)

water, contamination will be kept at a minimal and will provide a reduction in make-up water consumption. Potential water savings will be calculated once the new RO system is fully operational.

## 6.2. Ongoing Projects

- **LSB Greenhouse Geothermal Heat Pump System:** One of the key recommendations in the Net-Zero Carbon Roadmap is the transition to a geothermal heat pump system to provide heating on campus. To verify the effects of the proposed campus geothermal heat pump systems, it was decided that a pilot system would be implemented as part of the Life Science Building Greenhouse project. This involves drilling thermal wells below the new greenhouse addition and installing a closed-loop system with circulation pumps. For a total approximate cost of \$500K, the geothermal system is designed to displace 100 kW of heating and cooling from the central plant, achieving a reduction of 98.5 tonnes of CO<sub>2</sub>e annually. Facility Services aims at gaining more understanding of the financial implications of large-scale geothermal heat pump systems on operations and utilities through this pilot project.
- **Electric Boilers & Peak Shaving Generators:** Based on the Net-Zero Carbon Roadmap, McMaster is installing two 60,000 lb/hr electric boilers, operating in partial load, to achieve an expected reduction of 35% in GHG emissions campus-wide. Financial savings with this project are associated with the avoided carbon tax linked with natural gas use. Greater carbon reductions can be achieved by operating the two boilers at a higher capacity, which will be evaluated once the electric boilers are in place.

To offset the increase in electricity costs associated with these electric boilers, McMaster has invested \$31.5M to install 10.5 MW of peak shaving generators under a behind-the-meter model. By operating the generators roughly 100 hours per year, it is estimated that Global Adjustment savings of \$3.5M can be achieved through this model (considering the revenue payment transfer from rate base to tax base discussed in section 2.0). The use of peak shaving generators will result in displacement of over 700 tonnes of CO<sub>2</sub>e from the provincial grid, and an initial payback of 15 years. The first phase of the project to install 4 generators at NF91 site is completed. The second phase to install a 2.5MW Peak Shaver/Emergency generator and Electric Boilers at E.T. Clark is scheduled for completion in summer of 2026.

McMaster was successful in its application for the Decarbonization Incentive Program for the electrode boilers. McMaster received \$2,087,600 in funding in 2023 and has received additional funding of \$1,200,000 for a total funding award of \$3,287,600.

- **Demand Control Ventilation – Physics Wing:** Research labs are one of the biggest energy consumers on campus, due to the levels of fresh air fresh flow required for lab



safety and comfort. Outside air temperatures ranging from -30 to 40 degrees Celsius need to be conditioned and brought inside lab facilities to provide comfortable indoor environmental conditions. Demand control ventilation systems utilize air quality sensors to measure air temperature, CO2 levels, volatile organic compounds, and particulate matter. If all levels are acceptable, the system reduces the lab airflow and conserve energy. If levels are not appropriate, the system ramps up the ventilation system to provide air quality levels as required. This system enhances lab safety by delivering higher fresh air flows. With the lab air quality being acceptable 97%+ of the occupied hours, significant energy savings are possible with lab demand control ventilation.

Similar initiatives have previously been implemented in top labs across North America, including the University of Ottawa, MaRS Discovery District, University of California – Irvine, Harvard University and University of Pennsylvania. The project will target the Physics Wing of AN Bourns Building, and is scheduled to be completed for summer 2024, and will result in an annual savings of \$112,000 and a reduction of 248 tonnes CO2e annually.

- **CSB and ADL Heat Pump Conversions** The project replaces the natural gas boilers at the Campus Services Building (CBS) and the Advanced Dynamic Laboratory (ADL) buildings with heat pump systems to supply heat to these two buildings. This project serves as an enabling step on the pathway to net-zero emissions by providing a clean source of heating for isolated buildings on campus that are not connected to the campus district heating system. The project will save approximately 191 tonnes of CO2e annually.
- **Energy Management Dashboard:** Facilities Services is implementing an Energy Resource Management Systems solution to
  - Record energy use
  - Identify efficiency opportunities
  - Collect utility bill data
  - Engage the community in learning and active action around energy management

The system is expected to be implemented by summer 2025.

- **Cooling Tower Replacement** The replacement of the Cooling Towers at ET Clarke Centre will result in notable water savings. With the replacement of aging wooden cooling towers with newer and larger fiberglass towers, significant water loss associated to leakages in the tower basin will be eliminated. Four tower cells were completed in 2023 and another 4 are scheduled to be completed by summer 2024
- **Re-commissioning of Existing Buildings:** The re-commissioning involves evaluating and optimizing the performance of existing buildings This process examines systems

such as building automation systems, HVAC, lighting, water, and energy management to identify areas for improvement. The aim is to enhance overall performance, reduce energy consumption and operating costs, to help bring the buildings up to modern efficiency standards, extend their lifespan, reduce environmental impact, and improve occupant comfort.

The IESO has the Existing Building Commissioning (EBCx) program to provide financial incentives to commercial building owners to enlist qualified commissioning providers for building recommissioning. Accredited building commissioning providers conduct the commissioning process, identifying energy conservation measures and collaborating with participants to implement recommended improvements. Pay-for-performance incentives based on savings, training and on-going commissioning are offered as part of the program's best practices. Facilities Services is currently assessing potential buildings on campus under this program and is aiming to commence work on MDCL and JHE by mid 2024. This work is estimated to save \$28,000 annually in electricity and gas as well as reduce CO<sub>2</sub>e by 310 tonnes annually.

Ongoing Projects	Year Completed	Cost (\$)	Energy Incent. / Grants	Annual Gas Savings (m3)	Annual Electricity Savings (kWh)	Annual Water Savings (m3)	Annual Utilities Savings (\$)	Carbon Savings (\$)	Simple Utilities Payback	Funding Source	GHG Emissions Reduction (tonnes of CO2e)
LSB - Geothermal HP	2024	\$500,000	\$0	N/A	N/A	0	N/A	\$7,920	N/A	UTL	99
Peak Shaver & Electric Boiler	2023 & 2026	\$31,222,530	\$3,287,600	4,880,637	0	0	\$3,500,000	\$736,000	8	Loan(1)	9,200
Lab Air / DCV – ABB Physics Wing	2024	\$2,320,000	\$0	131,597	311,393	0	\$30,921	\$19,840	75	UTL/DM	248
ADL & CSB Heat Pump Conversions	2026	\$3,240,000	\$500,000	3,820	0	0	\$840	\$15,280	N/A	DM	191
Re-commissioning / Existing Building Commissioning	2026	\$305,000	\$52,500	5,000	245,000	0	\$28,000	\$24,800	7/12	UTL	310
<b>Total</b>		<b>\$37,587,530</b>	<b>\$3,840,100</b>	<b>5,021,054</b>	<b>556,393</b>	<b>0</b>	<b>\$3,559,761</b>	<b>\$803,840</b>			<b>10,048</b>

DM – Deferred Maintenance  
UTL – Utilities

Notes

(1) Internal loan from McMaster central bank

General Note 1: Carbon tax rate for 2024 is \$80/tonne of CO2e

General Note 2: Simple Utilities Payback uses annual utilities savings

General Note 3: Savings from energy management projects are used to pay back capital costs, as well as to fund other energy conservation projects

Table 2: Ongoing Projects Summary

### 6.3. Future Projects

Future projects, initiatives and measures are being explored by the Facilities Services team to achieve the University's net-zero carbon goals. These projects' scopes and budgets are being developed and will be implemented when funding becomes available.

- **Nuclear Reactor Heat Reclaim Study:** The project utilizes heat generated by the McMaster nuclear reactor for other uses, such as building heating, and domestic hot water systems. This has the potential to significantly contribute to the organization's goal of reaching net-zero emissions by 2050. The nuclear reactor is used for nuclear research and isotope production; during this process, it creates useful heat as part of the reaction process. The McMaster nuclear reactor generates an estimated 5MW (1,400 tons) of low-grade heat when operating. This heat is currently rejected via cooling towers. This project will capture a portion of this rejected heat that is dissipated and use it for preheating in the adjacent buildings (AN Bourns Building), reducing the need for heating from natural gas boilers and thereby reducing associated emissions.

This project will offset annual operating costs and carbon tax by an average of \$430,000 per year once implemented. There would also be a carbon reduction of 1,728 tonnes of CO<sub>2</sub>e annually. In the future, this system will tie-in to a low temperature water network once the campus district system (steam) transitions to a geothermal heat pump network. This project contributes to emissions reduction by reducing the usage of natural gas boilers to produce steam in the building. The project's future integration with a low temperature water network aligns with a broader strategy of transitioning to more sustainable energy sources.

- **Thermal Imaging Study – Phase 2:** The pilot project on campus used aerial thermography combined with Artificial Intelligence algorithms technology that pinpointed envelope issues, quantified energy loss, and highlighted remediation areas with high return on investment. Future phases would involve selecting buildings on campus to replicate thermal imaging and developing recommendations.
- **Demand Control Ventilation – Campus Wide:** Building on the success of implementing DCV at JHE Chemistry Wing, ABB Undergraduate Chemistry, and MDCL, Facility Services is exploring the implementation of the system in other labs and non-lab spaces; in the case of non-lab areas such as office spaces, meeting rooms, etc., the sensor suite/system can be configured to detect CO<sub>2</sub>, volatile organic compounds, and particulate matter. This will give an indication of the occupancy levels in each of the spaces, which can be used in real-time to adjust ventilation requirements and reduce fan operations. Wide implementation of this system on campus has the potential of saving approximately 8,386,208 kwh of electricity and 4,439,659 m<sup>3</sup> of gas with a GHG reduction of 10,233 tonnes.

- **Rainwater Harvesting:** The Project involves harvesting rainwater using collection systems; rooftops are the most viable location for collection to avoid water contamination by ground elements. Currently, McMaster has several rainwater collectors spread across campus at DBAC, IWC, JHE, and ETB. There are already cistern tanks in place to take advantage of this. A capital investment is needed to install pipelines and pumps to extract rainwater from the cisterns and use for irrigation.
- **Campus City Water Audit:** This project involves identifying all sources of water leaks, such as taps, pump seals, and once-through cooling systems. Once the campus is audited, the amount of water loss for each is identified and repairs are prioritized accordingly. This project involves auditing the campus and to complete a follow-up inspection. The expected savings are based on the industrial savings up to 5%. Cost of repairs is to be determined based on the results of the initial audit.
- **Solar Panel Study:** McMaster is undertaking a feasibility study to validate the viability of integrating solar panel farm/array on the rooftops of IAHS, ITB, MDCL & ETB as well as solar carports in parking lots M & P. Based on preliminary findings the rooftops could generate approximately 550 kW of power and carports generate approximately 5,500 kW of power. The construction costs would be approximately \$2.6M and \$24M respectively. McMaster will be assessing the scalability and implications of implementing the different options across campus, the initial strategy will focus on a more localized smaller scale approach.
- **Free cooling Heat Exchanger (using cooling towers):** Free cooling is a process that takes advantage of colder outside temperatures to provide cooling naturally and sustainably to buildings. Cooling towers are heat rejection devices used in the cooling system; their primary function is to remove excess heat from water by evaporating a portion of it into the surrounding air. The remaining cold water is circulated (via pumps) to the building through the other half of system known as the chiller side. When used for free cooling a cooling tower operates as a “heat exchanger” and transfers the heat from the water to the cooler air without requiring additional energy input; however, it does require the addition of a heat exchanger to exchange loads with the chilled water side. This allows for significant energy savings and reduces operating costs compared to mechanical cooling methods. Based on an initial investigation, free cooling at central plant could be achieved by the installation of a heat exchanger sized for 625-1170 tons, with changes in the operation of the cooling towers. However physical space, future expansions and the variability of outside air temperatures are important factors and limitations in designing the system. This project will be investigated further to determine how much energy and carbon offsets are feasible.
- **Strobic fans - Heat Recovery:** McMaster is investigating active heat recovery systems for laboratory buildings as these spaces are the most energy intensive spaces on campus. The intent of this project is to recover heat that would otherwise be completely wasted/extracted out of the building and use it to minimize energy consumption in the building and reduce the buildings’ overall environmental impact.

<i>Future Projects</i>	<i>Target Completion Date</i>	<i>Cost (\$)</i>	<i>Energy Incent./Grants</i>	<i>Annual Gas Savings (m3)</i>	<i>Annual Electricity Savings (kWhr)</i>	<i>Annual Water Savings (m3)</i>	<i>Annual Utilities Savings (\$)</i>	<i>Carbon Savings (\$)</i>	<i>Simple Utilities Payback</i>	<i>Funding Source</i>	<i>GHG Emissions Reduction (tonnes of CO2e)</i>
Nuclear Reactor Heat Reclaim Study	2026	\$3,471,700	\$923,000	1,090,157	0	0	\$239,835	\$222,400	14.5	UTL	2,780
Demand Control Vent (Campus Wide)	2030	\$7,781,389	\$0	4,439,659	8,386,028	0	\$1,731,468	\$818,640	4.5	UTL	10,233
Rainwater Harvesting	2030	TBD	\$0	0	0	TBD	TBD	\$0	TBD	UTL	0
Solar Panel Rooftop	2030	\$2,625,000	\$0	0	507,375	0	\$45,664	\$0	57.5	UTL	0
Solar Panel - Carports	2030	\$24,010,000	\$0	0	4,450,116	0	\$400,510	\$0	59.9	UTL	0
Free cooling heat exchanger (using cooling towers)	2030	\$300,000	\$0	0	394,000	0	\$35,460	\$0	8.5	UTL	0
Strobic Fans – Heat Recovery	2030	TBD	\$0	TBD	TBD	0	TBD	TBD	TBD	UTL	TBD
<b>Total</b>		<b>\$38,188,089</b>	<b>\$923,000</b>	<b>5,529,816</b>	<b>13,737,519</b>	<b>0</b>	<b>\$2,452,936</b>	<b>\$1,041,040</b>			<b>13,013</b>

DM – Deferred Maintenance  
UTL – Utilities

*General Note 1: Carbon tax rate for 2024 is \$80/tonne of CO2e*

*General Note 2: Simple Utilities Payback uses annual utility savings*

*General Note 3: Grants and funding may be available in the future*

*General Note 3: Savings from energy management projects will be used to pay back capital costs, as well as to fund other energy conservation projects*

**Table 3: Proposed Projects Summary**

## 7.0 Energy Action Plan Conclusion

This energy action plan extends to 2030 and includes 5 ongoing energy projects with a total investment of \$37,587,530. There are 26 completed projects with a total investment to date of \$28,130,628 and another 7 proposed projects with a total anticipated investment of \$38,188,089. This will bring the total investment to \$103,906,247 by 2030 if all proposed projects were completed. Funding sources for each of these projects are being considered, along with timelines and business case development. Projects will be brought through governance for consideration based on the total project value. Table 4 below summarizes the utilities investment breakdown from the past, current and future projects.

Project	Total Budgets
Completed Projects	\$28,130,628
Ongoing Projects	\$37,587,530
Future Projects	\$38,188,089
<b>Total (by 2030)</b>	<b>\$103,906,247</b>

Table 4: Energy Projects Budgets

With the current and proposed projects, the GHG emission is targeted to be reduced significantly. By implementing all ongoing and future projects, McMaster's annual GHG emissions would be reduced to 8,600 tonnes CO<sub>2</sub>e by 2030, or a reduction of 78.6%, ahead of our target. Figure 22 shows how McMaster's emissions should behave until 2030, placing us ahead of our 2030 target, and closer to our 2050 target.

Year	Annual GHG Emission Reductions (tonnes of CO <sub>2</sub> )
2019 to 2020	379
2020 to 2030	31,361
<b>Total</b>	<b>31,740</b>

Table 5: GHG reductions up to 2030

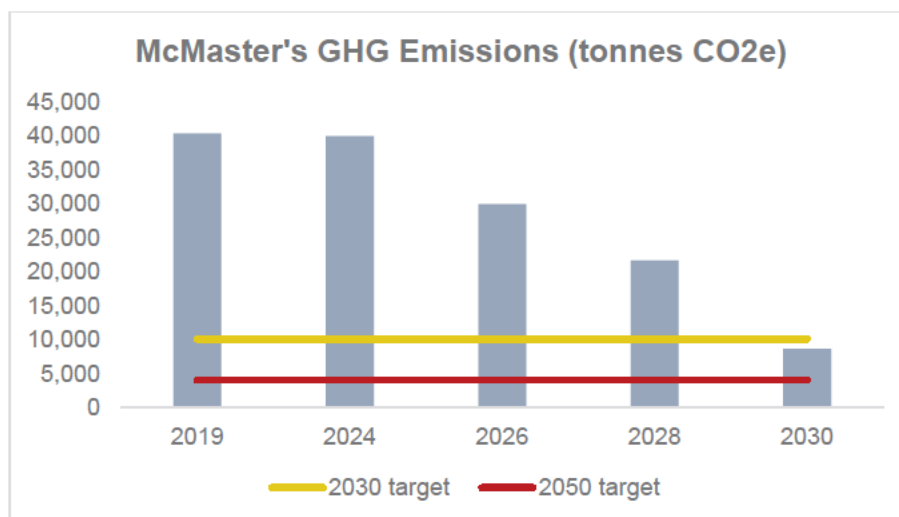


Figure 22. McMaster's projected GHG emissions to 2030

The EMP progress will be tracked by comparing monthly and yearly utility and GHG intensities. Baseline, benchmarks, progress and targets met will be tracked and recorded. Annual reports will be developed to alert any stakeholders of any issues and milestones achieved. The hope is to raise awareness and maintain enthusiasm for sustainability and energy management initiatives.

# Update: McMaster Encampment Ends

MAY 24, 2024

This evening, protestors agreed to end an encampment on McMaster's main campus that started on May 5th.

Tents are set to come down from the area near the Burke Science building by Saturday evening.

A series of meaningful discussions have led to the dismantling of the encampment. Details of the [resolution can be found here](#). The university continues to maintain its core principles of freedom of expression and academic freedom.

This has been a very difficult time for many people on our campus. We recognize the profound grief that so many are experiencing.

We also appreciate the willingness of those in the encampment who were willing to participate in such productive discussions.

We hope to continue to find ways to have meaningful, respectful dialogue within our university community that reflects the diversity of views, lived experiences and perspectives across campus.



May 24, 2024

## McMaster's Response

Some members of McMaster's student, staff, faculty and alumni communities have been deeply impacted by the continued horrific attacks in Gaza. An encampment focused on the crisis began on May 5th, and participants wish to see the university take action.

McMaster has considered the actions the encampment has asked the university to take. In his [May 16 statement](#), President David Farrar shared the university's core principles along with areas that it felt required additional discussions with student leaders.

Thanks to these productive conversations the details of these areas for further discussion are now in place and the encampment has agreed that all tents and components of the encampment will be taken down and removed beginning immediately and completed within 24 hours, and will not return to any university location. There will be no disruptions by encampment supporters to any university business, including convocations. And any future protests will abide by McMaster's [Freedom of Expression guidelines](#).

1. McMaster's International Strategy Advisory Committee (ISAC) will develop a framework for human rights considerations in international agreements. The first Committee meeting to discuss this issue is to occur before the end of May. A working group comprised of ISAC members and a member of the MSU and GSA will develop the framework beginning in the fall 2024. Student members of the working group will be selected by the chair of ISAC and from nominations made by the respective student union Presidents. Nominees will be selected based on their education and experience.
2. A meeting with the university's Chief Financial Officer will occur in June to share information about McMaster's investment strategy. Members of SPHR's negotiating team and up to three faculty advisors will attend.

## Disclosure

3. McMaster will continue to be a signatory to the United Nations Principles of Responsible Investing, and will uphold these principles, which include human rights as part of the integration of environment, social and governance considerations. These principles are embedded in the Statement of Investment Policies and Procedures – Investment Pool (section 5). The "Social Responsibility and McMaster's Investment Policy" will be reviewed and amended as required to align with Environmental Social and Governance (ESG) considerations.
4. The university will disclose annually a report of all direct investments and the names of the pooled funds held in the university's Investment Pool to the Board of Governors at the first meeting in the Fall of 2024. The report will be made available on the Financial Affairs website.

## **Divestment**

5. SPHR will be invited to make a presentation on divestment to the Board of Governors at its October 2024 meeting.
6. An open process will be implemented to allow any McMaster community member to raise questions or concerns about McMaster's investments, including direct or pooled investments, divestment, and investment policies. The information will be shared with members of the Investment Pool Committee who will review and assess based on applicable Board policies. Concerns will be forwarded to the Board of Governors as appropriate. This process will be in place by the end of October.

## **Support**

7. The university's current Scholars-at-Risk Program and Students-at-Risk Bursary will make up to \$200,000 available from its annual funding to support qualified academics and students from Palestine for as long as the programs exist.
8. The university will extend the contracts of its Palestinian psychotherapists to the end of December 2025 and the Student Wellness Centre will seek to add a male Muslim-Palestinian psychotherapist by the beginning of the Fall 2024 term with best efforts made to convert these positions to ongoing roles.
9. There will be a series of stories about McMaster students impacted by conflicts and crises around the world to be published on The Daily News during the 2024/25 academic year. The initial story will reflect the impact of the crisis on Palestinian students. Subsequent stories will bring a range of lived experiences to the series.

# President's Report to McMaster University's Board of Governors June 6, 2024

## **Spotlight on Engaging Local, National, Indigenous and Global Communities**

McMaster has a long history of engagement and partnership with our surrounding communities and has a critical role to play in the transformation of Hamilton, our region, our country and globally. We are equally committed to working closely and respectfully with Indigenous communities to advance Truth and Reconciliation across our campus and beyond.

As such, we continue to work toward our strategic goal of “further developing and expanding our network of longstanding and respectful partnerships with communities, partners, research collaborators and supporters for the benefit of all.”

I would like to highlight further advances in this important priority area.

### **Engaging Local Communities**

#### **Strategic Alignment Funds: Support for innovation in community engagement**

McMaster is committed to embedding community-engaged learning, research and service across the university and is actively supporting projects and initiatives that advance this important strategic priority.

Over the past two years, 31 initiatives have received support through the [Strategic Alignment Funds \(SAF\)](#), which are administered through the Office of the Provost. Many were used to support community engagement. We recently celebrated this commitment to innovation at the inaugural [SAF Symposium](#), where 14 presenters from across the university showcased their SAF-supported initiatives.

I want to highlight some of the projects that supported innovation in community engagement:

- The Student Success Centre and Student Affairs, in partnership with various community organizations, hosted several events in support of financial education and empowerment. The events were designed to serve our campus community and members of the Greater Hamilton Area, and included tax clinics staffed by 94 student volunteers and 10 CPA volunteers.
- The development of a co-op program in Social Sciences has strengthened employer engagement and taken our students into the community where they are able to use the knowledge and skills they have developed at McMaster and contribute their perspectives to solving complex challenges.

- The opening of McMaster University Library's' hidden special collections, which include more than 100,000 books and manuscripts that are being catalogued and made publicly available to external researchers and anyone in the community.
- The SAFs have funded the McMaster CoDesign Hub, a place where members of equity-deserving communities are involved in the co-creation of services and supports for others like them. Their insights and lived experiences result in services that are more likely to be accessible and well-used, while achieving better outcomes.
- In the Faculty of Science, a new SAF-supported initiative is conducting outreach into communities to improve the graduation rates of people from equity deserving communities.
- Community, alongside students, is at the centre of the Indigenous Learning Lodge Central Hub, which works to remove barriers to Indigenous health education at the Faculty of Health Sciences and to support the work of local and Indigenous community collaborators.
- The STEM Innovation Agenda, a partnership between the Faculties of Science and Engineering, is advancing priorities through partnerships with other national labs, municipalities and industry associations to increase research revenue.

### **Engaging Indigenous Communities**

Over the past year, there have been a number of important programs and initiatives launched in partnership with Indigenous faculty, staff and students across McMaster with the goal of developing new opportunities to grow Indigenous scholarship, explore and celebrate Indigenous ways of knowing, and create deeper connections with Indigenous communities.

Some key programs and initiatives include:

- **The master's degree in Indigenous Studies** – The new program will provide students with an immersive, multidisciplinary experience that centres Indigenous Studies research methodologies and creation, theory, ways of knowing, while placing community engagement at the forefront. Focusing on regeneration and resurgence-based programming, students will be trained to be leaders in Indigenous-led, community-based research, knowledge creation and policy.
- **The Indigenous Bursary** – This unique program not only assists with tuition, but also helps cover cost-of-living expenses such as housing, childcare, food and transportation. It's an important recognition of the additional financial barriers faced by Indigenous students in accessing and completing university. It also reflects McMaster's deep commitment to supporting the success of Indigenous students, and to fostering greater inclusivity on our campus.

- **The Walls to Bridges Program** – a Canada-wide program that moves university classes into prisons where incarcerated and non-incarcerated students can earn university credits while taking courses together. McMaster’s program is led by Savage Bear, the Director of the McMaster Indigenous Research Institute. So far, the Indigenous Studies Department has brought two courses to the Grand Valley Institution for Women (GVI) in Kitchener, providing a transformative learning experience for residents at GVI and the McMaster undergraduate students learning alongside them.

### **Creation of the Vice-Provost, Indigenous role**

Guided by the leadership of the [Joint Indigenous-Administrative Consultation Group \(JIACG\)](#), the University has established the position of Vice-Provost, Indigenous. The introduction of this position will play an important role in advancing McMaster’s commitment to Truth and Reconciliation and reflects the importance of having a leadership office dedicated specifically to Indigenous initiatives.

The work of the vice-provost, Indigenous will be informed by the Indigenous community at McMaster. It includes responsibility for implementing and maintaining a university Indigenous education and research plan, providing vision and leadership for decolonization while furthering the Indigenization of the University.

The role will report to the provost and vice-president (Academic) and sit as a member of Provost Council. It will also have collective accountability to the Indigenous Education Council and Indigenous administrators.

The Terms of Reference for the position were created through a consultation process with more than 25 Indigenous faculty, staff, students and community members participating, and will be a living document meant to evolve as the Indigenous community of the University evolves. The search for the inaugural Vice-Provost, Indigenous will begin this spring.

This role will ensure there is an Indigenous voice at the University’s senior leadership table, and is another important step toward integrating Indigenous research, teaching, and ways of knowing into programs and initiatives across our campus.

### **Engaging Global Communities**

#### **Updates from the Office of International Affairs (OIA)**

- **McMaster University’s Global Engagement Strategy: The OIA is developing a strategy** guided by the principles and practice of inclusive excellence, and including a regional/thematic focus, the OIA is undertaking a strategic planning process. This process includes consultative meetings with stakeholders through the International Strategy Advisory Committee (ISAC) and meetings with leadership tables across the University. A focus of this strategy will be to strengthen partnerships in key regions including Europe, the Caribbean, Latin America, Africa and the Middle East.

- **Student and Faculty Mobility Grants:** McMaster University was awarded the [International Youth Internship Program \(IYIP\) grant](#), funded by Global Affairs Canada in collaboration with local non-profit organizations. The \$4.9 million grant aims to empower Canadian youth through international development experience in Africa to build cultural competency, resilience, and positive character development to enhance employment prospects and long-term career success. McMaster has also received Faculty Mobility Grants for faculty members to teach or conduct research in South America and the Caribbean.
- **Advocacy on Canada’s Policy on International Students:** McMaster’s Office of International Affairs has led advocacy to shape the Government of Canada’s policy on international students based on McMaster’s global engagement strategy. McMaster participated actively in the Global Affairs Canada consultations on Canada’s upcoming national International Education Strategy and with Immigration, Refugees and Citizenship Canada on their Recognized Institution Framework pilot. McMaster’s policy advocacy includes op-ed in key news channels by McMaster Leaders:
  - Steve Hranilovic, Bonny Ibhawoh, Sean Van Koughnett, “[Curbing international students not the answer to Canada’s housing crisis](#),” *The Hill Times*
  - Bonny Ibhawoh, Sean Van Koughnett, “[Don’t blame McMaster’s international students for the housing crisis](#),” *Hamilton Spectator*
  - [It is not too late to shift gears to a more visionary International Education Strategy for Canada](#).
- **Support for Scholars at Risk:** McMaster, through the Office of International Affairs, continues to support scholars at risk through the [Scholars at Risk Program](#). Established in 2022, this program aims to support McMaster faculty, departments, and research centers for employing forcibly displaced researchers and scholars remotely and locally. This includes refugees, those displaced within their country of origin, or those living in conflict-ridden situations and at risk of violence. So far, seven scholars have been supported, including scholars from Ukraine, Afghanistan, and Palestine.

### Strategic Advisor to the President, Canada Caribbean Institute Update

I am pleased to report that Prof. Juliet Daniel has accepted the role of Strategic Advisor to the President, [Canada-Caribbean Institute](#) (CCI). As Board members know, in 2023, [McMaster became the lead Canadian partner of the CCI](#), the mission of which is to bring together scholars from across Canada and the Caribbean to collaborate on economic, environmental and social issues that contribute to the shared prosperity of both regions.

To support this important initiative, Prof. Daniel will advise on CCI priorities and co-Chair McMaster’s CCI Working Group to promote CCI initiatives across campus. Her priority over the next six months, will be to lead the planning and execution of the 2024 CCI Research Symposium, which will welcome CCI members from across Canada and the Caribbean to McMaster on October 17 and 18. The Research Symposium’s theme will be Climate Change, Climate Resilience and Alternative Energy Sources.

Prof. Daniel is an internationally celebrated cancer biologist, who has been instrumental in supporting and advancing inclusive excellence across the University in many capacities, including as a founding member of the African-Caribbean Faculty Association of McMaster University (ACFAM). As well, she has developed an extensive interdisciplinary network of researchers, senior academic leaders, community advocates, business leaders and government officials in Canada and the Caribbean.

This appointment provides McMaster with a unique opportunity to advance the mission of the CCI, bolster and strengthen McMaster's existing relationships with Caribbean states, and establish new relationships and partnerships with all other members of CARICOM (Caribbean Community). I have no doubt Prof. Daniel will be successful in this important work.

### **Aga Khan University-McMaster MOU**

As part of McMaster's institutional strategy to develop research and academic partnerships with leading universities globally, McMaster recently signed a Memorandum of Understanding (MOU) with Aga Khan University (AKU).

McMaster and AKU have a long history of cooperation, which began 40 years ago with McMaster's involvement in the launch of AKU's School of Nursing in Pakistan – a program that has since grown to include campuses in Afghanistan, Kenya, Pakistan, Tanzania, Uganda and the United Kingdom.

This latest MOU renews and expands on this cooperation and further aligns our academic and research strengths with those of AKU in health care, as well as in other diverse areas such as sustainability, climate change, data science, cultural studies and global peace.

Through academic and research exchanges, knowledge sharing and co-supervision of PhD students, the agreement will help develop the next generation of research and academic collaborations and lead to meaningful impacts for both our institution.

### **CAMPUS UPDATES**

#### **[Life and health sciences lead the way for McMaster in latest ranking](#)**

The [2024 QS World University Rankings by Subject](#) recently ranked McMaster 55<sup>th</sup> in the world and fourth in Canada in the area of life and health sciences. McMaster also ranked among the top 100 in the world in four key areas, ranking 32<sup>nd</sup> in sports-related subjects (kinesiology), 33<sup>rd</sup> in nursing, 43<sup>rd</sup> in medicine, and 44<sup>th</sup> in anatomy.

#### **[A win for Canadian research: Ottawa boosts funding for graduate students, research grants](#)**

Federal ministers were recently on campus to announce an historic funding increase to support the robust research and innovation ecosystem at McMaster and other universities, as well as significant boosts for early-career Canadian scholars, and Indigenous research.

### **[McMaster student Fei Mu named a McCall MacBain Scholar](#)**

McMaster Health Sciences student Fei Mu is one of 20 Canadians who will join the fourth cohort of the prestigious [McCall MacBain Scholars at McGill University](#), where she will pursue a Master of Science degree in Public Health.

### **[How McMaster is transforming our campus into a living laboratory for sustainability](#)**

Planting an entire forest, one tree at a time. Promoting the use of fossil-fuel-free energy sources. Teaching others how to incorporate sustainable practices into their day-to-day lives. Finding practical ways to help reverse the effects of climate change. These are just some of the things McMaster's students, researchers and staff are doing to improve the health of the planet, today and every day.

### **[McMaster's strategic plan refresh](#)**

McMaster has engaged [Higher Education Strategy Associates \(HESA\)](#) to assist in its strategic plan refresh, which will build on the five key institutional priorities outlined in the current strategic plan. To date, HESA has engaged members of the McMaster community through a survey and has led consultations with senior University leaders including the vice-presidents, the deans of all six Faculties, and leaders in many areas across the University.

### **[Engineering students' design part of global D-Day 80<sup>th</sup> anniversary events](#)**

Students will be participating in commemorative ceremonies in Ottawa and Normandy with veterans and dignitaries for the 80th anniversary of D-Day this June, carrying a torch they designed for the milestone event. Students Kyle De Souza, Gregory Desouza and Vanessa Ho were tasked with reimagining the [Canadian Remembrance Torch \(CRT\)](#) for their final-year capstone project.

### **[New \\$2.7M gift establishes leadership academy for science students](#)**

McMaster graduate Susan Cunningham, BA '79, has gifted \$2.7 million to the University to create personalized programming that will train the next generation of science leaders within the Faculty of Science. The Susan Cunningham Science Leadership Academy will offer a year-long, intensive leadership program designed for undergraduate and graduate students identified as emerging leaders in their fields.

## **CONVOCATION**

### **[Meet the honorary degree recipients of Spring 2024](#)**



McMaster's spring convocation ceremonies will see leaders and thinkers across many disciplines recognized for their tremendous accomplishments and contributions to our communities and our world.

### **[McMaster Convocation webpage](#)**

[Visit this site](#) for stories, videos and highlights from Spring 2024 convocation ceremonies and celebration events. More stories, including valedictorian and award winner profiles, will continue to be posted throughout convocation season.

### **'We are here. We lead. We excel' – Welcome to Black Grad 2024**

From start to finish, this year's Black Excellence graduation celebration honoured not only the graduating class of 2024, but also their families, friends and communities. Inspired by the African concept of Sankofa — the wisdom of learning from the past for a brighter future — Black Grad gave students a joyful and emotional opportunity to reflect on where they're coming from and where they're going.

**REPORT TO THE BOARD OF GOVERNORS**  
from the  
**SENATE**

**FOR APPROVAL**

**1. Accessibility Policy**

At its meeting on May 15, 2024, the Senate reviewed and approved the proposed revisions to the University Policy on Accessibility. Further details can be found in the circulated materials.

It is recommended,

**that the Board of Governors approve the Accessibility Policy, effective June 6, 2024 and as circulated.**

Board of Governors  
FOR APPROVAL  
June 6, 2024



**DATE:** April 17, 2024

**SUBJECT:** Proposed revisions to the McMaster University Policy on Accessibility

**TO:** Members of the Senate Executive Committee

**FROM:** Dr. Barrington Walker, Vice Provost, Equity & Inclusion and Professor of History

---

The [McMaster University Policy on Accessibility \(2010\)](#) outlines McMaster's commitment to accessibility and is a legislative requirement under the [Accessibility for Ontarians with Disabilities Act \(AODA, 2005\)](#) (Reg. 191/11, s. 3). In 2020, to stay current with the AODA's [Integrated Accessibility Standards Regulations \(IASR\)](#), and as required by the AODA, the 2010 Policy on Accessibility began a formal review process.

**The review process:** The review and revision process was overseen by a committee of individuals, including the Equity and Inclusion Office's Accessibility Program Manager, the Senior Director of Human Rights & Accessibility, and the Chair of the McMaster Accessibility Advisory Council (MAAC). Twelve (12) versions of the Policy were drafted, each time revised following consultations with the MAAC or other community members, or after identifying inconsistencies with the AODA and other policies. The statement of commitment, the legislative basics, and some customer service sections are the only remaining pieces on the 2024 version from the original 2010 Policy.

The redrafting process included an extensive consultative component with the University's community, including but not limited to the McMaster Accessibility Advisory Council (MAAC), responsible central units (e.g., Libraries, Facilities, Strategic Procurement, Human Resources, Student Accessibility Services, etc.), University-wide staff / faculty / student consultations, employee groups, Employee Accessibility Network, Black, Indigenous and Racialized Staff Employee Resource Group, the Human Rights and Dispute Resolution Program, the Senior Advisor for Equity, Inclusion, and Anti-Racism in Student Affairs, Office of the Vice-Provost Teaching and Learning, Joint Indigenous-Administrative Consultation Group, and the President/Vice-Presidents Team. Their rigorous input and feedback have resulted in a stronger, more comprehensive, and more inclusive Accessibility Policy.

From this extensive review and consultation process, a revitalized and significantly improved McMaster Accessibility Policy (2024) has been developed.

**Legislative compliance with an institutional focus:** The updated Policy now has embedded all five (5) of the AODA's IASR, unlike the previous 2010 version, which only included the AODA's customer service standards in detail. The following are examples of how the AODA's five standards have been embedded within the updated Policy:

1. **Customer service:** responsibilities of units providing goods and services, including following the University's service animal policies, and ensuring accessible procurement practices.
2. **Information and communication:** a specific section was included outlining the University's responsibility to have all websites and web content conform with the Web Content Accessibility Guidelines (WCAG 2.0).
3. **Employment:** a dedicated section is included related to AODA responsibilities of individual supervisors, and Human Resources centrally.
4. **Transportation:** responsibilities of Parking Services related to accessible parking.
5. **Design of public spaces:** policy outlines the role and responsibilities of Facilities, for example when building or making changes to public spaces.

Also, the Policy now offers a roadmap for how legislation can be operationalized within the University, strategically depicting (mapping) its centralized and distributed responsibilities. This has been achieved by naming central units and individual roles at the University that are tasked with upholding the Policy and have a dedicated AODA compliance responsibility. Additionally, concrete resources and links to leading practices have been included throughout to support the implementation and operationalization of the Policy.

**Progressive approach:** The Policy was drafted using a critical disability justice lens, shifting the Policy's approach, definitions and language towards a more progressive framework that is more collective, socio-cultural, and human rights based. The Policy is not an accommodation policy; rather it is designed to complement existing accommodation policies at the University (e.g., the Policy on Workplace Accommodations, 2015, and the Academic Accommodation of Students with Disabilities Policy, 2020) by going beyond individual accommodations to focus on systemic accessibility and inclusion. Furthermore, the Policy aims to be in line with the Equity, Diversity and Inclusion Strategy, and the University's Discrimination and Harassment Policy (2022), offering a more compliance-driven approach to accessibility and disability inclusion at McMaster.

Once approved, the Equity and Inclusion Office, in partnership with the MAAC, will communicate and present the Policy to the McMaster community through a virtual communication strategy, a webinar series, and an accessible HTML version on the website. Additionally, new resources will be developed to further support the policy's operationalization.

Please find attached for your review and consideration:

1. The original 2010 McMaster Policy on Accessibility
2. A clean copy of the proposed 2024 McMaster Accessibility Policy

**It is now recommended,**

**that the Senate Executive Committee recommend, for approval, to the Senate and the Board of Governors, the revised Accessibility Policy, effective June 6, 2024.**

Microsoft Word versions of this memo and the policies are available at the following links:

1. [Cover Memo](#)
2. [Proposed 2024 Accessibility Policy](#)
3. [Original 2010 University Policy on Accessibility](#)

Complete Policy Title:

**Accessibility Policy**

Approved by:

**Senate**

**Board of Governors**

Date of Most Recent Approval:

**TBA Revised Draft (2024)**

Supersedes / Amends Policy Dated:

McMaster University Policy on Accessibility, February 10, 2010 / March 4, 2010

Date(s) of Original Approval:

February 10, 2010 / March 4, 2010

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Responsible Executive: **Vice-Provost / Associate Vice-President, Equity and Inclusion**

Policy-Specific Enquiries: [Equity and Inclusion Office](#)

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**Disclaimer:** If there is a discrepancy between this electronic Policy and the approved copy held by the University Secretariat, the approved copy prevails.

**Accessible Format Requests and General Policy Enquiries:** [policy@mcmaster.ca](mailto:policy@mcmaster.ca)

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# Section 1: Introduction

## Purpose and Scope

### Purpose

1. The purpose of this Policy and related guidelines is to:
  - a) articulate McMaster University's (the "University") commitment to [accessibility](#);
  - b) provide guiding principles, rules, and approaches to ensure compliance for the implementation of both the [Integrated Accessibility Standards Regulation \("IASR"\)](#) under the [Accessibility for Ontarians with Disabilities Act \("AODA"\)](#), as well as key accessibility goals, as outlined in the University's [Equity, Diversity and Inclusion Strategic Framework and Action Plan \(2019\)](#);
  - c) describe the framework the University is following to comply with its obligations under the AODA;
  - d) describe the shared responsibility of McMaster's [Employees](#), students, and Members of the University Community ("[Community Members](#)") to ensure an accessible and disability-inclusive University; and
  - e) facilitate the identification, removal, and prevention of [barriers](#) to persons with disabilities when accessing the University's workplace and academic environments, information and communication, goods, services, facilities, and premises.

### Scope

2. This Policy applies to:
  - a) all Employees, in their day-to-day work at the University, including those with supervisory responsibilities (refer to *Section 2: Roles and Responsibilities—Employee Roles: [Employees with Supervisory Roles](#)*), and including those who publish information and engage in public communications (*—Individual*

- Employees, Volunteers, Subcontractors: [Information and Communication](#)*) deliver customer service (*—[Customer Service](#)*), and those who buy goods and services on behalf of the University (*—[Employees Who Buy on Behalf of the University](#)*);
- b) all persons, organizations, and / or businesses who provide goods, services, accommodation, facilities, and premises on behalf of the University (refer also to the [Procurement website](#));
  - c) job applicants and interviewees at the University who may require employment accommodation through the recruitment, assessment, selection, and hiring process; and
  - d) all other Community Members, as appropriate, within the scope of their role at, or relationship with, the University.
3. This Policy provides a high-level, philosophical framework to guide the University's implementation of the *IASR*, [Accessibility Plan](#), and accessibility priorities, but does not contain operational recommendations or procedures. Such details are contained in the implementation and operational guidance documents published by the Equity and Inclusion Office. Current and future resources and guidance documents can be found on [McMaster's Accessibility Hub](#).

## Statement of Commitment

- 4. The University has a shared commitment to meet and exceed, where possible, standards as expressed and defined in the *AODA*, which places legal obligations on organizations to achieve accessibility for Ontarians with disabilities concerning the workplace, living and academic environments (some of which are described in McMaster's [Policy on Workplace Accommodation](#) and [Academic Accommodation of Students with Disabilities Policy](#)), information and communication, goods, services, facilities, and premises.
- 5. The University, and through the direction from the [Administration](#), is committed to:

- a) the frameworks of [Universal Design](#), [Accessibility](#), and [usability](#), as well as the principles of [dignity](#), [intersectionality](#), [Integration](#), [Equal Opportunity](#), [Reasonable Efforts](#), [Independence](#), and [Ongoing Evaluation from the User's Perspective](#);
- b) providing services and programming that is inclusive and usable for everyone and which acknowledges that Universal Design in education and learning extends beyond the universal design in the built environment (often fixed and partial);
- c) promoting and striving toward a [Barrier](#)-free environment for all individuals, including:
  - [1] fostering a [culture of accessibility](#) for persons with disabilities;
  - [2] promoting awareness of the needs and abilities of persons with disabilities, including community awareness-raising and [stigma](#) reduction education and training efforts;
  - [3] informing the campus community about the services available to persons with disabilities;
  - [4] providing support services that are equitable and accessible; and
  - [5] identifying and removing all forms of barriers consistent with the social model of disability: attitudinal; information or communications; technological; architectural or physical; and organizational or systemic.
- d) understanding the historical, social, and political influences that contribute to [systemic discrimination](#), including threats and / or fear of [reprisal](#), and understanding the impacts experienced by persons with disabilities as a result of [ableism](#) and [intersectionality](#).

## Terms and Definitions

6. A full glossary of terms and definitions may be found in [Appendix 1](#). Further terminology is defined within the relevant sections of this Policy.
7. For the purpose of interpreting this document:

- a) words in the singular may include the plural, and words in the plural may include the singular;
- b) members of the Administration may, where necessary and appropriate, delegate their authority;
- c) commonly-used terms in this Policy are defined as follows:
  - [1] **Administration:** For the purposes of this Policy, Administration refers to individuals and entities responsible for creating and maintaining an environment that adheres to the *AODA* and the principles of accessibility and inclusion. A non-exhaustive list includes the President, Provost, Vice-Presidents, Deputy Provost, Vice-Provosts, Associate Vice-Presidents, Deputy Vice-Presidents, Deans, and Associate Deans;
  - [2] **Community Members** include, but are not limited to: [students](#) (graduate, undergraduate, and continuing education), [Employees](#), medical residents, volunteers, [visitors](#) (including visiting professors), and institutional administrators and officials representing McMaster University.
  - [3] **Disability:** Disability has various meanings in medical, social, and human rights contexts. Historically, the University has relied on the definition of disability from the [Ontario Human Rights Code](#) (the "*Human Rights Code*") Section 10. Please refer to [Appendix 1: Terms and Definitions: Disability \(OHRC\)](#) for the full definition used in the *Human Rights Code*. The *Human Rights Code* portrays the concept of disability based on a medical model. The University recognizes and encourages using other models that frame and define disability beyond the medical model. For example, the social model of disability defines disability as a result of socially constructed barriers and discriminatory customs and norms and aims to remove those barriers and prejudicial attitudes. However, to comply with the *Human Rights Code*'s definition of disability and accompanying policies and statements, this Policy acknowledges, upholds, and aligns itself with the definition of *disability* in the *Human Rights Code*.

- [4] **Senior Director (HR&A):** Senior Director (Human Rights & Accessibility) in the Equity and Inclusion Office;
- [5] **Employees:** Where applicable, Employee is used to refer to staff and faculty:
- **Faculty:** Academic teaching staff, clinical faculty, and senior academic librarians who are members of the “teaching staff”. Teaching staff as defined in the *McMaster University Act* means the employees of the University or of a college affiliated with the University who hold the academic rank of professor, associate professor, assistant professor, or lecturer.
  - **Staff:** Employees of the University, including, but not limited to, The Management Group (TMG), unionized employees, temporary / casual / interim employees, short-term employees, non-teaching staff, sessional faculty, instructors, Post-doctoral Fellows, and Teaching Assistants.
- [6] **Reprisal:** An action or threat intended as retaliation for claiming or enforcing a right under the *Human Rights Code* or the *Occupational Health & Safety Act (OHSA)*. Community Members have a right to bring forward complaints under the *Code* or *OHSA* without any fear of reprisal.

## List of Abbreviations

8. For ease of interpretation, the following are common abbreviations used in this Policy:
- **AODA:** *Accessibility for Ontarians with Disabilities Act*
  - **MAAC:** McMaster Accessibility Advisory Council (previously known as the McMaster Accessibility Council (“MAC”))
  - **EIO:** Equity and Inclusion Office
  - **ICT:** Information Communication Technology
  - **SAS:** [Student Accessibility Services](#)
  - **OBC:** [Ontario Building Code](#)
  - **VPro / AVP EI:** Vice-Provost / Associate Vice-President, Equity and Inclusion

- **WCAG 2.0:** World Wide Web Consortium [Web Content Accessibility Guidelines 2.0](#)

## Policy Review

9. As per the [McMaster University Policy Framework](#), the executive responsible will typically review this Policy every five (5) years. Smaller and more frequent reviews may occur to ensure that this Policy is current and compliant with legislative requirements, current professional standards, and leading practices.

## Legislative Framework

### The Ontario Human Rights Code

10. This Policy upholds current and ongoing responsibilities and obligations under the *Human Rights Code* prohibiting discrimination and harassment in the five (5) social areas, including employment, housing, services, union and vocational associations and contracts, on grounds of [disability](#), as well as the [Duty to Accommodate](#). The *Human Rights Code* is inextricably linked to the *AODA*, particularly through the Duty to Accommodate.

### Accessibility for Ontarians with Disabilities Act (AODA)

11. The [AODA](#) is a law that outlines and mandates accessibility standards that public institutions, such as the University, must comply with to facilitate an accessible province for persons with disabilities.

### Integrated Accessibility Standards Regulation (IASR)

12. The *AODA* is actioned through five (5) accessibility standards comprising the *IASR*: customer service, information and communication, employment, transportation, and design of public spaces. The [IASR](#) does not replace or affect any currently existing responsibilities under the *Human Rights Code* and / or any legislation currently upholding the right to accommodations for persons with disabilities. Where conflict arises, the most accessible option required under either body of legislation will prevail.

## Accessibility Plan

13. The University, guided by the Administration and the McMaster Accessibility Advisory Council (the “MAAC”), will continuously, collaboratively, and iteratively work across non-exhaustive operational areas of procurement, hospitality and customer service, student support, education and educational material development, information and communication, employment, facilities, and the built environment and where applicable, transportation services, to develop and implement an integrative and cohesive [Multi-Year Strategic Accessibility Plan](#). This plan will:
  - a) establish accessibility-related goals and implementation timelines to achieve goals of both *IASR* compliance and accessibility and inclusion aspirations for the campus community;
  - b) be reviewed, at a minimum, every five years, guided by the [VPro / AVP EI](#) with input from the MAAC, and in consultation with Community Members with disabilities;
  - c) have progress of measures taken to comply with all *AODA* regulations to be evaluated and communicated via an [Annual Status Report](#);
  - d) be made publicly accessible from the [Plans](#) section of the Accessibility Hub website;
  - e) be published in an accessible and / or conversion-ready format to provide timely versions to any person with a disability requesting an [Accessible Format](#); and
  - f) be monitored and evaluated for compliance through various accountability mechanisms, including regular institutional data collection.
  
14. The Equity and Inclusion Office (“EIO”) will create supplemental tools to support the implementation of this Policy and Accessibility Plan. Current and future resources and implementation tools are available in [McMaster’s Accessibility Hub](#).

## Section 2: Roles And Responsibilities

### Employee Roles

#### Administration

15. The [Administration](#) is responsible for the development and revision of policies and procedures for maintaining accessibility for [Community Members](#) and providing the resources required to support these activities. In addition, the Administration is responsible for enabling Community Members to function with the highest standards of integrity, accountability, and responsibility. Activities may include disseminating information about the Administration's expectations and supporting educational initiatives to all Community Members on issues topics related to [accessibility](#) and inclusion.

#### Vice-Provost / Associate Vice President, Equity and Inclusion<sup>1</sup>

16. The [VPro / AVP EI](#) oversees the [EIO](#), which houses the Accessibility Program.
17. The VPro / AVP EI is the responsible executive for this Policy and the multi-year strategic accessibility plan.
18. The VPro / AVP EI is a co-chair of the [MAAC](#).

#### Senior Director, Human Rights & Accessibility

19. The Senior Director, Human Rights & Accessibility ("Senior Director (HR&A)") provides supervision and guidance to the Manager of the Accessibility Program.

#### Program Manager, Accessibility Program

20. The Accessibility Program Manager coordinates and communicates to the MAAC reporting progress on adherence to the AODA Standards. The Manager is a key consultant and contributor to the MAAC and their additional duties include:

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<sup>1</sup> The role of Vice-Provost, Equity and Inclusion may alternate to, Associate Vice-President Equity and Inclusion when the incumbent is not a tenured faculty member.



- a) facilitating, coordinating, and communicating this Policy to relevant stakeholders;  
and
- b) managing the AccessMac Program (Accessibility Program), including overseeing AODA requirements currently operationalized within the EIO.

### Employees with Supervisory Roles

21. **Supervisors** are required to complete the University's central [AODA and Human Rights Code training](#), and ensure that their **Employees** / direct reports, (including part-time, **student**, and temporary / casual employees), have completed the training; individuals must retake the training every three (3) years. Supervisors may track the training compliance of their direct reports using the details located on the [For Managers: Tracking Training Status](#) website.
22. Supervisors are responsible for sharing information and facilitating processes, including informing Employees about relevant accessibility and accommodations policies (including the [Policy on Workplace Accommodation](#) and the University's [Guide and Procedures On Workplace Accommodation](#)), and Employees' right to accommodation based on the grounds of a **disability**; and
23. Supervisors are responsible for facilitating a supportive and respectful **workplace accommodation** process for employees with disabilities, upon request.

### Individual Employees, Volunteers, and Subcontractors

24. All leaders (including student leaders), current and new Employees, volunteers, and subcontractors are required to complete the University's central AODA and *Human Rights Code* training. A record of this training will be tracked, password-protected, and stored in a secure database that is only accessible to a limited number of EIO Employees and their relevant supervisors.
25. Employees may be required to complete role-based accessibility training, for example, [accessible education training](#) for faculty members, instructors, teaching assistants, and / or other Employees with instructional roles, where identified. Those with

instructional roles are encouraged to participate in training to maximize the accessibility of their course content.<sup>2</sup>

26. Employees that formally request accommodations based on grounds of disability are required to participate in the accommodation process, as per the [Policy on Workplace Accommodation](#) and the [Guide and Procedures on Workplace Accommodation](#).
27. With support from their Supervisors and University departments with expertise in accessible practices, Employees are responsible for contributing to and fostering a **[culture of accessibility](#)** for persons with disabilities, including considering their own accessibility needs, as well as the integration of [leading accessibility practices](#), consistent with the AODA, into the work that they perform.
28. The [Employee Accessibility Network \(EAN\)](#) is available to all Employees who identify as having a disability and / or access disability-related accommodations.

### Information and Communication

29. The following requirements apply to web developers, designers, and digital content creators (Employees or external contractors) responsible for any content appearing on a public-facing University website. Additionally, the following requirements apply to those responsible for procuring and managing Information Communication Technology (“ICT”)(e.g., public-facing websites, social media, and McMaster apps):
  - a) Website accessibility currently falls under [Section 14 of the Information and Communications Standard](#), which states that public sector organizations and large organizations shall make their internet websites and web content conform with the World Wide Web Consortium [Web Content Accessibility Guidelines \(“WCAG 2.0”\)](#). The WCAG 2.0 is guided by four overarching digital accessibility principles (“POUR Principles”):
    - [1] Content must be perceivable;
    - [2] Interface elements in the content must be operable;

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<sup>2</sup> For more information, visit the Accessibility Hub [Training](#) and [Resources](#) pages. Also, the [Forward with FLEXibility: A Teaching and Learning Resource on Accessibility and Inclusion](#).

- [3] Content and controls must be understandable; and
  - [4] Content must be robust enough to work with current and future technologies.
- b) All websites and content hosted on University-owned, public-facing websites must be in compliance with [current web accessibility guidelines](#).
  - c) As per the University's internal Web Strategy and accompanying web accessibility procedural and implementation guidelines, individuals that are responsible for digital content shall strive for beyond-compliance measures.
  - d) Essential information and feedback mechanisms published on University-owned, public-facing websites will be provided in [Accessible Formats](#) as prescribed by current web accessibility standards.
30. Within the limits of their role at the University, departments, [Supervisors](#), and [Employees](#) shall communicate and provide information to persons with disabilities in ways that consider their disabilities. Upon request, communication and information that is not academic in nature shall be provided in [Accessible Formats](#) and / or with [communication supports](#). Examples of communication and information that is not academic in nature include, but are not limited to:
- a) details regarding the provision of services;
  - b) policies, procedures, or guidelines;
  - c) safety / emergency response information; or
  - d) essential employment-related details.
31. Education-related information and materials shall be provided through the academic accommodation process (refer to the [Policy on Academic Accommodation of Students with Disabilities](#)).

**Customer Service: Accessible Goods and Services**

32. Where any / all University service units undergo temporary service disruptions, units experiencing service disruption are responsible for following the protocol for [Providing Notice of Temporary Service Disruptions](#).
33. Where any / all University service units provide goods and services to members of the public, units are responsible for:
  - a) Following the University's [Service Animals policies](#);
  - b) Being aware of and following AODA requirements regarding the use [Assistive Devices](#) and the use of [Support Persons](#) in acquiring goods and services for persons with disabilities;
  - c) Communicating with persons with disabilities acquiring goods and services that considers their disability(ies), including the provision of [Accessible Formats](#) and [Communication Supports](#); and
  - d) Establishing accessible processes for receiving and responding to feedback about the way units provides goods or services to persons with disabilities. The information about this process will be readily available to the public in an accessible and / or conversion ready-format.

**Employees Who Buy on Behalf of the University: Accessible Goods and Services**

34. The University, through the direction of Administration, is committed to providing goods and services in a manner that respects the [dignity](#) and [independence](#) of persons with disabilities.
35. When procuring or acquiring goods, services, or facilities, it is the responsibility of those making purchases on behalf of the University (Employees) to incorporate accessible features into the purchasing process. If it is not possible and practical to do so, purchasers will provide the Strategic Procurement Office an explanatory

justification upon request. Visit the [Accessible Procurement Support website](#) for more details, and for procurement documentation examples, visit the [Accessibility Hub](#).

### Individual Community Members

36. All Community Members are responsible for contributing to and fostering a culture of accessibility for persons with disabilities.

## Central Unit Roles

37. Accessibility is a shared responsibility across the University's Faculties and Administrative and Operational Units. However, the following central units have specific responsibilities under this Policy.

### McMaster Accessibility Advisory Council (MAAC)

38. Senior officers and decision-makers of the University who are responsible for AODA compliance and accessibility best practices comprise MAAC.
39. MAAC provides a mechanism for planning, reviewing, and evaluating the implementation of the AODA IASR within the University, for example, through cyclical data collection and internal and external reporting.
40. MAAC is responsible for addressing identified [barriers](#), developing plans for their removal, and taking steps to prevent future barriers, for example, through institutional endorsement and support of the University's Multi-Year Strategic Accessibility Plan.
41. MAAC reviews its membership regularly and ensures consultation with diverse persons with disabilities, those experiencing [intersectionality](#), and other relevant key consulting groups.

### Equity and Inclusion Office

42. The [EIO](#), by way of the Accessibility Program, with support of the Administration, is responsible for coordinating the University's proactive educational and training accessibility initiatives and programs, as well as supporting the coordination of

provincial accessibility compliance activities. The following regulatory requirements under the *IASR* are coordinated and / or operationalized through the EIO:

- a) facilitating the establishment and review of this Policy and accompanying Multi-Year Strategic Accessibility Plan on behalf of and in consultation with the MAAC, including organizing and facilitating consultation with persons with disabilities and communicating changes to policies and plans to the campus community;
- b) developing, tracking, and supporting the dissemination of *AODA IASR* training, including:
  - [1] *AODA and Human Rights Code* training;
  - [2] Accessible Education training for instructional staff, carried out in partnership with the [MacPherson Institute](#) via the learning management system; and
  - [3] Role-specific training, where appropriate.
- c) overseeing and maintaining the central Accessibility Hub, from which the following *AODA IASR* requirements have been operationalized and / or linked to:
  - [1] [Central Feedback Processes for Accessibility](#) in relation to:
    - violations of *AODA* compliance within the areas articulated in *Section 1: Introduction – Legislative Framework*, which may be reported via the Accessibility Hub website under the [Contacts section](#); and
    - improvements to University-wide accessibility.
  - [2] [Service Disruption Template and Posting Procedure](#)
- d) educational Resources for the development of [Accessible Formats](#) and Communication Supports;
- e) service animal policies (for example, consult [Human Resources Services](#) and [Housing and Conference Services](#) regarding students accessing on-campus housing).

- f) producing an annual report for the University Planning Committee, the Board of Governors, and Senate, describing its activities as they relate to responsibilities described in this Policy.
43. Individualized impacts of inaccessibility systemic issues of discrimination and harassment based on disability grounds, including Failure to Accommodate, shall be directed toward mechanisms established under the [Discrimination and Harassment Policy](#).

### Human Resources Services

44. [Human Resources Services](#) (“HRS”) is responsible for providing strategic counsel and advice, under both the *Human Rights Code* and the *IASR* Employment Standard, namely as it relates to the [Duty to Accommodate](#) in the Workplace. Specific *IASR* Employment Standard requirements include:
- a) making job applicants aware of the [Workplace Accommodation Policy](#) and access to accommodation (including alternative formats and / or communication supports) during the recruitment process;
  - b) providing consultation on individualized accommodation processes and plans for Employees with disabilities, including individualized [Workplace Emergency Response plans](#), as per the University’s *Workplace Accommodation Policy*;
  - c) guiding and supporting the University Community during the recruitment process the *Workplace Accommodation Policy*, and Implementation Guidelines;
  - d) overseeing, facilitating, and documenting McMaster’s [Return to Work Program](#), as per [RMM #1002](#), for Employees who have been absent from work due to disabilities, and require disability-related accommodations, using any documented individual accommodation plans as part of the process, in order to return to work; and
  - e) providing advice, guidance, and expert support to employers / supervisors in considering the accessibility needs, as well as any individualized accommodations plans, of their Employees.

## Student Accessibility Services

45. Student Accessibility Services (“SAS”) is the central resource for disability advising and the development of Accommodation Plans for students with disabilities. SAS is responsible for coordinating the [Academic Accommodations](#) process, which includes:
- a) obtaining and storing relevant disability related information (for example, documentation related to any functional limitation);
  - b) assessing the University’s duty to accommodate; and
  - c) working collaboratively with Faculty Offices, Instructors, students and academic units to inform accommodation decisions and develop Accommodation Plans.

## Facility Services

46. Facility Services is responsible for coordinating and / or operationalizing requirements under both *Ontario Building Code (OBC) Barrier Free Standard* and the *AODA IASR Design of Public Spaces Standard*, including:
- a) complying with accessibility laws when building or making major changes to public spaces. Public spaces include:
    - [1] recreational trails and access routes;
    - [2] outdoor public eating areas;
    - [3] outdoor paths of travel (for example, sidewalks, ramps, stairs, curb ramps, rest areas and accessible pedestrian signals); and
    - [4] service-related elements (for example, service counters, fixed queuing lines and waiting areas).
  - b) consulting the [Design of Public Spaces Standard for](#) specific accessible design requirements; and
  - c) leading the McMaster Facilities Accessibility Design Standards (MacFADS) committee.



47. Facility Services' [Campus Accessibility Action Plan](#) provides access to the campus community and public regarding Built Environment campus accessibility plans.

### **Parking Services**

48. [Parking Services](#), in collaboration with Facility Services, oversees the operationalization of accessibility requirements under the *AODA IASR* Transportation and Design of Public Spaces Standards, including:
- a) accessible off-street and on-street parking, and;
  - b) the provision of accessible vehicles or equivalent services upon request, where departments provides transportation services (campus shuttles, for example).

### **University Library**

49. The [University Library](#) is responsible for providing alternate formats for students registered with SAS. Library staff are also available to provide advice and support to other members of the University Community, as required.
50. The Library is responsible for operationalizing requirements under the *AODA IASR's* Information and Communication Standard and compliance with the *Copyright Act of Canada* and other relevant legislations, treaties, agreements or conventions (for example, the [Marrakesh Treaty](#)), including:
- a) ensuring that textbooks and all other print-based educational or training supplementary learning resources can be developed and be made accessible and / or conversion-ready for persons with disabilities; and
  - b) providing or procuring accessible and / or conversion-ready print, digital and multimedia resources, apart from special collections, archival materials, rare books, and donations.

## Strategic Procurement

51. [Strategic Procurement](#) is responsible for coordinating and communicating [accessible procurement criteria](#) under the *AODA*, as well as future accessible procurement requirements, including:
- a) the development and updating of Request For Quote (RFQ) and Request for Proposal (RFP) templates that include statements of commitment to adhering to *AODA* procurement requirements, including the integration of accessibility criteria and features into purchasing processes when procuring or acquiring goods or services (refer also to the Accessibility Hub for examples of [accessibility-related procurement documentation](#)).
  - b) if it is not possible and practical to integrate accessibility criteria and features into a purchase, the department or Employee making the purchase will document and provide an explanation to the Strategic Procurement Office upon request.
52. The requirements indicated above apply to all purchases of goods and services, including third-party purchases, contractors / sub-contractors, Information Communication Technology purchases, materials for the built environment, etc.

## Appendix 1: Terms and Definitions

**Ableism:** A belief system analogous to racism, sexism, or ageism that sees persons with disabilities as being less worthy of respect and consideration, less able to contribute and participate, or of less inherent value than others. Ableism may be conscious or unconscious and may be embedded in institutions, systems, or the broader culture of a society. It can limit the opportunities of persons with disabilities and reduce their inclusion in the life of their communities.

**Accessibility:** The term accessibility means giving people of all abilities opportunities to participate fully in everyday life. It is used to describe how widely a service, product, device, or environment is available to as many people as possible. Accessibility can be seen as the ability to access and benefit from a system, service, product, or environment.

**Accommodation:** A means of preventing and removing [barriers](#) that impede full participation and access based on the [prohibited grounds of discrimination](#).

Accommodation is initiated when an individual identifies their need to be accommodated, for example, a [disability](#)-related accommodation. Below are definitions of academic and workplace accommodations; refer to the full accommodation policies for details:

- a) **Academic Accommodation:** An individual arrangement that reduces or removes [barriers](#) that limit the ability of [students](#) with disabilities to participate in formal post-secondary education. Academic Accommodations are developed based on the functional limitation of the student as it relates to the academic environment. Refer also to the University's [Academic Accommodation of Students with Disabilities Policy](#).
- b) **Workplace Accommodation:** Under the [Human Rights Code](#), employers and unions, housing and service providers have a legal [duty to accommodate](#) the needs of people who are adversely affected by a requirement, rule or standard. The *Code* requires employers to put an effort, short of undue hardship, to accommodate the needs of persons with disabilities. Accommodation may be temporary or ongoing, with the goal of enabling individuals to compete for jobs and

perform the essential duties of their job. Refer also to the University's [Policy on Workplace Accommodation](#).

### Accessible Formats and Communication Supports:

- a) **Accessible Formats:** Other ways of publishing information besides regular print. Some of these formats can be used by everyone, while others are designed to address the specific needs of a user:
- Audio and video files;
  - Accessible PDFs;
  - Microsoft Word documents that use good semantic structure;
  - HTML; and
  - Braille.
- b) **Communication Supports:** Ways for people who cannot access verbal or audio information to receive it visually or ways for people who are non-verbal to communicate with people who speak. Visit the [Accessibility Hub](#) for additional resources. Examples of communication supports could include:
- American Sign Language (ASL) interpretation
  - Speechreading
  - Captions and Text Transcripts
  - Assistive Listening Devices

**Barriers:** Obstacles that limit access and prevent people with disabilities from fully participating in society. Most barriers are not intentional. Considering the needs of persons with disabilities at the design and development stage of a process may help prevent such barriers.

**Culture of accessibility:**<sup>3</sup> A culture of accessibility recognizes the value of inclusivity, and everything is viewed through the lens of inclusiveness. For example, teams are developed that include people with disabilities. Products and services are designed for accessibility by all users. [Supervisors](#) fully support the culture of accessibility and ensure all staff have

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<sup>3</sup> Source: [DiversityCan](#)

access to the resources needed to perform at the highest level. No one in the workplace is left behind because of their [disability](#). This is the culture beyond accommodations.

**Dignity:** How a service is provided in a way that allows the individual to maintain self-respect and the respect of other persons.

**Disability (OHRC):** The concept of disability may be interpreted in different ways depending on the context, such as medical, social, and human rights. Historically, the University (and the broader society) has relied on the definition of disability from the [Human Rights Code](#) (§10). While this list is not exhaustive, the Human Rights Code includes the following in its definition of disability:

- a) any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device;
- b) a condition of mental impairment or a developmental disability;
- c) a learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language;
- d) a mental disorder; or
- e) an injury or disability for which benefits were claimed or received under the insurance plan established under the *Workplace Safety and Insurance Act*, 1997.

Refer also to [Section 1: Terms and Definitions: Disability](#), as used in this Policy.

**Duty to Accommodate:** Under the *Human Rights Code*, employers and unions, housing providers and service providers have a legal duty to accommodate the needs of people with disabilities who are adversely affected by a requirement, rule or standard. Accommodation is necessary to ensure that people with disabilities have equal opportunities, access, and benefits. The duty to accommodate has both a substantive and

a procedural component. The procedure to assess an accommodation (the process) is as important as the substantive content of the accommodation (the accommodation provided).

**Equal Opportunity:** How a service is provided to individuals in such a way that they have an opportunity to access goods or services equal to that given to others.

**Independence:** When a person can complete tasks on their own without unnecessary help or interference from others.

**Integration:** How a service is provided in a way that allows every individual to benefit from equivalent services, in the same place, and in the same or similar way as other individuals, with as many measures as necessary to enable everyone to access goods or services.

**Intersectionality:**<sup>4</sup> The concept of ‘intersectionality’ has been defined as “intersectional oppression [that] arises out of the combination of various oppressions which, together, produce something unique and distinct from any one form of discrimination standing alone”. An intersectional approach takes into account the historical, social and political context and recognizes the unique experience of the individual based on the intersection of all relevant grounds.

**Ongoing Evaluation from the User’s Perspective:** How well the design of the environment, services and supportive behavior enables functioning, performance, and well-being.

**Reasonable Efforts:** Taking approaches that meet the required needs of the individual.

**Service Animal:** Any guide dog, signal dog, or other animal individually trained to provide assistance to a person with a [disability](#). If they meet this definition, animals are considered service animals. A service animal is **not** a pet. Service animals perform some of the functions and tasks that the person with a disability cannot perform for themselves.

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<sup>4</sup> Source: [Ontario Human Rights Commission](#), following M. Eaton, “Patently Confused, Complex Inequality and *Canada v. Mossop*” (1994) 1 Rev. Cons. Stud. 203 at 229.

**Stigma:**<sup>5</sup> Stigma is experienced by an individual when they “possess an attribute that marks them as different and leads them to be devalued in the eyes of others”.

**Student:** A student is any individual recorded by the University Registrar as enrolled in an educational course of study recognized by the Senate and for whom the University maintains education records.

**Supervisor:** There are various types of supervisors within the University Community, which include the following:

- a) **Academic Supervisor** who oversees the academic work of a [student](#), the most common example being a faculty member overseeing a graduate student’s academic work;
- b) **Academic Administrator** is any faculty or staff member acting in their capacity as supervisor / administrator within a Faculty, Academic Department, etc., which includes, but is not limited to, Department Chairs, Deans, or other supervisors who oversee the work of a Community Member (e.g., a faculty member overseeing a post-doctoral fellow / technician; an undergraduate or graduate student performing research in the faculty member’s laboratory); and
- c) **Workplace Supervisor** is “a person who has charge of a workplace or authority over a Worker” ([Occupational Health and Safety Act](#)). Supervisors are responsible for knowing the Duties of Supervisors under the Act.

**Support Person** is any person who provides assistance to a person with a [disability](#).

**Systemic Discrimination** includes policies, practices, and institutional procedures which, deliberately or not, have the effect of creating or perpetuating disadvantage and discrimination against identifiable groups on grounds prohibited by the *Human Rights Code*.

**Universal Design:**<sup>6</sup> As outlined in the [Human Rights Code](#), effective inclusive design will minimize the need for people to ask for individualized accommodation. The concept of

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<sup>5</sup> Source: Brenda Major and Laurie T. O'Brien, “The social psychology of stigma,” *Annu. Rev. Psychol.* 2005 56:393-421 at 395.

<sup>6</sup> Sources: [Ontario Human Rights Commission](#) and the [Law Commission of Ontario](#).

universal design, which requires those who develop or provide laws, policies, programs or services to take into account diversity from the outset, is connected to the principle of autonomy and [independence](#) in that, when properly implemented, universal design removes from persons with disabilities the burden of navigating onerous accommodation processes and negotiating the accommodations and supports that they need in order to live autonomously and independently. In this way, the principle of autonomy and independence is closely linked to that of participation and inclusion.

**Usability:** The ease of access and / or use of a product, design, or space.

**Visitors:** Individuals who are not [Community Members](#), Contractors, Lessees or Volunteers, but who want or need to attend University property for conferences, recreation, sporting events, concerts / performances and restaurant patrons. Guests of the McMaster hotel properties are also considered Visitors.



## Appendix 2: Related Policies And Legislation

This Policy is to be read in conjunction with the following policies, statements, legislation, and collective agreements. Any question of the application of this Policy or related policies shall be determined by the Vice-Provost / Associate Vice-President (Equity and Inclusion), or their delegate, and in conjunction with the administrator of the other policy or policies. The University reserves the right to amend or add to the University's policies and statements from time to time (this is not a comprehensive list):

### Related Policies

- [Academic Accommodations of Students with Disabilities](#)
- [Discrimination and Harassment Policy](#)
- [Employment Equity Policy](#)
- [McMaster Campus Accessibility Action Plan](#)
- [McMaster Guide and Procedures on Workplace Accommodation](#)
- [McMaster Policy on Workplace Accommodation](#)
- **McMaster Service Animal Policies:**
  - [RMM #409 Domestic Animals in the Workplace Program](#)
  - [Service Animal Agreement in Residence](#)
- [RMM #1002: Return to Work Program](#)

### Legislation

- [Accessibility for Ontarians with Disabilities Act, 2005](#): Integrated Accessibility Standards Regulation
  - [Integrated Accessibility Standard Regulation \(IASR\) Guide](#)

The AODA is implemented on an ongoing basis through Accessibility Standards that have been developed to designate areas, create rules, and provide timelines around enhancing accessibility for persons with disabilities in Ontario. The five Standards under the AODA are articulated in the IASR, which is comprised of five integrated standards.
- [Occupational Health and Safety Act, R.S.O. 1990, c. O.1](#)
- [Ontario Human Rights Code](#)



## Policies, Procedures and Guidelines

Complete Policy Title:  
**McMaster University Policy on  
Accessibility**

Policy Number (if applicable):

Approved by:  
**Senate  
Board of Governors**

Date of Most Recent Approval:  
**February 10, 2010  
March 4, 2010**

Date of Original Approval(s):

Supersedes/Amends Policy dated:

Responsible Executive:  
**Human Rights & Equity Services  
Officer**

Policy Specific Enquiries:  
[Student Accessibility Services](#)

General Policy Enquiries:  
[Policy \(University Secretariat\)](#)

***DISCLAIMER:** If there is a Discrepancy between this electronic policy and the written copy held by the policy owner, the written copy prevails*

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### **STATEMENT OF COMMITMENT**

1. McMaster University is committed to accessibility as expressed in the *Accessibility for Ontarians with Disabilities Act* (hereinafter referred to as the AODA), which places a legal obligation on organizations to achieve accessibility for Ontarians with disabilities with respect to goods, services, facilities, accommodation, employment, buildings, structures and premises on or before January 1, 2025.
2. McMaster University is committed to fostering, creating and maintaining a barrier-free environment for all individuals providing equal rights and opportunities, including:
  - a. promoting a respectful attitude for persons with disabilities;
  - b. promoting awareness of the needs and abilities of persons with disabilities;
  - c. informing the University community about the services available to persons with disabilities and seeking to ensure that such services are delivered in ways that promote equity; and
  - d. providing support services, subject to certain limitations.

3. McMaster University recognizes that barriers to participation exist and that adjustments to policies and practices of the University are required. This is accomplished through the prevention, identification and removal of barriers within the University systems, structures and policies. It is understood that where this Policy refers to “barriers” it is referring to barriers such as a physical barrier, an architectural barrier, and information or communications barrier, an attitudinal barrier, a technological barrier, or a policy or practice.
4. The commitments in this Policy are intended to ensure that accessibility remains a priority in McMaster University’s decision-making process and will serve to assist in ensuring that decisions are improving accessibility and not inadvertently creating barriers.

### **PURPOSE & SCOPE**

5. This Policy provides a framework within which accessibility plans and initiatives are to be created in order to move the University towards the goal of building an inclusive community with a shared purpose. It is also the purpose of this Policy to endeavour to provide the foundation to create an environment that provides the widest feasible scope of access, which is the right or opportunity to reach, use or participate in the University’s systems, facilities and services.
6. This Policy applies to:
  - McMaster University students,
  - McMaster University employees,
  - Applicants for employment with McMaster University, who may require employment accommodation through the recruitment, assessment, selection, and hiring process,
  - Visitors and volunteers, and
  - Contractors and subcontractors engaged by McMaster University.

### **PRINCIPLES**

7. In order to meet the needs of persons with disabilities, the principles of approach are:
  - Dignity - service is provided in a way that allows the individual to maintain self-respect and the respect of other persons.
  - Independence - when a person is able to do things on their own without unnecessary help or interference from others.
  - Integration - service is provided in a way that allows the individual to benefit from equivalent services, in the same place, and in the same or similar way as other

individuals, unless an alternate measure is necessary to enable the individual to access goods or services.

- Equal Opportunity - service is provided to individuals in such a way that they have an opportunity to access goods or services equal to that given to others.
- Reasonable Efforts – taking approaches that meet the required needs of the individual.

### **ACCESSIBILITY PLAN**

8. The University will work to improve accessibility by developing an Accessibility Plan that conforms to this Policy. The University will also establish targets and goals related to improved accessibility and initiatives to achieve those targets. The University will monitor and report regularly on the implementation of the Accessibility Plan and the progress of achievement of specific goals and objectives.
9. The University will identify and implement training and education requirements or opportunities to increase the awareness of accessibility and remove attitudinal barriers.

### **ACCOUNTABILITY**

10. All members of the University community are responsible for adhering to and following the commitments set out in this Policy. The Office of Human Rights & Equity Services is the administrative unit responsible for the administration of this policy.
11. The University will monitor and evaluate accessibility initiatives and changes to applicable legislation and/or regulations. Changes to policies, plans and initiatives will be incorporated as required. The University will also report on performance in relation to established accessibility goals and targets.
12. The Policy will be communicated to the University community and the University will make the Policy publicly available on its website.

### **GUIDELINES**

13. McMaster University provides Guidelines on specific accessibility considerations with respect to the application of this Policy. This guide will be updated as required by Human Rights & Equity Services, in consultation with the McMaster Accessibility Council.

## **1. Use of Assistive Devices Guideline**

Personal assistive devices are often used by persons with disabilities to help them with daily living. They are usually devices that people bring with them to the University and may consist of any auxiliary aids such as communication aids, cognition aids, personal mobility aids and/or medical aids.

In accordance with the Accessibility for Ontarians with Disabilities Act, people may use their own personal assistive devices while accessing goods and services at McMaster University, subject to certain limitations.

Assistive devices may include but are not limited to:

- Manual and motorized wheelchairs, scooters, canes, crutches, walkers,
- hearing aids and personal TTYs
- magnifiers,
- oxygen tanks,
- computers and adaptive technology.

### **Principles**

McMaster University is committed to enhancing the accessibility of its education delivery, websites, telecommunications and other infrastructure. As part of this commitment, the University will ensure that persons with disabilities are permitted to use their own assistive devices to access goods and services of the University, subject to reasonable limitations.

### **Protocol**

Upon request, McMaster University will be prepared to assist, or arrange for assistance, while individuals are using goods or services of the University, subject to reasonable limitations.

### **Availability of Assistive Devices:**

The University provides measures to assist persons with disabilities to benefit from the equivalent level of service, in the same place and in a similar way, as other individuals. Where an assistive device or support does not exist on campus, the University will make reasonable efforts to ensure that appropriate devices or supports are made available, subject to reasonable limitations.

## **2. Guidelines for Service Animals & Support Persons**

### **Purpose:**

Service animals and support persons required to assist a person with a disability will be present and welcome at campus locations except where excluded by law.

### **Definitions:**

**Service Animal:** Any guide dog, signal dog, or other animal individually trained to provide assistance to a person with a disability. If they meet this definition, animals are considered service animals. A service animal is not a pet.

Service animals perform some of the functions and tasks that the person with a disability cannot perform for themselves.

For example, guide dogs used by some individuals who are blind, alerting persons with hearing impairments to sounds, pulling wheelchairs or carrying and picking up things for persons with mobility impairments, assisting persons with mobility impairments with balance.

**Support Person:** Any person who provides assistance to a person with a disability.

### **Principles:**

McMaster shall not prohibit the use of a service animal by a person with a disability in the conduct of regular business or activities except where excluded by law, these include, but are not limited to, the following:

- Locations that would be deemed as a health and safety risk (e.g. operating rooms, nuclear reactor) and,
- Location where an education placement is performed and the owner/lessor of such locations has a policy or practice governing service animals or support persons contrary to McMaster's Policy.

### **Protocol:**

Within the parameters of the Principles noted above, the service animal or support person must be permitted to accompany the individual with a disability to all areas of the University where members of the public (as applicable) are normally allowed to go. An individual with a service animal may not be segregated from other individuals.

If goods, services or facilities are defined as off-limits to service animals or support persons, the University will make every effort to provide alternate ways for persons with disabilities to access such goods, services and facilities.

To find out if a specific area is off-limits to service animals or support persons contact the designated department head.

The University will provide notice in advance about whether an admission fee will be charged for support persons, if applicable.

In order to respect employees or students whose health may be impacted by the presence of service animals at McMaster, these individuals may request reasonable accommodation suitable to their health needs.

### **3. Notice of Temporary Disruptions in Service**

#### **Purpose:**

The University will provide notice to members of the public when there is a temporary disruption of facilities or services (planned or unexpected) that are usually used by persons with disabilities at the University.

#### **Scope:**

Service disruptions shall include information related to facilities (e.g. elevators, building ramps, accessible washrooms) or goods/services (e.g. events, lectures, amplification systems, TTY services).

Disruptions to all services, such as during a power outage or during a labour dispute, do not require this special notice. For information on large-scale business disruptions, please reference the University's Business Continuity Plan.

For information relating to University closure due to inclement weather please reference the University's Storm Policy.

#### **Protocol:**

Where a service disruption is unavoidable the University shall:

- Post a notice at the location, for example if an elevator disruption then a notice will be posted at the site on all floors,
- Provide advance notice, where possible, to all building occupants and/or affected participants using email distribution lists, website, internal electronic signage

All service disruption notices shall include:

- Name of the service/event impacted
- expected duration of disruption,

- any alternate means of accessing the facility or service,
- who to contact for assistance, and
- any other relevant information for accessing the facility or service

In such cases, the person may be offered the following as a means of accessing the facility, event or service, such as:

- the goods and service delivery agent may provide the goods or service directly to the person with a disability at an alternate place and time, as deemed appropriate; or
- any other assistive measures available and deemed appropriate to deliver goods and services.

Individuals can be added to building email distribution lists via the Department of Facility Services, <https://facilities.mcmaster.ca/mailman-alerts-subscription/>

#### **4. Guideline for Providing Feedback & Complaints**

##### **Purpose:**

In accordance with the Accessibility for Ontarians with Disabilities Act, McMaster University is required to establish a mechanism for receiving and responding to feedback from persons with disabilities about accessibility in relation to the way the University provides its services to them.

##### **Protocol:**

Complaints involving accessibility issues may follow the [Discrimination and Harassment: Prevention & Response Policy](#), which contains provisions for managing complaints alleging discrimination related to disability.

Where persons with disabilities have concerns or feedback regarding the services provided by the University they may bring such feedback forward to the following individuals/areas:

##### *Students:*

- Their Faculty office,
- Residence manager, if applicable or,
- Centre for Student Development, [Student Accessibility Services](#)

##### *Employees:*

- Their supervisor,
- Human Resources Services, [www.workingatmcmaster.ca](http://www.workingatmcmaster.ca) and/or union/employee association, if applicable



*For both students and employees:*

Equity and Inclusion Office  
McMaster University, 1280 Main St. W.  
University Hall Room 104 - 111  
Hamilton, Ontario, L8S 4M4  
Phone: 905-525-9140, ext. 27581  
Email: [equity@mcmaster.ca](mailto:equity@mcmaster.ca)

Ombuds Office  
McMaster University, 1280 Main St. W.  
MUSC Room 210  
Hamilton, Ontario, L8S 4M4  
Phone: 905-525-9140 ext. 24151  
Email: [ombuds@mcmaster.ca](mailto:ombuds@mcmaster.ca)

Any feedback provided by an individual must be addressed in a timely manner. All responses must be provided to the originator in a format, which meets their needs.

Other applicable legislation and McMaster University policies include:

- [Ontario Human Rights Code](#)
- [Occupational Health and Safety Act of Ontario](#)
- [Accessibility for Ontarians with Disabilities Act](#)
- [Personal Health Information Protection Act \(PHIPA\)](#)
- [Personal Information Protection & Electronic Documents Act \(PIPEDA\)](#)
- [Workplace Accommodation, Policy on](#)
- [McMaster Policy on Academic Accommodation for Students with Disabilities](#)
- [McMaster University Policy on Discrimination and Harassment: Prevention & Response](#)
- [Freedom of Information and Protection of Privacy Act](#)
- McMaster University Risk Management Manual, RMM#[1002 Return to Work Program](#) July 2009
- McMaster University Risk Management Manual, RMM#[111 Contracting Work Safety Program / Due Diligence Program](#) January 2009

**REPORT TO THE BOARD OF GOVERNORS**  
*from the*  
**EXECUTIVE & GOVERNANCE COMMITTEE**

**FOR APPROVAL**

**a. Revisions to the Board by-laws**

At its meeting on May 13, 2024, the Executive & Governance Committee reviewed and approved minor revisions to the by-laws of the Board of Governors. These included revisions to the Terms of Reference for the Human Resources Committee.

All other proposed by-law revisions were approved-in-principle by the Board of Governors at its April 18, 2024 meeting and are now coming forward for final approval. Further details are contained within the circulated materials.

It is recommended,

**that the Board of Governors approve the revisions to the Board By-Laws, as circulated.**

## McMASTER UNIVERSITY

Complete Policy Title: **By-laws of the Board of Governors of McMaster University**

Policy Number (if applicable): **n/a**

Approved by: **Board of Governors**

Date of Most Recent Approval: **~~June 8, 2023~~ June 6, 2024**

### Revision Date(s):

March 23, 1977	December 13, 1989	December 18, 2008	December 12, 2019
April 27, 1977	December 13, 1990	March 5, 2009	June 4, 2020
June 29, 1977	December 12, 1991	June 18, 2009	December 17, 2020
April 25, 1978	March 26, 1992	March 4, 2010	June 10, 2021
January 23, 1979	October 22, 1992	June 17, 2010	November 23, 2021
August 31, 1979	December 10, 1992	December 16, 2010	June 9, 2022
October, 1980	December 9, 1993	March 3, 2011	<u>June 8, 2023</u>
May 6, 1981	December 14, 1995	June 9, 2011	
September 23, 1981	April 25, 1996	December 15, 2011	
September 22, 1982	December 11, 1997	June 7, 2012	
September 21, 1983	December 10, 1998	October 18, 2012	
January 19, 1984	June 10, 1999	April 18, 2013	
September 19, 1984	December 14, 2000	October 24, 2013	
March 20, 1985	March 22, 2001	December 12, 2013	
June 26, 1985	December 13, 2001	December 11, 2014	
March 20, 1986	October 31, 2002	April 16, 2015	
April 30, 1986	June 16, 2005	June 9, 2016	
April 30, 1987	December 15, 2005	December 15, 2016	
February 25, 1988	June 15, 2006	June 8, 2017	
July 22, 1988	November 2, 2006	June 7, 2018	
June 22, 1989	June 14, 2007	April 18, 2019	
October 26, 1989	June 19, 2008	June 6, 2019	

Position Responsible for Developing and Maintaining the Policy: [University Secretary](#)

Contact Department: [University Secretariat](#)

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**FORMAT:** *If you require this document in an accessible format, please email [policy@mcmaster.ca](mailto:policy@mcmaster.ca)*

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## BOARD OF GOVERNORS OF McMASTER UNIVERSITY

### BY-LAW NO. 1

being a by-law relating generally to the conduct of the affairs of the Board of Governors of McMaster University.

- Interpretation
1. In the by-laws of the Board unless otherwise provided:
    - (a) "**1976 Act**" means The McMaster University Act, 1976 and amendments made thereto from time to time;
    - (b) "**Annual Meeting**" means the annual meeting of the Board of Governors of the University, as specified in Section 6 of this by-law No. 1
    - (c) "**Board**" means the Board of Governors of the University;
    - (d) "**Chair of the Board**" means the person elected as Chair of the Board of Governors of the University pursuant to Section 5 of this by-law No. 1;
    - (e) "**Chair**" means the person acting as chair of meetings of the Board or any of the Standing Committees of the Board
    - (f) "**Chancellor**" means the Chancellor of the University;
    - (g) "**Closed Session**" means a meeting of the Board or part of a meeting of the Board so declared by the Chair of the Board at which only members of the Board, Observers and specifically invited guests of the Board shall be present;
    - (h) "**Divinity College**" means McMaster Divinity College;
    - (i) "**Graduate Student**" means a person who is a candidate for an advanced degree authorized by the Senate of the University or from a college affiliated with the University and shall include Divinity College students, and Post Degree students;
    - (j) "**Non-Teaching Staff**" means the employees of the University and of a college affiliated with the University who are not members of the teaching staff but shall not include students;
    - (k) "**Observer**" means a person identified as such pursuant to Section 12 of this by-law No. 1;
    - (l) "**Past Chair of the Board**" means the immediate previous Chair of the Board;
    - (m) "**President**" means the President of the University;
    - (n) "**Secretary of the Board**" means Secretary of the Board of Governors of the University appointed pursuant to Section 5 of this by-law No. 1;
    - (o) "**Senate**" means the Senate of the University;

- (p) "**Standing Committees of the Board**" means the committees specified in Section 15(2) of this by-law No. 1;
- (q) "**Teaching Staff**" means the employees of the University or of a college affiliated with the University who hold the academic rank of professor, associate professor, assistant professor or lecturer but shall not include graduate students who are employed by the University as teaching assistants nor individuals who hold title with the prefix "clinical" or "visiting";
- (r) "**Undergraduate Student**" means a person who is registered as a candidate for an undergraduate degree in a course of study approved by the Senate and shall include Medical students and Continuing students;
- (s) "**University**" means McMaster University;
- (t) "**Vice-Chair(s) of the Board**" means Vice-Chair(s) of the Board of Governors of the University elected pursuant to Section 5 of this by-law No. 1;
- (u) "**Provost**" means the Provost and Vice-President (Academic) of the University;
- (v) "**University Secretariat**" means the office of the University Secretary
- (w) "**University Secretary**" means the chief administrative officer of the Board of Governors and the Senate, when the same individual holds the positions of Secretary of the Board of Governors and Secretary of the Senate;
- (x) "**Vice-President**" means a Vice-President of the University.
- Fiscal Year** 2. The fiscal year of the University shall end on the 30th day of April in each year.
- Corporate Seal** 3. The Corporate Seal of the University shall be in the form impressed on the master copy of the by-laws held in the University Secretariat. The Seal may be impressed with duplicate instruments, one of which shall be retained by the Board and the other by the Senate for use on documents made under their respective powers. The duplicate instrument of the Seal retained by the Board shall be kept in the custody of the Vice-President (Operations and Finance) or in the custody of such other person as the Board may decide by resolution.
- Powers of the President** 4. (1) The Board delegates to the President, pursuant to Section 9 (d) of the 1976 Act, the power to make appointments for a stated period of time to the University's teaching staff, provided that such appointments are within the limits of the University's approved budget. (See resolution attached as Appendix A-1.)
- (2) The Board delegates to the President or such other officer or employee as the President may from time to time designate, provided such alternative delegate is first approved in writing by the Board, the power of the Board under Section 9 (b) of the 1976 Act to appoint, promote, suspend or remove all officers, agents and employees of the University not identified in the

- preamble of Section 9 (b) or in Section 9 (b), Sub-sections (i), (ii) and (iii).  
(See resolution attached as Appendix A-2.)
- (3) The Board delegates to the President the power of the Board under Section 9 (b) of the 1976 Act to suspend members of the teaching staff. (See resolution attached as Appendix A - 3).
- Election of Chair and Vice-Chair** 5. (1) The Board shall elect a Chair and Vice-Chair(s) of the Board at its Annual Meeting in accordance with Section 8 (12) of the 1976 Act, each to serve for a term of one year from the 1st day of July following the election, provided, however, that the Chair and Vice-Chair(s) may be re-elected for one or more term(s).
- Election of Secretary** (2) The Board shall appoint a secretary who shall serve as Secretary of the Board (University Secretary) during its pleasure.
- Meetings of the Board** 6. The Board shall meet not fewer than four times in each fiscal year at such times and at such places as may be determined from time to time by the Chair or by resolution of the Board. In addition, thereto, the Board shall hold an Annual Meeting within two months after the end of the University's fiscal year at such time and place as the Board may determine by resolution.
- Notice of Meeting** 7. Notice in writing of each regular meeting and the Annual Meeting shall be sent electronically by the University Secretary, to Board members at least fourteen days in advance of the meeting date. The agenda for any such meeting shall be sent by the University Secretary to all members of the Board at least seven days prior to the date of each such meeting and posted on the Secretariat website. The dates, times and places of all such meetings shall be made available to the University community and the community-at-large through posting on the University Secretariat's website [secretariat.mcmaster.ca](http://secretariat.mcmaster.ca) at least seven days prior to such meetings.
- Location of Meetings** 8. (1) All meetings of the Board shall be held in the Council Room, Gilmour Hall, unless the Chair of the Board directs that the meeting be held elsewhere.
- Recording Devices** (2) No form of recording device (photographic or electronic) or sound-amplifying device shall be permitted at any meeting of the Board with the exception of instruments for official use by the Board or with the express authority of the Chair of the Board.
- Quorum of the Board** (3) The quorum of the Board shall consist of twenty members of whom at least ten shall consist of members of the Board appointed or elected under clauses b, c, d, and j of subsection 1 of Section 8 of the 1976 Act.
- (4) The Chair of the Board, or in their absence the Vice-Chair of the Board, shall act as Chair at all meetings of the Board. In the absence of both the Chair and the Vice-Chair(s), a Chair shall be elected by a majority of the members present.

Closed Session

- (5) The Chair shall conduct the proceedings in conformity with the by-laws and rules of procedure enacted by the Board and, in all cases not so provided, the following reference shall be used: M.K. Kerr and H.W. King, *Procedures for Meetings and Organizations*, Carswell Thomson Professional Publishing, third edition, 1996.
- (6) The Chair shall preserve order and decorum at all meetings of the Board. Any person admitted to a meeting of the Board who, in the opinion of the Chair, misconducts themselves must withdraw from the meeting at the order of the Chair. In the event that such person refuses to withdraw, the Chair has the power to declare a short recess, or to adjourn the Board, and may declare that the continuation of such recessed or adjourned meeting shall be in Closed Session.
- (7) The following matters, which shall be considered or dealt with by the Board in Closed Session, shall be placed at the end of the agenda:
- (a) nominations;
  - (b) elections;
  - (c) recommendations from the Senate concerning appointments, tenure, or promotion;
  - (d) suspensions or removals;
  - (e) agenda items concerned with remuneration of individuals;
  - (f) agenda items concerned with contracts; and
  - (g) any other matter deemed appropriate by the Board.
- (8) The Board may by a majority vote of the members present at any meeting of the Board without debate request the Chair to declare the meeting, or any part thereof, a Closed Session.

Request for  
Appearance at the  
Board

- (9) Any person may request an appearance before the Board for the presentation of a brief. The request will be considered by the Board if the request and brief are submitted to the University Secretary at least three days prior to the date set for a Board meeting. The three-day period set out above may be waived by a two-thirds majority vote of the members present at such meeting. If the Board approves the request, the presentation may be made and shall not exceed the time limit prescribed by the Chair.

Record of  
Proceedings

- (10)
- (a) A record of the proceedings of all meetings of the Board shall be made by the University Secretary. Items of business dealt with by the Board in Closed Session shall be made available only to members and Observers of the Board unless otherwise ordered by the Board.

Access to Minutes of  
UPC

- (b) A request by a Senator, Board member or an Observer of either body for access to the minutes and records of the Board-Senate University Planning Committee (formerly the Board-Senate Committee on Long-Range Planning) shall be submitted to the University Secretary. The

University Secretary shall consult with the Chair of the Senate and the Chair of the University Planning Committee and shall determine whether access is to be granted and in what form.

Communications to  
the Board

- (11) Any person may communicate to the Board in writing on a matter of interest to the Board. Such communications shall be received by the University Secretary at least three days before any meeting of the Board to permit time for distribution. Such a communication shall be dealt with by the Board under the agenda heading "Communications" which shall normally be the fourth item of business on the agenda. The time period as set out herein may be waived by a two-thirds majority vote of the members present at such meeting.

Amend By-laws

9.
  - (1) A proposal to amend the by-laws of the Board shall be considered by the Board only at its regular meetings, and then only after notice of the proposed amendment has been given at a previous regular meeting of the Board.
  - (2) Editorial revisions to the by-laws shall be considered and approved by the Executive and Governance Committee. Editorial revisions are non-substantive and include editing and formatting, updating titles, and correcting grammatical errors, etc.
  - (3) In the event that a Standing Committee of the Board presents an amendment for approval together with a recommendation that the amendment is not considered to be substantive in nature, and provided that no member of the Board makes a request, either at or prior to the meeting, that the procedure specified in section 9(1) be followed, the Board may waive the requirement to review the amendment at a subsequent meeting and adopt such amendment with immediate effect. Any such recommendation made by a Standing Committee should be included in its written report and provided to members of the Board in advance of the relevant meeting.

Expectations for  
Board Members

10. (a)
  - (1) An individual who has been otherwise properly appointed or elected to membership in the Board, or who occupies an office which entitles them to ex officio membership in the Board, shall, before taking up their duties as a member of the Board, review and subscribe to the "Statement of Expectations for Members of the McMaster University Board of Governors" as set forth in Appendix H (the "Statement of Expectations"), and shall deliver an executed copy of the Statement of Expectations to the Secretary of the Board of Governors. If any such person shall fail to do so, the Secretary of the Board of Governors shall notify the Chair of the Board.
  - (2) A member of the Board who has not subscribed to the Statement of Expectations shall not serve upon any committee of the Board.



Members' Minimum Attendance

10. (b) The Board may declare vacant the seat of any member who, without being granted leave of absence by the Board, fails to attend four consecutive meetings of the Board.

Honorary Governors Designation

11. The Board may designate from time to time, on the recommendation of the Nominating Committee, a person as an Honorary Governor. Such designations shall be made to a member retiring from the Board to recognise distinguished service to the Board over an extended period of time. A list of Honorary Governors shall be included under this heading together with any list of Board members. Honorary Governors shall be accorded all the rights and privileges extended to Observers of the Board.

Observers

12. (1) An individual shall be an Observer if they (a) are not a member of the Board; (b) holds one of the following offices; and (c) assumes the role of an Observer by notifying the University Secretary in advance:

The Vice-Presidents  
Chief Internal Auditor  
Chief of Staff and Senior Advisor to the President  
Chief Executive, External and Internal Engagement  
Associate Vice-President & Chief Financial Officer  
Associate Vice-President & Chief Facilities Officer  
Associate Vice-President & Chief Human Resources Officer

Associate Vice-President, Real Estate, Ancillary Operations and Partnerships

The Chair of any Standing Committee of the Board who is not a member of the Board, provided that the Chair of that Standing Committee may recommend that the Chair of the Board appoint another member of that Standing Committee as their designate

The President or designate of:

Graduate Students Association  
McMaster Association of Part-time Students  
McMaster Students Union  
McMaster University Faculty Association  
McMaster University Retirees Association  
UNIFOR, Local 5555

(2) Observers shall be invited to attend meetings of the Board and shall receive such notices and other materials as are distributed to members of the Board in advance of such meetings. An Observer shall withdraw from a meeting of the Board in any of the following circumstances:

- 
- (a) if they would, if a member of the Board, be required to withdraw from such meeting because of the requirements of subsection 16 of Section 8 of the 1976 Act; or
- (b) if the meeting is a Closed Session where matters of a personal nature concerning an individual may be discussed and that individual so requests; or
- (c) if the Chair so directs.
- (3) Observers shall not vote but may be permitted to address the Board, when invited by the Chair to do so, in order to respond to questions or provide information to members regarding items under discussion.
- (4) By receiving confidential Board materials or by attending any Closed Session, each Observer agrees to preserve in confidence any matters treated as confidential to the University and any matters of a personal nature concerning an individual of which they become aware while acting in the capacity of Observer.
- Appoint Observers & Consultants** (5) The Chairs and/or Vice-Chair(s) of the Standing Committees of the Board may appoint observers and consultants to the Standing Committees of the Board. This Section 12 shall apply to all such persons so appointed.
- Access to Advice** 13. The Board and each of its Standing Committees shall have access to such legal, financial and other advice as may be required from time to time to enable the duties of the Board and its Standing Committees to be properly discharged.
- Senate Representatives** 14. The Board shall appoint annually at its Annual Meeting its member(s) to the Senate for a term of three years.
- Service on Committees** 15. Unless otherwise specified, the Board shall elect members to committees to serve for a period of one year or until their successors are elected or appointed.
- Ex Officio Members of Board Committees** (1) The President and the Chair and Vice-Chair(s) of the Board shall be ex officio members of all committees of the Board except that the President shall not be a member of the Audit and Risk Committee, the Human Resources Committee, the Board-Senate Research Misconduct Hearings Panel and the Board-Senate Hearing Panel for Discrimination, Harassment and Sexual Violence, and the Chair and Vice-Chair(s) of the Board shall not be members of the Board-Senate Hearing Panel for Sexual Harassment and Anti-Discrimination and the Board-Senate Research Misconduct Hearings Panel.
- Board Standing Committees** (2) The following committees shall be Standing Committees of the Board provided that it may from time to time appoint other committees for any purpose within its powers:
- Audit and Risk;  
Executive and Governance;  
Planning and Resources Committee;

Investment Pool Committee;  
Nominating;  
Pension Trust;  
Committee on ~~University-External Engagement &~~ Advancement;  
Remunerations;  
University Planning Committee;  
Budget Committee;  
University Student Fees Committee;  
Human Resources;  
Board-Senate Research Misconduct Hearings Panel;  
Board-Senate Hearing Panel for Discrimination, Harassment, and Sexual  
Violence.

Committee Meetings

- (3) Normally, it is expected that members attend committee meetings in person. At the discretion of the Chair however, a member(s) who is (are) unable to attend in person may participate in that meeting by such means of teleconference or other communication facilities that permit all members to communicate simultaneously and instantaneously. A member(s) participating in such a meeting by such means is (are) deemed to be present at the meeting. For those meetings, or portions thereof, held in Closed Session or in camera, it is expected that members participating by such means of telephone or other communication facilities will ensure that the necessary standards of confidentiality are maintained and that their participation is conducted in a setting that ensures such confidentiality.

Electronic Voting

- (4) At the discretion of the Chair, a committee may be asked to consider a matter outside of a committee meeting and to determine the matter by means of an electronic vote. Such matters would, in the judgment of the Chair, be time-sensitive and delay until the next regularly scheduled meeting would have an adverse effect or would, in the judgment of the Chair, normally require little, if any, discussion prior to voting. Members with concerns, who would like an item to be discussed by the committee in advance of the electronic vote, must notify the Secretary without delay. The Chair will then determine an appropriate course of action and inform the committee on the disposal of the matter.

Terms of Reference

- (5) Composition and Terms of Reference of Standing Committees of the Board:

**(a) AUDIT AND RISK COMMITTEE**

The Audit and Risk Committee shall be composed of the Chair and the Vice-Chair(s) of the Board, and a minimum of three other members of the Board. The Chair of the Committee shall be appointed by the Board on the recommendation of the Nominating Committee. Notwithstanding any other provisions in the By-laws, in any event, every Audit and Risk Committee member shall be an independent, external and unrelated Governor (not employed by the University nor enrolled in a course of study at the University). Members of the Audit and Risk Committee shall be financially

literate, with the ability to read and understand financial statements of the breadth and complexity comparable to those of the University. Optimally, at least one member of the Committee a professional accounting designation.

One half of the membership of the Committee shall constitute a quorum.

The following individuals will normally be invited to attend Audit and Risk Committee meetings: the President, the Provost, the Vice-President (Operations and Finance), the Associate Vice-President and Chief Financial Officer, the Chief Internal Auditor, and the Chief Risk Officer.

Meetings shall be held as required or upon the request of a member of the Audit and Risk Committee or of the University's internal or external auditors. The Committee Chair shall review an agenda in advance of each meeting.

The Audit and Risk Committee assists the Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, the risk profile of the University and the University's processes for monitoring compliance with laws, regulations and University policies.

The primary responsibilities of the Committee are:

1. **Financial Statements:** to oversee the system of internal control and the financial reporting process. In fulfilling this responsibility, the Committee shall:
  - a. meet with the external auditors and review the results of the annual financial statement audit and approve such statements for recommendation to the Board;
  - b. review other sections of the annual report, including Management's Discussion and Analysis, and any report or opinion that the auditors propose to render, and consider the accuracy and completeness of the information;
  - c. review and discuss with management and the external auditors significant variances, estimates and accruals, judgments, changes in accounting policies and standards, issues concerning litigation or contingencies and any difficulties encountered;
  - d. review any recent and relevant professional and regulatory pronouncements to understand their impact on the financial statements;
  - e. review and discuss with management whether adequate procedures and processes are in place to ensure the integrity of the financial statements;

- f. review the appropriateness of significant accounting principles and practices, reporting issues, unusual or extraordinary items, transactions with related parties and the adequacy of disclosures; and
  - g. consider whether the financial statements are complete and consistent with information known to Committee members.
2. **Internal Control:** to oversee the internal control structure and processes, the Committee shall:
- a. review with management and the internal and external auditors, their evaluation of the University's internal controls and processes, including internal controls over financial reporting, compliance with University policies and any material weaknesses or fraud and assess the steps management has taken to minimize significant risks or exposures; and
  - b. consider the effectiveness of the internal control system, including information technology security and control.
3. **External Audit:** to oversee the external audit process, the Committee shall:
- a. select and recommend annually the public accountants for appointment as auditors for the ensuing fiscal year and, in consultation with the administration, the basis of their compensation;
  - b. approve the engagement letter, receive the independence letter and review the management letter and related materials;
  - c. discuss with the external auditors the scope and purpose of the upcoming audit and the procedures to be followed including coordination with internal audit;
  - d. review all matters required to be communicated to the Committee under Generally Accepted Auditing Standards;
  - e. review with the external auditors their findings, any restrictions on their work, cooperation received, and their recommendations and facilitate the resolution of any disagreements between management and the external auditors;
  - f. receive privately the external auditors' opinion on various matters, including the quality and effectiveness of financial and internal audit staff, significant accounting principles and practices, unresolved material differences of opinion or disputes;
  - g. periodically review and approve a policy governing the engagement of the external auditors for the provision of non-audit services; and

- h. annually review and assess the independence and performance of the external auditors.
4. **Internal Audit:** to oversee the internal audit function and reports, the Committee shall:
- a. review with the Chief Internal Auditor a summary of findings, any restrictions or limitations on their work, cooperation received, special investigation reports, findings from third party auditors (not including work performed by the appointed external auditors), and any recommendations arising therefrom;
  - b. review the proposed audit plans for the coming year, the criteria upon which they are based and the coordination of services provided to the external auditors;
  - c. periodically review and approve the internal audit mandate (the Internal Audit Department Policy Statement) for continued relevance;
  - d. review audit progress, findings, recommendations, responses and follow-up actions; in situations where the auditee has not responded appropriately in a timely fashion to the audit findings, follow-up and obtain a management response on those action items which remain outstanding for a significant period of time;
  - e. satisfy itself as to internal audit independence, cooperation received from management, interaction with external audit and any unresolved material disagreements with management;
  - f. review the budget, organizational structure, and qualifications of the internal audit department;
  - g. through its Chair, act as the formal supervisor of the Chief Internal Auditor and in consultation with the President and the Vice-President (Operations and Finance), have the final approval to appoint or discharge the Chief Internal Auditor and complete an annual performance review of the Chief Internal Auditor;
  - h. periodically review the effectiveness of the internal audit activity; and
  - i. meet privately with the Chief Internal Auditor at least quarterly.
5. **Compliance:** to oversee compliance-related issues, the Committee shall:
- a. obtain regular updates from management and legal counsel regarding legislative and regulatory compliance and outstanding litigation matters;

- b. review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of instances of non-compliance;
  - c. review the findings of any examinations by regulatory agencies; and
  - d. review the process for communicating conflict of interest and code of conduct policies to employees and monitoring compliance.
6. **Enterprise-wide Risk Management:** to oversee the University's risk management framework which shall include approval of Management's proposed Risk Appetite Statement and review of:
- a. the identification and quantification of all significant risks (e.g. strategic, financial, operational, reputational etc.) the University is exposed to;
  - b. the University's appetite and tolerance for these risks on both an inherent and residual basis;
  - c. Management's strategy and controls for managing these risks;
  - d. the roles and responsibilities for risk identification and management including risk ownership;
  - e. risk monitoring and reporting;
  - f. emerging risks including risk horizon, likelihood and severity of such risks;
  - g. opportunities identified by Management for the future growth of the University
- and shall provide input as appropriate as to the overall risk culture and tolerance of the University. The Audit and Risk Committee shall be satisfied that Management operates within the University's approved Risk Appetite Statement.
7. **Reporting:** to fulfill its reporting responsibilities, the Committee shall:
- a. report to the Board of Governors as required about Committee activities, issues, and related recommendations;
  - b. report to the Board of Governors, on its review of Management's proposed Risk Appetite Statement and present a final version for approval by the Board

- c. complete periodic self-assessments of the Audit and Risk Committee's effectiveness against its mandate and report any concerns to the Board;
- d. periodically review the Terms of Reference of the Audit and Risk Committee and recommend any proposed changes for consideration by the Board of Governors; and
- e. perform other activities as requested by the Board.

**8. Other duties:**

- a. oversee the work of any public accounting firm engaged by the University where such work would be defined as "public accounting" within the meaning of the standards of the Canadian Institute of Chartered Accountants;
- b. investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the University; and
- c. review and ensure that procedures are in place for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or audit matters.

**(b) EXECUTIVE AND GOVERNANCE COMMITTEE**

The Executive and Governance Committee of the Board shall be composed of the Chair and the Vice-Chair(s) of the Board, and representatives from every Board Committee, including but not limited to:

- Planning and Resources Committee Chair
- Audit and Risk Committee Chair
- ~~External Engagement & University~~ Advancement Committee Chair
- Investment Pool Committee Chair
- Remunerations Committee Chair
- One Board member who shall also be a member of the Pension Trust Committee, and as ex officio members, the Chancellor, the President, the Provost, and the Vice-President (Operations and Finance). The Chair of the Board shall be the Chair of the Committee. Five members of the Committee shall constitute a quorum.

The Executive and Governance Committee shall, between meetings of the Board, consider and take appropriate action on matters pertaining to the affairs of the Board, as referred to it by the Chair of the Board, the Standing Committees of the Board, the President or the Vice-Presidents. All decisions made by the Committee on behalf of the Board shall be reported to the Board at its next meeting and shall be subject to confirmation by the Board except



that when unusual or urgent matters require decision the action of the Committee shall be brought to the attention of the Board at its next meeting for information only.

The Executive and Governance Committee shall make recommendations to the Board on the appropriate form of all by-laws of the Board and on any alteration or other matter pertaining to such by-laws.

The Executive and Governance Committee shall:

- Annually review and endorse the Strategy & Priorities put forward by the President for the upcoming Academic year, to be provided to the Board for approval.
- Annually review and endorse the list of key performance metrics to be presented by University leadership to the Board throughout the year.
- Annually develop a Board Workplan, taking into account the President's priorities and other areas of interest to the Board for the upcoming Academic year.
- Annually review Terms of Reference and Calendar/Workplan for each Committee and make recommendations to Committee Chairs consistent with the Governance Agenda.
- Annually review the performance and effectiveness of the Board of Governors, and make recommendations to the Board regarding board composition, processes & practices, training, and other matters that may serve to improve overall University Governance.

#### **(c) PLANNING AND RESOURCES COMMITTEE**

The Planning and Resources Committee shall be composed of not fewer than five members of the Board in addition to the Chair and the Vice-Chair(s) of the Board, the Chair of the Audit and Risk Committee, the President, the Provost, and Vice-Presidents (or a designated delegate) as ex officio members. One-half of the membership of the Committee, excluding the President and Vice-Presidents, shall constitute quorum.

The primary responsibilities of the Planning and Resources Committee are:

##### Financial Affairs

1. Provide oversight of the financial affairs of the University and keep the Board informed thereon;
2. Approve financial expenditures as required by the *Approval and Signing Authority Policy*;
3. Review, at least once annually, interim financial statements in comparison with budgets;
4. Review final annual budgets and make recommendations to the Board;

5. Review and oversee the establishment of adequate financial controls to ensure the implementation of policies and decisions adopted by the Board, including budgetary matters;
6. Provide oversight of investment policies and the management of McMaster's investments and delegate such responsibilities as it sees fit to the University Administration in the implementation of established policies;
7. Recommend to the Board of Governors the establishment and collection of fees and charges for tuition on behalf of any entity or organization of the University.

#### Capital Planning and Construction

1. Review and approve plans for capital expenditures and all matters relating to building, expansion, maintenance or alteration of the physical resources of the University, as required by the *Approval and Signing Authority Policy*;
2. Review and approve the award of contracts and the selection of professional consultants;
3. Ensure capital projects and expenditures are within the resources of the University;
4. With the approval of the Board, determine limits within which authority for commitment of funds may be delegated to University officials.
5. When making decisions regarding building on campus, the Committee will consider factors that impact the aesthetic quality of campus, as well as the surrounding community.

The Committee shall be responsible for reviewing projects and proposals with consideration to both financial and planning aspects of University business.

#### **The Investment Pool Committee**

The Investment Pool Committee shall be a subcommittee of the Planning and Resources Committee and shall consist of not fewer than six members, as follows: at least two current members of the Board, appointed by the Board; two members with investment expertise appointed by the Planning and Resources Committee; the Associate Vice-President & Chief Financial Officer and the Treasurer. The President and Vice-President (Operations and Finance) shall be ex officio members, but shall have no vote. The Chair shall be designated by the Board of Governors from the Board appointed members on the Committee.

Four members of the Committee shall constitute a quorum.

Appointments shall become effective on July 1 and members shall hold office for a period of one year. Members shall be eligible for re-appointment.

The overall objective of the Investment Pool Committee is to bring advice and knowledge to the effective management of the investments included in the University's Investment Pool, consistent with the approved fund objectives.

Within this context, the Committee shall:

1. review investment policies, objectives, strategies and make recommendations to the Planning and Resources Committee;
2. make recommendations to the Planning and Resources Committee concerning the engagement and termination of investment managers and consultants;
3. review and approve mandates and investment objectives given to individual investment managers;
4. meet quarterly to monitor investment performance of the total Fund and of individual managers;
5. meet regularly with external investment managers;
6. monitor operating expenses such as fees paid to external fund managers, consultants, fund measurement services and custodians;
7. monitor rebalancing of funds among the investment managers and exposure to non-Canadian currencies; and
8. provide semi-annual performance reports to the Planning and Resources Committee.

**(d) NOMINATING COMMITTEE**

The Nominating Committee shall be composed of the Chair of the Board who shall be the Chair of the Committee, the Vice-Chair(s) of the Board, the President, the Chancellor, and three or more additional members of the Board. One-half the members of the Committee, other than the President, shall constitute a quorum.

The Nominating Committee of the Board shall consider and recommend to the Board persons to be elected under Section 8 (1) (b) of the 1976 Act, the membership and Chairs of Board Committees (and Vice-Chair if appropriate), Honorary Governors, and the Chair, Vice-Chair(s), and University Secretary, and such other offices as may be referred to the Committee by the Board.

**(e) PENSION TRUST COMMITTEE**

The Pension Trust Committee shall be composed of the Chair and the Vice-Chair(s) of the Board, the President and the Vice-President (Operations and

Finance) as ex officio members; four members appointed by, but not necessarily from, the Planning and Resources Committee of the Board; eight members of the Pension Plan, three of whom shall be appointed by the McMaster University Faculty Association, one of whom normally shall be appointed from the professional librarians; one of whom shall be appointed by the McMaster University Clinical Faculty Association; two of whom shall be appointed by UNIFOR, Local 5555; one of whom shall be appointed by the McMaster University Retirees Association; and one of whom shall be appointed by the President, in consultation with the Associate Vice-President & Chief Human Resources Officer, from The Management Group.

Eight members of the Committee shall constitute a quorum.

Appointments shall become effective on July 1, and members shall hold office for a period of one year but any member shall be eligible for re-appointment. If a vacancy occurs during the year, a replacement shall be appointed within sixty days in the same manner as the prior appointment. The Pension Trust Committee shall elect a Chair from among its members.

The Committee shall:

1. Recommend to the Board general pension investment policy and the annual Statement of Investment Policies and Objectives for submission to the Financial Services Commission of Ontario;
2. Monitor and review performance of Investment Consultants and Fund Managers:
  - a. Make recommendations to the Board with respect to situations of deviation or proposed deviation by Fund Managers from the Statement of Investment Policies and Procedures;
  - b. Make recommendations to the Board on the appointment or replacement of such Investment Consultants and Fund Managers;
3. Monitor the annual calculation of the “Net Interest on the Fund” and the “Annual Pension Increase”;
4. Discuss and promote awareness and understanding of the pension plan by members of the plan and persons receiving benefits under the plan;
5. Comment and make recommendations to the Planning and Resources Committee on
  - a. the performance and appointment of the actuary; and
  - b. the actuarial methods and assumptions used in determining the financial condition of the pension plan and the contributions to the pension plan;

6. Comment and make recommendations to the Planning and Resources Committee on proposed changes to the pension plan text, and propose changes to the pension plan text;
7. Monitor at least annually the administrative expenses paid from the pension plan, and determine whether they are appropriate. Changes in the nature and structure of administrative expenses paid may be approved by the Board only if recommended by the Pension Trust Committee as a result of a ballot of all Pension Trust Committee members.

**(f) COMMITTEE ON ~~UNIVERSITY-EXTERNAL ENGAGEMENT~~ & ADVANCEMENT**

The Committee on ~~University-External Engagement &~~ Advancement shall be composed of the Chancellor, the President, the Chair and the Vice-Chair(s) of the Board, the -Vice-President, University Advancement, and the Chief Executive, External and Internal Engagement as ex officio members, and up to six other members, at least half of whom shall be members of the Board. One-half of the members of the Committee shall constitute a quorum.

The Committee shall make recommendations to the Board on policy matters related to institutional advancement, including external and internal communications, fund-raising, alumni relations, development and public relations.

**(g) REMUNERATIONS COMMITTEE**

The Remunerations Committee shall be composed of not fewer than three members of the Board, in addition to the ex officio members who shall be the Chair and the Vice-Chair(s) of the Board, the President and the Vice-President (Operations and Finance). No employee of the University, other than the President and the Vice-President (Operations and Finance), shall be a member of the Remunerations Committee. Three members of the Committee, other than the President and Vice-President (Operations and Finance), shall constitute a quorum.

The primary function of the Remunerations Committee shall be to recommend to the Board policies regarding salaries, wages, benefits and other forms of remuneration and to provide advice, as necessary, to the University Administration in implementing and administering such policies.

In making its recommendations, the Committee shall have regard to the policies of the University as approved by the Planning and Resources Committee and the Board.

**(h) UNIVERSITY PLANNING COMMITTEE \***

The University Planning Committee shall consist of the Chancellor; the Chair of the Board (or delegate); the Vice-Chair(s) of the Board (or delegate); the

President; the Provost, who shall be Chair; the Vice-President (Operations and Finance); the Vice-President, Research, ; the Vice-Provost and Dean of Graduate Studies; six faculty members, one from each Faculty, elected for staggered three-year terms; one Faculty Dean elected annually (by and from the six Faculty Deans); one non-teaching staff member, elected for a three-year term; one graduate student, elected for a two-year term; and one undergraduate student, elected for a two-year term. The following persons shall be Observers to the University Planning Committee: the Dean and Vice-President (Health Sciences) or delegate; the Vice-President, University Advancement; the Associate Vice-President (Students and Learning) and Dean of Students; the Chair of Undergraduate Council, the Deputy Provost and the McMaster University Faculty Association President or delegate. The provisions of Section 12 of this by-law No. 1 shall apply to such Observers. One-half of the membership, excluding ex officio members, shall constitute a quorum.

The election of faculty, staff and student members to the University Planning Committee shall be conducted by the University Secretary and shall adhere to the Board of Governors Election By-Laws.

The University Planning Committee's fundamental mandate is to coordinate academic and resource planning so that the Senate and the Board may be assured that any proposal presented for approval has academic merit that supports the mission of the University and that resources necessary for the implementation of any proposal have been appropriately assessed. In this context the University Planning Committee shall:

1. review the Plan for the University annually, and recommend revisions to it as necessary, for approval by the Senate and the Board;
2. review, for recommendation to the Senate and the Board, major initiatives (including those which are part of submissions to external agencies) that have significant resource implications, providing comment on how the proposals fit within the University Plan;
3. review and receive annual planning reports as prescribed by the Provost from the Faculties, the School of Graduate Studies, the Deputy Provost, the Vice-Provost (Teaching & Learning), the Associate Vice-President (Student Affairs) and Dean of Students, the University Registrar, the University Librarian, and other units (as appropriate) that report directly to the Provost, providing comment on how the plans relate to overall University planning and current budgeting. Received plans are to be reported to the Senate and the Board for information;
4. review and receive annual planning reports as prescribed by the Vice-President (Operations and Finance) from those administrative and service units that report directly to the Vice-President (Operations and Finance), providing comment on how the plans relate to overall

University planning and current budgeting. Received plans are to be reported to the Senate and the Board of Governors for information;

5. review and receive annually a report from the Vice-President, Research, on the major operations, institutes, and initiatives that receive significant support from the budget envelope of the Vice-President, Research, and on the anticipated impact of new funding opportunities (from federal, provincial, or private agencies or businesses) as they arise. Received plans are to be reported to the Senate and the Board for information;
6. receive annually from the Vice-President, University Advancement a report on advancement efforts of the previous year and review, for recommendation to the Senate and the Board, future fund-raising priorities and their relationship to the University Plan;
7. provide commentary, with reference to the University Plan and the McMaster University Campus Master Plan, to the relevant committee of the Board of Governors on proposals for capital development and other expenditures that fall outside the annual budget (such as those encompassed by the Capital Renewals process). For all major projects, the University Planning Committee will be provided with a total impact analysis that assesses the ongoing costs of maintenance, utilities, etc.;
8. review, for recommendation to the Senate and the Board, the annual report on the McMaster University Campus Master Plan, including any updates, amendments and elaborations; and
9. report to the Senate and the Board any matters of concern formally identified as such by a majority of the Committee.

#### **The Budget Committee**

The Budget Committee shall be a subcommittee of the University Planning Committee with membership drawn from the University Planning Committee as follows: the President, the Provost, the Vice-President (Operations and Finance), three faculty members (one of whom shall serve as Chair), one member of the non-teaching staff, one graduate student, one undergraduate student. The Deputy Provost, Associate Vice-President & Chief Financial Officer, Associate Vice-President Finance & Planning (Academic), Controller, and Budget Director shall serve as consultants to the committee. Two-thirds of the membership shall constitute a quorum. If more than two members are absent when a vote is taken on the final budget, the vote must be confirmed by mail ballot.

The Chair of the Budget Committee shall be elected annually by the University Planning Committee from among the faculty members on the University Planning Committee following nomination by the Chair of the University Planning Committee and a call for further nominations. The other two faculty members on the Budget Committee shall be selected subsequently by and

from the six faculty members on the University Planning Committee for service commencing July 1 or immediately following a vacancy. The Chair may vote on all questions.

The Budget Committee shall:

1. review the budget framework prepared by the University administration in consultation with the Office of Institutional Research and Analysis, including any changes to the McMaster Budget Model; this framework (including the models and projections upon which it is based) will be provided to the Joint Administration/Faculty Association Committee to Consider University Financial Matters and to Discuss and Negotiate Matters Related to Terms and Conditions of Employment of Faculty (The Joint Committee) as will updates to the framework should these arise;
2. receive and respond to budget submissions from all Faculties, areas, and units;
3. make budget recommendations available to the University Planning Committee during development of the recommendations, for comment on whether those recommendations are congruent with the University Plan; deliver the final budget to the University Planning Committee in a timely fashion to ensure that it is in a position to make comments in advance of the budget being transmitted to other deliberative bodies;
4. make budget recommendations available to the University Senate for comment before they are transmitted by the President to the Planning and Resources Committee of the Board; and
5. deliver budget recommendations to the President of the University for transmittal to the Planning and Resources Committee of the Board. Any comments of the University Planning Committee and Senate shall be included in the material for the Board, along with the President's own comments.

\* The University Planning Committee is a joint Board-Senate Committee and is the successor to the Board-Senate Committee on Academic Planning. It is also the successor to the Board-Senate Committee on Long-Range Planning named in the 1976 Act. All references to the Board-Senate Committee on Long-Range Planning in the 1976 Act shall be deemed henceforth to refer to its successor, the University Planning Committee.

The **University Student Fees Committee** shall be a sub-committee of the University Planning Committee with the following membership:



***Ex Officio***

Deputy Provost, who shall be Chair  
Associate Vice-President (Students and Learning) and Dean of Students,  
who shall be Vice-Chair  
Vice-Provost and Dean of Graduate Studies, who shall be Vice-Chair

Associate Vice-President, Finance and Planning (Academic)  
Executive Director, Education Services, Faculty of Health Sciences  
Controller, Financial Affairs  
University Registrar

**Student Members**

Graduate Student Representative – selected from applicants for a one-year term  
Full-time Undergraduate Student Representative – selected from applicants for a one-year term  
Part-time Undergraduate Student Representative – selected from applicants for a one-year term  
*\*Student positions are renewable once.*

**Consultants**

Director, Finance and Administration, Student Affairs  
Associate Registrar and Graduate Secretary, School of Graduate Studies  
Assistant Registrar, Government Aid Programs  
Manager, Accounts Receivable, Financial Affairs  
Two staff members from Financial Affairs (approved by the Committee annually)  
Two staff members from Institutional Research and Analysis (approved by the Committee annually)

The University Student Fees Committee shall:

- (i) recommend all revisions to tuition (undergraduate and graduate degree, diploma and certificate) and supplementary fees to the Budget Committee;
- (ii) establish deadlines for the submission of all proposed tuition and supplementary fees to the University Student Fees Committee;
- (iii) recommend policy guidelines to the Budget Committee that outline services and materials for which fees can be charged;
- (iv) recommend policy guidelines to the Budget Committee for charging fees for existing and new programs that are not funded through grants from the Ministry of Colleges and Universities;
- (v) ensure that all proposed changes to existing student fees and all proposed new fees are reasonable, conform to government regulations and have been approved through appropriate processes within the University; and
- (vi) ensure that proposed changes to student fees are feasible and do not involve undue complications to calculate and administer; where

appropriate, determining the most “tax efficient” method for students who are being charged these fees.

*All meetings of this Committee are in Closed Session.*

Board of Governors  
June 8, 2023

**(i) HUMAN RESOURCES COMMITTEE**

The Human Resources Committee shall be composed of the Chair, the Vice-Chair(s), the Chair of the Remunerations Committee of the Board and the Chair of the Planning and Resources Committee of the Board. A majority of the members of the Committee shall constitute a quorum.

The Committee shall:

1. Negotiate and approve the terms of the President’s contract of employment. A summary of the contractual terms shall be reported to the Board for information and prior to the relevant Board meeting a complete copy of the contract shall be made available through the office of the University Secretary for Board members to review;
2. ~~Annually Evaluate, at least annually,~~ the performance of the President;
3. Annually ~~determine-review~~ the remuneration of the President, ~~including and determine~~ the payment of any bonuses or other awards. The Committee shall report the outcome of its deliberations, together with any agreed changes to the terms of the President’s contract, to the Board for information;
4. Review and approve the terms of the Vice-Presidents’ contracts of employment prior to appointment or renewal. A summary of the terms of such contracts shall be reported to the Board for information;
5. Annually review the President's assessment of the performance of the Vice-Presidents and approve any resultant recommendations regarding remuneration or the payment of any bonuses or other awards. Any such changes to remuneration or other contractual terms shall be reported to the Board for information;
6. ~~Receive, at least annually, a report on the performance of associate vice-presidents, as well as other senior executives as requested by the Committee;~~

~~7. Review the contracts of employment of such other senior executive staff as the Committee shall determine or the Board shall request from time to time and report any concerns arising from such reviews to the Board.~~

~~8.6. Annually receive a report on succession planning at the senior executive level and assist the administration where appropriate;~~

~~The Committee shall be provided with such current, comprehensive market and comparative data regarding compensation and contractual terms as it shall require in order to undertake its work.~~

President's Performance Review Process:

The evaluation of the President's performance as specified ~~in paragraph 2~~ above, shall include the following:

1. The Committee shall receive and review, annually, a written report from the President describing the President's progress against the specific goals and priorities approved by the Committee at the beginning of the assessment period. In addition to highlighting progress made against those goals, the report should also outline additional initiatives, matters and issues addressed during the assessment period, as well as any areas of concern, along with commentary on what will be done to address these going forward.
2. The Committee shall adopt a "Knowledgeable Other" process to assess the effectiveness of the President. Annually, the HR Committee and the President shall mutually agree on a ~~reasonable number list~~ of Knowledgeable Others who have had exposure and are familiar with aspects of the President's work and priorities over the past year. The Board Chair shall seek input in writing from the Knowledgeable Others and shall consolidate the feedback (on an anonymous basis) into appropriate themes for sharing and discussion with the HR committee, and with the President.
3. Should the Committee determine in any particular assessment period that more comprehensive input on the President's performance from a broader group of stakeholders is needed, the HR Committee may establish an "HR Advisory Panel", whose members shall be decided in the sole discretion of the HR Committee. The HR Advisory Panel shall be provided with a "Terms of Reference" for gathering and consolidating input from specific stakeholders, potentially both internal and external to the University. The HR Advisory Panel shall compile a written report of its findings to be shared and discussed with the HR Committee, and with the President.

**(j) BOARD-SENATE RESEARCH MISCONDUCT HEARINGS  
PANEL**

The Board-Senate Research Misconduct Hearings Panel shall consist of

eighteen tenured faculty members appointed by the Senate after consultation with the Faculty Association, three graduate and three undergraduate students appointed by the Senate, and twelve full-time staff members who have been employees of the University for at least two years appointed by the Board of Governors after consultation with the appropriate staff associations.

Members of the Panel shall be appointed for staggered renewable three-year terms. The Chair and one Vice-Chair of the Panel shall be appointed by Senate from among the tenured faculty members; one Vice-Chair shall be appointed by the Board of Governors from among the staff members. In addition, the Chair of the Panel has the authority to appoint, on an ad hoc basis, faculty, staff and student who are not members of the Panel to serve on Hearings Committees as auxiliary Panel members. For meetings of the Panel that do not relate to a specific case, fifteen members of the Panel constitute a quorum.

The Board-Senate Research Misconduct Hearings Panel shall:

1. receive all cases of alleged research misconduct referred to it and arrange the adjudication of them in accordance with the procedures outlined in the Research Integrity Policy and approved by the Senate and the Board of Governors, and
2. when deemed appropriate, review the policy and procedures relating to academic ethics and allegations of research misconduct and make recommendations to the Senate and the Board of Governors on policy changes or new policies deemed necessary by the Panel. The hearing of any case referred to the Panel shall be conducted before a Hearings Committee, established according to the procedures outlined in the Research Integrity Policy.

The conduct of hearings before a Hearings Committee of the Board-Senate Research Misconduct Hearings Panel shall be in accordance with the procedures outlined in the Research Integrity Policy.

**(k) BOARD-SENATE HEARING PANEL FOR DISCRIMINATION, HARASSMENT AND SEXUAL VIOLENCE**

The Board-Senate Hearing Panel for Discrimination, Harassment and Sexual Violence shall consist of six faculty members, three undergraduate students and three graduate students appointed by the Senate; and six staff members appointed by the Board. The Chair and one Vice-Chair shall be appointed by the Senate from among the faculty members appointed by the Senate, and one Vice-Chair shall be appointed by the Board from among the members appointed by the Board. Student members shall serve for staggered two-year terms and faculty and staff members for staggered three-year terms. No member shall serve for more than two consecutive terms, but on the expiration of two years after having served the second of two consecutive terms, such person may again be eligible for membership on the Hearing Panel. In addition, the Chair of the Panel has the authority to appoint, on an

ad hoc basis, faculty, staff and students who are not members of the Panel to serve on Hearings Committees as auxiliary Panel members. For meetings of the Panel that do not relate to a specific case, ten members of the Panel constitute a quorum.

The Board-Senate Hearing Panel for Discrimination, Harassment and Sexual Violence shall:

1. receive all Referrals to Hearing/Formal Requests for a Hearing and arrange for their adjudication in accordance with the relevant procedures approved by the Senate and the Board, and
2. when deemed appropriate, review the policy and procedures relating to discrimination, harassment, and/or sexual violence and make recommendations, through the Senate Executive Committee, to the Senate and the Board on policy changes or new policies deemed necessary by the Panel.

The hearing of any case shall be before a Tribunal, consisting of three members of the Board-Senate Hearing Panel for Discrimination, Harassment, and Sexual Violence. These members shall be free of conflict of interest and shall be chosen by the Chair, or a Vice-Chair as appropriate, of the Hearing Panel in accordance with procedures approved by the Senate and the Board.

Hearings before a Tribunal of the Board-Senate Hearing Panel for Discrimination, Harassment, and Sexual Violence shall be conducted in accordance with the procedures approved by the Senate and the Board.

- |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Conflict of Interest</b>                            | 16. At any meeting of the Board or of any committee of the Board, changes in remuneration of employees of the University shall be deemed not to be a proposed contract within the terms of Section 8, subsection 16 of the 1976 Act.                                                                                                                                                                                                                                          |
| <b>Board-Senate Committee to Recommend a President</b> | 17. From time to time, as required, the Board shall appoint five of its members to a Board-Senate Committee to Recommend a President, one of whom shall be from those appointed under Section 8 (1) (d) of the 1976 Act, one member from those elected under Section 8 (1) (i), one member from those elected under Section 8 (1) (f), and two members shall be from among the persons elected or appointed under Sections 8 (1) (b), 8 (1) (c) or 8 (1) (j) of the 1976 Act. |

## BY-LAW NO. 2

being a by-law relating to the elections to the Board.

### Election by the Board

1.

- (1) The term of office of each of the members to be elected under Section 8 (1) (b) of the 1976 Act shall end on June 30th of the last year of the designated term for which the member was elected so that the terms of not more than four members shall expire in any one year;
- (2) The candidates for election under Section 8 (1) (b) of the 1976 Act shall be nominated by the Nominating Committee of the Board or by individual members of the Board, provided that nominations of candidates by individual members shall be filed with the Chair of the Nominating Committee not later than three weeks preceding the date of the election, and the consent of the nominee shall be secured before such nomination is filed;
- (3) The Board shall conduct its election at a regular meeting in June of each year, having notified its members at least two months prior to the date of the election. In the event that more candidates than are required are nominated, voting shall be by secret ballot, and the candidates receiving the greatest number of votes shall be declared elected;
- (4) When two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

### Election by Teaching Staff

2.

- (1) The election of members by the teaching staff under Section 8 (1) (f) of the 1976 Act shall be held annually and completed by March 31. In the event that a Teaching Staff position is vacant at the end of the first week of September, a by-election shall be conducted and completed by October 31
- (2) The terms of office of each member to be elected under Section 8 (1) (f) shall end on June 30th of the last year of the designated term for which the member was elected so that the terms of not more than two members shall expire in any one year;
- (3) A notice defining eligibility requirements shall be posted on the McMaster Daily News website [dailynews.mcmaster.ca](http://dailynews.mcmaster.ca) and on the University Secretariat's election website [secretariat.mcmaster.ca](http://secretariat.mcmaster.ca) throughout the nomination period;
- (4)
  - a) A faculty member, either full-time or part-time, shall be eligible for election to the Board of Governors provided that at the time of nomination the member holds a contractually-limited appointment, or a tenured, tenure-track, permanent teaching, teaching-track, or special appointment, or

continuing appointment without annual review by the Board or a regular appointment by the Board of Trustees of the Divinity College, or that the member has been confirmed in a tenured, tenure-track, permanent teaching, teaching-track, or special appointment, or continuing appointment without annual review by the Board or a regular appointment by the Board of Trustees of the Divinity College to take effect on July 1 of the year in which the member is nominated. Written consent of the nominee must be filed with the University Secretary and the nomination paper has been signed by three members of the teaching staff;

b) Seats on the University Planning Committee are Faculty specific (one member from each Faculty). For each Faculty vacancy, the Office of the Dean of such Faculty shall prepare sufficient nominations to ensure an election for their vacancy on the University Planning Committee. The nominations shall be sent to all members of the electorate, at their McMaster email address, giving members the opportunity to nominate, within a designated period, additional candidates with any such nominations to be supported by three members of the same Faculty as the candidate and filed with the University Secretary. A separate election shall be held for each faculty seat and eligible voters will be from the relevant Faculty;

- (5) The nominations must be received by the University Secretary not later than three weeks prior to the election. The University Secretary shall, as soon as possible following the close of the election period, prepare a list of candidates whose eligibility has been validated by the Associate Vice-President & Chief Human Resources Officer, such list to be posted on the McMaster Daily News website and on the University Secretariat's election website at least two weeks prior to the election;
- (6) Eligible voters may cast their votes via the link to the election software provided by the University Secretariat, such votes to be cast no later than March 31, the precise dates to be determined by the University Secretary. Detailed instructions for the conduct of elections shall be posted on the University Secretariat election website.
- (7) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The candidate having the greatest number of votes using the transferable vote system shall be declared elected;
- (8) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

Election by  
Undergraduate  
Students

3.

- (1) The nomination and election of a member by the undergraduate students under Section 8 (1) (g) of the 1976 Act, shall be held annually and completed by March 31. In the event that the undergraduate student position is

vacant at the end of the first week of September, a by-election shall be conducted and completed by October 31;

- (2) The term of a member to be elected under Section 8 (1) (g), during the primary election, shall commence on July 1 following the election, and the term of a member elected during the by-election shall be deemed to have begun on the previous July 1;
- (3) Any undergraduate student whose registration has been recorded by the University Registrar as a student, as defined by the 1976 Act, is eligible to vote;
- (4) Any undergraduate student eligible to vote may be nominated as a candidate for election, provided written consent has been filed with the University Secretary and the nomination paper has been signed by at least three undergraduate students eligible to vote;
- (5) At the beginning of the election period a notice defining eligibility requirements shall be posted on the McMaster Daily News website and on the University Secretariat election website;
- (6) Nominations must be received by the University Secretary not later than the end of the first week of February (the end of the first week of October)\* in the year of election;
- (7) A list of eligible candidates whose status has been validated shall be posted, as soon as possible after the close of nominations, on the McMaster Daily News website and on the University Secretariat election website at least two weeks prior to the election day(s). A copy of the campaign regulations (see Appendix I) will be provided to each candidate and posted on the University Secretariat election website;
- (8) Eligible voters may cast their votes via the link to the election software provided by the University Secretariat, such votes to be cast no later than March 31 (October 31)\*, the precise dates to be determined by the University Secretary. Detailed instructions for the conduct of the election shall be posted on the University Secretariat election website;
- (9) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The candidate having the largest number of votes using the transferable vote system shall be declared elected;
- (10) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

\* By-election



Election by  
Graduate Students

4.

- (1) The nomination and election of a member by the graduate students under Section 8 (1) (h) of the 1976 Act, shall be held annually and completed by March 31. In the event that the graduate student position is vacant at the end of the first week of September, a secondary election shall be conducted and completed by October 31;
- (2) The term of a member to be elected under Section 8 (1) (h) during the primary election shall commence on July 1 following the election, and the term of a member elected during the secondary election shall be deemed to have begun on the previous July 1;
- (3) Any graduate student, whose registration has been recorded by the University Registrar as a student, as defined by the 1976 Act, is eligible to vote and may be nominated as a candidate for election provided consent has been filed with the University Secretary and the nomination paper has been signed by at least three graduate students eligible to vote;
- (4) At the beginning of the election period a notice defining eligibility requirements shall be posted on the McMaster Daily News website and the University Secretariat election website;
- (5) Nominations must be received by the University Secretary not later than the end of the first week of February (the end of the first week of October)\* in the year of election;
- (6) A list of eligible candidates, whose status has been validated, shall be posted, as soon as possible after the close of nominations, on the McMaster Daily News website and the University Secretariat election website at least two weeks prior to the election day(s). A copy of the campaign regulations (see Appendix I) will be provided to each candidate and posted on the University Secretariat election website;
- (7) Eligible Voters may cast their votes via the link to the election software provided by the University Secretariat, such votes be cast no later than March 31 (October 31)\*, the precise dates to be determined by the University Secretary; Detailed instructions for the conduct of the election shall be posted on the University Secretariat election website.
- (8) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The candidate having the largest number of votes using the transferable vote system shall be declared elected;
- (9) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

\* By-election

Election by Non-Teaching Staff

5.

- (1) The election of a member by the non-teaching staff under Section 8 (1) (i) of the 1976 Act shall be held annually and completed by March 31. In the event that a Non-Teaching Staff position is vacant at the end of the first week of September, a by-election shall be conducted and completed by October 31;
- (2) The term of a member to be elected under Section 8 (1) (i) shall end on June 30th of the last year of the designated term for which the member was elected so that the term of not more than one member shall expire in any one year;
- (3) Any member of the non-teaching staff who is eligible to vote may be nominated as a candidate for election provided written consent has been filed with the University Secretary and the nomination paper has been signed by at least three members of the non-teaching staff eligible to vote;
- (4) A notice defining eligibility requirements shall be posted on the McMaster Daily News website and the University Secretariat's election website throughout the nomination period;
- (5) Nominations must be received by the University Secretary not later than three weeks prior to the election. The University Secretary shall, as soon as possible following the close of the nomination period, prepare a list of candidates whose eligibility has been validated by the University's Associate Vice-President & Chief Human Resources Officer, such list to be posted on the McMaster Daily News website and the University Secretariat election website at least two weeks prior to the election;
- (6) Eligible voters may cast their votes via the link to the election software provided by the University Secretariat, such votes to be cast no later than March 31, the precise dates to be determined by the University Secretary of Governors. Detailed instructions for the conduct of the election shall be posted on the University Secretariat's election website.
- (7) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The required number of candidate(s) having the greatest numbers of votes using the transferable vote system shall be declared elected.
- (8) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions.

Electoral Responsibilities of the Secretary

6.

The University Secretary shall be responsible for determining dates and implementing procedures, as necessary, to give effect to the by-laws of the Board governing the elections of members of the Board by and from the teaching staff, the non-teaching staff, undergraduate and graduate students.

Listing of Candidates

7.

When names of candidates are listed on any electoral documents, they shall be arranged in alphabetical order by surname.

Transferable Vote  
System

8. Whenever the by-laws provide for the tabulation of ballots by the transferable vote system, the following procedure shall be adopted.

Ballots shall be marked only with numerals 1, 2, 3, 4, etc. entered opposite the names of candidates in order of preference. Voters may leave blanks opposite the names of candidates for whom they do not wish to vote.

- (1) To elect a single member,

**A - First Count**

- (i) The number of ballots shall be tabulated to determine how many votes will constitute a majority which is one more than one-half the total number of ballots;
- (ii) A candidate who receives a majority of first choice votes shall be declared elected;
- (iii) On the first count, if no candidate has received a majority of the first choice votes, the candidate with the fewest number of first choice votes shall be eliminated from the count and such ballots shall be redistributed according to the second choice votes marked upon them.

**B - Second Count**

- (i) A candidate who receives a majority of first and second choice votes combined shall be declared elected;
- (ii) On the second count, if no candidate has received a majority of first choice and second choice votes combined, the ballots of the candidate with the next fewest number of votes shall be redistributed according to the next valid choice vote marked upon them. The "next valid choice vote" shall not include a candidate who has already been eliminated.

**C - Third Count**

- (i) A candidate who receives a majority of first, second and next valid choice votes combined shall be declared elected;
- (ii) On the third count if no candidate has received a majority of first, second and next valid choice votes combined, the above procedures shall be repeated as many times as necessary until one candidate has received a majority of votes.

- (2) To elect a second member:

The same procedure described in subsection 1 of this section shall be followed to elect a second member except that the candidate who has already received a majority of votes under subsection 1 of this section and has been declared elected shall not be included in the count. All ballots indicating the elected candidate as first choice shall be allotted to the candidate whom these ballots

indicate as second choice. Whenever a vote in any ballot is for the elected candidate, the next valid choice vote shall be counted;

(3) To elect a third member:

The same procedures described in subsection 1 and 2 of this section shall be followed, except that the two candidates elected shall not be included in the count. All ballots indicating the two elected candidates as choices shall be allotted to the candidate whom these ballots indicate as the next valid choice marked upon them;

(4) To elect a fourth member:

The same procedures described in subsections 1, 2 and 3 of this section shall be followed except that the three candidates already elected shall not be included in the count.

Vacancy of an  
Elected Member

9. When a vacancy occurs on the Board and the vacancy is that of an elected member whose term has six months or less to run, the Board may decide by resolution to fill the vacancy and shall so inform the constituency involved. If the Board so decides, it shall, at its next regular meeting, on the recommendation of the Nominating Committee of the Board, appoint a member from the relevant constituency to hold office until the following June 30th.

When a vacancy on the Board is that of a member whose term has more than six months remaining in it and the member has been elected under Section 8 (1) (f), or 8 (1) (i) of the 1976 Act, a special election shall be held as soon as practicable to fill the vacancy for the period remaining. Except as to the date of such election, the election procedures shall be those established in the Board By-laws for a regular election.

**BY-LAW NO. 3**

being a by-law relating to the borrowing of money, the issuing of securities and the securing of liabilities.

1. The Board may from time to time:
  - (a) Borrow money upon the credit of the University in such amounts and upon such terms as the Board may deem expedient;
  - (b) Issue bonds, debentures, debenture stock or other securities of the University in such amounts and upon such terms and pledge or sell the same for such sums and at such prices as the Board may deem expedient;
  - (c) Mortgage, hypothecate, charge or pledge all or any of the real and personal property, undertaking and rights of the University to secure any such bonds, debentures, debenture stock or other securities or any money borrowed or any other liability of the University;
  - (d) Give indemnities to any member of the Board or other person who has undertaken or is about to undertake any liability on behalf of the University

and secure any such member of the Board or other person against loss by giving the person by way of security a mortgage or charge upon the whole or any part of the real and personal property, undertaking and rights of the University;

- (e) Delegate to such one or more of the officers and members of the Board as may be designated by the Board all or any of the powers conferred by the foregoing clauses of this By-law to such extent and in such manner as the Board shall determine at the time of each such delegation.
2. This by-law shall come into effect on the day it is enacted by the Board and, effective the same day, all previous by-laws inconsistent herewith are repealed.

**BY-LAW NO. 4**

being a by-law relating to banking arrangements.

1. The banking business of the University, or any part thereof, shall be transacted with such bank, trust company or other firm or corporation carrying on a banking business as the Board may designate, appoint or authorise from time to time by resolution; and
2. All such banking business, or any part thereof, shall be transacted on the University's behalf by such one or more officers and/or other persons (with or without the power to sub-delegate) as the Board by resolution may designate, direct or authorise from time to time and to the extent therein provided, including, but without restricting the generality of the foregoing, the operation of the University's accounts; the making, signing, drawing, accepting, endorsing, negotiating, lodging, depositing or transferring of any cheques, promissory notes, drafts, acceptances, bills of exchange and order for the payment of money; the giving of receipts for and orders relating to any property of the University; the execution of any agreement relating to any such banking business and defining the rights and powers of the parties thereto; and the authorising of any officer of such banker to do any act or thing on the University's behalf to facilitate such banking business.
3. This by-law shall come into effect on the day it is enacted by the Board and, effective the same day, all previous by-laws inconsistent herewith are repealed.

**BY-LAW NO. 5**

being a by-law relating to the Approval and Signing Authority Policy.

1. Deeds, transfers, assignments, contracts and obligations on behalf of the University may be signed by the Officers of the University so designated in the *Approval and Signing Authority Policy*; and the Corporate Seal of the University shall be affixed to such instruments as required by the Resolution Respecting the Corporate Seal of McMaster University as found at Appendix E. Notwithstanding any provision to the contrary contained in the by-laws of the University, the Board may at any time and from time to

time direct the manner in which and the person or persons by whom any particular deed, transfer, assignment, contract or obligation of the University or any class thereof may or shall be signed.

2. This by-law shall come into effect on June 9, 2022 and, effective the same day, all previous by-laws inconsistent herewith are repealed.

**BY-LAW NO. 6**

being a by-law respecting the indemnification of members of the Board.

1. Every member of the Board and their heirs, executors and administrators and other legal personal representatives shall, from time to time and at all times, be indemnified and saved harmless out of the funds or other assets of the University, from and against:
  - (a) All costs, charges and expenses whatsoever which such member sustains or incurs in or about any action, suit or proceeding which is brought, commenced or prosecuted against the member, for or in respect of any act, deed, matter or thing whatsoever made, done or permitted by the member, in or about the execution of the duties of the member's office or employment; and
  - (b) All other costs, charges and expenses that a member sustains or incurs in or about or in relation to the affairs thereof;except such costs, charges or expenses as are occasioned by the member's own wilful neglect or default.
2. This by-law shall come into effect on the day it is enacted by the Board and, effective the same day, all previous by-laws inconsistent herewith are repealed.

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**RESOLUTIONS OF THE BOARD OF GOVERNORS**

- Appendix A-1** Power Granted to the President to Appoint Persons to the Teaching Staff for a Stated Period of Time (See By-law No. 1, Section 4 (1)).
- Appendix A-2** Power Granted to the President to Make Administrative Appointments (See By-law No. 1, Section 4 (2)).
- Appendix A-3** Power Granted to the President to Suspend Members of the Teaching Staff (See By-law No. 1, Section 4 (3)).
- Appendix B** Banking Resolution.
- Appendix C** Safekeeping Resolution.
- Appendix D** Resolution for the Sale of Securities.
- Appendix E** Resolution Respecting the Corporate Seal of McMaster University.
- Appendix F** Resolution Respecting Directions to the CIBC Mellon Global Securities Services Company by McMaster University.
- Appendix G** Borrowing Resolution.

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**Appendix A-1**

**RESOLUTION - POWER GRANTED TO THE PRESIDENT TO APPOINT PERSONS TO  
THE TEACHING STAFF FOR A STATED PERIOD OF TIME (SEE BY-LAW NO.1,  
SECTION 4 (1))**

The Board hereby resolves that the power of the Board to appoint persons to the teaching staff for a stated period of time shall be and the same is hereby delegated to the President, provided that such appointments are within the limits of the University's approved budget. The Board hereby repeals the delegation of a similar authority which it granted to the President at its meeting on March 30, 1971.

Board of Governors  
March 23, 1977



**Appendix A-2**

**RESOLUTION - POWER GRANTED TO THE PRESIDENT TO MAKE  
ADMINISTRATIVE APPOINTMENTS (SEE BY-LAW NO. 1, SECTION 4 (2))**

The Board hereby accepts and approves the delegation of authority to appoint, promote, suspend or remove all officers, agents and employees of the University not identified in the preamble of Section 9 (b) or in Section 9 (b), Sub-sections (i), (ii), (iii) of the 1976 Act to the following officers of the University, within their respective areas of responsibility, as designated by the President, provided such alternative delegate is first approved in writing by the Board:

The Provost;  
The Vice-President (Operations and Finance);  
The Dean and Vice-President (Health Sciences);  
The Vice-President, Research;  
The Vice-President, University Advancement; or  
Associate Vice-President & Chief Human Resources Officer.

Letters of appointment and promotion, within the authority of the Associate Vice-President and Chief Human Resources Officer, may be signed by the following officers of the University within their respective areas of responsibility but only where the proposed salary is below the control point:

Senior Manager, Human Resources Service Centre;  
Employee/Labour Relations Advisor;  
Administrator, Human Resources, Health Sciences;  
Human Resources Consultant;  
Human Resources Organizational Development Consultant, University Advancement.

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**Appendix A-3**

**RESOLUTION - POWER GRANTED TO THE PRESIDENT TO SUSPEND MEMBERS OF  
THE TEACHING STAFF (SEE BY-LAW NO. 1, SECTION 4 (3))**

The Board hereby resolves that the power of the Board under Section 9(b) of the 1976 Act to suspend members of the teaching staff shall be and the same is hereby delegated to the President.

Board of Governors  
December 10, 1998

## Appendix B

### BANKING RESOLUTION

#### The Board hereby resolves:

1. THAT the banking business of the University, or any part thereof, may be transacted with any one or more of the banks or other corporations (hereinafter referred to as "institutions") named in Schedule 1 hereto.
2. THAT all such banking business may be transacted on the University's behalf by the Planning and Resources Committee of the Board.
3. THAT the Planning and Resources Committee further delegate to any officer holding the position and having the title listed in Schedule 2 authority to transact any part or parts of such banking business on behalf of the University, subject to the limitations of such authority as may be imposed in such instructions.
4. THAT in this resolution the expression "banking business" includes, without limitation, the operation of the University's accounts; the making, signing, drawing, accepting, endorsing, negotiating, lodging, depositing or transferring of any cheques, promissory notes, drafts, acceptances, bills of exchange and orders for the payment of money; the giving of receipts for and orders relating to any property of the University; the execution of any agreement relating to any such banking business and defining the rights and powers of the parties thereto; and the authorizing of any officer of such institution to do any act or thing on the University's behalf to facilitate such banking business.
5. THAT this resolution and any instructions given pursuant to paragraph 3 hereof to any institution shall remain in force until written notice to the contrary shall have been given to such institution.
6. THAT this resolution shall, from the time of its communication to any institution, supersede any previous resolutions and instructions respecting the transaction of banking business between the University and such institutions.

#### Schedule 1: McMASTER UNIVERSITY BANKS

Canadian Imperial Bank of Commerce  
Bank of Montreal  
National Bank of Canada  
Bank of Nova Scotia  
Royal Bank of Canada  
TD Canada Trust

Board of Governors  
April 18, 2019

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## Schedule 2: McMASTER UNIVERSITY AUTHORIZED BANK SIGNERS

The primary currencies used by the University are the Canadian dollar and U.S. dollar. For the purposes of amounts noted in Schedule 2, limits are applicable to either currency.

- (1) With respect to bank accounts held at institutions noted in Schedule 1 above:
- (a) Cheques up to \$100,000.00 require any one of the following signatures:
- ▶ President and Vice-Chancellor
  - ▶ Vice-President (Operations and Finance)
  - ▶ ~~Associate Vice President (Students and Learning) and Dean of Students~~
  - ▶ Associate Vice-President and Chief Financial Officer
  - ▶ Associate Vice-President and Chief Human Resources Officer (~~P~~Payroll ~~A~~ccount(s) only)
  - ▶ Controller
  - ▶ Treasurer
  - ▶ ~~Senior Manager, Accounting & Financial Reporting Director, Financial Reporting (Accounting and Control)~~
  - ▶ Manager, Financial Reporting
  - ▶ Manager, Financial Affairs Business Office
  - ▶ Manager, Investment Accounting, Reporting and Compliance
  - ▶ Senior Investment Analyst
  - ▶ Senior ~~A~~ccountant-Manager, Project Reporting
  - ▶ ~~Director, HR Strategic Partnerships and Initiatives~~Operations and Systems (Payroll Account(s) only)
  - ▶ Program Manager, Payroll Compliance & Control (Payroll Accounts only)
  - ▶ Senior Analyst Reporting and Control (Payroll ~~A~~ccount(s) only)
- (b) Cheques over \$100,000.00 require any two of the signatures in (a).
- (c) The following facsimile signatures are acceptable on cheques drawn on any account, however, when a second signature is required by virtue of the amount being over \$100,000.00, the second signature must be any one of the signatures in (a) applied manually:
- ▶ President and Vice Chancellor
  - ▶ Vice-President (Operations and Finance)
- (d) All electronic payment services, such as Wires, EFTs, Bill payments and Government Payments require electronic approvals as follows:
- (i) System generated batch payments up to \$12,000,000.00 require electronic approval from any one of the positions listed in (a) above; over \$12,000,000.00 require electronic approval from any two of the positions listed in (a) above.

(ii) All other payments up to \$100,000.00 require electronic approval from any one of the positions listed in (a) above; over \$100,000.00 require electronic approval from any two of the positions listed in (a) above.

(e) All bank transfers between bank accounts held by McMaster require ~~any one of the following signatures or electronic approvals~~ signatures and/or electronic approvals of any one of the positions listed in (a) excluding those positions for Payroll Accounts only or the following positions:

- ~~▶ President and Vice Chancellor~~
- ~~▶ Vice President (Operations and Finance)~~
- ~~▶ Associate Vice President and Chief Financial Officer~~
- ~~▶ Controller~~
- ~~▶ Treasurer~~
- ~~▶ Senior Manager, Accounting & Financial Reporting~~
- ~~▶ Manager, Financial Reporting~~
- ~~▶ Manager, Financial Affairs Business Office~~
- ~~▶ Manager, Investment Accounting, Reporting and Compliance~~
- ~~▶ Senior Investment Analyst~~
- ~~▶ Senior Accountant~~
- ~~▶ Investment Operations Analyst~~
- ~~▶ Financial Analyst – Trust Funds~~
- ~~▶ Director, HR Strategic Partnerships and Initiatives (Payroll Account(s) only)~~
- ~~▶ Senior Manager, Payroll Services, Tax and Data Compliance (Payroll Account(s) only)~~
- ~~▶ Senior Analyst Reporting and Control (Payroll account(s) only)~~
- ~~▶ Investment Operations Analyst~~
- ~~▶ Financial Analyst – Trust Funds~~

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~~(2) Foreign electronic payments:~~

~~(a) Up to \$100,000.00 require any one of the following signatures and/or electronic approvals:~~

- ~~▶ President and Vice Chancellor~~
- ~~▶ Vice President (Operations and Finance)~~
- ~~▶ Associate Vice President and Chief Financial Officer~~
- ~~▶ Controller~~
- ~~▶ Treasurer~~
- ~~▶ Senior Manager, Accounting & Financial Reporting~~
- ~~▶ Manager, Financial Reporting~~
- ~~▶ Manager, Investment Accounting, Reporting and Compliance~~
- ~~▶ Senior Investment Analyst~~
- ~~▶ Senior Accountant~~

~~(b) Over \$100,000.00 require any two of the signatures or electronic approvals in (a).~~

- (f) Foreign electronic payments of up to \$100,000.00 require signatures and/or electronic approvals of any one of the positions listed in (a) excluding those positions for Payroll Accounts only.
- (g) Foreign electronic payments of over \$100,000.00 require signatures and/or electronic approvals of any two of the positions listed in (a) excluding those positions for Payroll Accounts only.

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## Appendix C

### SAFEKEEPING RESOLUTION

#### The Board hereby resolves:

1. THAT the CIBC Mellon Global Securities Services Company (and certain of its Affiliates) be and it is hereby authorized on behalf of McMaster University:
  - (a) to receive for safekeeping such property including such securities as may from time to time be delivered for such purpose to any office, branch or agency of the Bank;
  - (b) to cause any such securities which are capable of registration to be registered in the name of the University, or, when instructed, in the name of the Bank's nominee;
  - (c) to hold, deliver, sell, exchange or otherwise dispose of or deal with any or all such property including such securities pursuant to such written instructions as may be given from time to time by or on behalf of the University to the Bank by any two of the Chair of the Board of Governors, the Vice-Chair(s) of the Board of Governors, the Chair of the Planning and Resources Committee of the Board of Governors, the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, Treasurer or one of the aforementioned together with the Manager, Investment Accounting, Reporting and Compliance, or Senior Investment Analyst are hereby authorized to give the said Bank instructions from time to time as aforesaid;
  - (d) notwithstanding the foregoing, any delivery to this University of any such property including such securities shall be made only to and against the written receipt of any two of the Chair of the Board of Governors, the Vice-Chair(s) of the said Board of Governors, the Chair of the Planning and Resources Committee of the said Board of Governors, the President, the Vice-President (Operations and Finance);
  - (e) to transfer any such property including any such securities to another office, branch or agency of the Bank than the office, branch or agency of the Bank to which or to whom such property was originally delivered, but the Bank shall immediately notify the Associate Vice-President & Chief Financial Officer of the University in writing of any such transfer;
  - (f) to detach on maturity the coupons, if any, from the securities and to complete as agent of the University any ownership certificates in connection therewith and to surrender any securities against receipt of moneys payable at maturity or upon redemption thereof; but the Bank is not obliged to examine lists of drawn and redeemed bonds or notices relating to coupons or dividends or to advise the undersigned of the expiry of rights or warrants in connection with the securities;

- (g) to obtain and receive payment of any moneys, whether on account of principal or revenues, in respect of any such securities, and to place the moneys so received in respect of the securities or any rights pertaining thereto to the credit of the University at the Westdale Hamilton Branch of the Bank, Deposit Account or to deal with such moneys in accordance with the written instructions of any two of the persons mentioned in paragraph (c).
2. The University agrees that the responsibility of the Bank in respect of any or all such property including such securities and proceeds shall be to exercise such due and proper care with respect to such property including such securities and proceeds as if such property including such securities and proceeds were the property of the Bank.
3. The University undertakes to pay to the Bank the agreed safekeeping charges for its services hereunder which the Bank is hereby authorized to debit to any account of the University with the Bank.
4. This resolution shall take effect on the 8<sup>th</sup> day of June, 2023 and from that date shall supersede a resolution passed by the Board of Governors of the University on the 18<sup>th</sup> day of April, 2019 and shall remain in force and effect as regards each office, branch or agency of the Bank having in its custody any of such property including such securities of the University until notice in writing abrogating or modifying this agreement is received by such office, branch or agency of the Bank.

**The Board further resolves:**

That McMaster University may enter into a Safekeeping Agreement with the CIBC Mellon Global Securities Services Company (and certain of its Affiliates), in accordance with the provisions of the foregoing resolution.

Board of Governors  
June 8, 2023



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## Appendix D

### RESOLUTION FOR THE SALE OF SECURITIES

#### The Board hereby resolves:

1. THAT any two of the Chair of the Board of Governors, the Vice-Chair(s) of the Board of Governors, the Chair of the Planning and Resources Committee of the Board of Governors, the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, Treasurer or one of the aforementioned together with the Manager, Investment Accounting, Reporting and Compliance, or the Senior Investment Analyst of this University be, and they hereby are, fully authorized and empowered to transfer, convert, endorse, sell, assign, set over and deliver any and all shares of stock, bonds, debentures, notes, subscription warrants, stock purchase warrants, evidence of indebtedness, or other securities now or hereafter standing in the name of or owned by this University, and to make, execute and deliver, under the corporate seal of this University or otherwise, any and all written instruments of assignment and transfer necessary or proper to effectuate the authority hereby conferred.

2. AND FURTHER that there shall be annexed to any instrument of assignment and transfer, executed pursuant to and in accordance with the foregoing resolution, a certificate of the University Secretary, Vice-President (Operations and Finance) or Associate Vice-President & Chief Financial Officer of this University in office at the date of such certificate, and such certificate shall set forth these resolutions and shall state these resolutions are in full force and effect, and shall also set forth the names of the persons who are then officers of this University, then all persons to whom such instrument with the annexed certificate shall thereafter come shall be entitled without further inquiry or investigation and regardless of the date of such certificate to assume and to act in reliance upon the assumption that the shares of stock or other securities named in such instrument were theretofore duly and properly transferred, endorsed, sold, assigned, set over and delivered by this University, and that with respect to such securities the authority of these resolutions and of such officers is still in full force and effect.

Board of Governors  
June 8, 2023

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**Appendix E**

**RESOLUTION RESPECTING THE CORPORATE SEAL OF McMASTER UNIVERSITY**

**The Board hereby resolves:**

1. That each of the following University officers be and is hereby authorized, where required, to affix the corporate name and seal of the University on all deeds, transfers, assignments, contracts, obligations or documents on behalf of the University, provided that the agreement has been signed in accordance with the provisions of the *Approval and Signing Authority Policy*: the Chair of the Board, the Vice-Chair(s) of the Board, the Chair of the Planning and Resources Committee, the University Secretary, the President, the Provost, the Vice-President (Operations and Finance), the Dean and Vice-President (Health Sciences), the Vice-President, Research, and the Vice-President, University Advancement.
2. Notwithstanding provisions found elsewhere in this resolution, any contract or agreement to which the corporate seal is to be affixed must include the signature of an officer authorized by the Board of Governors to affix to seal.

**Appendix F**

**RESOLUTION RESPECTING DIRECTIONS TO  
THE CIBC MELLON GLOBAL SECURITIES SERVICES COMPANY  
BY McMASTER UNIVERSITY**

**The Board hereby resolves:**

1. a) THAT directions or approvals given by the University under or pursuant to Section 4 of the Master Trust Agreement between McMaster University and CIBC Mellon Trust Company dated July 1, 2000, the Participating Trust Agreement for the Contributory Pension Plan for Salaried Employees of McMaster University including McMaster Divinity College dated July 1, 2000, the Participating Trust Agreement for the Contributory Pension Plan for Salaried Employees of McMaster University including McMaster Divinity College 2000 dated July 1, 2000 and the Trust and Custodial Services Agreement for the Contributory Pension Plan for Hourly-rated Employees dated June 30, 1999; and
- b) THAT directions or approvals given by the University under or pursuant to Section 4 of the Custodial Services Agreements between McMaster University and the CIBC Mellon Global Securities Services Company (and certain of its Affiliates) dated June 30, 1999 for the Investment Pool, which includes the General Trust and Endowment Funds and certain other restricted funds

shall be given on behalf of the University by any two of the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, the Treasurer or one of the aforementioned together with one of the Associate Vice-President and Chief Human Resources Officer, Director, HR ~~Services-Operations~~ and Systems, Senior Manager, ~~HR Projects, Analytics and Payroll~~ Payroll Services, Tax and Data Compliance, Senior Manager, ~~Total Rewards Associate Director, Benefits and Retirement Programs~~, the Manager, Investment Accounting, Reporting and Compliance, or the Senior Investment Analyst.

2. THAT this resolution shall take effect on the ~~68~~<sup>th</sup> day of June, 202~~34~~ and from that date shall supersede a resolution passed by the Board of Governors of the University on the ~~86~~<sup>th</sup> day of June ~~2019-2023~~ and shall remain in force and effect until notice in writing abrogating or modifying this agreement is received by the CIBC Mellon Global Securities Services Company.

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## Appendix G

### BORROWING RESOLUTION

#### The Board hereby resolves:

1. THAT the powers contained in clause 1 (a) of By-Law Number 3 being a by-law respecting the borrowing of money, the issuing of securities and the securing of liabilities by the University, be and they are hereby delegated to any two of the Chair of the Board, the Vice-Chair(s) of the Board, the Chair of the Planning and Resources Committee, the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, the Treasurer for amounts up to \$100,000. For amounts in excess of \$100,000 these same powers are delegated to any two of the Chair of the Board, the Vice-Chair(s) of the Board, the Chair of the Planning and Resources Committee; or one of the aforementioned together with one of the President or the Vice-President (Operations and Finance).
2. THAT this resolution shall take effect on the 8<sup>th</sup> day of June, 2023 and from that date shall supersede a resolution passed by the Board of Governors on the 6<sup>th</sup> day of June, 2019.

Board of Governors  
June 8, 2023

## Appendix H

### STATEMENT OF EXPECTATIONS FOR MEMBERS OF THE MCMASTER UNIVERSITY BOARD OF GOVERNORS

The Board of Governors of McMaster University (the “Board”) has three different types of members: those appointed or elected in conformance with the McMaster University Act (the “Act”); those whose office at the University results in *ex officio* membership, again in conformance with the Act; and Honorary Governors who have been designated as such by the Board of Governors. Members appointed or elected in conformance with the Act have full rights of membership including the right to attend and participate in meetings of the Board, and to vote. The Board has also designated, through its By-laws, a fourth type of participant called “Observers”. Observers and Honorary Governors may attend and participate in Board meetings, as regulated by the Board’s By-laws, but may not vote.

Inherent in the acceptance of membership in the Board of Governors is a commitment to perform the duties of Governor personally, to the best of one’s ability, and in the best interest of the University. The purpose of this Statement of Expectations is to assist those undertaking membership in the Board to understand that commitment and the expectations of the University.

Members of the Board of Governors owe a fiduciary duty to McMaster University and are charged with acting with care in the exercise of their powers. The duty of a Board member is to act honestly, in good faith, and in the best interest of the University rather than in the interest of any advocacy or interest group or other organization including a group or organization that may have appointed or elected them to the Board. The duty of care requires Board members to exercise an appropriate standard of care in the performance of their Board responsibilities.

#### **The University’s Board of Governors has the following expectations of its Members in respect of their fiduciary duty and duty of care:**

1. Attend meetings and play a full and active role in the work of the Board. Prepare for meetings, seeking clarification of pending issues and any additional information required to enable informed decision making. Members of the administration are fully available for consultation with members of the Board through the office of the University Secretary.
2. To act in their capacity as Governor in good faith and in the best interests of the University. In relation to matters concerning the business and affairs of the University which come before the Board, to place the interests of the University paramount to the interests of any other group or organization of which they may be a member or that they may represent. This includes exercising care, diligence, and skill in the exercise of these responsibilities.
3. Become acquainted with the University’s operations, including the transaction of business, University policies, and the routine delegation of tasks.
4. While acting as Governor, remain knowledgeable and respectful of the University’s governance process, including relevant by-laws and legislation.

5. Maintain the confidentiality of information provided in confidence, understanding the responsibility not to disclose information without proper authority. This duty continues to apply after the completion of service on the Board.
6. As fiduciaries, members of the Board of Governors have an obligation to challenge and to confirm the merit of the recommendations and information presented to the Board, including requesting that options be presented and that salient points be pointed-out by officers and management of the University. Members are expected to express their views fully and candidly during Board discussions, but they should respect the principle of collective decision-making and corporate responsibility, accepting that a decision once made reflects the will of the Board. Members speaking other than during a Board discussion should ensure that they are not perceived to be speaking on behalf of the Board or the University. The Chair of the Board is its official spokesperson.
7. Be transparent regarding any conflict, or the possible appearance of conflict, between Board duties and private interests, financial or otherwise. If a conflict or potential conflict arises, a member must declare any private interests relating to their Board duties and promptly take steps to resolve any conflicts arising in a way that protects the interests of the University. A member who is in any way interested in a proposed contract with the University must also comply with Article 8 Paragraph 16 of the Act. In instances where a member is uncertain about a possible conflict of interest, the member has a duty to seek advice from the Chair of the Board, President, or University Secretary. In this context, members must refrain from using confidential information gained in the course of Board service for personal gain or for political purpose.
8. Refrain from using, or attempting to use, the opportunity of Board service inappropriately to promote personal interests or those of any connected person, firm, business or other organization.
9. Bring personal expertise to bear on related University business before the Board. A Governor who possesses specific expertise is expected to use it in the interests of the University.
10. Remain reasonably knowledgeable about developments surrounding post-secondary education in the province.

## Appendix I

### REGULATIONS GOVERNING STUDENT ELECTIONS TO THE BOARD OF GOVERNORS

All candidates are responsible for the conduct of their campaigns, including the actions of others who are campaigning for them. It is the responsibility of all candidates to follow the campaign rules.

#### Campaign Rules

1. Campaigning may start once the candidate receives their letter of validation confirming that their nomination has been approved by the University Secretary.
2. All campaign activities are subject to official University regulations and policies (By-laws, Codes of Conduct, etc.), as well as the laws of the land.
3. Any campaigning that is slanderous or libelous is prohibited.
4. Any use of social media, such as Facebook or Twitter, must be in good taste and adhere to all Codes of Conduct.
5. Spamming of public forums or University e-mail distribution lists is forbidden.
6. All campaigning must end at 11:59 p.m. the night prior to the start of the first day of voting.
7. Candidates shall take down signs or posters within sight of the computer lab(s) by 11:59 p.m. the night prior to the first day of voting.
8. Candidates may not approach voters requesting them to cast votes in their favour on election day(s).
9. Candidates may not provide computers or other devices to the electorate for the purposes of voting.
10. Candidates must notify the University Secretary of their scrutineers at least 24 hours prior to the beginning of voting days. A candidate may not be a scrutineer.
11. Campaign expenses will be limited to \$50.00 for each candidate, in order that those students with limited finances are not placed at a disadvantage during the election campaign. The University Secretary is authorized to reimburse each candidate for campaign expenses up to the amount of \$50.00, upon submission of receipts for expenses by the candidate.
12. The University Secretary reserves the right to disqualify any candidate if regulations are violated. They shall also:
  - (a) up to 14 days after the election, receive and investigate allegations of malpractice;
  - (b) up to 14 days after the election, hear appeals for a re-count, evaluate them, and arrange for a re-count if judged necessary;
  - (c) have the authority to levy fines, up to the amount claimed for campaign expenses, for violation of campaign rules;
  - (d) have the authority to declare an election invalid.

13. The University Secretary shall report to the Board of Governors on the student elections to the Board of Governors at the first regular meeting of the Board of Governors after the elections have been completed.

In addition to the above regulations, it is each candidate's responsibility to ensure that any and all posters are displayed according to each building's poster and advertising policies. For many campus buildings, this is *MSU Operating Policy 1.3.2 – Promotions & Advertising*, which can be viewed on the MSU [website](#). Other campus buildings, such as the McMaster University Student Centre, the McMaster University Medical Centre, and McMaster residences, etc. have their own policies that must be followed.



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## McMASTER UNIVERSITY

Complete Policy Title: **By-laws of the Board of Governors of McMaster University**

Policy Number (if applicable): **n/a**

Approved by: **Board of Governors**

Date of Most Recent Approval: **June 6, 2024**

### Revision Date(s):

March 23, 1977	December 13, 1989	December 18, 2008	December 12, 2019
April 27, 1977	December 13, 1990	March 5, 2009	June 4, 2020
June 29, 1977	December 12, 1991	June 18, 2009	December 17, 2020
April 25, 1978	March 26, 1992	March 4, 2010	June 10, 2021
January 23, 1979	October 22, 1992	June 17, 2010	November 23, 2021
August 31, 1979	December 10, 1992	December 16, 2010	June 9, 2022
October, 1980	December 9, 1993	March 3, 2011	June 8, 2023
May 6, 1981	December 14, 1995	June 9, 2011	
September 23, 1981	April 25, 1996	December 15, 2011	
September 22, 1982	December 11, 1997	June 7, 2012	
September 21, 1983	December 10, 1998	October 18, 2012	
January 19, 1984	June 10, 1999	April 18, 2013	
September 19, 1984	December 14, 2000	October 24, 2013	
March 20, 1985	March 22, 2001	December 12, 2013	
June 26, 1985	December 13, 2001	December 11, 2014	
March 20, 1986	October 31, 2002	April 16, 2015	
April 30, 1986	June 16, 2005	June 9, 2016	
April 30, 1987	December 15, 2005	December 15, 2016	
February 25, 1988	June 15, 2006	June 8, 2017	
July 22, 1988	November 2, 2006	June 7, 2018	
June 22, 1989	June 14, 2007	April 18, 2019	
October 26, 1989	June 19, 2008	June 6, 2019	

Position Responsible for Developing and Maintaining the Policy:

[University Secretary](#)

Contact Department

[University Secretariat](#)

**DISCLAIMER:** *If there is a discrepancy between this electronic policy and the approved copy held by the University Secretariat, the approved copy prevails.*

**FORMAT:** *If you require this document in an accessible format, please email [policy@mcmaster.ca](mailto:policy@mcmaster.ca)*

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## BOARD OF GOVERNORS OF McMASTER UNIVERSITY

### BY-LAW NO. 1

being a by-law relating generally to the conduct of the affairs of the Board of Governors of McMaster University.

#### Interpretation

1. In the by-laws of the Board unless otherwise provided:
  - (a) "**1976 Act**" means The McMaster University Act, 1976 and amendments made thereto from time to time;
  - (b) "**Annual Meeting**" means the annual meeting of the Board of Governors of the University, as specified in Section 6 of this by-law No. 1
  - (c) "**Board**" means the Board of Governors of the University;
  - (d) "**Chair of the Board**" means the person elected as Chair of the Board of Governors of the University pursuant to Section 5 of this by-law No. 1;
  - (e) "**Chair**" means the person acting as chair of meetings of the Board or any of the Standing Committees of the Board
  - (f) "**Chancellor**" means the Chancellor of the University;
  - (g) "**Closed Session**" means a meeting of the Board or part of a meeting of the Board so declared by the Chair of the Board at which only members of the Board, Observers and specifically invited guests of the Board shall be present;
  - (h) "**Divinity College**" means McMaster Divinity College;
  - (i) "**Graduate Student**" means a person who is a candidate for an advanced degree authorized by the Senate of the University or from a college affiliated with the University and shall include Divinity College students, and Post Degree students;
  - (j) "**Non-Teaching Staff**" means the employees of the University and of a college affiliated with the University who are not members of the teaching staff but shall not include students;
  - (k) "**Observer**" means a person identified as such pursuant to Section 12 of this by-law No. 1;
  - (l) "**Past Chair of the Board**" means the immediate previous Chair of the Board;
  - (m) "**President**" means the President of the University;
  - (n) "**Secretary of the Board**" means Secretary of the Board of Governors of the University appointed pursuant to Section 5 of this by-law No. 1;
  - (o) "**Senate**" means the Senate of the University;

- (p) "**Standing Committees of the Board**" means the committees specified in Section 15(2) of this by-law No. 1;
- (q) "**Teaching Staff**" means the employees of the University or of a college affiliated with the University who hold the academic rank of professor, associate professor, assistant professor or lecturer but shall not include graduate students who are employed by the University as teaching assistants nor individuals who hold title with the prefix "clinical" or "visiting";
- (r) "**Undergraduate Student**" means a person who is registered as a candidate for an undergraduate degree in a course of study approved by the Senate and shall include Medical students and Continuing students;
- (s) "**University**" means McMaster University;
- (t) "**Vice-Chair(s) of the Board**" means Vice-Chair(s) of the Board of Governors of the University elected pursuant to Section 5 of this by-law No. 1;
- (u) "**Provost**" means the Provost and Vice-President (Academic) of the University;
- (v) "**University Secretariat**" means the office of the University Secretary
- (w) "**University Secretary**" means the chief administrative officer of the Board of Governors and the Senate, when the same individual holds the positions of Secretary of the Board of Governors and Secretary of the Senate;
- (x) "**Vice-President**" means a Vice-President of the University.

- |                         |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fiscal Year             | 2. | The fiscal year of the University shall end on the 30th day of April in each year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Corporate Seal          | 3. | The Corporate Seal of the University shall be in the form impressed on the master copy of the by-laws held in the University Secretariat. The Seal may be impressed with duplicate instruments, one of which shall be retained by the Board and the other by the Senate for use on documents made under their respective powers. The duplicate instrument of the Seal retained by the Board shall be kept in the custody of the Vice-President (Operations and Finance) or in the custody of such other person as the Board may decide by resolution.                                                                                                                                                                                                                     |
| Powers of the President | 4. | <ul style="list-style-type: none"><li>(1) The Board delegates to the President, pursuant to Section 9 (d) of the 1976 Act, the power to make appointments for a stated period of time to the University's teaching staff, provided that such appointments are within the limits of the University's approved budget. (See resolution attached as Appendix A-1.)</li><li>(2) The Board delegates to the President or such other officer or employee as the President may from time to time designate, provided such alternative delegate is first approved in writing by the Board, the power of the Board under Section 9 (b) of the 1976 Act to appoint, promote, suspend or remove all officers, agents and employees of the University not identified in the</li></ul> |

preamble of Section 9 (b) or in Section 9 (b), Sub-sections (i), (ii) and (iii).  
(See resolution attached as Appendix A-2.)

(3) The Board delegates to the President the power of the Board under Section 9 (b) of the 1976 Act to suspend members of the teaching staff. (See resolution attached as Appendix A - 3).

**Election of Chair and Vice-Chair**

5. (1) The Board shall elect a Chair and Vice-Chair(s) of the Board at its Annual Meeting in accordance with Section 8 (12) of the 1976 Act, each to serve for a term of one year from the 1st day of July following the election, provided, however, that the Chair and Vice-Chair(s) may be re-elected for one or more term(s).

**Election of Secretary**

(2) The Board shall appoint a secretary who shall serve as Secretary of the Board (University Secretary) during its pleasure.

**Meetings of the Board**

6. The Board shall meet not fewer than four times in each fiscal year at such times and at such places as may be determined from time to time by the Chair or by resolution of the Board. In addition, thereto, the Board shall hold an Annual Meeting within two months after the end of the University's fiscal year at such time and place as the Board may determine by resolution.

**Notice of Meeting**

7. Notice in writing of each regular meeting and the Annual Meeting shall be sent electronically by the University Secretary, to Board members at least fourteen days in advance of the meeting date. The agenda for any such meeting shall be sent by the University Secretary to all members of the Board at least seven days prior to the date of each such meeting and posted on the Secretariat website. The dates, times and places of all such meetings shall be made available to the University community and the community-at-large through posting on the University Secretariat's website [secretariat.mcmaster.ca](http://secretariat.mcmaster.ca) at least seven days prior to such meetings.

**Location of Meetings**

8. (1) All meetings of the Board shall be held in the Council Room, Gilmour Hall, unless the Chair of the Board directs that the meeting be held elsewhere.

**Recording Devices**

(2) No form of recording device (photographic or electronic) or sound-amplifying device shall be permitted at any meeting of the Board with the exception of instruments for official use by the Board or with the express authority of the Chair of the Board.

**Quorum of the Board**

(3) The quorum of the Board shall consist of twenty members of whom at least ten shall consist of members of the Board appointed or elected under clauses b, c, d, and j of subsection 1 of Section 8 of the 1976 Act.

(4) The Chair of the Board, or in their absence the Vice-Chair of the Board, shall act as Chair at all meetings of the Board. In the absence of both the Chair and the Vice-Chair(s), a Chair shall be elected by a majority of the members present.

(5) The Chair shall conduct the proceedings in conformity with the by-laws and rules of procedure enacted by the Board and, in all cases not so provided, the following reference shall be used: M.K. Kerr and H.W. King, *Procedures for Meetings and Organizations*, Carswell Thomson Professional Publishing, third edition, 1996.

(6) The Chair shall preserve order and decorum at all meetings of the Board. Any person admitted to a meeting of the Board who, in the opinion of the Chair, misconducts themselves must withdraw from the meeting at the order of the Chair. In the event that such person refuses to withdraw, the Chair has the power to declare a short recess, or to adjourn the Board, and may declare that the continuation of such recessed or adjourned meeting shall be in Closed Session.

**Closed Session**

(7) The following matters, which shall be considered or dealt with by the Board in Closed Session, shall be placed at the end of the agenda:

- (a) nominations;
- (b) elections;
- (c) recommendations from the Senate concerning appointments, tenure, or promotion;
- (d) suspensions or removals;
- (e) agenda items concerned with remuneration of individuals;
- (f) agenda items concerned with contracts; and
- (g) any other matter deemed appropriate by the Board.

(8) The Board may by a majority vote of the members present at any meeting of the Board without debate request the Chair to declare the meeting, or any part thereof, a Closed Session.

**Request for  
Appearance at the  
Board**

(9) Any person may request an appearance before the Board for the presentation of a brief. The request will be considered by the Board if the request and brief are submitted to the University Secretary at least three days prior to the date set for a Board meeting. The three-day period set out above may be waived by a two-thirds majority vote of the members present at such meeting. If the Board approves the request, the presentation may be made and shall not exceed the time limit prescribed by the Chair.

**Record of  
Proceedings**

(10)

(a) A record of the proceedings of all meetings of the Board shall be made by the University Secretary. Items of business dealt with by the Board in Closed Session shall be made available only to members and Observers of the Board unless otherwise ordered by the Board.

**Access to Minutes of  
UPC**

(b) A request by a Senator, Board member or an Observer of either body for access to the minutes and records of the Board-Senate University Planning Committee (formerly the Board-Senate Committee on Long-Range Planning) shall be submitted to the University Secretary. The

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University Secretary shall consult with the Chair of the Senate and the Chair of the University Planning Committee and shall determine whether access is to be granted and in what form.

**Communications to  
the Board**

- (11) Any person may communicate to the Board in writing on a matter of interest to the Board. Such communications shall be received by the University Secretary at least three days before any meeting of the Board to permit time for distribution. Such a communication shall be dealt with by the Board under the agenda heading "Communications" which shall normally be the fourth item of business on the agenda. The time period as set out herein may be waived by a two-thirds majority vote of the members present at such meeting.

**Amend By-laws**

9. (1) A proposal to amend the by-laws of the Board shall be considered by the Board only at its regular meetings, and then only after notice of the proposed amendment has been given at a previous regular meeting of the Board.
- (2) Editorial revisions to the by-laws shall be considered and approved by the Executive and Governance Committee. Editorial revisions are non-substantive and include editing and formatting, updating titles, and correcting grammatical errors, etc.
- (3) In the event that a Standing Committee of the Board presents an amendment for approval together with a recommendation that the amendment is not considered to be substantive in nature, and provided that no member of the Board makes a request, either at or prior to the meeting, that the procedure specified in section 9(1) be followed, the Board may waive the requirement to review the amendment at a subsequent meeting and adopt such amendment with immediate effect. Any such recommendation made by a Standing Committee should be included in its written report and provided to members of the Board in advance of the relevant meeting.

**Expectations for  
Board Members**

10. (a)
- (1) An individual who has been otherwise properly appointed or elected to membership in the Board, or who occupies an office which entitles them to ex officio membership in the Board, shall, before taking up their duties as a member of the Board, review and subscribe to the "Statement of Expectations for Members of the McMaster University Board of Governors" as set forth in Appendix H (the "Statement of Expectations"), and shall deliver an executed copy of the Statement of Expectations to the Secretary of the Board of Governors. If any such person shall fail to do so, the Secretary of the Board of Governors shall notify the Chair of the Board.
- (2) A member of the Board who has not subscribed to the Statement of Expectations shall not serve upon any committee of the Board.

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- Members' Minimum Attendance** 10. (b) The Board may declare vacant the seat of any member who, without being granted leave of absence by the Board, fails to attend four consecutive meetings of the Board.
- Honorary Governors Designation** 11. The Board may designate from time to time, on the recommendation of the Nominating Committee, a person as an Honorary Governor. Such designations shall be made to a member retiring from the Board to recognise distinguished service to the Board over an extended period of time. A list of Honorary Governors shall be included under this heading together with any list of Board members. Honorary Governors shall be accorded all the rights and privileges extended to Observers of the Board.
- Observers** 12. (1) An individual shall be an Observer if they (a) are not a member of the Board; (b) holds one of the following offices; and (c) assumes the role of an Observer by notifying the University Secretary in advance:
- The Vice-Presidents
  - Chief Internal Auditor
  - Chief of Staff and Senior Advisor to the President
  - Chief Executive, External and Internal Engagement
  - Associate Vice-President & Chief Financial Officer
  - Associate Vice-President & Chief Facilities Officer
  - Associate Vice-President & Chief Human Resources Officer
  - Associate Vice-President, Real Estate, Ancillary Operations and Partnerships
- The Chair of any Standing Committee of the Board who is not a member of the Board, provided that the Chair of that Standing Committee may recommend that the Chair of the Board appoint another member of that Standing Committee as their designate
- The President or designate of:
- Graduate Students Association
  - McMaster Association of Part-time Students
  - McMaster Students Union
  - McMaster University Faculty Association
  - McMaster University Retirees Association
  - UNIFOR, Local 5555
- (2) Observers shall be invited to attend meetings of the Board and shall receive such notices and other materials as are distributed to members of the Board in advance of such meetings. An Observer shall withdraw from a meeting of the Board in any of the following circumstances:

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- (a) if they would, if a member of the Board, be required to withdraw from such meeting because of the requirements of subsection 16 of Section 8 of the 1976 Act; or
- (b) if the meeting is a Closed Session where matters of a personal nature concerning an individual may be discussed and that individual so requests; or
- (c) if the Chair so directs.
- (3) Observers shall not vote but may be permitted to address the Board, when invited by the Chair to do so, in order to respond to questions or provide information to members regarding items under discussion.
- (4) By receiving confidential Board materials or by attending any Closed Session, each Observer agrees to preserve in confidence any matters treated as confidential to the University and any matters of a personal nature concerning an individual of which they become aware while acting in the capacity of Observer.
- Appoint Observers & Consultants** (5) The Chairs and/or Vice-Chair(s) of the Standing Committees of the Board may appoint observers and consultants to the Standing Committees of the Board. This Section 12 shall apply to all such persons so appointed.
- Access to Advice** 13. The Board and each of its Standing Committees shall have access to such legal, financial and other advice as may be required from time to time to enable the duties of the Board and its Standing Committees to be properly discharged.
- Senate Representatives** 14. The Board shall appoint annually at its Annual Meeting its member(s) to the Senate for a term of three years.
- Service on Committees** 15. Unless otherwise specified, the Board shall elect members to committees to serve for a period of one year or until their successors are elected or appointed.
- Ex Officio Members of Board Committees** (1) The President and the Chair and Vice-Chair(s) of the Board shall be ex officio members of all committees of the Board except that the President shall not be a member of the Audit and Risk Committee, the Human Resources Committee, the Board-Senate Research Misconduct Hearings Panel and the Board-Senate Hearing Panel for Discrimination, Harassment and Sexual Violence, and the Chair and Vice-Chair(s) of the Board shall not be members of the Board-Senate Hearing Panel for Sexual Harassment and Anti-Discrimination and the Board-Senate Research Misconduct Hearings Panel.
- Board Standing Committees** (2) The following committees shall be Standing Committees of the Board provided that it may from time to time appoint other committees for any purpose within its powers:
- Audit and Risk;  
Executive and Governance;  
Planning and Resources Committee;



Investment Pool Committee;  
Nominating;  
Pension Trust;  
Committee on External Engagement & Advancement;  
Remunerations;  
University Planning Committee;  
Budget Committee;  
University Student Fees Committee;  
Human Resources;  
Board-Senate Research Misconduct Hearings Panel;  
Board-Senate Hearing Panel for Discrimination, Harassment, and Sexual  
Violence.

**Committee Meetings**

- (3) Normally, it is expected that members attend committee meetings in person. At the discretion of the Chair however, a member(s) who is (are) unable to attend in person may participate in that meeting by such means of teleconference or other communication facilities that permit all members to communicate simultaneously and instantaneously. A member(s) participating in such a meeting by such means is (are) deemed to be present at the meeting. For those meetings, or portions thereof, held in Closed Session or in camera, it is expected that members participating by such means of telephone or other communication facilities will ensure that the necessary standards of confidentiality are maintained and that their participation is conducted in a setting that ensures such confidentiality.

**Electronic Voting**

- (4) At the discretion of the Chair, a committee may be asked to consider a matter outside of a committee meeting and to determine the matter by means of an electronic vote. Such matters would, in the judgment of the Chair, be time-sensitive and delay until the next regularly scheduled meeting would have an adverse effect or would, in the judgment of the Chair, normally require little, if any, discussion prior to voting. Members with concerns, who would like an item to be discussed by the committee in advance of the electronic vote, must notify the Secretary without delay. The Chair will then determine an appropriate course of action and inform the committee on the disposal of the matter.

**Terms of Reference**

- (5) Composition and Terms of Reference of Standing Committees of the Board:

**(a) AUDIT AND RISK COMMITTEE**

The Audit and Risk Committee shall be composed of the Chair and the Vice-Chair(s) of the Board, and a minimum of three other members of the Board. The Chair of the Committee shall be appointed by the Board on the recommendation of the Nominating Committee. Notwithstanding any other provisions in the By-laws, in any event, every Audit and Risk Committee member shall be an independent, external and unrelated Governor (not employed by the University nor enrolled in a course of study at the University). Members of the Audit and Risk Committee shall be financially

literate, with the ability to read and understand financial statements of the breadth and complexity comparable to those of the University. Optimally, at least one member of the Committee a professional accounting designation.

One half of the membership of the Committee shall constitute a quorum.

The following individuals will normally be invited to attend Audit and Risk Committee meetings: the President, the Provost, the Vice-President (Operations and Finance), the Associate Vice-President and Chief Financial Officer, the Chief Internal Auditor, and the Chief Risk Officer.

Meetings shall be held as required or upon the request of a member of the Audit and Risk Committee or of the University's internal or external auditors. The Committee Chair shall review an agenda in advance of each meeting.

The Audit and Risk Committee assists the Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, the risk profile of the University and the University's processes for monitoring compliance with laws, regulations and University policies.

The primary responsibilities of the Committee are:

1. **Financial Statements:** to oversee the system of internal control and the financial reporting process. In fulfilling this responsibility, the Committee shall:
  - a. meet with the external auditors and review the results of the annual financial statement audit and approve such statements for recommendation to the Board;
  - b. review other sections of the annual report, including Management's Discussion and Analysis, and any report or opinion that the auditors propose to render, and consider the accuracy and completeness of the information;
  - c. review and discuss with management and the external auditors significant variances, estimates and accruals, judgments, changes in accounting policies and standards, issues concerning litigation or contingencies and any difficulties encountered;
  - d. review any recent and relevant professional and regulatory pronouncements to understand their impact on the financial statements;
  - e. review and discuss with management whether adequate procedures and processes are in place to ensure the integrity of the financial statements;

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- f. review the appropriateness of significant accounting principles and practices, reporting issues, unusual or extraordinary items, transactions with related parties and the adequacy of disclosures; and
  - g. consider whether the financial statements are complete and consistent with information known to Committee members.
2. **Internal Control:** to oversee the internal control structure and processes, the Committee shall:
- a. review with management and the internal and external auditors, their evaluation of the University's internal controls and processes, including internal controls over financial reporting, compliance with University policies and any material weaknesses or fraud and assess the steps management has taken to minimize significant risks or exposures; and
  - b. consider the effectiveness of the internal control system, including information technology security and control.
3. **External Audit:** to oversee the external audit process, the Committee shall:
- a. select and recommend annually the public accountants for appointment as auditors for the ensuing fiscal year and, in consultation with the administration, the basis of their compensation;
  - b. approve the engagement letter, receive the independence letter and review the management letter and related materials;
  - c. discuss with the external auditors the scope and purpose of the upcoming audit and the procedures to be followed including coordination with internal audit;
  - d. review all matters required to be communicated to the Committee under Generally Accepted Auditing Standards;
  - e. review with the external auditors their findings, any restrictions on their work, cooperation received, and their recommendations and facilitate the resolution of any disagreements between management and the external auditors;
  - f. receive privately the external auditors' opinion on various matters, including the quality and effectiveness of financial and internal audit staff, significant accounting principles and practices, unresolved material differences of opinion or disputes;
  - g. periodically review and approve a policy governing the engagement of the external auditors for the provision of non-audit services; and

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- h. annually review and assess the independence and performance of the external auditors.
4. **Internal Audit:** to oversee the internal audit function and reports, the Committee shall:
- a. review with the Chief Internal Auditor a summary of findings, any restrictions or limitations on their work, cooperation received, special investigation reports, findings from third party auditors (not including work performed by the appointed external auditors), and any recommendations arising therefrom;
  - b. review the proposed audit plans for the coming year, the criteria upon which they are based and the coordination of services provided to the external auditors;
  - c. periodically review and approve the internal audit mandate (the Internal Audit Department Policy Statement) for continued relevance;
  - d. review audit progress, findings, recommendations, responses and follow-up actions; in situations where the auditee has not responded appropriately in a timely fashion to the audit findings, follow-up and obtain a management response on those action items which remain outstanding for a significant period of time;
  - e. satisfy itself as to internal audit independence, cooperation received from management, interaction with external audit and any unresolved material disagreements with management;
  - f. review the budget, organizational structure, and qualifications of the internal audit department;
  - g. through its Chair, act as the formal supervisor of the Chief Internal Auditor and in consultation with the President and the Vice-President (Operations and Finance), have the final approval to appoint or discharge the Chief Internal Auditor and complete an annual performance review of the Chief Internal Auditor;
  - h. periodically review the effectiveness of the internal audit activity; and
  - i. meet privately with the Chief Internal Auditor at least quarterly.
5. **Compliance:** to oversee compliance-related issues, the Committee shall:
- a. obtain regular updates from management and legal counsel regarding legislative and regulatory compliance and outstanding litigation matters;

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- b. review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of instances of non-compliance;
  - c. review the findings of any examinations by regulatory agencies; and
  - d. review the process for communicating conflict of interest and code of conduct policies to employees and monitoring compliance.
6. **Enterprise-wide Risk Management:** to oversee the University's risk management framework which shall include approval of Management's proposed Risk Appetite Statement and review of:
- a. the identification and quantification of all significant risks (e.g. strategic, financial, operational, reputational etc.) the University is exposed to;
  - b. the University's appetite and tolerance for these risks on both an inherent and residual basis;
  - c. Management's strategy and controls for managing these risks;
  - d. the roles and responsibilities for risk identification and management including risk ownership;
  - e. risk monitoring and reporting;
  - f. emerging risks including risk horizon, likelihood and severity of such risks;
  - g. opportunities identified by Management for the future growth of the University

and shall provide input as appropriate as to the overall risk culture and tolerance of the University. The Audit and Risk Committee shall be satisfied that Management operates within the University's approved Risk Appetite Statement.

7. **Reporting:** to fulfill its reporting responsibilities, the Committee shall:
- a. report to the Board of Governors as required about Committee activities, issues, and related recommendations;
  - b. report to the Board of Governors, on its review of Management's proposed Risk Appetite Statement and present a final version for approval by the Board

- c. complete periodic self-assessments of the Audit and Risk Committee's effectiveness against its mandate and report any concerns to the Board;
- d. periodically review the Terms of Reference of the Audit and Risk Committee and recommend any proposed changes for consideration by the Board of Governors; and
- e. perform other activities as requested by the Board.

**8. Other duties:**

- a. oversee the work of any public accounting firm engaged by the University where such work would be defined as "public accounting" within the meaning of the standards of the Canadian Institute of Chartered Accountants;
- b. investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the University; and
- c. review and ensure that procedures are in place for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or audit matters.

**(b) EXECUTIVE AND GOVERNANCE COMMITTEE**

The Executive and Governance Committee of the Board shall be composed of the Chair and the Vice-Chair(s) of the Board, and representatives from every Board Committee, including but not limited to:

- Planning and Resources Committee Chair
- Audit and Risk Committee Chair
- External Engagement & Advancement Committee Chair
- Investment Pool Committee Chair
- Remunerations Committee Chair
- One Board member who shall also be a member of the Pension Trust Committee, and as ex officio members, the Chancellor, the President, the Provost, and the Vice-President (Operations and Finance). The Chair of the Board shall be the Chair of the Committee. Five members of the Committee shall constitute a quorum.

The Executive and Governance Committee shall, between meetings of the Board, consider and take appropriate action on matters pertaining to the affairs of the Board, as referred to it by the Chair of the Board, the Standing Committees of the Board, the President or the Vice-Presidents. All decisions made by the Committee on behalf of the Board shall be reported to the Board at its next meeting and shall be subject to confirmation by the Board except

that when unusual or urgent matters require decision the action of the Committee shall be brought to the attention of the Board at its next meeting for information only.

The Executive and Governance Committee shall make recommendations to the Board on the appropriate form of all by-laws of the Board and on any alteration or other matter pertaining to such by-laws.

The Executive and Governance Committee shall:

- Annually review and endorse the Strategy & Priorities put forward by the President for the upcoming Academic year, to be provided to the Board for approval.
- Annually review and endorse the list of key performance metrics to be presented by University leadership to the Board throughout the year.
- Annually develop a Board Workplan, taking into account the President's priorities and other areas of interest to the Board for the upcoming Academic year.
- Annually review Terms of Reference and Calendar/Workplan for each Committee and make recommendations to Committee Chairs consistent with the Governance Agenda.
- Annually review the performance and effectiveness of the Board of Governors, and make recommendations to the Board regarding board composition, processes & practices, training, and other matters that may serve to improve overall University Governance.

#### **(c) PLANNING AND RESOURCES COMMITTEE**

The Planning and Resources Committee shall be composed of not fewer than five members of the Board in addition to the Chair and the Vice-Chair(s) of the Board, the Chair of the Audit and Risk Committee, the President, the Provost, and Vice-Presidents (or a designated delegate) as ex officio members. One-half of the membership of the Committee, excluding the President and Vice-Presidents, shall constitute quorum.

The primary responsibilities of the Planning and Resources Committee are:

##### Financial Affairs

1. Provide oversight of the financial affairs of the University and keep the Board informed thereon;
2. Approve financial expenditures as required by the *Approval and Signing Authority Policy*;
3. Review, at least once annually, interim financial statements in comparison with budgets;
4. Review final annual budgets and make recommendations to the Board;

5. Review and oversee the establishment of adequate financial controls to ensure the implementation of policies and decisions adopted by the Board, including budgetary matters;
6. Provide oversight of investment policies and the management of McMaster's investments and delegate such responsibilities as it sees fit to the University Administration in the implementation of established policies;
7. Recommend to the Board of Governors the establishment and collection of fees and charges for tuition on behalf of any entity or organization of the University.

#### Capital Planning and Construction

1. Review and approve plans for capital expenditures and all matters relating to building, expansion, maintenance or alteration of the physical resources of the University, as required by the *Approval and Signing Authority Policy*;
2. Review and approve the award of contracts and the selection of professional consultants;
3. Ensure capital projects and expenditures are within the resources of the University;
4. With the approval of the Board, determine limits within which authority for commitment of funds may be delegated to University officials.
5. When making decisions regarding building on campus, the Committee will consider factors that impact the aesthetic quality of campus, as well as the surrounding community.

The Committee shall be responsible for reviewing projects and proposals with consideration to both financial and planning aspects of University business.

#### **The Investment Pool Committee**

The Investment Pool Committee shall be a subcommittee of the Planning and Resources Committee and shall consist of not fewer than six members, as follows: at least two current members of the Board, appointed by the Board; two members with investment expertise appointed by the Planning and Resources Committee; the Associate Vice-President & Chief Financial Officer and the Treasurer. The President and Vice-President (Operations and Finance) shall be ex officio members, but shall have no vote. The Chair shall be designated by the Board of Governors from the Board appointed members on the Committee.

Four members of the Committee shall constitute a quorum.



Appointments shall become effective on July 1 and members shall hold office for a period of one year. Members shall be eligible for re-appointment.

The overall objective of the Investment Pool Committee is to bring advice and knowledge to the effective management of the investments included in the University's Investment Pool, consistent with the approved fund objectives.

Within this context, the Committee shall:

1. review investment policies, objectives, strategies and make recommendations to the Planning and Resources Committee;
2. make recommendations to the Planning and Resources Committee concerning the engagement and termination of investment managers and consultants;
3. review and approve mandates and investment objectives given to individual investment managers;
4. meet quarterly to monitor investment performance of the total Fund and of individual managers;
5. meet regularly with external investment managers;
6. monitor operating expenses such as fees paid to external fund managers, consultants, fund measurement services and custodians;
7. monitor rebalancing of funds among the investment managers and exposure to non-Canadian currencies; and
8. provide semi-annual performance reports to the Planning and Resources Committee.

#### **(d) NOMINATING COMMITTEE**

The Nominating Committee shall be composed of the Chair of the Board who shall be the Chair of the Committee, the Vice-Chair(s) of the Board, the President, the Chancellor, and three or more additional members of the Board. One-half the members of the Committee, other than the President, shall constitute a quorum.

The Nominating Committee of the Board shall consider and recommend to the Board persons to be elected under Section 8 (1) (b) of the 1976 Act, the membership and Chairs of Board Committees (and Vice-Chair if appropriate), Honorary Governors, and the Chair, Vice-Chair(s), and University Secretary, and such other offices as may be referred to the Committee by the Board.

#### **(e) PENSION TRUST COMMITTEE**

The Pension Trust Committee shall be composed of the Chair and the Vice-Chair(s) of the Board, the President and the Vice-President (Operations and

Finance) as ex officio members; four members appointed by, but not necessarily from, the Planning and Resources Committee of the Board; eight members of the Pension Plan, three of whom shall be appointed by the McMaster University Faculty Association, one of whom normally shall be appointed from the professional librarians; one of whom shall be appointed by the McMaster University Clinical Faculty Association; two of whom shall be appointed by UNIFOR, Local 5555; one of whom shall be appointed by the McMaster University Retirees Association; and one of whom shall be appointed by the President, in consultation with the Associate Vice-President & Chief Human Resources Officer, from The Management Group.

Eight members of the Committee shall constitute a quorum.

Appointments shall become effective on July 1, and members shall hold office for a period of one year but any member shall be eligible for re-appointment. If a vacancy occurs during the year, a replacement shall be appointed within sixty days in the same manner as the prior appointment. The Pension Trust Committee shall elect a Chair from among its members.

The Committee shall:

1. Recommend to the Board general pension investment policy and the annual Statement of Investment Policies and Objectives for submission to the Financial Services Commission of Ontario;
2. Monitor and review performance of Investment Consultants and Fund Managers:
  - a. Make recommendations to the Board with respect to situations of deviation or proposed deviation by Fund Managers from the Statement of Investment Policies and Procedures;
  - b. Make recommendations to the Board on the appointment or replacement of such Investment Consultants and Fund Managers;
3. Monitor the annual calculation of the “Net Interest on the Fund” and the “Annual Pension Increase”;
4. Discuss and promote awareness and understanding of the pension plan by members of the plan and persons receiving benefits under the plan;
5. Comment and make recommendations to the Planning and Resources Committee on
  - a. the performance and appointment of the actuary; and
  - b. the actuarial methods and assumptions used in determining the financial condition of the pension plan and the contributions to the pension plan;

6. Comment and make recommendations to the Planning and Resources Committee on proposed changes to the pension plan text, and propose changes to the pension plan text;
7. Monitor at least annually the administrative expenses paid from the pension plan, and determine whether they are appropriate. Changes in the nature and structure of administrative expenses paid may be approved by the Board only if recommended by the Pension Trust Committee as a result of a ballot of all Pension Trust Committee members.

**(f) COMMITTEE ON EXTERNAL ENGAGEMENT & ADVANCEMENT**

The Committee on External Engagement & Advancement shall be composed of the Chancellor, the President, the Chair and the Vice-Chair(s) of the Board, the Vice-President, University Advancement, and the Chief Executive, External and Internal Engagement as ex officio members, and up to six other members, at least half of whom shall be members of the Board. One-half of the members of the Committee shall constitute a quorum.

The Committee shall make recommendations to the Board on policy matters related to institutional advancement, including external and internal communications, fund-raising, alumni relations, development and public relations.

**(g) REMUNERATIONS COMMITTEE**

The Remunerations Committee shall be composed of not fewer than three members of the Board, in addition to the ex officio members who shall be the Chair and the Vice-Chair(s) of the Board, the President and the Vice-President (Operations and Finance). No employee of the University, other than the President and the Vice-President (Operations and Finance), shall be a member of the Remunerations Committee. Three members of the Committee, other than the President and Vice-President (Operations and Finance), shall constitute a quorum.

The primary function of the Remunerations Committee shall be to recommend to the Board policies regarding salaries, wages, benefits and other forms of remuneration and to provide advice, as necessary, to the University Administration in implementing and administering such policies.

In making its recommendations, the Committee shall have regard to the policies of the University as approved by the Planning and Resources Committee and the Board.

**(h) UNIVERSITY PLANNING COMMITTEE \***

The University Planning Committee shall consist of the Chancellor; the Chair of the Board (or delegate); the Vice-Chair(s) of the Board (or delegate); the President; the Provost, who shall be Chair; the Vice-President (Operations and

Finance); the Vice-President, Research, ; the Vice-Provost and Dean of Graduate Studies; six faculty members, one from each Faculty, elected for staggered three-year terms; one Faculty Dean elected annually (by and from the six Faculty Deans); one non-teaching staff member, elected for a three-year term; one graduate student, elected for a two-year term; and one undergraduate student, elected for a two-year term. The following persons shall be Observers to the University Planning Committee: the Dean and Vice-President (Health Sciences) or delegate; the Vice-President, University Advancement; the Associate Vice-President (Students and Learning) and Dean of Students; the Chair of Undergraduate Council, the Deputy Provost and the McMaster University Faculty Association President or delegate. The provisions of Section 12 of this by-law No. 1 shall apply to such Observers. One-half of the membership, excluding ex officio members, shall constitute a quorum.

The election of faculty, staff and student members to the University Planning Committee shall be conducted by the University Secretary and shall adhere to the Board of Governors Election By-Laws.

The University Planning Committee's fundamental mandate is to coordinate academic and resource planning so that the Senate and the Board may be assured that any proposal presented for approval has academic merit that supports the mission of the University and that resources necessary for the implementation of any proposal have been appropriately assessed. In this context the University Planning Committee shall:

1. review the Plan for the University annually, and recommend revisions to it as necessary, for approval by the Senate and the Board;
2. review, for recommendation to the Senate and the Board, major initiatives (including those which are part of submissions to external agencies) that have significant resource implications, providing comment on how the proposals fit within the University Plan;
3. review and receive annual planning reports as prescribed by the Provost from the Faculties, the School of Graduate Studies, the Deputy Provost, the Vice-Provost (Teaching & Learning), the Associate Vice-President (Student Affairs) and Dean of Students, the University Registrar, the University Librarian, and other units (as appropriate) that report directly to the Provost, providing comment on how the plans relate to overall University planning and current budgeting. Received plans are to be reported to the Senate and the Board for information;
4. review and receive annual planning reports as prescribed by the Vice-President (Operations and Finance) from those administrative and service units that report directly to the Vice-President (Operations and Finance), providing comment on how the plans relate to overall

University planning and current budgeting. Received plans are to be reported to the Senate and the Board of Governors for information;

5. review and receive annually a report from the Vice-President, Research, on the major operations, institutes, and initiatives that receive significant support from the budget envelope of the Vice-President, Research, and on the anticipated impact of new funding opportunities (from federal, provincial, or private agencies or businesses) as they arise. Received plans are to be reported to the Senate and the Board for information;
6. receive annually from the Vice-President, University Advancement a report on advancement efforts of the previous year and review, for recommendation to the Senate and the Board, future fund-raising priorities and their relationship to the University Plan;
7. provide commentary, with reference to the University Plan and the McMaster University Campus Master Plan, to the relevant committee of the Board of Governors on proposals for capital development and other expenditures that fall outside the annual budget (such as those encompassed by the Capital Renewals process). For all major projects, the University Planning Committee will be provided with a total impact analysis that assesses the ongoing costs of maintenance, utilities, etc.;
8. review, for recommendation to the Senate and the Board, the annual report on the McMaster University Campus Master Plan, including any updates, amendments and elaborations; and
9. report to the Senate and the Board any matters of concern formally identified as such by a majority of the Committee.

### **The Budget Committee**

The Budget Committee shall be a subcommittee of the University Planning Committee with membership drawn from the University Planning Committee as follows: the President, the Provost, the Vice-President (Operations and Finance), three faculty members (one of whom shall serve as Chair), one member of the non-teaching staff, one graduate student, one undergraduate student. The Deputy Provost, Associate Vice-President & Chief Financial Officer, Associate Vice-President Finance & Planning (Academic), Controller, and Budget Director shall serve as consultants to the committee. Two-thirds of the membership shall constitute a quorum. If more than two members are absent when a vote is taken on the final budget, the vote must be confirmed by mail ballot.

The Chair of the Budget Committee shall be elected annually by the University Planning Committee from among the faculty members on the University Planning Committee following nomination by the Chair of the University Planning Committee and a call for further nominations. The other two faculty members on the Budget Committee shall be selected subsequently by and

from the six faculty members on the University Planning Committee for service commencing July 1 or immediately following a vacancy. The Chair may vote on all questions.

The Budget Committee shall:

1. review the budget framework prepared by the University administration in consultation with the Office of Institutional Research and Analysis, including any changes to the McMaster Budget Model; this framework (including the models and projections upon which it is based) will be provided to the Joint Administration/Faculty Association Committee to Consider University Financial Matters and to Discuss and Negotiate Matters Related to Terms and Conditions of Employment of Faculty (The Joint Committee) as will updates to the framework should these arise;
2. receive and respond to budget submissions from all Faculties, areas, and units;
3. make budget recommendations available to the University Planning Committee during development of the recommendations, for comment on whether those recommendations are congruent with the University Plan; deliver the final budget to the University Planning Committee in a timely fashion to ensure that it is in a position to make comments in advance of the budget being transmitted to other deliberative bodies;
4. make budget recommendations available to the University Senate for comment before they are transmitted by the President to the Planning and Resources Committee of the Board; and
5. deliver budget recommendations to the President of the University for transmittal to the Planning and Resources Committee of the Board. Any comments of the University Planning Committee and Senate shall be included in the material for the Board, along with the President's own comments.

- \* The University Planning Committee is a joint Board-Senate Committee and is the successor to the Board-Senate Committee on Academic Planning. It is also the successor to the Board-Senate Committee on Long-Range Planning named in the 1976 Act. All references to the Board-Senate Committee on Long-Range Planning in the 1976 Act shall be deemed henceforth to refer to its successor, the University Planning Committee.

The **University Student Fees Committee** shall be a sub-committee of the University Planning Committee with the following membership:

***Ex Officio***

Deputy Provost, who shall be Chair  
Associate Vice-President (Students and Learning) and Dean of Students,  
who shall be Vice-Chair  
Vice-Provost and Dean of Graduate Studies, who shall be Vice-Chair

Associate Vice-President, Finance and Planning (Academic)  
Executive Director, Education Services, Faculty of Health Sciences  
Controller, Financial Affairs  
University Registrar

**Student Members**

Graduate Student Representative – selected from applicants for a one-year term

Full-time Undergraduate Student Representative – selected from applicants for a one-year term

Part-time Undergraduate Student Representative – selected from applicants for a one-year term

*\*Student positions are renewable once.*

**Consultants**

Director, Finance and Administration, Student Affairs  
Associate Registrar and Graduate Secretary, School of Graduate Studies  
Assistant Registrar, Government Aid Programs  
Manager, Accounts Receivable, Financial Affairs  
Two staff members from Financial Affairs (approved by the Committee annually)  
Two staff members from Institutional Research and Analysis (approved by the Committee annually)

The University Student Fees Committee shall:

- (i) recommend all revisions to tuition (undergraduate and graduate degree, diploma and certificate) and supplementary fees to the Budget Committee;
- (ii) establish deadlines for the submission of all proposed tuition and supplementary fees to the University Student Fees Committee;
- (iii) recommend policy guidelines to the Budget Committee that outline services and materials for which fees can be charged;
- (iv) recommend policy guidelines to the Budget Committee for charging fees for existing and new programs that are not funded through grants from the Ministry of Colleges and Universities;
- (v) ensure that all proposed changes to existing student fees and all proposed new fees are reasonable, conform to government regulations and have been approved through appropriate processes within the University; and
- (vi) ensure that proposed changes to student fees are feasible and do not involve undue complications to calculate and administer; where

appropriate, determining the most “tax efficient” method for students who are being charged these fees.

*All meetings of this Committee are in Closed Session.*

Board of Governors  
June 8, 2023

### **(i) HUMAN RESOURCES COMMITTEE**

The Human Resources Committee shall be composed of the Chair, the Vice-Chair(s), the Chair of the Remunerations Committee of the Board and the Chair of the Planning and Resources Committee of the Board. A majority of the members of the Committee shall constitute a quorum.

The Committee shall:

1. Negotiate and approve the terms of the President’s contract of employment. A summary of the contractual terms shall be reported to the Board for information and prior to the relevant Board meeting a complete copy of the contract shall be made available through the office of the University Secretary for Board members to review;
2. Annually evaluate the performance of the President;
3. Annually review the remuneration of the President, and determine the payment of any bonuses or other awards. The Committee shall report the outcome of its deliberations, together with any agreed changes to the terms of the President’s contract, to the Board for information;
4. Review and approve the terms of the Vice-Presidents’ contracts of employment prior to appointment or renewal. A summary of the terms of such contracts shall be reported to the Board for information;
5. Annually review the President's assessment of the performance of the Vice-Presidents and approve any resultant recommendations regarding remuneration or the payment of any bonuses or other awards. Any such changes to remuneration or other contractual terms shall be reported to the Board for information;
6. Annually receive a report on succession planning at the senior executive level and assist the administration where appropriate;

President’s Performance Review Process:



The evaluation of the President's performance as specified above, shall include the following:

1. The Committee shall receive and review, annually, a written report from the President describing the President's progress against the specific goals and priorities approved by the Committee at the beginning of the assessment period. In addition to highlighting progress made against those goals, the report should also outline additional initiatives, matters and issues addressed during the assessment period, as well as any areas of concern, along with commentary on what will be done to address these going forward.
2. The Committee shall adopt a "Knowledgeable Other" process to assess the effectiveness of the President. Annually, the HR Committee and the President shall mutually agree on a list of Knowledgeable Others who have had exposure and are familiar with aspects of the President's work and priorities over the past year. The Board Chair shall seek input in writing from the Knowledgeable Others and shall consolidate the feedback (on an anonymous basis) into appropriate themes for sharing and discussion with the HR committee, and with the President.
3. Should the Committee determine in any particular assessment period that more comprehensive input on the President's performance from a broader group of stakeholders is needed, the HR Committee may establish an "HR Advisory Panel", whose members shall be decided in the sole discretion of the HR Committee. The HR Advisory Panel shall be provided with a "Terms of Reference" for gathering and consolidating input from specific stakeholders, potentially both internal and external to the University. The HR Advisory Panel shall compile a written report of its findings to be shared and discussed with the HR Committee, and with the President.

**(j) BOARD-SENATE RESEARCH MISCONDUCT HEARINGS  
PANEL**

The Board-Senate Research Misconduct Hearings Panel shall consist of eighteen tenured faculty members appointed by the Senate after consultation with the Faculty Association, three graduate and three undergraduate students appointed by the Senate, and twelve full-time staff members who have been employees of the University for at least two years appointed by the Board of Governors after consultation with the appropriate staff associations. Members of the Panel shall be appointed for staggered renewable three-year terms. The Chair and one Vice-Chair of the Panel shall be appointed by Senate from among the tenured faculty members; one Vice-Chair shall be appointed by the Board of Governors from among the staff members. In addition, the Chair of the Panel has the authority to appoint, on an ad hoc basis, faculty, staff and student who are not members of the Panel to serve on Hearings Committees as auxiliary Panel members. For meetings of the Panel that do not relate to a specific case, fifteen members of the Panel

constitute a quorum.

The Board-Senate Research Misconduct Hearings Panel shall:

1. receive all cases of alleged research misconduct referred to it and arrange the adjudication of them in accordance with the procedures outlined in the Research Integrity Policy and approved by the Senate and the Board of Governors, and
2. when deemed appropriate, review the policy and procedures relating to academic ethics and allegations of research misconduct and make recommendations to the Senate and the Board of Governors on policy changes or new policies deemed necessary by the Panel. The hearing of any case referred to the Panel shall be conducted before a Hearings Committee, established according to the procedures outlined in the Research Integrity Policy.

The conduct of hearings before a Hearings Committee of the Board-Senate Research Misconduct Hearings Panel shall be in accordance with the procedures outlined in the Research Integrity Policy.

**(k) BOARD-SENATE HEARING PANEL FOR DISCRIMINATION, HARASSMENT AND SEXUAL VIOLENCE**

The Board-Senate Hearing Panel for Discrimination, Harassment and Sexual Violence shall consist of six faculty members, three undergraduate students and three graduate students appointed by the Senate; and six staff members appointed by the Board. The Chair and one Vice-Chair shall be appointed by the Senate from among the faculty members appointed by the Senate, and one Vice-Chair shall be appointed by the Board from among the members appointed by the Board. Student members shall serve for staggered two-year terms and faculty and staff members for staggered three-year terms. No member shall serve for more than two consecutive terms, but on the expiration of two years after having served the second of two consecutive terms, such person may again be eligible for membership on the Hearing Panel. In addition, the Chair of the Panel has the authority to appoint, on an ad hoc basis, faculty, staff and students who are not members of the Panel to serve on Hearings Committees as auxiliary Panel members. For meetings of the Panel that do not relate to a specific case, ten members of the Panel constitute a quorum.

The Board-Senate Hearing Panel for Discrimination, Harassment and Sexual Violence shall:

1. receive all Referrals to Hearing/Formal Requests for a Hearing and arrange for their adjudication in accordance with the relevant procedures approved by the Senate and the Board, and

2. when deemed appropriate, review the policy and procedures relating to discrimination, harassment, and/or sexual violence and make recommendations, through the Senate Executive Committee, to the Senate and the Board on policy changes or new policies deemed necessary by the Panel.

The hearing of any case shall be before a Tribunal, consisting of three members of the Board-Senate Hearing Panel for Discrimination, Harassment, and Sexual Violence. These members shall be free of conflict of interest and shall be chosen by the Chair, or a Vice-Chair as appropriate, of the Hearing Panel in accordance with procedures approved by the Senate and the Board.

Hearings before a Tribunal of the Board-Senate Hearing Panel for Discrimination, Harassment, and Sexual Violence shall be conducted in accordance with the procedures approved by the Senate and the Board.

**Conflict of Interest**

16. At any meeting of the Board or of any committee of the Board, changes in remuneration of employees of the University shall be deemed not to be a proposed contract within the terms of Section 8, subsection 16 of the 1976 Act.

**Board-Senate  
Committee to  
Recommend a  
President**

17. From time to time, as required, the Board shall appoint five of its members to a Board-Senate Committee to Recommend a President, one of whom shall be from those appointed under Section 8 (1) (d) of the 1976 Act, one member from those elected under Section 8 (1) (i), one member from those elected under Section 8 (1) (f), and two members shall be from among the persons elected or appointed under Sections 8 (1) (b), 8 (1) (c) or 8 (1) (j) of the 1976 Act.

**BY-LAW NO. 2**

being a by-law relating to the elections to the Board.

Election by the  
Board

1.

- (1) The term of office of each of the members to be elected under Section 8 (1) (b) of the 1976 Act shall end on June 30th of the last year of the designated term for which the member was elected so that the terms of not more than four members shall expire in any one year;
- (2) The candidates for election under Section 8 (1) (b) of the 1976 Act shall be nominated by the Nominating Committee of the Board or by individual members of the Board, provided that nominations of candidates by individual members shall be filed with the Chair of the Nominating Committee not later than three weeks preceding the date of the election, and the consent of the nominee shall be secured before such nomination is filed;
- (3) The Board shall conduct its election at a regular meeting in June of each year, having notified its members at least two months prior to the date of the election. In the event that more candidates than are required are nominated, voting shall be by secret ballot, and the candidates receiving the greatest number of votes shall be declared elected;
- (4) When two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

Election by  
Teaching Staff

2.

- (1) The election of members by the teaching staff under Section 8 (1) (f) of the 1976 Act shall be held annually and completed by March 31. In the event that a Teaching Staff position is vacant at the end of the first week of September, a by-election shall be conducted and completed by October 31
- (2) The terms of office of each member to be elected under Section 8 (1) (f) shall end on June 30th of the last year of the designated term for which the member was elected so that the terms of not more than two members shall expire in any one year;
- (3) A notice defining eligibility requirements shall be posted on the McMaster Daily News website [dailynews.mcmaster.ca](http://dailynews.mcmaster.ca) and on the University Secretariat's election website [secretariat.mcmaster.ca](http://secretariat.mcmaster.ca) throughout the nomination period;
- (4)
  - a) A faculty member, either full-time or part-time, shall be eligible for election to the Board of Governors provided that at the time of nomination the member holds a contractually-limited appointment, or a tenured, tenure-track, permanent teaching, teaching-track, or special appointment, or

continuing appointment without annual review by the Board or a regular appointment by the Board of Trustees of the Divinity College, or that the member has been confirmed in a tenured, tenure-track, permanent teaching, teaching-track, or special appointment, or continuing appointment without annual review by the Board or a regular appointment by the Board of Trustees of the Divinity College to take effect on July 1 of the year in which the member is nominated. Written consent of the nominee must be filed with the University Secretary and the nomination paper has been signed by three members of the teaching staff;

- b) Seats on the University Planning Committee are Faculty specific (one member from each Faculty). For each Faculty vacancy, the Office of the Dean of such Faculty shall prepare sufficient nominations to ensure an election for their vacancy on the University Planning Committee. The nominations shall be sent to all members of the electorate, at their McMaster email address, giving members the opportunity to nominate, within a designated period, additional candidates with any such nominations to be supported by three members of the same Faculty as the candidate and filed with the University Secretary. A separate election shall be held for each faculty seat and eligible voters will be from the relevant Faculty;
- (5) The nominations must be received by the University Secretary not later than three weeks prior to the election. The University Secretary shall, as soon as possible following the close of the election period, prepare a list of candidates whose eligibility has been validated by the Associate Vice-President & Chief Human Resources Officer, such list to be posted on the McMaster Daily News website and on the University Secretariat's election website at least two weeks prior to the election;
- (6) Eligible voters may cast their votes via the link to the election software provided by the University Secretariat, such votes to be cast no later than March 31, the precise dates to be determined by the University Secretary. Detailed instructions for the conduct of elections shall be posted on the University Secretariat election website.
- (7) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The candidate having the greatest number of votes using the transferable vote system shall be declared elected;
- (8) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

Election by  
Undergraduate  
Students

3.

- (1) The nomination and election of a member by the undergraduate students under Section 8 (1) (g) of the 1976 Act, shall be held annually and completed by March 31. In the event that the undergraduate student position is

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vacant at the end of the first week of September, a by-election shall be conducted and completed by October 31;

- (2) The term of a member to be elected under Section 8 (1) (g), during the primary election, shall commence on July 1 following the election, and the term of a member elected during the by-election shall be deemed to have begun on the previous July 1;
- (3) Any undergraduate student whose registration has been recorded by the University Registrar as a student, as defined by the 1976 Act, is eligible to vote;
- (4) Any undergraduate student eligible to vote may be nominated as a candidate for election, provided written consent has been filed with the University Secretary and the nomination paper has been signed by at least three undergraduate students eligible to vote;
- (5) At the beginning of the election period a notice defining eligibility requirements shall be posted on the McMaster Daily News website and on the University Secretariat election website;
- (6) Nominations must be received by the University Secretary not later than the end of the first week of February (the end of the first week of October)\* in the year of election;
- (7) A list of eligible candidates whose status has been validated shall be posted, as soon as possible after the close of nominations, on the McMaster Daily News website and on the University Secretariat election website at least two weeks prior to the election day(s). A copy of the campaign regulations (see Appendix I) will be provided to each candidate and posted on the University Secretariat election website;
- (8) Eligible voters may cast their votes via the link to the election software provided by the University Secretariat, such votes to be cast no later than March 31 (October 31)\*, the precise dates to be determined by the University Secretary. Detailed instructions for the conduct of the election shall be posted on the University Secretariat election website;
- (9) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The candidate having the largest number of votes using the transferable vote system shall be declared elected;
- (10) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

\* By-election

Election by  
Graduate Students

4.

- (1) The nomination and election of a member by the graduate students under Section 8 (1) (h) of the 1976 Act, shall be held annually and completed by March 31. In the event that the graduate student position is vacant at the end of the first week of September, a secondary election shall be conducted and completed by October 31;
- (2) The term of a member to be elected under Section 8 (1) (h) during the primary election shall commence on July 1 following the election, and the term of a member elected during the secondary election shall be deemed to have begun on the previous July 1;
- (3) Any graduate student, whose registration has been recorded by the University Registrar as a student, as defined by the 1976 Act, is eligible to vote and may be nominated as a candidate for election provided consent has been filed with the University Secretary and the nomination paper has been signed by at least three graduate students eligible to vote;
- (4) At the beginning of the election period a notice defining eligibility requirements shall be posted on the McMaster Daily News website and the University Secretariat election website;
- (5) Nominations must be received by the University Secretary not later than the end of the first week of February (the end of the first week of October)\* in the year of election;
- (6) A list of eligible candidates, whose status has been validated, shall be posted, as soon as possible after the close of nominations, on the McMaster Daily News website and the University Secretariat election website at least two weeks prior to the election day(s). A copy of the campaign regulations (see Appendix I) will be provided to each candidate and posted on the University Secretariat election website;
- (7) Eligible Voters may cast their votes via the link to the election software provided by the University Secretariat, such votes be cast no later than March 31 (October 31)\*, the precise dates to be determined by the University Secretary; Detailed instructions for the conduct of the election shall be posted on the University Secretariat election website.
- (8) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The candidate having the largest number of votes using the transferable vote system shall be declared elected;
- (9) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions to elect one candidate.

\* By-election

**Election by Non-Teaching Staff**

5.

- (1) The election of a member by the non-teaching staff under Section 8 (1) (i) of the 1976 Act shall be held annually and completed by March 31. In the event that a Non-Teaching Staff position is vacant at the end of the first week of September, a by-election shall be conducted and completed by October 31;
- (2) The term of a member to be elected under Section 8 (1) (i) shall end on June 30th of the last year of the designated term for which the member was elected so that the term of not more than one member shall expire in any one year;
- (3) Any member of the non-teaching staff who is eligible to vote may be nominated as a candidate for election provided written consent has been filed with the University Secretary and the nomination paper has been signed by at least three members of the non-teaching staff eligible to vote;
- (4) A notice defining eligibility requirements shall be posted on the McMaster Daily News website and the University Secretariat's election website throughout the nomination period;
- (5) Nominations must be received by the University Secretary not later than three weeks prior to the election. The University Secretary shall, as soon as possible following the close of the nomination period, prepare a list of candidates whose eligibility has been validated by the University's Associate Vice-President & Chief Human Resources Officer, such list to be posted on the McMaster Daily News website and the University Secretariat election website at least two weeks prior to the election;
- (6) Eligible voters may cast their votes via the link to the election software provided by the University Secretariat, such votes to be cast no later than March 31, the precise dates to be determined by the University Secretary of Governors. Detailed instructions for the conduct of the election shall be posted on the University Secretariat's election website.
- (7) The ballots shall be tabulated under the supervision of the University Secretary or their delegate. The required number of candidate(s) having the greatest numbers of votes using the transferable vote system shall be declared elected.
- (8) Where two or more candidates receive the same number of votes and are thus prevented from being declared elected, a new election shall be held, confined to such candidates, under similar conditions.

**Electoral Responsibilities of the Secretary**

6.

The University Secretary shall be responsible for determining dates and implementing procedures, as necessary, to give effect to the by-laws of the Board governing the elections of members of the Board by and from the teaching staff, the non-teaching staff, undergraduate and graduate students.

**Listing of Candidates**

7.

When names of candidates are listed on any electoral documents, they shall be arranged in alphabetical order by surname.



Transferable Vote  
System

8. Whenever the by-laws provide for the tabulation of ballots by the transferable vote system, the following procedure shall be adopted.

Ballots shall be marked only with numerals 1, 2, 3, 4, etc. entered opposite the names of candidates in order of preference. Voters may leave blanks opposite the names of candidates for whom they do not wish to vote.

- (1) To elect a single member,

**A - First Count**

- (i) The number of ballots shall be tabulated to determine how many votes will constitute a majority which is one more than one-half the total number of ballots;
- (ii) A candidate who receives a majority of first choice votes shall be declared elected;
- (iii) On the first count, if no candidate has received a majority of the first choice votes, the candidate with the fewest number of first choice votes shall be eliminated from the count and such ballots shall be redistributed according to the second choice votes marked upon them.

**B - Second Count**

- (i) A candidate who receives a majority of first and second choice votes combined shall be declared elected;
- (ii) On the second count, if no candidate has received a majority of first choice and second choice votes combined, the ballots of the candidate with the next fewest number of votes shall be redistributed according to the next valid choice vote marked upon them. The "next valid choice vote" shall not include a candidate who has already been eliminated.

**C - Third Count**

- (i) A candidate who receives a majority of first, second and next valid choice votes combined shall be declared elected;
- (ii) On the third count if no candidate has received a majority of first, second and next valid choice votes combined, the above procedures shall be repeated as many times as necessary until one candidate has received a majority of votes.

- (2) To elect a second member:

The same procedure described in subsection 1 of this section shall be followed to elect a second member except that the candidate who has already received a majority of votes under subsection 1 of this section and has been declared elected shall not be included in the count. All ballots indicating the elected candidate as first choice shall be allotted to the candidate whom these ballots

indicate as second choice. Whenever a vote in any ballot is for the elected candidate, the next valid choice vote shall be counted;

(3) To elect a third member:

The same procedures described in subsection 1 and 2 of this section shall be followed, except that the two candidates elected shall not be included in the count. All ballots indicating the two elected candidates as choices shall be allotted to the candidate whom these ballots indicate as the next valid choice marked upon them;

(4) To elect a fourth member:

The same procedures described in subsections 1, 2 and 3 of this section shall be followed except that the three candidates already elected shall not be included in the count.

Vacancy of an  
Elected Member

9. When a vacancy occurs on the Board and the vacancy is that of an elected member whose term has six months or less to run, the Board may decide by resolution to fill the vacancy and shall so inform the constituency involved. If the Board so decides, it shall, at its next regular meeting, on the recommendation of the Nominating Committee of the Board, appoint a member from the relevant constituency to hold office until the following June 30th.

When a vacancy on the Board is that of a member whose term has more than six months remaining in it and the member has been elected under Section 8 (1) (f), or 8 (1) (i) of the 1976 Act, a special election shall be held as soon as practicable to fill the vacancy for the period remaining. Except as to the date of such election, the election procedures shall be those established in the Board By-laws for a regular election.

**BY-LAW NO. 3**

being a by-law relating to the borrowing of money, the issuing of securities and the securing of liabilities.

1. The Board may from time to time:
- (a) Borrow money upon the credit of the University in such amounts and upon such terms as the Board may deem expedient;
  - (b) Issue bonds, debentures, debenture stock or other securities of the University in such amounts and upon such terms and pledge or sell the same for such sums and at such prices as the Board may deem expedient;
  - (c) Mortgage, hypothecate, charge or pledge all or any of the real and personal property, undertaking and rights of the University to secure any such bonds, debentures, debenture stock or other securities or any money borrowed or any other liability of the University;
  - (d) Give indemnities to any member of the Board or other person who has undertaken or is about to undertake any liability on behalf of the University

and secure any such member of the Board or other person against loss by giving the person by way of security a mortgage or charge upon the whole or any part of the real and personal property, undertaking and rights of the University;

(e) Delegate to such one or more of the officers and members of the Board as may be designated by the Board all or any of the powers conferred by the foregoing clauses of this By-law to such extent and in such manner as the Board shall determine at the time of each such delegation.

2. This by-law shall come into effect on the day it is enacted by the Board and, effective the same day, all previous by-laws inconsistent herewith are repealed.

#### **BY-LAW NO. 4**

being a by-law relating to banking arrangements.

1. The banking business of the University, or any part thereof, shall be transacted with such bank, trust company or other firm or corporation carrying on a banking business as the Board may designate, appoint or authorise from time to time by resolution; and

2. All such banking business, or any part thereof, shall be transacted on the University's behalf by such one or more officers and/or other persons (with or without the power to sub-delegate) as the Board by resolution may designate, direct or authorise from time to time and to the extent therein provided, including, but without restricting the generality of the foregoing, the operation of the University's accounts; the making, signing, drawing, accepting, endorsing, negotiating, lodging, depositing or transferring of any cheques, promissory notes, drafts, acceptances, bills of exchange and order for the payment of money; the giving of receipts for and orders relating to any property of the University; the execution of any agreement relating to any such banking business and defining the rights and powers of the parties thereto; and the authorising of any officer of such banker to do any act or thing on the University's behalf to facilitate such banking business.

3. This by-law shall come into effect on the day it is enacted by the Board and, effective the same day, all previous by-laws inconsistent herewith are repealed.

#### **BY-LAW NO. 5**

being a by-law relating to the Approval and Signing Authority Policy.

1. Deeds, transfers, assignments, contracts and obligations on behalf of the University may be signed by the Officers of the University so designated in the *Approval and Signing Authority Policy*; and the Corporate Seal of the University shall be affixed to such instruments as required by the Resolution Respecting the Corporate Seal of McMaster University as found at Appendix E. Notwithstanding any provision to the contrary contained in the by-laws of the University, the Board may at any time and from time to

time direct the manner in which and the person or persons by whom any particular deed, transfer, assignment, contract or obligation of the University or any class thereof may or shall be signed.

2. This by-law shall come into effect on June 9, 2022 and, effective the same day, all previous by-laws inconsistent herewith are repealed.

**BY-LAW NO. 6**

being a by-law respecting the indemnification of members of the Board.

1. Every member of the Board and their heirs, executors and administrators and other legal personal representatives shall, from time to time and at all times, be indemnified and saved harmless out of the funds or other assets of the University, from and against:
  - (a) All costs, charges and expenses whatsoever which such member sustains or incurs in or about any action, suit or proceeding which is brought, commenced or prosecuted against the member, for or in respect of any act, deed, matter or thing whatsoever made, done or permitted by the member, in or about the execution of the duties of the member's office or employment; and
  - (b) All other costs, charges and expenses that a member sustains or incurs in or about or in relation to the affairs thereof;except such costs, charges or expenses as are occasioned by the member's own wilful neglect or default.
2. This by-law shall come into effect on the day it is enacted by the Board and, effective the same day, all previous by-laws inconsistent herewith are repealed.

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## RESOLUTIONS OF THE BOARD OF GOVERNORS

- Appendix A-1** Power Granted to the President to Appoint Persons to the Teaching Staff for a Stated Period of Time (See By-law No. 1, Section 4 (1)).
- Appendix A-2** Power Granted to the President to Make Administrative Appointments (See By-law No. 1, Section 4 (2)).
- Appendix A-3** Power Granted to the President to Suspend Members of the Teaching Staff (See By-law No. 1, Section 4 (3)).
- Appendix B** Banking Resolution.
- Appendix C** Safekeeping Resolution.
- Appendix D** Resolution for the Sale of Securities.
- Appendix E** Resolution Respecting the Corporate Seal of McMaster University.
- Appendix F** Resolution Respecting Directions to the CIBC Mellon Global Securities Services Company by McMaster University.
- Appendix G** Borrowing Resolution.

## Appendix A-1

### **RESOLUTION - POWER GRANTED TO THE PRESIDENT TO APPOINT PERSONS TO THE TEACHING STAFF FOR A STATED PERIOD OF TIME (SEE BY-LAW NO.1, SECTION 4 (1))**

The Board hereby resolves that the power of the Board to appoint persons to the teaching staff for a stated period of time shall be and the same is hereby delegated to the President, provided that such appointments are within the limits of the University's approved budget. The Board hereby repeals the delegation of a similar authority which it granted to the President at its meeting on March 30, 1971.

Board of Governors  
March 23, 1977

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## Appendix A-2

### **RESOLUTION - POWER GRANTED TO THE PRESIDENT TO MAKE ADMINISTRATIVE APPOINTMENTS (SEE BY-LAW NO. 1, SECTION 4 (2))**

The Board hereby accepts and approves the delegation of authority to appoint, promote, suspend or remove all officers, agents and employees of the University not identified in the preamble of Section 9 (b) or in Section 9 (b), Sub-sections (i), (ii), (iii) of the 1976 Act to the following officers of the University, within their respective areas of responsibility, as designated by the President, provided such alternative delegate is first approved in writing by the Board:

- The Provost;
- The Vice-President (Operations and Finance);
- The Dean and Vice-President (Health Sciences);
- The Vice-President, Research;
- The Vice-President, University Advancement; or
- Associate Vice-President & Chief Human Resources Officer.

Letters of appointment and promotion, within the authority of the Associate Vice-President and Chief Human Resources Officer, may be signed by the following officers of the University within their respective areas of responsibility but only where the proposed salary is below the control point:

- Senior Manager, Human Resources Service Centre;
- Employee/Labour Relations Advisor;
- Administrator, Human Resources, Health Sciences;
- Human Resources Consultant;
- Human Resources Organizational Development Consultant, University Advancement.

### Appendix A-3

#### **RESOLUTION - POWER GRANTED TO THE PRESIDENT TO SUSPEND MEMBERS OF THE TEACHING STAFF (SEE BY-LAW NO. 1, SECTION 4 (3))**

The Board hereby resolves that the power of the Board under Section 9(b) of the 1976 Act to suspend members of the teaching staff shall be and the same is hereby delegated to the President.

Board of Governors  
December 10, 1998



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## Appendix B

### BANKING RESOLUTION

#### The Board hereby resolves:

1. THAT the banking business of the University, or any part thereof, may be transacted with any one or more of the banks or other corporations (hereinafter referred to as "institutions") named in Schedule 1 hereto.
2. THAT all such banking business may be transacted on the University's behalf by the Planning and Resources Committee of the Board.
3. THAT the Planning and Resources Committee further delegate to any officer holding the position and having the title listed in Schedule 2 authority to transact any part or parts of such banking business on behalf of the University, subject to the limitations of such authority as may be imposed in such instructions.
4. THAT in this resolution the expression "banking business" includes, without limitation, the operation of the University's accounts; the making, signing, drawing, accepting, endorsing, negotiating, lodging, depositing or transferring of any cheques, promissory notes, drafts, acceptances, bills of exchange and orders for the payment of money; the giving of receipts for and orders relating to any property of the University; the execution of any agreement relating to any such banking business and defining the rights and powers of the parties thereto; and the authorizing of any officer of such institution to do any act or thing on the University's behalf to facilitate such banking business.
5. THAT this resolution and any instructions given pursuant to paragraph 3 hereof to any institution shall remain in force until written notice to the contrary shall have been given to such institution.
6. THAT this resolution shall, from the time of its communication to any institution, supersede any previous resolutions and instructions respecting the transaction of banking business between the University and such institutions.

#### Schedule 1: McMASTER UNIVERSITY BANKS

Canadian Imperial Bank of Commerce  
Bank of Montreal  
National Bank of Canada  
Bank of Nova Scotia  
Royal Bank of Canada  
TD Canada Trust

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## Schedule 2: McMASTER UNIVERSITY AUTHORIZED BANK SIGNERS

The primary currencies used by the University are the Canadian dollar and U.S. dollar. For the purposes of amounts noted in Schedule 2, limits are applicable to either currency.

- (1) With respect to bank accounts held at institutions noted in Schedule 1 above:
  - (a) Cheques up to \$100,000.00 require any one of the following signatures:
    - ▶ President and Vice-Chancellor
    - ▶ Vice-President (Operations and Finance)
    - ▶ Associate Vice-President and Chief Financial Officer
    - ▶ Associate Vice-President and Chief Human Resources Officer (Payroll Accounts only)
    - ▶ Controller
    - ▶ Treasurer
    - ▶ Director, Financial Reporting (Accounting and Control)
    - ▶ Manager, Financial Reporting
    - ▶ Manager, Financial Affairs Business Office
    - ▶ Manager, Investment Accounting, Reporting and Compliance
    - ▶ Senior Investment Analyst
    - ▶ Senior Manager, Project Reporting
    - ▶ Director, HR Operations and Systems (Payroll Accounts only)
    - ▶ Program Manager, Payroll Compliance & Control (Payroll Accounts only)
    - ▶ Senior Analyst Reporting and Control (Payroll Accounts only)
  - (b) Cheques over \$100,000.00 require any two of the signatures in (a).
  - (c) The following facsimile signatures are acceptable on cheques drawn on any account, however, when a second signature is required by virtue of the amount being over \$100,000.00, the second signature must be any one of the signatures in (a) applied manually:
    - ▶ President and Vice Chancellor
    - ▶ Vice-President (Operations and Finance)
  - (d) All electronic payment services, such as Wires, EFTs, Bill payments and Government Payments require electronic approvals as follows:
    - (i) System generated batch payments up to \$12,000,000.00 require electronic approval from any one of the positions listed in (a) above; over \$12,000,000.00 require electronic approval from any two of the positions listed in (a) above.
    - (ii) All other payments up to \$100,000.00 require electronic approval from any one of the positions listed in (a) above; over \$100,000.00 require electronic approval from any two of the positions listed in (a) above.

- 
- (e) All bank transfers between bank accounts held by McMaster require signatures and/or electronic approvals of any one of the positions listed in (a) excluding those positions for Payroll Accounts only or the following positions:
    - ▶
    - ▶ Investment Operations Analyst
    - ▶ Financial Analyst – Trust Funds
  - (f) Foreign electronic payments of up to \$100,000.00 require signatures and/or electronic approvals of any one of the positions listed in (a) excluding those positions for Payroll Accounts only.
  - (g) Foreign electronic payments of over \$100,000.00 require signatures and/or electronic approvals of any two of the positions listed in (a) excluding those positions for Payroll Accounts only.

Board of Governors  
June 6, 2024

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## Appendix C

### SAFEKEEPING RESOLUTION

#### The Board hereby resolves:

1. THAT the CIBC Mellon Global Securities Services Company (and certain of its Affiliates) be and it is hereby authorized on behalf of McMaster University:
  - (a) to receive for safekeeping such property including such securities as may from time to time be delivered for such purpose to any office, branch or agency of the Bank;
  - (b) to cause any such securities which are capable of registration to be registered in the name of the University, or, when instructed, in the name of the Bank's nominee;
  - (c) to hold, deliver, sell, exchange or otherwise dispose of or deal with any or all such property including such securities pursuant to such written instructions as may be given from time to time by or on behalf of the University to the Bank by any two of the Chair of the Board of Governors, the Vice-Chair(s) of the Board of Governors, the Chair of the Planning and Resources Committee of the Board of Governors, the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, Treasurer or one of the aforementioned together with the Manager, Investment Accounting, Reporting and Compliance, or Senior Investment Analyst are hereby authorized to give the said Bank instructions from time to time as aforesaid;
  - (d) notwithstanding the foregoing, any delivery to this University of any such property including such securities shall be made only to and against the written receipt of any two of the Chair of the Board of Governors, the Vice-Chair(s) of the said Board of Governors, the Chair of the Planning and Resources Committee of the said Board of Governors, the President, the Vice-President (Operations and Finance);
  - (e) to transfer any such property including any such securities to another office, branch or agency of the Bank than the office, branch or agency of the Bank to which or to whom such property was originally delivered, but the Bank shall immediately notify the Associate Vice-President & Chief Financial Officer of the University in writing of any such transfer;
  - (f) to detach on maturity the coupons, if any, from the securities and to complete as agent of the University any ownership certificates in connection therewith and to surrender any securities against receipt of moneys payable at maturity or upon redemption thereof; but the Bank is not obliged to examine lists of drawn and redeemed bonds or notices relating to coupons or dividends or to advise the undersigned of the expiry of rights or warrants in connection with the securities;

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- (g) to obtain and receive payment of any moneys, whether on account of principal or revenues, in respect of any such securities, and to place the moneys so received in respect of the securities or any rights pertaining thereto to the credit of the University at the Westdale Hamilton Branch of the Bank, Deposit Account or to deal with such moneys in accordance with the written instructions of any two of the persons mentioned in paragraph (c).
2. The University agrees that the responsibility of the Bank in respect of any or all such property including such securities and proceeds shall be to exercise such due and proper care with respect to such property including such securities and proceeds as if such property including such securities and proceeds were the property of the Bank.
3. The University undertakes to pay to the Bank the agreed safekeeping charges for its services hereunder which the Bank is hereby authorized to debit to any account of the University with the Bank.
4. This resolution shall take effect on the 8<sup>th</sup> day of June, 2023 and from that date shall supersede a resolution passed by the Board of Governors of the University on the 18<sup>th</sup> day of April, 2019 and shall remain in force and effect as regards each office, branch or agency of the Bank having in its custody any of such property including such securities of the University until notice in writing abrogating or modifying this agreement is received by such office, branch or agency of the Bank.

**The Board further resolves:**

That McMaster University may enter into a Safekeeping Agreement with the CIBC Mellon Global Securities Services Company (and certain of its Affiliates), in accordance with the provisions of the foregoing resolution.

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## Appendix D

### RESOLUTION FOR THE SALE OF SECURITIES

#### The Board hereby resolves:

1. THAT any two of the Chair of the Board of Governors, the Vice-Chair(s) of the Board of Governors, the Chair of the Planning and Resources Committee of the Board of Governors, the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, Treasurer or one of the aforementioned together with the Manager, Investment Accounting, Reporting and Compliance, or the Senior Investment Analyst of this University be, and they hereby are, fully authorized and empowered to transfer, convert, endorse, sell, assign, set over and deliver any and all shares of stock, bonds, debentures, notes, subscription warrants, stock purchase warrants, evidence of indebtedness, or other securities now or hereafter standing in the name of or owned by this University, and to make, execute and deliver, under the corporate seal of this University or otherwise, any and all written instruments of assignment and transfer necessary or proper to effectuate the authority hereby conferred.

2. AND FURTHER that there shall be annexed to any instrument of assignment and transfer, executed pursuant to and in accordance with the foregoing resolution, a certificate of the University Secretary, Vice-President (Operations and Finance) or Associate Vice-President & Chief Financial Officer of this University in office at the date of such certificate, and such certificate shall set forth these resolutions and shall state these resolutions are in full force and effect, and shall also set forth the names of the persons who are then officers of this University, then all persons to whom such instrument with the annexed certificate shall thereafter come shall be entitled without further inquiry or investigation and regardless of the date of such certificate to assume and to act in reliance upon the assumption that the shares of stock or other securities named in such instrument were theretofore duly and properly transferred, endorsed, sold, assigned, set over and delivered by this University, and that with respect to such securities the authority of these resolutions and of such officers is still in full force and effect.

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## Appendix E

### RESOLUTION RESPECTING THE CORPORATE SEAL OF McMASTER UNIVERSITY

#### The Board hereby resolves:

1. That each of the following University officers be and is hereby authorized, where required, to affix the corporate name and seal of the University on all deeds, transfers, assignments, contracts, obligations or documents on behalf of the University, provided that the agreement has been signed in accordance with the provisions of the *Approval and Signing Authority Policy*: the Chair of the Board, the Vice-Chair(s) of the Board, the Chair of the Planning and Resources Committee, the University Secretary, the President, the Provost, the Vice-President (Operations and Finance), the Dean and Vice-President (Health Sciences), the Vice-President, Research, and the Vice-President, University Advancement.
2. Notwithstanding provisions found elsewhere in this resolution, any contract or agreement to which the corporate seal is to be affixed must include the signature of an officer authorized by the Board of Governors to affix to seal.

**Appendix F**

**RESOLUTION RESPECTING DIRECTIONS TO  
THE CIBC MELLON GLOBAL SECURITIES SERVICES COMPANY  
BY McMASTER UNIVERSITY**

**The Board hereby resolves:**

1. a) THAT directions or approvals given by the University under or pursuant to Section 4 of the Master Trust Agreement between McMaster University and CIBC Mellon Trust Company dated July 1, 2000, the Participating Trust Agreement for the Contributory Pension Plan for Salaried Employees of McMaster University including McMaster Divinity College dated July 1, 2000, the Participating Trust Agreement for the Contributory Pension Plan for Salaried Employees of McMaster University including McMaster Divinity College 2000 dated July 1, 2000 and the Trust and Custodial Services Agreement for the Contributory Pension Plan for Hourly-rated Employees dated June 30, 1999; and
- b) THAT directions or approvals given by the University under or pursuant to Section 4 of the Custodial Services Agreements between McMaster University and the CIBC Mellon Global Securities Services Company (and certain of its Affiliates) dated June 30, 1999 for the Investment Pool, which includes the General Trust and Endowment Funds and certain other restricted funds

shall be given on behalf of the University by any two of the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, the Treasurer or one of the aforementioned together with one of the Associate Vice-President and Chief Human Resources Officer, Director, HR Operations and Systems, Senior Manager, Payroll Services, Tax and Data Compliance, Associate Director, Benefits and Retirement Programs, the Manager, Investment Accounting, Reporting and Compliance, or the Senior Investment Analyst.

2. THAT this resolution shall take effect on the 6<sup>th</sup> day of June, 2024 and from that date shall supersede a resolution passed by the Board of Governors of the University on the 8<sup>th</sup> day of June 2023 and shall remain in force and effect until notice in writing abrogating or modifying this agreement is received by the CIBC Mellon Global Securities Services Company.



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## BORROWING RESOLUTION

### The Board hereby resolves:

1. THAT the powers contained in clause 1 (a) of By-Law Number 3 being a by-law respecting the borrowing of money, the issuing of securities and the securing of liabilities by the University, be and they are hereby delegated to any two of the Chair of the Board, the Vice-Chair(s) of the Board, the Chair of the Planning and Resources Committee, the President, the Vice-President (Operations and Finance), the Associate Vice-President & Chief Financial Officer, the Controller, the Executive Director, Strategic Projects Financial Affairs, the Treasurer for amounts up to \$100,000. For amounts in excess of \$100,000 these same powers are delegated to any two of the Chair of the Board, the Vice-Chair(s) of the Board, the Chair of the Planning and Resources Committee; or one of the aforementioned together with one of the President or the Vice-President (Operations and Finance).
2. THAT this resolution shall take effect on the 8<sup>th</sup> day of June, 2023 and from that date shall supersede a resolution passed by the Board of Governors on the 6<sup>th</sup> day of June, 2019.

Board of Governors  
June 8, 2023

## Appendix H

### STATEMENT OF EXPECTATIONS FOR MEMBERS OF THE MCMASTER UNIVERSITY BOARD OF GOVERNORS

The Board of Governors of McMaster University (the “Board”) has three different types of members: those appointed or elected in conformance with the McMaster University Act (the “Act”); those whose office at the University results in *ex officio* membership, again in conformance with the Act; and Honorary Governors who have been designated as such by the Board of Governors. Members appointed or elected in conformance with the Act have full rights of membership including the right to attend and participate in meetings of the Board, and to vote. The Board has also designated, through its By-laws, a fourth type of participant called “Observers”. Observers and Honorary Governors may attend and participate in Board meetings, as regulated by the Board’s By-laws, but may not vote.

Inherent in the acceptance of membership in the Board of Governors is a commitment to perform the duties of Governor personally, to the best of one’s ability, and in the best interest of the University. The purpose of this Statement of Expectations is to assist those undertaking membership in the Board to understand that commitment and the expectations of the University.

Members of the Board of Governors owe a fiduciary duty to McMaster University and are charged with acting with care in the exercise of their powers. The duty of a Board member is to act honestly, in good faith, and in the best interest of the University rather than in the interest of any advocacy or interest group or other organization including a group or organization that may have appointed or elected them to the Board. The duty of care requires Board members to exercise an appropriate standard of care in the performance of their Board responsibilities.

#### **The University’s Board of Governors has the following expectations of its Members in respect of their fiduciary duty and duty of care:**

1. Attend meetings and play a full and active role in the work of the Board. Prepare for meetings, seeking clarification of pending issues and any additional information required to enable informed decision making. Members of the administration are fully available for consultation with members of the Board through the office of the University Secretary.
2. To act in their capacity as Governor in good faith and in the best interests of the University. In relation to matters concerning the business and affairs of the University which come before the Board, to place the interests of the University paramount to the interests of any other group or organization of which they may be a member or that they may represent. This includes exercising care, diligence, and skill in the exercise of these responsibilities.
3. Become acquainted with the University’s operations, including the transaction of business, University policies, and the routine delegation of tasks.
4. While acting as Governor, remain knowledgeable and respectful of the University’s governance process, including relevant by-laws and legislation.

5. Maintain the confidentiality of information provided in confidence, understanding the responsibility not to disclose information without proper authority. This duty continues to apply after the completion of service on the Board.
6. As fiduciaries, members of the Board of Governors have an obligation to challenge and to confirm the merit of the recommendations and information presented to the Board, including requesting that options be presented and that salient points be pointed-out by officers and management of the University. Members are expected to express their views fully and candidly during Board discussions, but they should respect the principle of collective decision-making and corporate responsibility, accepting that a decision once made reflects the will of the Board. Members speaking other than during a Board discussion should ensure that they are not perceived to be speaking on behalf of the Board or the University. The Chair of the Board is its official spokesperson.
7. Be transparent regarding any conflict, or the possible appearance of conflict, between Board duties and private interests, financial or otherwise. If a conflict or potential conflict arises, a member must declare any private interests relating to their Board duties and promptly take steps to resolve any conflicts arising in a way that protects the interests of the University. A member who is in any way interested in a proposed contract with the University must also comply with Article 8 Paragraph 16 of the Act. In instances where a member is uncertain about a possible conflict of interest, the member has a duty to seek advice from the Chair of the Board, President, or University Secretary. In this context, members must refrain from using confidential information gained in the course of Board service for personal gain or for political purpose.
8. Refrain from using, or attempting to use, the opportunity of Board service inappropriately to promote personal interests or those of any connected person, firm, business or other organization.
9. Bring personal expertise to bear on related University business before the Board. A Governor who possesses specific expertise is expected to use it in the interests of the University.
10. Remain reasonably knowledgeable about developments surrounding post-secondary education in the province.

## Appendix I

### REGULATIONS GOVERNING STUDENT ELECTIONS TO THE BOARD OF GOVERNORS

All candidates are responsible for the conduct of their campaigns, including the actions of others who are campaigning for them. It is the responsibility of all candidates to follow the campaign rules.

#### Campaign Rules

1. Campaigning may start once the candidate receives their letter of validation confirming that their nomination has been approved by the University Secretary.
2. All campaign activities are subject to official University regulations and policies (By-laws, Codes of Conduct, etc.), as well as the laws of the land.
3. Any campaigning that is slanderous or libelous is prohibited.
4. Any use of social media, such as Facebook or Twitter, must be in good taste and adhere to all Codes of Conduct.
5. Spamming of public forums or University e-mail distribution lists is forbidden.
6. All campaigning must end at 11:59 p.m. the night prior to the start of the first day of voting.
7. Candidates shall take down signs or posters within sight of the computer lab(s) by 11:59 p.m. the night prior to the first day of voting.
8. Candidates may not approach voters requesting them to cast votes in their favour on election day(s).
9. Candidates may not provide computers or other devices to the electorate for the purposes of voting.
10. Candidates must notify the University Secretary of their scrutineers at least 24 hours prior to the beginning of voting days. A candidate may not be a scrutineer.
11. Campaign expenses will be limited to \$50.00 for each candidate, in order that those students with limited finances are not placed at a disadvantage during the election campaign. The University Secretary is authorized to reimburse each candidate for campaign expenses up to the amount of \$50.00, upon submission of receipts for expenses by the candidate.
12. The University Secretary reserves the right to disqualify any candidate if regulations are violated. They shall also:
  - (a) up to 14 days after the election, receive and investigate allegations of malpractice;
  - (b) up to 14 days after the election, hear appeals for a re-count, evaluate them, and arrange for a re-count if judged necessary;
  - (c) have the authority to levy fines, up to the amount claimed for campaign expenses, for violation of campaign rules;
  - (d) have the authority to declare an election invalid.

13. The University Secretary shall report to the Board of Governors on the student elections to the Board of Governors at the first regular meeting of the Board of Governors after the elections have been completed.

In addition to the above regulations, it is each candidate's responsibility to ensure that any and all posters are displayed according to each building's poster and advertising policies. For many campus buildings, this is *MSU Operating Policy 1.3.2 – Promotions & Advertising*, which can be viewed on the MSU [website](#). Other campus buildings, such as the McMaster University Student Centre, the McMaster University Medical Centre, and McMaster residences, etc. have their own policies that must be followed.

**Report to the Board of Governors  
from the  
Planning and Resources Committee**

**FOR APPROVAL**

**a. Tuition & Miscellaneous Fees Schedule**

At its meeting on May 16, 2024, the Planning and Resources Committee approved the 2024-25 & 2025-26 Tuition and Miscellaneous Fee Package. Further details are contained within the circulated materials.

It is recommended,

**that the Board of Governors approve the 2024-25 & 2025-26 Tuition and Miscellaneous Fee Package, as circulated.**

**b. 2024-2025 Consolidated Budget**

At the same meeting, the Planning and Resources Committee approved the 2024-25 Consolidated Budget. Further details are contained within the circulated materials.

It is recommended,

**that the Board of Governors approve the 2024/25 Consolidated Budget, as circulated.**

**INFORMATION**

**c. Financial Metrics**

At the same meeting, the Planning and Resources Committee received a presentation on Financial Metrics. Further details are contained within the circulated materials.

Board of Governors  
FOR APPROVAL/INFORMATION  
June 6, 2024

**2024-25 & 2025-26 Tuition and Miscellaneous Fees Schedules**  
(Internal use only; May 2024)

**BACKGROUND**

This briefing note highlights recommended changes to the Planning and Resource Committee for approval for the following fee schedules:

- 1) Tuition Fee Schedules for 2024-25 and 2025-26 (Appendix A);
- 2) Miscellaneous Fee Schedule for 2024-25 and 2025-26 (Appendix B);

Historically, fees are prepared one year in advance however, because of the government’s Net Tuition initiative, fees are set at least TWO years in advance. Accordingly, the Fee Schedules presented for approval this year will comprise fees for both 2024-25 and 2025-26, with the recommendation that 2024-25 fees be approved as final and 2025-26 as tentative and subject to change.

**PROPOSED 2024-25 AND DRAFT 2025-26 TUITION FEE SCHEDULE (please refer to Appendix A)**

On February 27<sup>th</sup>, 2024, the Ministry of Colleges and Universities (MCU) announced an extension to the Tuition Framework which stipulated that a university must keep fees for domestic in-province students at the 2023-24 levels (i.e. 0% increase) for, at least, an additional 3 years until 2026-27. Tuition anomaly increases for the Master of Business Administration program and the Bachelor of Computer Science program will continue at a maximum of 7.5% per year until the fee reaches the maximum fee amount as stipulated by the ministry. The framework continues to allow for an increase of up to 5.0% for domestic out-of-province students. Out-of-province domestic undergraduate students will have their fees increased according to Table B.

The proposed internal tuition framework for 2024-25 and 2025-26 is outlined in Table A. The ministry framework eliminates the need for providing an institutional cap on overall tuition increases as it is no longer applicable. For international students, undergraduate rates are proposed to increase by 5.00% for level 1 programs and 6.00% for levels 2 and above and graduate rates are proposed to increase by 10.00% for level 1 programs and 6.00% for levels 2 and above (except for international PhD students who will pay the domestic PhD fee).

**Table A: McMaster's Internal Tuition Framework for 2024-25 and 2025-26**

		2024-25		2025-26	
		Domestic	International	Domestic	International
UG Arts & Science	First Year	0.00%	5.00%	0.00%	5.00%
	Continuing Year	0.00%	6.00%	0.00%	6.00%
UG Professional	First Year	0.00%	5.00%	0.00%	5.00%
	Continuing Year	0.00%	6.00%	0.00%	6.00%
Professional Graduate	First Year	0.00%	10.00%	0.00%	10.00%
	Continuing Year	0.00%	6.00%	0.00%	6.00%
Research Graduate	First Year	0.00%	0.00%	0.00%	0.00%
	Continuing Year	0.00%	0.00%	0.00%	0.00%

**Table B: Domestic Out-Of-Province Student Tuition Increase**

	2024-25	2025-26
	Increase	Increase
Level 1	5.00%	5.00%
Level 2	5.00%	5.00%
Level 3	5.00%	5.00%
Level 4	5.00%	5.00%

The Tuition Fee Schedule (Appendix A) comprises eight tables as follows:

**Table 1: Undergraduate Programs Domestic Student Tuition Fees**

Existing fees in Table 1 were revised in accordance with McMaster’s internal tuition fee framework set out in Table A. Noteworthy changes include:

Changes impacting fees in 2024-25 and onward:

- **Bachelor of Computer Science:** The tuition will increase by 5.94% for Levels 1 & 2 in 2024-25 and reach the maximum of \$9,108.00 per term as per the Tuition Anomaly allowance.
- **New Program: B. HSc. Integrated Rehabilitation and Humanities:** the Bachelor of Health Science in Integrated Rehabilitation and Humanities program has a tentative start date of September 2024. The program is ministry funded and students will enter Level 2 after completing Level 1 in another program. The fees align with regular B. HSc. fees.

Changes impacting fees in 2025-26 and onward:

- **New Program: Bachelor of Arts in Leadership, Civic Studies and Additional Area of Focus:** Offered by Wilson College, the program is seeking ministry approval and will start in September 2025. Fees will be equivalent to regular B.A. Humanities fees.

**Table 2: Undergraduate Programs International Student Tuition Fees**

Existing international undergraduate tuition fees were increased in accordance with Table A. Exceptions and noteworthy changes include:

Changes impacting fees in 2024-25 and onward:

- **Engineering Programs:** are requesting that their increase be 6.0% in Level 1 and 4.0% in all upper years.
- **Bachelor of Commerce:** requests that fee increases remain at 6.0% in Level 1 and 4.0% for Levels 2+ for 2024-25 and onward.
- **Bachelor of Integrated Business and Humanities:** requests that the Level 1 fee be increased by 10.0%, Level 2 fees to be increased by 6.0% and Levels 3+ to be increased by 4.0% for 2024-25 and 2025-26.
- **New Program: B. HSc. Integrated Rehabilitation and Humanities:** the Bachelor of Health Science in Integrated Rehabilitation and Humanities program has a tentative start date of September 2024. Students will enter Level 2 after completing Level 1 in another program. The fees align with regular B. HSc. fees.



- Bachelor of Nursing: requests that fees for all levels increase by 6.0% for 2024-25 and onward.

Changes impacting fees in 2025-26 and onward:

- **New Program: Bachelor of Arts in Leadership, Civic Studies and Additional Area of Focus**: Offered by Wilson College, the program will start in September 2025. Fees will be equivalent to regular B.A. Humanities fees.

### Table 3: Graduate Programs Domestic Student Tuition Fees

Most existing domestic graduate student tuition fees increased at growth rates outlined in Table A. Exceptions and noteworthy changes include:

Changes impacting fees in 2024-25 and onward for the following programs:

- MBA: As a result of the Tuition Anomaly allowance, MBA may increase its fee by 7.5% in both 2024-25 and 2025-26 for levels 1 and 2.
- PhD Demotion to Masters Fee: In the event that a PhD student is demoted to a Masters level program, the student will pay the PhD fee during the term of demotion and the Masters program fee thereafter.
- **New Program: Master of Arts in Indigenous Studies**: This funding eligible program will begin in September 2024 and charge fees equivalent to Graduate level – Research Programs.

### Table 4: Graduate Programs International Student Tuition Fees

Most existing international graduate student tuition fees increased at growth rates outlined in Table A. Exceptions and noteworthy changes include:

Changes impacting fees in 2024-25 and onward:

- SEPT Engineering Programs: Engineering is requesting a 5.0% (instead of 6.0%) increase to level 2 for both 2024-25 and 2025-26.
- Master of Communications Management: the 2024-25 and 2025-26 rate will be held at 0.0% increase.
- MBA: In both 2024-25 and 2025-26 MBA wishes to increase level 1 fees by 6.0% and level 2 fees by 4.0%.
- Blended Learning MBA – Part-time: wishes to hold the fee at \$6,750 per term for 2024-25 and 2025-26.
- Master of Finance: wishes to increase the per course fee by 6.0% for 2024-25 and onward. The Master of Finance EXT stream is meant for students who take an extra term to complete their studies and will be equal to the prior year’s level 1 fee.
- Executive MBA: the fees follow those of the domestic graduate students and will be held at \$31,778.39 per term in 2024-25 and 2025-26.
- MSc eHealth: the fee for eHealth requests to increase by 5.00% for both 2024-25 and 2025-26, resulting in a full-time, per term fee of \$6,615.00 and \$6,945.75 respectively.
- Master of Science in Midwifery: requests a 5.0% increase to the full-time and part-time fees in 2024-25 and onward.
- Master of Financial Mathematics: the 2024-25 and 2025-26 per term fees are to be held at the 2023-24 amounts (0% increase) reflecting a fee of \$15,015.00.
- Master of Social Work: requests that international fees be held at the 2023-24 levels going forward (0% increase).

- Master of Public Policy in Digital Society: requests that fees remain at the 2023-24 levels going forward (0% increase).
- PhD Demotion to Masters Fee: In the event that a PhD student is demoted to a Masters level program, the student will pay the PhD fee during the term of demotion and the Masters program fee thereafter.
- **New Program: Master of Arts in Indigenous Studies**: This program will begin in September 2024 and charge fees equivalent to Graduate level – Research Programs.

#### **Table 5: Graduate Diploma Programs Domestic and International Student Tuition Fees**

All existing domestic and international graduate diploma fees follow the internal tuition framework or have no fee increase with the exception of:

- Graduate Diploma in Professional Accountancy: this program is proposing a 5.0% increase in 2024-25 and 2025-26 across all modules.
- Graduate Diploma in Clinical Epidemiology: this program is proposing a 5.0% increase in 2024-25 and 2025-26 to a course fee of \$4,632.90 and \$4,864.55 respectively.
- Graduate Diploma in Primary Health Care Nurse Practitioner: this program is proposing an increase of 5.0% in 2024-25 and 2025-26.
- **New Program: Graduate Academic Certificate in Teaching and Learning in Higher Education**: This certificate will be offered in September 2024 and charge the Special Program Fee for Post-Degree Research Programs (per course). The certificate is not funding eligible.

#### **Table 6: Undergraduate Diploma Programs Domestic and International Student Tuition Fees**

All existing domestic and international undergraduate certificates and diplomas follow the internal tuition framework or propose no fee increase apart from:

- MELD: wishes to hold fees at the 2023-24 level for 2024-25 and onward (typically follows international student fee increases).

#### **Table 7: Other Program Tuition Fees**

All existing 'Other Program Fees' remained at the 2023-24 fee level.

#### **Table 8: Undergraduate Domestic Out-Of-Province Student Tuition Fees**

Domestic out-of-province undergraduate tuition fees were increased in accordance with Table B with the following exceptions:

Changes impacting fees in 2024-25 and onward:

- **New Program: B. HSc. Integrated Rehabilitation and Humanities**: the Bachelor of Health Science in Integrated Rehabilitation and Humanities program has a tentative start date of September 2024. The program is ministry funded and students will enter Level 2 after completing Level 1 in another program. The fees align with regular B. HSc. fees.

Changes impacting fees in 2025-26 and onward:

- **New Program: Bachelor of Arts in Leadership, Civic Studies and Additional Area of Focus**: Offered by Wilson College, the program is seeking ministry approval and will start in September 2025. Fees will be equivalent to regular B.A. Humanities fees.

The University Student Fees Committee recommends that the 2024-25 and 2025-26 Tuition Fee Schedule as set out in Appendix A be recommended for approval. Proposed motion for the Planning and Resource Committee:

*That the 2024-25 and 2025-26 Tuition Fee Schedule, shown in Appendix A be recommended for approval.*

## **PROPOSED 2024-25 AND DRAFT 2025-26 MISCELLANEOUS FEE SCHEDULES (please refer to Appendix B)**

Each year Financial Affairs requests proposals from the owners of each fee in the Miscellaneous Fees Schedule. This request is sent annually in December. The Miscellaneous Fees schedule is updated based on the information received from the owners of each fee. The Miscellaneous Fees Schedule contains the applicable fees for 2024-25 and 2025-26. Each line item has a number in the 'Note' column which provides details on how the 2024-25 and 2025-26 fees were established. The 'Note' legend follows the listed fees within the Miscellaneous Fees Schedule (Appendix B).

**The Miscellaneous Fee Schedule comprises three category of ancillary fees, namely: supplementary fees; fees charged by the University as incurred; and residence lease rates (for information) .**

### **Supplementary Fees (Category 1)**

Supplementary fees are collected with tuition. These fees are broken down into the following 3 distinct categories:

#### **1. Fees that are collected on behalf of and remitted to Student Organizations:**

Student Organizations who wish to have an increase in fees must submit a proposal. Fees can only increase by CPI, (CPI – Ontario All-items, increased by 3.4% in calendar year 2023) unless appropriate actions according to their constitution have been taken, those actions may include a Referendum or a General Meeting. If no proposal was received, the fee will remain unchanged in 2024-25 and 2025-26.

**Noteworthy changes are as follows:**

- The MSU and HSR have agreed upon a three-year contract which started in 2023-24. The HSR Bus Pass Fee for full-time undergraduate students (MSU) will be \$250.63 for 2024-25 and \$259.15 for 2025-26. (Appendix B – Note 6)
- Bachelor of Health Sciences Society has requested following three fee increases above CPI (Appendix B – Note 31)
  - Society Fee from \$27.87 to \$32.61
  - Health & Wellness Fee from \$0.53 to \$0.62
  - Academic Support, Peer Tutoring & Mentorship Network Fee from \$2.29 to \$2.68
- The MSU had a referendum for a new Bike Share program on March 8th, 2024 which passed. The new fee will be \$24.50
- GSA has requested increase Health insurance plan fee by 10.0% in 2024-2025 for Full-time and Part-time and ~9.5% for Divinity to better align with increasing costs and inflationary pressures. This will also include a vision benefit for students, which is NEW to the plan. The Health Insurance Plan will increase to \$265.00 for the September start and \$176.67 for January start for Full-time and Part-time and \$275.00 for the September start and \$186.67 for January start for Divinity. (Appendix B – Note 35).
- The GSA is in the second year of a three-year contract with HSR. The pass is \$307.95 in 2024/2025, and \$313.54 in 2025/2026. (Appendix B – Note 2).
- The Nursing Students Society has voted to change the name of their Graduation Pinning Ceremony. The new name will be 'Graduation Initiatives Fee'. The newly named fee will see an increase from \$2.10 to \$10.00 for the 2024/25 academic year. This increase has been approved by a referendum that met quorum. (Appendix B – Note 12)

- As of this year, the Nursing Students Society is no longer part of Canadian Nursing Students Association (CNSA) and no longer pay membership fees to them. The current fee charged to students includes this fee and the request is to decrease the MUNSS Society fee to students for the 2024-2025 year from \$40.00 to \$30.00 (Appendix B – Note 13)

2. Fees that are collected on behalf of Student Organizations for University administered programs:

Student Organizations who wish to have an increase in fees should follow their by-laws and must submit a proposal. Fees can increase by CPI if the program is governed by a signed agreement with the Student Organization. In other cases, evidence of increases in material or other costs must be presented to support the purposed increases. If no proposal was received, the fee will remain unchanged in 2024-25 and 2025-26.

There aren't any noteworthy changes in this category.

3. Fees charged by the University:

There must be a proposal from the area responsible for providing the service if they wish to increase the fee. Similar to the others, fees can increase by CPI. If no proposal was received, the fee will remain unchanged in 2024-25 and 2025-26.

**Noteworthy changes are as follows:**

- The Faculty of Science (FHS) has requested Co-op Admin Fee (annual fee) to increase above CPI from \$212.00 to \$225.00. Approved at USFC January 6, 2022 but the increase was not applied in 2023/2024 to the schedule. (Appendix B - Note 9)
- FHS has requested SLP Program Clinical Education Fee - First Year Students Only fee to increase above CPI from \$250.00 to \$320.00 since this program incurs additional costs due to the clinical nature of the program. (Appendix B - Note 14)
- Rehabilitation Sciences has introduced three new fees for 2024-25 (Appendix B - Note 16)"
  - BHSc Integrated Rehabilitation and Humanities Program – FHS and Humanities KIRA – Application Platform Fee will be \$55.00
  - "BHSc Integrated Rehabilitation and Humanities Program - FHS and Humanities - Clinical Placement Fee" will be \$375.00
  - "BHSc Integrated Rehabilitation and Humanities Program - FHS and Humanities - InPlace - Clinical Placement Tracking Software" will be \$25.00
- Engineering has requested B. Eng Work Term Fee (per work term) to increase above CPI from \$250.00 to \$400.00 (Appendix B - Note 19)
- BHSc HTHSCI 4G03 Pathoanatomy Course Lab Fee increase above CPI has been requested from \$100.00 to \$175.00. (Appendix B - Note 25)

**Fees Charged by the University as Incurred (Category 2)**

Fees charged by the University as incurred can change based on recommendations from the area responsible for providing the service. These fees are only to be adjusted when the underlying cost increases and/or improvements in services are being provided. The recommendation must clearly outline the need for the change and be recommended by the Fees Committee and Budget Committee for approval of the Finance Committee and Board of Governors.

### New fees or fees increases greater than CPI include:

- Earth, Environment & Society has requested the Earth 2FE3 Field Course Accommodation and Transportation Fee to increase above CPI from \$220.00 to \$245.00 due to price increases over CPI to cover COVID losses. (Appendix B - Note 21)
- MCE has requested a new fee named, "Course Challenge Fee" of \$450.00 USFC approved on November 7th, 2023. (Appendix B - Note 7)
- Registrar & Graduate Secretary has requested four new fees (Appendix B - Note 43)
  - Alumni Custom Letter Fee will be \$50.00
  - Graduate Academic Certificates and Micro-credentials Application Fee will be \$50.00
  - Visiting and Exchange Application Fee will be \$150.00
  - Collaborative Specialization Supp Application Fee will be \$50.00
- Registrar & Graduate Secretary has requested five fees to increase above CPI (Appendix B - Note 17 and 18)
  - Graduate Application Fee (excludes OT/PT and MBA/MFIN) from \$110.00 to \$150.00
  - Re-admission Application Fee from \$110.00 to \$150.00
  - Course Application Fee from \$110.00 to \$150.00
  - Diploma Application Fee from \$110.00 to \$150.00
  - Late Documents Fee from \$50.00 to \$75.00
- DeGroote School of Business has requested two fees to increase above CPI (Appendix B - Note 36 and 8)
  - Master of Finance Admission Deposit (deposit against fees) from \$1,000.00 to \$3,500.00
  - MBA Admission Deposit (deposit against fees) from \$1,000.00 to \$1,900.00
- Engineering has requested to remove the following two fees. (Appendix B - Note 15)
  - Master of Engineering & Master of Technology Admission Deposit (deposit against fees)
  - Master of Engineering in Systems and Technology Admission Deposit (deposit against fees)
- Humanities has requested changes in various iARTS and ART courses fee - Overall, the fees have reduced, as some individual courses have gone up and some have been reduced. (Appendix B - Note 29 and 30)
- Housing & Conference Services has requested various fee increases above CPI based on projected industry competitor increases, CMHC rate increases from prior period, and Stats Canada housing increase, along with input from First Year Student Council. (Appendix B – Note 24, 37 and 38)
- Security and Parking Services requested to remove Accessible Parking rate per day fee. (Appendix B - Note 41)
- FHS has introduced three new fees for 2024-25:
  - Master of Biomedical Innovation Admission Fee will be \$500.00 (Appendix B - Note 44)
  - BHSc Program Application Fee will be \$30.00 (Appendix B - Note 45)
- FHS has increased the following fee increases above CPI for 2024-25:
  - Postgrad Med Educ - Interns/Residents Registration Fee from \$910.00 to \$945.00 (Appendix B - Note 27)
  - M.D. Programme Application Fee from \$125.00 to \$130.00 (Appendix B - Note 28)
  - Physician Assistance Programme Application Fee from \$125.00 to \$140.00 (Appendix B - Note 26)
- Accounts Receivable has requested following change for 2024-25:

- Late Payment Fee (per term) to increase above CPI from \$75.00 to \$100.00 starting in the 2024/25 academic year. Approved at USFC September 19, 2023 (Appendix B - Note 5)
- The University Registrar has requested Graduation Service Fee - ceremony attendance or diploma delivery to increase above CPI from \$45.00 to \$90.00 Approved at USFC February 13, 2024. (Appendix B - Note 33)

### **Residence Lease Rates (For Information) (Category 3)**

Residence Lease Rates (new category) is included in this schedule to share lease rates of P3 Residences with the Board of Governors and Committees (where applicable). This category is only for information purposes and board approval is not required.

- 10 Bay Street Residence was opened in Fall 2023/24. The fee is presented on the miscellaneous fee schedule on a lease rate per bedspace basis. Fees will remain consistent for 2024/25.

**The University Student Fees Committee recommends that the 2024-25 and 2025-26 Miscellaneous Fee Schedule as set out in Appendix B: Categories 1 and 2 be recommended for approval while Category 3 fees are presented for information. Proposed motion for the Planning and Resource Committee:**

***That the 2024-25 and 2025-26 Miscellaneous Fees as set out in Appendix B: Categories 1 and 2, be recommended for approval.***

## APPENDIX A - McMaster University Proposed Tuition Fee Schedule for 2024-25 and 2025-26

**Table 1 - Proposed Undergraduate Domestic Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 1 is representative of the Annual Fee unless stated otherwise.

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Engineering level 2 is held steady (0.0% increase) over 2023-24 level 2 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. by cohort; there are no non-funding eligible domestic undergraduate programs the moment).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
Engineering Level 1	Engineering	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38
Engineering Level 2	Engineering	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38
Engineering Level 3	Engineering	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38
Engineering Level 4	Engineering	0.00%	12,291.77	332.21	0.00%	12,291.77	332.21	0.00%	12,291.77	332.21
<sup>6</sup> Computer Science Level 1	Engineering	7.50%	8,597.10	286.57	5.94%	9,108.00	303.60	0.00%	9,108.00	303.60
<sup>6</sup> Computer Science Level 2	Engineering	0.00%	7,997.40	266.58	5.94%	9,108.00	303.60	0.00%	9,108.00	303.60
Computer Science Level 3	Engineering	0.00%	7,997.40	266.58	0.00%	7,997.40	266.58	0.00%	9,108.00	303.60
Computer Science Level 4	Engineering	0.00%	7,898.40	263.28	0.00%	7,898.40	263.28	0.00%	7,898.40	263.28
Eng. Mgmt. Level 2	Engineering	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38
Eng. Mgmt. Level 3	Engineering	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38
Eng. Mgmt. Level 4	Engineering	0.00%	12,291.77	332.21	0.00%	12,291.77	332.21	0.00%	12,291.77	332.21
Eng. Mgmt. Level 5	Engineering	0.00%	12,104.55	327.15	0.00%	12,104.55	327.15	0.00%	12,104.55	327.15
IBEHS Engineering and Biomedical Engineering Level 1	Engineering	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38
IBEHS Engineering and Biomedical Engineering Level 2	Engineering	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38
IBEHS Engineering and Biomedical Engineering Level 3	Engineering	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38
IBEHS Engineering and Biomedical Engineering Level 4	Engineering	0.00%	10,298.51	332.21	0.00%	10,298.51	332.21	0.00%	10,298.51	332.21
IBEHS Engineering and Biomedical Engineering Level 5	Engineering	0.00%	11,777.40	327.15	0.00%	11,777.40	327.15	0.00%	11,777.40	327.15
B. Tech Level 1 - (per course)	Engineering	0.00%	797.31	265.77	0.00%	797.31	265.77	0.00%	797.31	265.77
B. Tech Level 2 - (per course)	Engineering	0.00%	797.31	265.77	0.00%	797.31	265.77	0.00%	797.31	265.77
B. Tech Level 3 - (per course)	Engineering	0.00%	797.31	265.77	0.00%	797.31	265.77	0.00%	797.31	265.77
B. Tech Level 4 - (per course)	Engineering	0.00%	787.41	262.47	0.00%	787.41	262.47	0.00%	787.41	262.47
B.Sc. Level 1	Science	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
B.Sc. Level 2	Science	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96
B.Sc. Level 3	Science	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
B.Sc. Level 4	Science	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
B.A. Level 1	Social Sciences	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
B.A. Level 2	Social Sciences	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96
B.A. Level 3	Social Sciences	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
B.A. Level 4	Social Sciences	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51



**Table 1 - Proposed Undergraduate Domestic Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 1 is representative of the Annual Fee unless stated otherwise.

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Engineering level 2 is held steady (0.0% increase) over 2023-24 level 2 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. by cohort; there are no non-funding eligible domestic undergraduate programs the moment).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
<sup>7</sup> B.A. Level 1	Humanities	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
B.A. Level 2	Humanities	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96
B.A. Level 3	Humanities	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
B.A. Level 4	Humanities	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
<sup>1</sup> Bachelor of Integrated Arts Level 1	Humanities	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
<sup>1</sup> Bachelor of Integrated Arts Level 2	Humanities	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96
<sup>1</sup> Bachelor of Integrated Arts Level 3	Humanities	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
<sup>1</sup> Bachelor of Integrated Arts Level 4	Humanities	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
B. Com. Level 1	Business	0.00%	9,354.90	311.83	0.00%	9,354.90	311.83	0.00%	9,354.90	311.83
B. Com. Level 2	Business	0.00%	9,354.90	311.83	0.00%	9,354.90	311.83	0.00%	9,354.90	311.83
B. Com. Level 3	Business	0.00%	9,354.90	311.83	0.00%	9,354.90	311.83	0.00%	9,354.90	311.83
B. Com. Level 4	Business	0.00%	9,239.10	307.97	0.00%	9,239.10	307.97	0.00%	9,239.10	307.97
B. Com. Integrated Business and Humanities Level 1	Business	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38
B. Com. Integrated Business and Humanities Level 2	Business	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38
B. Com. Integrated Business and Humanities Level 3	Business	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38
B. Com. Integrated Business and Humanities Level 4	Business	0.00%	9,966.30	332.21	0.00%	9,966.30	332.21	0.00%	9,966.30	332.21
B. HSc. Level 1	Health Sciences	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
B. HSc. Level 2	Health Sciences	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96
B. HSc. Level 3	Health Sciences	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
B. HSc. Level 4	Health Sciences	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
<sup>4</sup> B. HSc. Biochemistry Level 1	Health Sciences	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
<sup>4</sup> B. HSc. Biochemistry Level 2	Health Sciences	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96
<sup>4</sup> B. HSc. Biochemistry Level 3	Health Sciences	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
<sup>4</sup> B. HSc. Biochemistry Level 4	Health Sciences	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 2	Health Sciences				n/a	5,998.80	199.96	0.00%	5,998.80	199.96
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 3	Health Sciences				n/a	5,955.30	198.51	0.00%	5,955.30	198.51
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 4	Health Sciences				n/a	5,955.30	198.51	0.00%	5,955.30	198.51

**Table 1 - Proposed Undergraduate Domestic Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 1 is representative of the Annual Fee unless stated otherwise.

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Engineering level 2 is held steady (0.0% increase) over 2023-24 level 2 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. by cohort; there are no non-funding eligible domestic undergraduate programs the moment).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
Medicine 1	Health Sciences	0.00%	25,129.96	-	0.00%	25,129.96	-	0.00%	25,129.96	-
Medicine 2	Health Sciences	0.00%	25,129.96	-	0.00%	25,129.96	-	0.00%	25,129.96	-
Medicine 3	Health Sciences	0.00%	25,129.96	-	0.00%	25,129.96	-	0.00%	25,129.96	-
Midwifery 1 (Per Term)	Health Sciences	0.00%	4,130.60	-	0.00%	4,130.59	-	0.00%	4,130.59	-
Midwifery 2 (Per Term)	Health Sciences	0.00%	4,100.52	-	0.00%	4,100.52	-	0.00%	4,100.52	-
Midwifery 3 (Per Term)	Health Sciences	0.00%	4,070.66	-	0.00%	4,070.66	-	0.00%	4,070.66	-
Midwifery 4 (Per Term)	Health Sciences	0.00%	4,070.66	-	0.00%	4,070.66	-	0.00%	4,070.66	-
<sup>2</sup> Nursing Level 1	Health Sciences	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
<sup>2</sup> Nursing Level 2	Health Sciences	0.00%	5,798.84	199.96	0.00%	5,798.84	199.96	0.00%	5,798.84	199.96
<sup>2</sup> Nursing Level 3	Health Sciences	0.00%	6,153.81	198.51	0.00%	6,153.81	198.51	0.00%	6,153.81	198.51
<sup>2</sup> Nursing Level 4	Health Sciences	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
<sup>3</sup> Accelerated Nursing Level 3	Health Sciences	0.00%	8,932.95	198.51	0.00%	8,932.95	198.51	0.00%	8,932.95	198.51
<sup>3</sup> Accelerated Nursing Level 4	Health Sciences	0.00%	5,359.77	198.51	0.00%	5,359.77	198.51	0.00%	5,359.77	198.51
IBEHS Health, Engineering Science and Entrepreneurship Level 1	Health Sciences	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38	0.00%	12,446.06	336.38
IBEHS Health, Engineering Science and Entrepreneurship Level 2	Health Sciences	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38
IBEHS Health, Engineering Science and Entrepreneurship Level 3	Health Sciences	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38	0.00%	10,091.40	336.38
IBEHS Health, Engineering Science and Entrepreneurship Level 4	Health Sciences	0.00%	10,298.51	332.21	0.00%	10,298.51	332.21	0.00%	10,298.51	332.21
IBEHS Health, Engineering Science and Entrepreneurship Level 5	Health Sciences	0.00%	11,777.40	327.15	0.00%	11,777.40	327.15	0.00%	11,777.40	327.15
Physician Assistant Level 1 (3 terms)	Health Sciences	0.00%	11,986.62	-	0.00%	11,986.62	-	0.00%	11,986.62	-
Physician Assistant Level 2 (3 terms)	Health Sciences	0.00%	11,986.62	-	0.00%	11,986.62	-	0.00%	11,986.62	-
B. Arts Sc. Level 1	Arts & Science Program	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42	0.00%	6,042.60	201.42
B. Arts Sc. Level 2	Arts & Science Program	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96	0.00%	5,998.80	199.96
B. Arts Sc. Level 3	Arts & Science Program	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51
B. Arts Sc. Level 4	Arts & Science Program	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51	0.00%	5,955.30	198.51

**Generic Notations**

Note: Unless noted, programs are funded by MCU and are bound by the Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities.

**Program Specific Notations**

Note: The annual undergraduate domestic tuition fees for Engineering (all levels) and Engineering & Management (all levels) is based on 37 units, however a few Engineering & Management programs have specific annualized units.

Note 1: The Bachelor of Integrated Arts program is equivalent to the Bachelor of Arts per unit fees.

Note 2: The units associated with the Bachelor of Nursing Program are as follows; Level 1: 30, Level 2: 29, Level 3: 31 Level 4: 30. Tuition fee increases are reported on the per unit level.

Note 3: The Domestic Accelerated Nursing stream charges the same fee per unit as the respective level in Nursing. However, accelerated Nursing students take 45 units in Level 3 and 27 units in Level 4.

Note 4: The Bachelor of Health Science in Biochemistry fee has been listed separately so that fees align with the Bachelor of Science fees.

Note 5: The Bachelor of Health Science in Integrated Rehabilitation and Humanities program has a September 2024 start date and is funding eligible. Students will enter in Level 2 after completion of another Level 1 program. Fees align with BHSc fees.

Note 6: Under the Tuition Anomaly Proposal, the Bachelor of Computer Science program was granted approval from the Ministry of Colleges and Universities to increase its domestic rate by up to 7.5% per year until it reaches the sector average tuition rate.

Note 7: Wilson College will offer a Combined Honours Bachelor of Arts in Leadership, Civic Studies and an additional area of focus. The program is intended to be funding eligible, start in September 2025 and charge fees equivalent to B.A. in Humanities.

Please note that tuition fee increases are rounded down to the 2nd decimal point.

**Table 2 - Proposed Undergraduate International Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 2 is representative of the Annual Fee unless stated otherwise.

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; there are no funding eligible international undergraduate programs at the moment).

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; e.g. 2024-25 Engineering level 2 increase is 4.0 % over 2023-24 level 1 tuition fee - example in blue shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		Increase	Tuition Fee	Per Unit	Increase	Tuition Fee	Per Unit	Increase	Tuition Fee	Per Unit
Engineering Level 1	Engineering	6.00%	65,428.21	1,768.33	6.00%	69,353.54	1,874.42	6.00%	73,514.56	1,986.88
Engineering Level 2	Engineering	4.00%	64,193.52	1,734.96	4.00%	68,045.22	1,839.06	4.00%	72,127.43	1,949.39
Engineering Level 3	Engineering	4.00%	62,982.88	1,702.24	4.00%	66,760.95	1,804.35	4.00%	70,766.94	1,912.62
Engineering Level 4	Engineering	4.00%	61,794.07	1,670.11	4.00%	65,501.84	1,770.32	4.00%	69,431.24	1,876.52
Computer Science Level 1	Engineering	6.00%	53,049.90	1,768.33	6.00%	56,232.60	1,874.42	6.00%	59,606.40	1,986.88
Computer Science Level 2	Engineering	4.00%	52,048.80	1,734.96	4.00%	55,171.80	1,839.06	4.00%	58,481.70	1,949.39
Computer Science Level 3	Engineering	4.00%	51,067.20	1,702.24	4.00%	54,130.50	1,804.35	4.00%	57,378.60	1,912.62
Computer Science Level 4	Engineering	4.00%	50,103.30	1,670.11	4.00%	53,109.60	1,770.32	4.00%	56,295.60	1,876.52
Eng. Mgmt. Level 2	Engineering	4.00%	56,299.20	1,521.60	4.00%	58,551.02	1,582.46	4.00%	60,892.75	1,645.75
Eng. Mgmt. Level 3	Engineering	4.00%	56,299.20	1,521.60	4.00%	58,551.02	1,582.46	4.00%	60,892.75	1,645.75
Eng. Mgmt. Level 4	Engineering	4.00%	56,299.20	1,521.60	4.00%	58,551.02	1,582.46	4.00%	60,892.75	1,645.75
Eng. Mgmt. Level 5	Engineering	4.00%	56,299.20	1,521.60	4.00%	58,551.02	1,582.46	4.00%	60,892.75	1,645.75
IBEHS Engineering and Biomedical Engineering Level 1	Engineering	6.00%	65,428.21	1,768.33	6.00%	69,353.54	1,874.42	6.00%	73,514.56	1,986.88
IBEHS Engineering and Biomedical Engineering Level 2	Engineering	4.00%	52,048.80	1,734.96	4.00%	55,171.80	1,839.06	4.00%	58,481.70	1,949.39
IBEHS Engineering and Biomedical Engineering Level 3	Engineering	4.00%	51,067.20	1,702.24	4.00%	54,130.50	1,804.35	4.00%	57,378.60	1,912.62
IBEHS Engineering and Biomedical Engineering Level 4	Engineering	4.00%	51,773.41	1,670.11	4.00%	54,879.92	1,770.32	4.00%	58,172.12	1,876.52
IBEHS Engineering and Biomedical Engineering Level 5	Engineering	4.00%	57,937.68	1,609.38	4.00%	62,528.76	1,736.91	4.00%	66,280.68	1,841.13
B. Tech Level 1 - (per course)	Engineering	6.00%	4,668.42	1,556.14	6.00%	4,948.50	1,649.50	6.00%	5,245.41	1,748.47
B. Tech Level 2 - (per course)	Engineering	4.00%	4,580.34	1,526.78	4.00%	4,855.14	1,618.38	4.00%	5,146.44	1,715.48
B. Tech Level 3 - (per course)	Engineering	4.00%	4,493.91	1,497.97	4.00%	4,763.55	1,587.85	4.00%	5,049.33	1,683.11
B. Tech Level 4 - (per course)	Engineering	4.00%	4,409.13	1,469.71	4.00%	4,673.64	1,557.88	4.00%	4,954.08	1,651.36
B.Sc. Level 1	Science	5.00%	45,271.80	1,509.06	5.00%	47,535.30	1,584.51	5.00%	49,911.90	1,663.73
B.Sc. Level 2	Science	6.00%	45,702.90	1,523.43	6.00%	47,988.00	1,599.60	6.00%	50,387.40	1,679.58
B.Sc. Level 3	Science	6.00%	44,040.90	1,468.03	6.00%	48,444.90	1,614.83	6.00%	50,867.10	1,695.57
B.Sc. Level 4	Science	6.00%	42,439.50	1,414.65	6.00%	46,683.30	1,556.11	6.00%	51,351.30	1,711.71
B.A. Level 1	Social Sciences	5.00%	43,008.00	1,433.60	5.00%	45,158.40	1,505.28	5.00%	47,416.20	1,580.54
B.A. Level 2	Social Sciences	6.00%	43,417.80	1,447.26	6.00%	45,588.30	1,519.61	6.00%	47,867.70	1,595.59
B.A. Level 3	Social Sciences	6.00%	41,838.90	1,394.63	6.00%	46,022.70	1,534.09	6.00%	48,323.40	1,610.78
B.A. Level 4	Social Sciences	6.00%	40,317.60	1,343.92	6.00%	44,349.00	1,478.30	6.00%	48,783.90	1,626.13

**Table 2 - Proposed Undergraduate International Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 2 is representative of the Annual Fee unless stated otherwise.

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; there are no funding eligible international undergraduate programs at the moment).

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; e.g. 2024-25 Engineering level 2 increase is 4.0 % over 2023-24 level 1 tuition fee - example in blue shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		Increase	Tuition Fee	Per Unit	Increase	Tuition Fee	Per Unit	Increase	Tuition Fee	Per Unit
<sup>6</sup> B.A. Level 1	Humanities	5.00%	43,008.00	1,433.60	5.00%	45,158.40	1,505.28	5.00%	47,416.20	1,580.54
B.A. Level 2	Humanities	6.00%	43,417.80	1,447.26	6.00%	45,588.30	1,519.61	6.00%	47,867.70	1,595.59
B.A. Level 3	Humanities	6.00%	41,838.90	1,394.63	6.00%	46,022.70	1,534.09	6.00%	48,323.40	1,610.78
B.A. Level 4	Humanities	6.00%	40,317.60	1,343.92	6.00%	44,349.00	1,478.30	6.00%	48,783.90	1,626.13
<sup>1</sup> Bachelor of Integrated Arts Level 1	Humanities	5.00%	43,008.00	1,433.60	5.00%	45,158.40	1,505.28	5.00%	47,416.20	1,580.54
<sup>1</sup> Bachelor of Integrated Arts Level 2	Humanities	6.00%	43,417.80	1,447.26	6.00%	45,588.30	1,519.61	6.00%	47,867.70	1,595.59
<sup>1</sup> Bachelor of Integrated Arts Level 3	Humanities	6.00%	41,838.90	1,394.63	6.00%	46,022.70	1,534.09	6.00%	48,323.40	1,610.78
<sup>1</sup> Bachelor of Integrated Arts Level 4	Humanities	6.00%	40,317.60	1,343.92	6.00%	44,349.00	1,478.30	6.00%	48,783.90	1,626.13
B. Com. Level 1	Business	6.00%	47,173.20	1,572.44	6.00%	50,003.40	1,666.78	6.00%	53,003.40	1,766.78
B. Com. Level 2	Business	4.00%	46,283.10	1,542.77	4.00%	49,059.90	1,635.33	4.00%	52,003.50	1,733.45
B. Com. Level 3	Business	4.00%	45,409.80	1,513.66	4.00%	48,134.40	1,604.48	4.00%	51,022.20	1,700.74
B. Com. Level 4	Business	4.00%	42,933.30	1,431.11	4.00%	47,226.00	1,574.20	4.00%	50,059.50	1,668.65
B. Com. Integrated Business and Humanities Level 1	Business	10.00%	52,916.10	1,763.87	10.00%	58,207.50	1,940.25	10.00%	64,028.10	2,134.27
B. Com. Integrated Business and Humanities Level 2	Business	6.00%	50,991.90	1,699.73	6.00%	56,091.00	1,869.70	6.00%	61,699.80	2,056.66
B. Com. Integrated Business and Humanities Level 3	Business	4.00%	48,210.30	1,607.01	4.00%	53,031.30	1,767.71	4.00%	58,334.40	1,944.48
B. Com. Integrated Business and Humanities Level 4	Business	4.00%	44,720.40	1,490.68	4.00%	50,138.70	1,671.29	4.00%	55,152.30	1,838.41
B. HSc. Level 1	Health Sciences	5.00%	51,445.20	1,714.84	5.00%	54,017.40	1,800.58	5.00%	56,718.00	1,890.60
B. HSc. Level 2	Health Sciences	6.00%	51,935.40	1,731.18	6.00%	54,531.90	1,817.73	6.00%	57,258.30	1,908.61
B. HSc. Level 3	Health Sciences	6.00%	50,046.60	1,668.22	6.00%	55,051.50	1,835.05	6.00%	57,803.70	1,926.79
B. HSc. Level 4	Health Sciences	6.00%	48,226.80	1,607.56	6.00%	53,049.30	1,768.31	6.00%	58,354.50	1,945.15
B. HSc. Biochemistry Level 1 <sup>4</sup>	Health Sciences	5.00%	45,271.80	1,509.06	5.00%	47,535.30	1,584.51	5.00%	49,911.90	1,663.73
B. HSc. Biochemistry Level 2 <sup>4</sup>	Health Sciences	6.00%	45,702.90	1,523.43	6.00%	47,988.00	1,599.60	6.00%	50,387.40	1,679.58
B. HSc. Biochemistry Level 3 <sup>4</sup>	Health Sciences	6.00%	44,040.90	1,468.03	6.00%	48,444.90	1,614.83	6.00%	50,867.10	1,695.57
B. HSc. Biochemistry Level 4 <sup>4</sup>	Health Sciences	6.00%	42,439.50	1,414.65	6.00%	46,683.30	1,556.11	6.00%	51,351.30	1,711.71
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 2	Health Sciences				n/a	54,531.90	1,817.73	6.00%	57,258.30	1,908.61
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 3	Health Sciences				n/a	55,051.50	1,835.05	6.00%	57,803.70	1,926.79
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 4	Health Sciences				n/a	53,049.30	1,768.31	6.00%	58,354.50	1,945.15

**Table 2 - Proposed Undergraduate International Student Tuition Fees: 2024-25 and 2025-26**

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For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; there are no funding eligible international undergraduate programs at the moment).

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; e.g. 2024-25 Engineering level 2 increase is 4.0 % over 2023-24 level 1 tuition fee - example in blue shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		Increase	Tuition Fee	Per Unit	Increase	Tuition Fee	Per Unit	Increase	Tuition Fee	Per Unit
Medicine 1	Health Sciences	0.00%	95,000.00	n/a	0.00%	95,000.00	n/a	0.00%	95,000.00	n/a
Medicine 2	Health Sciences	0.00%	95,000.00	n/a	0.00%	95,000.00	n/a	0.00%	95,000.00	n/a
Medicine 3	Health Sciences	0.00%	95,000.00	n/a	0.00%	95,000.00	n/a	0.00%	95,000.00	n/a
<sup>2</sup> Nursing Level 1	Health Sciences	6.00%	48,806.10	1,626.87	6.00%	51,734.40	1,724.48	6.00%	54,838.20	1,827.94
<sup>2</sup> Nursing Level 2	Health Sciences	6.00%	47,179.23	1,626.87	6.00%	50,009.92	1,724.48	6.00%	53,010.26	1,827.94
<sup>2</sup> Nursing Level 3	Health Sciences	6.00%	50,432.97	1,626.87	6.00%	53,458.88	1,724.48	6.00%	56,666.14	1,827.94
<sup>2</sup> Nursing Level 4	Health Sciences	6.00%	48,806.10	1,626.87	6.00%	51,734.40	1,724.48	6.00%	54,838.20	1,827.94
<sup>3</sup> Accelerated Nursing Level 3	Health Sciences	6.00%	66,652.20	1,481.16	6.00%	70,650.90	1,570.02	6.00%	74,889.90	1,664.22
<sup>3</sup> Accelerated Nursing Level 4	Health Sciences	6.00%	39,991.32	1,481.16	6.00%	42,390.54	1,570.02	6.00%	44,933.94	1,664.22
IBEHS Health, Engineering Science and Entrepreneurship Level 1	Health Sciences	5.00%	69,794.95	1,886.35	5.00%	73,284.42	1,980.66	5.00%	76,948.53	2,079.69
IBEHS Health, Engineering Science and Entrepreneurship Level 2	Health Sciences	6.00%	57,129.60	1,904.32	6.00%	59,985.90	1,999.53	6.00%	62,984.70	2,099.49
IBEHS Health, Engineering Science and Entrepreneurship Level 3	Health Sciences	6.00%	55,052.10	1,835.07	6.00%	60,557.10	2,018.57	6.00%	63,585.00	2,119.50
IBEHS Health, Engineering Science and Entrepreneurship Level 4	Health Sciences	6.00%	54,818.23	1,768.33	6.00%	60,300.27	1,945.17	6.00%	66,330.08	2,139.68
IBEHS Health, Engineering Science and Entrepreneurship Level 5	Health Sciences	6.00%	61,345.08	1,704.03	6.00%	67,479.12	1,874.42	6.00%	74,227.68	2,061.88
B. Arts Sc. Level 1	Arts & Science Program	5.00%	45,271.80	1,509.06	5.00%	47,535.30	1,584.51	5.00%	49,911.90	1,663.73
B. Arts Sc. Level 2	Arts & Science Program	6.00%	45,702.90	1,523.43	6.00%	47,988.00	1,599.60	6.00%	50,387.40	1,679.58
B. Arts Sc. Level 3	Arts & Science Program	6.00%	44,040.90	1,468.03	6.00%	48,444.90	1,614.83	6.00%	50,867.10	1,695.57
B. Arts Sc. Level 4	Arts & Science Program	6.00%	42,439.50	1,414.65	6.00%	46,683.30	1,556.11	6.00%	51,351.30	1,711.71

Note: These programs are not funded by MCU and are not bound by the Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities.

Program Specific Notations

Note: The annual undergraduate tuition fees for Engineering (all levels) and Engineering & Management (all levels) is based on 37 units, however a few Engineering & Management programs have specific annualized units.

Note 1: The Bachelor of Integrated Arts fee is equivalent to the Bachelor of Arts per unit fees.

Note 2: The units associated with the Bachelor of Nursing Program are as follows; Level 1: 30, Level 2: 29, Level 3: 31 Level 4: 30. Tuition fee increases are reported on the per unit level.

Note 3: Note that accelerated Nursing students take 45 units in Level 3 and 27 units in Level 4.

Note 4: The Bachelor of Health Science in Biochemistry fee has been listed separately so that fees align with the Bachelor of Science fees.

Note 5: The Bachelor of Health Science in Integrated Rehabilitation and Humanities program has a September 2024 start date. Students will enter in Level 2 after completion of another Level 1 program. Fees align with BHSc fees.

Note 6: Wilson College will offer a Combined Honours Bachelor of Arts in Leadership, Civic Studies and an additional area of focus. The program will start in September 2025 and charge fees equivalent to B.A. in Humanities.

Please note that tuition fee increases are rounded down to the 2nd decimal point.

**Table 3 - Proposed Graduate Domestic Student Tuition Fees: 2024-25 and 2025-26**

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Graduate Research Program Level 1 fee is held constant (0.0% increase) over 2023-24 level 1 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; while there are some non-funding eligible domestic graduate programs, they do not include upper years of study).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	per Unit	% Increase	Tuition Fee	per Unit
UNENE M.Eng. - The University Network of Excellence in Nuclear Engineering (fees in accordance with other participating institutions) - (per half course)	Engineering	0.00%	2,249.95	749.99	0.00%	2,249.95	749.99	0.00%	2,249.97	749.99
MEEI - Master of Engineering Entrepreneurship and Innovation and MTEI - Master of Technology Entrepreneurship and Innovation Level 1 - (Full-Time, per term)	Engineering	0.00%	3,240.00	3,240.00	0.00%	3,240.00	3,240.00	0.00%	3,240.00	3,240.00
MEEI - Master of Engineering Entrepreneurship and Innovation and MTEI - Master of Technology Entrepreneurship and Innovation Level 2 - (Full-Time, per term)	Engineering	0.00%	3,240.00	3,240.00	0.00%	3,240.00	3,240.00	0.00%	3,240.00	3,240.00
MEEI - Master of Engineering Entrepreneurship and Innovation and MTEI - Master of Technology Entrepreneurship and Innovation Level 1 - (Part-Time, per term)	Engineering	0.00%	1,800.00	1,800.00	0.00%	1,800.00	1,800.00	0.00%	1,800.00	1,800.00
MEEI - Master of Engineering Entrepreneurship and Innovation and MTEI - Master of Technology Entrepreneurship and Innovation Level 2 - (Part-Time, per term)	Engineering	0.00%	1,800.00	1,800.00	0.00%	1,800.00	1,800.00	0.00%	1,800.00	1,800.00
MEPP - Master of Engineering and Public Policy Level 1 - (Full-Time, per year)	Engineering	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00
MEPP - Master of Engineering and Public Policy Level 2 - (Full-Time, per year)	Engineering	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00
MEPP - Master of Engineering and Public Policy Level 1 - (Part-Time, per year)	Engineering	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00
MEPP - Master of Engineering and Public Policy Level 2 - (Part-Time, per year)	Engineering	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00
M Eng Design - Master of Engineering Design Level 1 - (Full-Time, per year)	Engineering	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00
M Eng Design - Master of Engineering Design Level 2 - (Full-Time, per year)	Engineering	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00
M Eng Design - Master of Engineering Design Level 1 - (Part-Time, per year)	Engineering	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00
M Eng Design - Master of Engineering Design Level 2 - (Part-Time, per year)	Engineering	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00
M Eng - Master of Engineering in Systems and Technology Level 1 (Full-time, per year)	Engineering	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00
M Eng - Master of Engineering in Systems and Technology Level 2 (Full-time, per year)	Engineering	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00	0.00%	9,720.00	324.00
M Eng - Master of Engineering in Systems and Technology Level 1 (Part-time, per-year)	Engineering	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00
M Eng - Master of Engineering in Systems and Technology Level 2 (Part-time, per-year)	Engineering	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00	0.00%	4,860.00	324.00
M Eng - Master of Engineering in Manufacturing (MEME) Level 1 (Full-Time, per year)	Engineering	0.00%	8,447.40	281.58	0.00%	8,447.40	281.58	0.00%	8,447.40	281.58
M Eng - Master of Engineering in Manufacturing (MEME) Level 2 (Full-Time, per year)	Engineering	0.00%	8,447.40	281.58	0.00%	8,447.40	281.58	0.00%	8,447.40	281.58
M Eng - Master of Engineering in Manufacturing (MEME) Level 1 (Part-Time, per year)	Engineering	0.00%	4,223.70	281.58	0.00%	4,223.70	281.58	0.00%	4,223.70	281.58
M Eng - Master of Engineering in Manufacturing (MEME) Level 2 (Part-Time, per year)	Engineering	0.00%	4,223.70	281.58	0.00%	4,223.70	281.58	0.00%	4,223.70	281.58
<sup>1</sup> Master of Communications Management - (per half course)	Humanities	0.00%	4,348.83	1,449.61	0.00%	4,348.83	1,449.61	0.00%	4,348.83	1,449.61
<sup>6</sup> MBA - Full-time - Level 1 - (per term)	Business	7.50%	9,680.55	806.72	7.50%	10,406.50	867.22	7.50%	11,187.02	932.26
<sup>2</sup> MBA - Full-time - Level 2 - (per term)	Business	0.00%	9,005.20	750.44	7.50%	10,406.54	867.22	7.50%	11,187.02	932.26
<sup>8</sup> MBA - Part-time - Level 1 - (per course)	Business	7.50%	2,467.11	822.38	7.50%	2,652.12	884.05	7.50%	2,851.02	950.35
MBA - Part-time - Level 2 - (per course)	Business	0.00%	2,295.01	765.01	7.50%	2,652.12	884.05	7.50%	2,851.02	950.35
<sup>1</sup> Blended Learning MBA - Part-time - (per term)	Business	5.67%	6,750.00	6,750.00	0.00%	6,750.00	6,750.00	0.00%	6,750.00	6,750.00
<sup>1</sup> Master of Finance - (per course)	Business	0.00%	2,500.00	833.33	0.00%	2,500.00	833.33	0.00%	2,500.00	833.33
<sup>1</sup> Master of Finance - EXT (per course)	Business	0.00%	2,500.00	833.33	0.00%	2,500.00	833.33	0.00%	2,500.00	833.33
<sup>1</sup> Executive MBA (Full Time, per term)	Business	3.63%	31,778.39	31,778.39	0.00%	31,778.39	31,778.39	0.00%	31,778.39	31,778.39
MSc eHealth - Full-Time - (per term)	Business	0.00%	2,165.47	2,165.47	0.00%	2,165.47	2,165.47	0.00%	2,165.47	2,165.47
MSc eHealth - Part-Time - (per term)	Business	0.00%	1,082.73	1,082.73	0.00%	1,082.73	1,082.73	0.00%	1,082.73	1,082.73

**Table 3 - Proposed Graduate Domestic Student Tuition Fees: 2024-25 and 2025-26**

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Graduate Research Program Level 1 fee is held constant (0.0% increase) over 2023-24 level 1 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; while there are some non-funding eligible domestic graduate programs, they do not include upper years of study).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	per Unit	% Increase	Tuition Fee	per Unit
MSc (OT) - Master of Science, Occupational Therapy - Level 1 - (per term)	Health Sciences	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72
MSc (OT) - Master of Science, Occupational Therapy - Level 2 - (per term)	Health Sciences	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72
MSc (PT)- Master of Science, Physiotherapy - Level 1 - (per term)	Health Sciences	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72
MSc (PT)- Master of Science, Physiotherapy - Level 2 - (per term)	Health Sciences	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72
MSc Rehabilitation Science On-line - (per half course)	Health Sciences	0.00%	1,541.19	513.73	0.00%	1,541.19	513.73	0.00%	1,541.19	513.73
MSc Speech Language Pathology Level 1 (Full Time, per term)	Health Sciences	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72
MSc Speech Language Pathology Level 2 (Full Time, per term)	Health Sciences	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72	0.00%	3,462.72	3,462.72
MSc Health Science Education Level 1 - (Full Time, per term)	Health Sciences	0.00%	2,268.00	2,268.00	0.00%	2,268.00	2,268.00	0.00%	2,268.00	2,268.00
MSc Health Science Education Level 2 - (Full Time, per term)	Health Sciences	0.00%	2,268.00	2,268.00	0.00%	2,268.00	2,268.00	0.00%	2,268.00	2,268.00
MSc Health Science Education Level 1 - (Part Time, per term)	Health Sciences	0.00%	1,512.00	1,512.00	0.00%	1,512.00	1,512.00	0.00%	1,512.00	1,512.00
MSc Health Science Education Level 2 - (Part Time, per term)	Health Sciences	0.00%	1,512.00	1,512.00	0.00%	1,512.00	1,512.00	0.00%	1,512.00	1,512.00
MSc Health Science Education - (per half course)	Health Sciences	0.00%	1,669.47	556.49	0.00%	1,669.47	556.49	0.00%	1,669.47	556.49
Master of Public Health Level 1 - (per term)	Health Sciences	0.00%	3,906.97	3,906.97	0.00%	3,906.97	3,906.97	0.00%	3,906.97	3,906.97
Master of Public Health Level 2 - (per term)	Health Sciences	0.00%	3,906.97	3,906.97	0.00%	3,906.97	3,906.97	0.00%	3,906.97	3,906.97
Master of Public Health Level 1 - (Part Time, per half course)	Health Sciences	0.00%	1,146.02	382.01	0.00%	1,146.02	382.01	0.00%	1,146.03	382.01
Master of Public Health Level 2 - (Part Time, per half course)	Health Sciences	0.00%	1,146.02	382.01	0.00%	1,146.02	382.01	0.00%	1,146.03	382.01
Master of Biomedical Discovery & Commercialization Level 1 - (per term)	Health Sciences	0.00%	6,614.98	6,614.98	0.00%	6,614.98	6,614.98	0.00%	6,614.98	6,614.98
MHM - Master of Health Management offered through the Faculties of Business and Health Sciences - (per course)	Health Sciences	0.00%	2,506.08	835.36	0.00%	2,506.08	835.36	0.00%	2,506.08	835.36
MSc Psychotherapy Level 1 - (Full Time, per term)	Health Sciences	0.00%	3,780.00	3,780.00	0.00%	3,780.00	3,780.00	0.00%	3,780.00	3,780.00
MSc Psychotherapy Level 2 - (Full Time, per term)	Health Sciences	0.00%	3,672.00	3,672.00	0.00%	3,672.00	3,672.00	0.00%	3,672.00	3,672.00
MSc Midwifery Level 1 - (Full Time, per term)	Health Sciences	0.00%	4,000.00	4,000.00	0.00%	4,000.00	4,000.00	0.00%	4,000.00	4,000.00
MSc Midwifery Level 1 - (Part Time, per term)	Health Sciences	0.00%	2,667.00	2,667.00	0.00%	2,667.00	2,667.00	0.00%	2,667.00	2,667.00
<sup>1,4</sup> Master of Biomedical Innovation (Full Time, per term)	Health Sciences	n/a	11,500.00	11,500.00	0.00%	11,500.00	11,500.00	0.00%	11,500.00	11,500.00
Master of Financial Mathematics Level 1 - (Full Time, per term)	Science	0.00%	7,829.83	7,829.83	0.00%	7,829.83	7,829.83	0.00%	7,829.83	7,829.83
Master of Social Work All Levels - (per term)	Social Sciences	0.00%	2,186.49	2,186.49	0.00%	2,186.49	2,186.49	0.00%	2,186.49	2,186.49
Master of Social Work All Levels Part-Time - (per term)	Social Sciences	0.00%	1,093.24	1,093.24	0.00%	1,093.24	1,093.24	0.00%	1,093.24	1,093.24
Master of Public Policy in Digital Society - (Full Time, per term)	Social Sciences	0.00%	9,700.00	9,700.00	0.00%	9,700.00	9,700.00	0.00%	9,700.00	9,700.00
Master of Public Policy in Digital Society - (Part Time, per term)	Social Sciences	0.00%	4,850.00	4,850.00	0.00%	4,850.00	4,850.00	0.00%	4,850.00	4,850.00

**Table 3 - Proposed Graduate Domestic Student Tuition Fees: 2024-25 and 2025-26**

For funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Graduate Research Program Level 1 fee is held constant (0.0% increase) over 2023-24 level 1 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; while there are some non-funding eligible domestic graduate programs, they do not include upper years of study).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	per Unit	% Increase	Tuition Fee	per Unit
Visiting Graduate Student (Non-Ontario Domestic or International (excluding Cotutelle)) - registered in a grad degree program in another university and spending time at McMaster as part of their degree program at the home university										
<sup>3</sup> Graduate Programs Level 1 - Research Programs - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 2 - Research Programs - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 3 - Research Programs - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 4 - Research Programs - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 5 - Research Programs - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
<sup>3</sup> Graduate Programs Level 1 Part Time - Research Programs - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 2 Part Time - Research Programs - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 3 Part Time - Research Programs - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 4 Part Time - Research Programs - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 5 Part Time - Research Programs - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 1 - Course-based or Professional Programs - (per term)		0.00%	2,815.83	2,815.83	0.00%	2,815.83	2,815.83	0.00%	2,815.83	2,815.83
Graduate Programs Level 2 - Course-based or Professional Programs - (per term)		0.00%	2,815.83	2,815.83	0.00%	2,815.83	2,815.83	0.00%	2,815.83	2,815.83
Graduate Programs Level 3 - Course-based or Professional Programs - (per term)		0.00%	2,815.83	2,815.83	0.00%	2,815.83	2,815.83	0.00%	2,815.83	2,815.83
Graduate Programs Level 4 - Course-based or Professional Programs - (per term)		0.00%	2,735.37	2,735.37	0.00%	2,735.37	2,735.37	0.00%	2,735.37	2,735.37
Graduate Programs Level 5 - Course-based or Professional Programs - (per term)		0.00%	2,657.21	2,657.21	0.00%	2,657.21	2,657.21	0.00%	2,657.21	2,657.21
Graduate Programs Level 1 Part Time - Course-based or Professional Programs - (per term)		0.00%	1,407.90	1,407.90	0.00%	1,407.90	1,407.90	0.00%	1,407.90	1,407.90
Graduate Programs Level 2 Part Time - Course-based or Professional Programs - (per term)		0.00%	1,407.90	1,407.90	0.00%	1,407.90	1,407.90	0.00%	1,407.90	1,407.90
Graduate Programs Level 3 Part Time - Course-based or Professional Programs - (per term)		0.00%	1,407.90	1,407.90	0.00%	1,407.90	1,407.90	0.00%	1,407.90	1,407.90
Graduate Programs Level 4 Part Time - Course-based or Professional Programs - (per term)		0.00%	1,367.67	1,367.67	0.00%	1,367.67	1,367.67	0.00%	1,367.67	1,367.67
Graduate Programs Level 5 Part Time - Course-based or Professional Programs - (per term)		0.00%	1,328.59	1,328.59	0.00%	1,328.59	1,328.59	0.00%	1,328.59	1,328.59
Discounted Fees (PhD Only) for Term 13 and Higher - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Readmission to defend thesis		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
<sup>5</sup> PhD Demotion to Masters Fee				equivalent to PhD Fee.			equivalent to PhD Fee.			equivalent to PhD Fee.

Generic Notations

Note: Unless noted programs are funded by MCU and are bound by the Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities.

Note 1: These programs are not MCU funded and are not bound by the Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities.

Program Specific Notations

Note 2: The MBA program requirements may result in students requiring more than 2 academic years to complete the program. In this event, MBA students will pay fees equivalent to the Level 2 MBA fee.

Note 3: The MA in Indigenous Studies program will commence in September 2024, the program is funding eligible and will charge fees in accordance to the Graduate Programs - Research Programs.

Note 4: The Master of Biomedical Innovation Program is an unfunded professional program commencing in September 2023.

Note 5: In the event that a PhD student is demoted to a Masters level program, the student will pay fees equivalent to their PhD fee during the term of demotion. Any subsequent terms will be charged at the regular Masters level program fee.

Note 6: Under the Tuition Anomaly Proposal, the MBA program was granted approval from the Ministry of Colleges and Universities to increase its domestic rate by up to 7.5% per year until it reaches the sector average tuition rate.

Please note that tuition fee increases are rounded down to the 2nd decimal point.



**Table 4 - Proposed Graduate International Student Tuition Fees: 2024-25 and 2025-26**

For International Graduate Programs which align their fees with funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Graduate Research Program Level 1 fee is held constant (0.0% increase) over 2023-24 level 1 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; e.g. 2024-25 Graduate Course Based Program Level 2 fee increase is 6.0% over 2023-24 level 1 tuition fee - example in blue shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
UNENE M.Eng. - The University Network of Excellence in Nuclear Engineering (fees in accordance with other participating institutions) - (per half course)	Engineering	0.00%	2,249.95	749.99	0.00%	2,249.95	749.99	0.00%	2,249.95	749.99
MEEI - Master of Engineering Entrepreneurship and Innovation and MTEI - Master of Technology Entrepreneurship and Innovation Level 1 - (Full-Time, per term)	Engineering	10.00%	16,516.50	16,516.50	10.00%	18,168.15	18,168.15	10.00%	19,984.96	19,984.96
MEEI - Master of Engineering Entrepreneurship and Innovation and MTEI - Master of Technology Entrepreneurship and Innovation Level 2 - (Full-Time, per term)	Engineering	6.00%	15,915.90	15,915.90	6.00%	17,507.49	17,507.49	6.00%	19,258.23	19,258.23
MEEI - Master of Engineering Entrepreneurship and Innovation MTEI - Master of Technology Entrepreneurship and Innovation Level 1 - (Part-Time, per term)	Engineering	10.00%	7,352.86	7,352.86	10.00%	8,088.14	8,088.14	10.00%	8,896.95	8,896.95
MEEI - Master of Engineering Entrepreneurship and Innovation and MTEI - Master of Technology Entrepreneurship and Innovation Level 2 - (Part-Time, per term)	Engineering	6.00%	7,085.48	7,085.48	6.00%	7,794.03	7,794.03	6.00%	8,573.42	8,573.42
MEPP - Master of Engineering and Public Policy Level 1 - (Full-Time, per year)	Engineering	10.00%	46,119.00	1,537.30	10.00%	50,730.90	1,691.03	10.00%	55,803.90	1,860.13
MEPP - Master of Engineering and Public Policy Level 2 - (Full-Time, per year)	Engineering	5.00%	44,022.60	1,467.42	5.00%	48,424.80	1,614.16	5.00%	53,267.40	1,775.58
MEPP - Master of Engineering and Public Policy Level 1 - (Part-Time, per year)	Engineering	10.00%	23,059.50	1,537.30	10.00%	25,365.45	1,691.03	10.00%	27,901.95	1,860.13
MEPP - Master of Engineering and Public Policy Level 2 - (Part-Time, per year)	Engineering	5.00%	22,011.30	1,467.42	5.00%	24,212.40	1,614.16	5.00%	26,633.70	1,775.58
M Eng Design - Master of Engineering Design Level 1 - (Full-Time, per year)	Engineering	10.00%	46,119.00	1,537.30	10.00%	50,730.90	1,691.03	10.00%	55,803.90	1,860.13
M Eng Design - Master of Engineering Design Level 2 - (Full-Time, per year)	Engineering	5.00%	44,022.60	1,467.42	5.00%	48,424.80	1,614.16	5.00%	53,267.40	1,775.58
M Eng Design - Master of Engineering Design Level 1 - (Part-Time, per year)	Engineering	10.00%	23,059.50	1,537.30	10.00%	25,365.45	1,691.03	10.00%	27,901.95	1,860.13
M Eng Design - Master of Engineering Design Level 2 - (Part-Time, per year)	Engineering	5.00%	22,011.30	1,467.42	5.00%	24,212.40	1,614.16	5.00%	26,633.70	1,775.58
M Eng - Master of Engineering in Systems and Technology Level 1 (Full-time, per year)	Engineering	10.00%	46,119.00	1,537.30	10.00%	50,730.90	1,691.03	10.00%	55,803.90	1,860.13
M Eng - Master of Engineering in Systems and Technology Level 2 (Full-time, per year)	Engineering	5.00%	44,022.60	1,467.42	5.00%	48,424.80	1,614.16	5.00%	53,267.40	1,775.58
M Eng - Master of Engineering in Systems and Technology Level 1 (Part-time, per-year)	Engineering	10.00%	23,059.50	1,537.30	10.00%	25,365.45	1,691.03	10.00%	27,901.95	1,860.13
M Eng - Master of Engineering in Systems and Technology Level 2 (Part-time, per-year)	Engineering	5.00%	22,011.30	1,467.42	5.00%	24,212.40	1,614.16	5.00%	26,633.70	1,775.58
M Eng - Master of Engineering in Manufacturing (MEME) Level 1 (Full-Time, per year)	Engineering	10.00%	46,119.00	1,537.30	10.00%	50,730.90	1,691.03	10.00%	55,803.90	1,860.13
M Eng - Master of Engineering in Manufacturing (MEME) Level 2 (Full-Time, per year)	Engineering	5.00%	44,022.60	1,467.42	5.00%	48,424.80	1,614.16	5.00%	53,267.40	1,775.58
M Eng - Master of Engineering in Manufacturing (MEME) Level 1 (Part-Time, per year)	Engineering	10.00%	23,059.50	1,537.30	10.00%	25,365.45	1,691.03	10.00%	27,901.95	1,860.13
M Eng - Master of Engineering in Manufacturing (MEME) Level 2 (Part-Time, per year)	Engineering	5.00%	22,011.30	1,467.42	5.00%	24,212.40	1,614.16	5.00%	26,633.70	1,775.58
Master of Communications Management - (per half course)	Humanities	0.00%	5,259.24	1,753.08	0.00%	5,259.24	1,753.08	0.00%	5,259.24	1,753.08
MBA - Full-time - Level 1 - (per term)	Business	6.00%	24,109.56	2,009.13	6.00%	25,556.04	2,129.67	6.00%	27,089.40	2,257.45
MBA - Full-time - Level 2 - (per term)	Business	4.00%	23,654.64	1,971.22	4.00%	25,073.88	2,089.49	4.00%	26,578.20	2,214.85
MBA - Part-time - Level 1 - (per course)	Business	6.00%	6,027.39	2,009.13	6.00%	6,389.01	2,129.67	6.00%	6,772.35	2,257.45
MBA - Part-time - Level 2 - (per course)	Business	4.00%	5,913.66	1,971.22	4.00%	6,268.47	2,089.49	4.00%	6,644.55	2,214.85
Blended Learning MBA - Part-time - (per term)	Business	5.67%	6,750.00	6,750.00	0.00%	6,750.00	6,750.00	0.00%	6,750.00	6,750.00
Master of Finance - (per course)	Business	6.00%	3,794.40	1,264.80	6.00%	4,022.04	1,340.68	6.00%	4,263.36	1,421.12
Master of Finance - EXT - (per course)	Business	0.00%	3,579.63	1,193.21	0.00%	3,794.40	1,264.80	0.00%	4,022.04	1,340.68
Executive MBA (Full Time, per term)	Business	3.63%	31,778.39	31,778.39	0.00%	31,778.39	31,778.39	0.00%	31,778.39	31,778.39
MSc eHealth - Full-Time - (per term)	Business	5.00%	6,300.00	6,300.00	5.00%	6,615.00	6,615.00	5.00%	6,945.75	6,945.75
MSc eHealth - Part-Time - (per term)	Business	5.00%	3,150.00	3,150.00	5.00%	3,307.50	3,307.50	5.00%	3,472.87	3,472.87

**Table 4 - Proposed Graduate International Student Tuition Fees: 2024-25 and 2025-26**

For International Graduate Programs which align their fees with funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Graduate Research Program Level 1 fee is held constant (0.0% increase) over 2023-24 level 1 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; e.g. 2024-25 Graduate Course Based Program Level 2 fee increase is 6.0% over 2023-24 level 1 tuition fee - example in blue shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
MSc (OT) - Master of Science, Occupational Therapy - Level 1 - (per term)	Health Sciences	10.00%	23,534.76	23,534.76	10.00%	25,888.23	25,888.23	10.00%	28,477.05	28,477.05
MSc (OT) - Master of Science, Occupational Therapy - Level 2 - (per term)	Health Sciences	6.00%	22,678.95	22,678.95	6.00%	24,946.84	24,946.84	6.00%	27,441.52	27,441.52
MSc (PT)- Master of Science, Physiotherapy - Level 1 - (per term)	Health Sciences	10.00%	23,534.76	23,534.76	10.00%	25,888.23	25,888.23	10.00%	28,477.05	28,477.05
MSc (PT)- Master of Science, Physiotherapy - Level 2 - (per term)	Health Sciences	6.00%	22,678.95	22,678.95	6.00%	24,946.84	24,946.84	6.00%	27,441.52	27,441.52
MSc Rehabilitation Science On-line - (per half course)	Health Sciences	10.00%	5,643.75	1,881.25	10.00%	6,208.11	2,069.37	10.00%	6,828.90	2,276.30
MSc Speech Language Pathology Level 1 (Full Time, per term)	Health Sciences	10.00%	23,534.76	23,534.76	10.00%	25,888.23	25,888.23	10.00%	28,477.05	28,477.05
MSc Speech Language Pathology Level 2 (Full Time, per term)	Health Sciences	6.00%	22,678.95	22,678.95	6.00%	24,946.84	24,946.84	6.00%	27,441.52	27,441.52
MSc Health Science Education Level 1 - (Full Time, per term)	Health Sciences	10.00%	10,778.16	10,778.16	10.00%	11,855.97	11,855.97	10.00%	13,041.56	13,041.56
MSc Health Science Education Level 2 - (Full Time, per term)	Health Sciences	6.00%	10,386.22	10,386.22	6.00%	11,424.84	11,424.84	6.00%	12,567.32	12,567.32
MSc Health Science Education Level 1 - (Part Time, per term)	Health Sciences	10.00%	5,530.86	5,530.86	10.00%	6,083.94	6,083.94	10.00%	6,692.33	6,692.33
MSc Health Science Education Level 2 - (Part Time, per term)	Health Sciences	6.00%	5,329.74	5,329.74	6.00%	5,862.71	5,862.71	6.00%	6,448.97	6,448.97
MSc Health Science Education - (per half course)	Health Sciences	10.00%	5,575.20	1,858.40	10.00%	6,132.72	2,044.24	10.00%	6,745.98	2,248.66
Master of Public Health Level 1 - (per term)	Health Sciences	10.00%	18,717.33	18,717.33	10.00%	20,589.06	20,589.06	10.00%	22,647.96	22,647.96
Master of Public Health Level 2 - (per term)	Health Sciences	6.00%	18,036.70	18,036.70	6.00%	19,840.36	19,840.36	6.00%	21,824.40	21,824.40
Master of Public Health Level 1 - (Part Time, per half course)	Health Sciences	10.00%	5,490.24	1,830.08	10.00%	6,039.24	2,013.08	10.00%	6,643.14	2,214.38
Master of Public Health Level 2 - (Part Time, per half course)	Health Sciences	6.00%	5,290.59	1,763.53	6.00%	5,819.64	1,939.88	6.00%	6,401.58	2,133.86
Master of Biomedical Discovery & Commercialization Level 1 - (per term)	Health Sciences	10.00%	25,046.58	25,046.58	10.00%	27,551.23	27,551.23	10.00%	30,306.35	30,306.35
MHM - Master of Health Management offered through the Faculties of Business and Health Sciences - (per course)	Health Sciences	10.00%	6,630.93	2,210.31	10.00%	7,294.02	2,431.34	10.00%	8,023.41	2,674.47
Master of Science in Psychotherapy Level 1 - (Full Time, per term)	Health Sciences	10.00%	14,256.00	14,256.00	10.00%	15,681.60	15,681.60	10.00%	17,249.76	17,249.76
Master of Science in Psychotherapy Level 2 - (Full Time, per term)	Health Sciences	6.00%	13,737.60	13,737.60	6.00%	15,111.36	15,111.36	6.00%	16,622.49	16,622.49
MSc Midwifery Level 1 - (Full Time, per term)	Health Sciences	5.00%	8,400.00	8,400.00	5.00%	8,820.00	8,820.00	5.00%	9,261.00	9,261.00
MSc Midwifery Level 1 - (Part Time, per term)	Health Sciences	5.00%	5,599.65	5,599.65	5.00%	5,879.63	5,879.63	5.00%	6,173.61	6,173.61
<sup>3</sup> Master of Biomedical Innovation (Full Time, per term)	Health Sciences	n/a	20,000.00	20,000.00	10.00%	22,000.00	22,000.00	10.00%	24,200.00	24,200.00
Master of Financial Mathematics Level 1 - (Full Time, per term)	Science	0.00%	15,015.00	15,015.00	0.00%	15,015.00	15,015.00	0.00%	15,015.00	15,015.00
Master of Social Work Level 1 - (Full Time, per term)	Social Science	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74
Master of Social Work Level 2 - (Full Time, per term)	Social Science	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74
Master of Social Work Level 1 - (Part Time, per term)	Social Science	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34
Master of Social Work Level 2 - (Part Time, per term)	Social Science	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34
Master of Public Policy in Digital Society - (Full Time, per term)	Social Science	0.00%	18,500.00	18,500.00	0.00%	18,500.00	18,500.00	0.00%	18,500.00	18,500.00
Master of Public Policy in Digital Society - (Part Time, per term)	Social Science	0.00%	9,250.00	9,250.00	0.00%	9,250.00	9,250.00	0.00%	9,250.00	9,250.00

**Table 4 - Proposed Graduate International Student Tuition Fees: 2024-25 and 2025-26**

For International Graduate Programs which align their fees with funding eligible programs, increases/decreases are applied horizontally (i.e. on the level of study; e.g. 2024-25 Graduate Research Program Level 1 fee is held constant (0.0% increase) over 2023-24 level 1 tuition fee - example in grey shade)

For non-funding eligible programs, increases are applied diagonally (i.e. to cohort level; e.g. 2024-25 Graduate Course Based Program Level 2 fee increase is 6.0% over 2023-24 level 1 tuition fee - example in blue shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
<sup>2</sup> Graduate Programs Level 1 - Research Programs - Master - (per term)		0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74
Graduate Programs Level 2 - Research Programs - Master - (per term)		0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74
Graduate Programs Level 3 - Research Programs - Master - (per term)		0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74
Graduate Programs Level 4 - Research Programs - Master - (per term)		0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74
Graduate Programs Level 5 - Research Programs - Master - (per term)		0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74	0.00%	5,698.74	5,698.74
Graduate Programs Level 1 - Research Programs - PhD - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 2 - Research Programs - PhD - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 3 - Research Programs - PhD - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 4 - Research Programs - PhD - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
Graduate Programs Level 5 - Research Programs - PhD - (per term)		0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40	0.00%	2,102.40	2,102.40
<sup>2</sup> Graduate Programs Level 1 Part Time - Research Programs - Master - (per term)		0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34
Graduate Programs Level 2 Part Time - Research Programs - Master - (per term)		0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34
Graduate Programs Level 3 Part Time - Research Programs - Master - (per term)		0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34
Graduate Programs Level 4 Part Time - Research Programs - Master - (per term)		0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34
Graduate Programs Level 5 Part Time - Research Programs - Master - (per term)		0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34	0.00%	2,924.34	2,924.34
Graduate Programs Level 1 Part Time - Research Programs - PhD - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 2 Part Time - Research Programs - PhD - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 3 Part Time - Research Programs - PhD - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 4 Part Time - Research Programs - PhD - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 5 Part Time - Research Programs - PhD - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Graduate Programs Level 1 - Course-based or Professional Programs - (per term)		10.00%	12,499.38	12,499.38	10.00%	13,749.31	13,749.31	10.00%	15,124.24	15,124.24
Graduate Programs Level 2 - Course-based or Professional Programs - (per term)		6.00%	12,044.86	12,044.86	6.00%	13,249.34	13,249.34	6.00%	14,574.26	14,574.26
Graduate Programs Level 3 - Course-based or Professional Programs - (per term)		6.00%	11,606.87	11,606.87	6.00%	12,767.55	12,767.55	6.00%	14,044.30	14,044.30
Graduate Programs Level 4 - Course-based or Professional Programs - (per term)		6.00%	11,184.80	11,184.80	6.00%	12,303.28	12,303.28	6.00%	13,533.60	13,533.60
Graduate Programs Level 5 - Course-based or Professional Programs - (per term)		6.00%	10,778.09	10,778.09	6.00%	11,855.88	11,855.88	6.00%	13,041.47	13,041.47
Graduate Programs Level 1 Part Time - Course-based or Professional Programs - (per term)		10.00%	6,414.30	6,414.30	10.00%	7,055.73	7,055.73	10.00%	7,761.30	7,761.30
Graduate Programs Level 2 Part Time - Course-based or Professional Programs - (per term)		6.00%	6,181.06	6,181.06	6.00%	6,799.15	6,799.15	6.00%	7,479.07	7,479.07
Graduate Programs Level 3 Part Time - Course-based or Professional Programs - (per term)		6.00%	5,956.29	5,956.29	6.00%	6,551.92	6,551.92	6.00%	7,207.09	7,207.09
Graduate Programs Level 4 Part Time - Course-based or Professional Programs - (per term)		6.00%	5,739.70	5,739.70	6.00%	6,313.66	6,313.66	6.00%	6,945.03	6,945.03
Graduate Programs Level 5 Part Time - Course-based or Professional Programs - (per term)		6.00%	5,530.99	5,530.99	6.00%	6,084.08	6,084.08	6.00%	6,692.47	6,692.47
Discounted Fees (PhD Only) for Term 13 and Higher - (per term)		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
Readmission to defend thesis		0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20	0.00%	1,051.20	1,051.20
<sup>4</sup> PhD Demotion to Masters Fee			equivalent to PhD Fee.			equivalent to PhD Fee.			equivalent to PhD Fee.	

**Generic Notations**

Note: These programs are not funded by MCU and are not bound by the Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities.

**Program Specific Notations**

Note 1: The MBA program requirements may result in students requiring more than 2 academic years to complete the program. In this event, MBA students will pay fees equivalent to the Level 2 MBA fee.

Note 2: The MA in Indigenous Studies program will commence in September 2024, the program will charge fees in accordance to the Graduate Programs - Research Programs - Master.

Note 3: The Master of Biomedical Innovation program has been approved to commence in September 2023.

Note 4: In the event that a PhD student is demoted to a Masters level program, the student will pay fees equivalent to their PhD fee during the term of demotion. Any subsequent terms will be charged at the regular Masters level program fee.

Please note that tuition fee increases are rounded down to the 2nd decimal point.

**Table 5 - Domestic and International Student Tuition Fees for Graduate Diploma Programs: 2024-25 and 2025-26**

Name of Diploma	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
<sup>1</sup> Regular Post-Degree Diploma Programs - (per course) - Domestic		0.00%	1,051.20		0.00%	1,051.20		0.00%	1,051.20	
<sup>2</sup> Regular Post-Degree Diploma Programs - (per course) - International		0.00%	2,924.34		0.00%	2,924.34		0.00%	2,924.34	
<sup>3,5</sup> Special Program Fee Post-Degree - (per course) - Graduate Research Program. This fee is the same for domestic and international students.			1,051.20			1,051.20			1,051.20	
<sup>4</sup> Special Program Fee Post-Degree - (per course) - None Graduate Research Program. This fee is the same for domestic and international students.			equivalent to the program's domestic part-time per term fee	n/a		equivalent to the program's domestic part-time per term fee	n/a		equivalent to the program's domestic part-time per term fee	n/a
Graduate Diploma - Water Without Borders (per course)		0.00%	350.00		0.00%	350.00		0.00%	350.00	
Graduate Diploma - Professional Accountancy - (per course)	Business	5.00%	1,702.44	567.48	5.00%	1,787.55	595.85	5.00%	1,876.92	625.64
Graduate Diploma - Professional Accountancy - (per quarter module)	Business	5.00%	851.22	567.48	5.00%	893.78	595.85	5.00%	938.46	625.64
Graduate Diploma - Professional Accountancy - Workshop	Business	5.00%	486.20	n/a	5.00%	510.51	n/a	5.00%	536.04	n/a
Graduate Diploma - UNENE (University Network of Excellence in Nuclear Engineering) - (per course)	Engineering	0.00%	2,250.00	n/a	0.00%	2,250.00	n/a	0.00%	2,250.00	n/a
Graduate Diploma in Clinical Epidemiology (GDCE) - (per course). This fee is the same for domestic and international students.	Health Sciences	10.00%	4,412.29	n/a	5.00%	4,632.90	n/a	5.00%	4,864.55	n/a
Primary Health Care Nurse Practitioner - (per term)	Health Sciences	5.00%	2,452.80	n/a	5.00%	2,575.44	n/a	5.00%	2,704.21	n/a
Advanced Neonatal Nursing - The McMaster Graduate Diploma Program in Advanced Neonatal Nursing is a graduate level advanced nursing practice specialty program offered within the Faculty of Health Sciences and sponsored by the Office of the Associate Dean of Graduate Studies (Health Sciences) - (Annual)	Health Sciences	0.00%	12,807.54	n/a	0.00%	12,807.54	n/a	0.00%	12,807.54	n/a
Graduate Diploma in Community and Public Health (GDCPH) - (per course) - Domestic	Health Sciences	0.00%	3,820.00	n/a	0.00%	3,820.00	n/a	0.00%	3,820.00	n/a
Graduate Diploma in Community and Public Health (GDCPH) - (per course) - International	Health Sciences	0.00%	5,500.00	n/a	0.00%	5,500.00	n/a	0.00%	5,500.00	n/a
Graduate Diploma in Community-Engaged Research and Evaluation - (per term)	Social Sciences	0.00%	1,402.20	n/a	0.00%	1,402.20	n/a	0.00%	1,402.20	n/a
Graduate Diploma in Critical Leadership in Social Services and Communities - (per term)	Social Sciences	0.00%	1,402.20	n/a	0.00%	1,402.20	n/a	0.00%	1,402.20	n/a

Program Specific Notations

Note: Clinical Behavioural Sciences (CBS) tuition fees will be equivalent to regular post-degree diploma programs.

Note 1: The domestic fee for all Regular Post-Degree Diploma Programs equals the domestic fee for "Graduate Programs Level 1 Part Time - Research Programs - (per term)".

Note 2: The international fee for all Regular Post-Degree Diploma Programs equals the international fee for "Graduate Programs Level 1 Part Time - Research Programs - (per term)".

Note 3: The Special Program per course fee for a Graduate Research Program is intended for non-students who are interested in taking a singular course. If the course qualifies as a Graduate Research Program, the fee paid for the course is equal to the level 1 domestic per term fee for "Graduate Programs Level 1 Part Time - Research Programs".

Note 4: The Special Program per course fee for a non-Graduate Research Program is intended for non-students who are interested in taking a singular course in a 'Course-based', 'Professional' or specialized program. The fee paid for the course is equal to the program's domestic level 1 per term fee for a part-time student. For example, a non-student who registers in a singular course in a professional graduate program will be charged \$1,407.90, which is equivalent to a part-time domestic per term tuition fee for a "Graduate Programs Level 1 Part Time - Course-based or Professional Programs". Note that if a course does not have a domestic part-time per term tuition fee, the fee charged is the domestic part-time per course fee (i.e. the preceding next lowest fee). For instance, MBA does not have a part-time domestic per term fee. Therefore, in 2024-25, a student would be charged the part-time level 1 domestic per course fee of \$2,652.12.

Note 5: The Graduate Academic Certificate in Teaching and Learning in Higher Education will be offered in September 2024. The certificate will charge the Special Program Fee for Post-Degree Research Programs (per course). The certificate is not funding eligible.

Please note that tuition fee increases are rounded down to the 2nd decimal point.

**Table 6 - Domestic and International Student Tuition Fees for Undergraduate Certificate and Diploma Programs: 2024-25 and 2025-26**

Name of Diploma	Faculty	2023-24 Academic Year		2024-25 Academic Year		2025-26 Academic Year	
		% Increase	Tuition Fee	% Increase	Tuition Fee	% Increase	Tuition Fee
Technology Leadership Program - (per course)	Engineering	0.00%	956.88	0.00%	956.88	0.00%	956.88
<sup>1</sup> B. Tech Certificate - (per course)	Engineering	0.00%	797.31	0.00%	797.31	0.00%	797.31
<sup>2</sup> McMaster Certificate of Completion in Advanced Manufacturing - (per course)	Engineering	0.00%	500.00	0.00%	500.00	0.00%	500.00
Occupational Therapy Examination and Practice Preparation (OTEpp) - (Full-time)	Health Sciences	0.00%	9,234.75	0.00%	9,234.75	0.00%	9,234.75
Occupational Therapy Examination and Practice Preparation (OTEpp) - (per course)	Health Sciences	0.00%	2,625.00	0.00%	2,625.00	0.00%	2,625.00
Courses for Professional Designations - (per 1/2 course)	Business	0.00%	1,100.00	0.00%	1,100.00	0.00%	1,100.00
<sup>3</sup> English Language Development Diploma (MELD) - (Annual)	Humanities	5.00%	32,681.54	0.00%	32,681.54	0.00%	32,681.54
<sup>7</sup> Summer Transition Through English Prep (STEP) - (program fee)	Humanities	n/a	6,950.00	0.00%	6,950.00	0.00%	6,950.00
<sup>4</sup> McMaster English Readiness for Graduate Excellence (MERGE) Certificate. This fee is the same for domestic and international students - (per term)	Humanities	n/a	7,333.80	n/a	7,328.16	n/a	7,320.36
<sup>5</sup> HDLC-McMaster Labour Studies Certificate - (per course)	Social Sciences	8.39%	162.58	0.00%	162.58	0.00%	162.58
<sup>6</sup> SPARK Undergraduate Certificate in Social Research - (per module)	Social Sciences	0.00%	550.00	0.00%	550.00	0.00%	550.00
<sup>6</sup> SPARK Undergraduate Certificate in Social Research - (Capstone)	Social Sciences	0.00%	850.00	0.00%	850.00	0.00%	850.00

Generic Notations

Note: These programs are not funded by MCU and are not bound by the Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities.

Program Specific Notations

Note 1: The per course tuition fee for the B.Tech Certificate is equivalent to the B.Tech. domestic undergraduate level three tuition fee.

Note 2: This MMRI Industry Training Program is a unique certificate program, designed around meeting the needs and requirements of industry as identified by McMaster's industry partners. The focus is on building on a worker's existing skillset and empowering them with innovative, up-to-date and in demand skills and knowledge.

Note 3: The MELD program is subject to the department's requested tuition increases/decreases. MELD students will continue to pay and have the choice to opt out of the supplementary fees which will be listed separately in the Miscellaneous Fees Schedule.

Note 4: MERGE is a 6 week summer program and the tuition fee presented is \$7,500.00 net miscellaneous fees for a Modified Program (on campus) of 12 units equating to \$171.84 in 2024-25 and \$179.64 in 2025-26.

Note 5: This certificate will charge a flat fee of \$162.58, with supplemental fees paid separately and on top of the existing per course fee.

Note 6: The Faculty of Social Sciences is offering an Undergraduate Certificate in Social Research which comprises of 13 learning modules and a capstone project.

Note 7: Through the MELD Office, the Faculty of Humanities will offer a 6.5 week program aimed at international students who require improvement in their English language proficiency to be deemed admissible to their level 1 programs.

Please note that tuition fee increases are rounded down to the 2nd decimal point.

**Table 7 - Other Program Tuition Fees: 2024-25 and 2025-26**

Name	Faculty	2023-24 Academic Year	2024-25 Academic Year		2025-26 Academic Year	
		Tuition Fee	% Increase	Tuition Fee	% Increase	Tuition Fee
Executive Management Program - 1 Day Course	Business	795.00	0.00%	795.00	0.00%	795.00
Executive Management Program - 3 Day Course	Business	2,147.00	0.00%	2,147.00	0.00%	2,147.00
Executive Management Program - 5 Day Program	Business	3,380.00	0.00%	3,380.00	0.00%	3,380.00
<sup>1</sup> Chartered Director Program - (per module)	Business	4,370.00	0.00%	4,370.00	0.00%	4,370.00
<sup>1</sup> Chartered Director Program - (Full Program)	Business	21,850.00	0.00%	21,850.00	0.00%	21,850.00
Operations Leadership and Management	Engineering	15,990.00	0.00%	15,990.00	0.00%	15,990.00
Industry 4.0	Engineering	15,990.00	0.00%	15,990.00	0.00%	15,990.00
Carbon Mitigation	Engineering	15,990.00	0.00%	15,990.00	0.00%	15,990.00

Note 1: The Chartered Directors Program is a joint initiative between The Conference Board of Canada and the DeGroote School of Business at McMaster University

**Table 8 - Proposed Out of Province Domestic Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 8 is representative of the Annual Fee unless stated otherwise.

Increases/decreases are applied horizontally (i.e. on the level of study; example in gray shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
Engineering Level 1	Engineering	5.00%	14,132.89	381.97	5.00%	14,839.22	401.06	5.00%	15,581.07	421.11
Engineering Level 2	Engineering	5.00%	13,721.08	370.84	5.00%	14,407.06	389.38	5.00%	15,127.08	408.84
Engineering Level 3	Engineering	5.00%	13,068.03	353.19	5.00%	13,721.08	370.84	5.00%	14,407.06	389.38
Engineering Level 4	Engineering	0.00%	12,291.77	332.21	5.00%	12,906.34	348.82	5.00%	13,551.62	366.26
Computer Science Level 1	Engineering	5.00%	9,081.00	302.70	5.00%	9,534.90	317.83	5.00%	10,011.60	333.72
Computer Science Level 2	Engineering	5.00%	8,816.70	293.89	5.00%	9,257.40	308.58	5.00%	9,720.00	324.00
Computer Science Level 3	Engineering	5.00%	8,397.00	279.90	5.00%	8,816.70	293.89	5.00%	9,257.40	308.58
Computer Science Level 4	Engineering	0.00%	7,898.40	263.28	5.00%	8,293.20	276.44	5.00%	8,707.80	290.26
Eng. Mgmt. Level 2	Engineering	5.00%	13,721.08	370.84	5.00%	14,407.06	389.38	5.00%	15,127.08	408.84
Eng. Mgmt. Level 3	Engineering	5.00%	13,068.03	353.19	5.00%	13,721.08	370.84	5.00%	14,407.06	389.38
Eng. Mgmt. Level 4	Engineering	0.00%	12,291.77	332.21	5.00%	12,906.34	348.82	5.00%	13,551.62	366.26
Eng. Mgmt. Level 5	Engineering	0.00%	12,104.55	327.15	0.00%	12,104.55	327.15	5.00%	12,709.50	343.50
IBEHS Engineering and Biomedical Engineering Level 1	Engineering	5.00%	14,132.89	381.97	5.00%	14,839.22	401.06	5.00%	15,581.07	421.11
IBEHS Engineering and Biomedical Engineering Level 2	Engineering	5.00%	11,125.20	370.84	5.00%	11,681.40	389.38	5.00%	12,265.20	408.84
IBEHS Engineering and Biomedical Engineering Level 3	Engineering	5.00%	10,595.70	353.19	5.00%	11,125.20	370.84	5.00%	11,681.40	389.38
IBEHS Engineering and Biomedical Engineering Level 4	Engineering	0.00%	10,298.51	332.21	5.00%	10,813.42	348.82	5.00%	11,354.06	366.26
IBEHS Engineering and Biomedical Engineering Level 5	Engineering	0.00%	11,777.40	327.15	0.00%	11,777.40	327.15	5.00%	12,366.00	343.50
B. Tech Level 1 - (per course)	Engineering	5.00%	905.37	301.79	5.00%	950.61	316.87	5.00%	998.13	332.71
B. Tech Level 2 - (per course)	Engineering	5.00%	879.00	293.00	5.00%	922.95	307.65	5.00%	969.09	323.03
B. Tech Level 3 - (per course)	Engineering	5.00%	837.15	279.05	5.00%	879.00	293.00	5.00%	922.95	307.65
B. Tech Level 4 - (per course)	Engineering	0.00%	787.41	262.47	5.00%	826.77	275.59	5.00%	868.08	289.36
B.Sc. Level 1	Science	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
B.Sc. Level 2	Science	5.00%	6,613.20	220.44	5.00%	6,943.80	231.46	5.00%	7,290.90	243.03
B.Sc. Level 3	Science	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85	5.00%	6,893.70	229.79
B.Sc. Level 4	Science	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85

**Table 8 - Proposed Out of Province Domestic Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 8 is representative of the Annual Fee unless stated otherwise.

Increases/decreases are applied horizontally (i.e. on the level of study; example in gray shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
B.A. Level 1	Social Sciences	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
B.A. Level 2	Social Sciences	5.00%	6,613.20	220.44	5.00%	6,943.80	231.46	5.00%	7,290.90	243.03
B.A. Level 3	Social Sciences	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85	5.00%	6,893.70	229.79
B.A. Level 4	Social Sciences	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85
<sup>6</sup> B.A. Level 1	Humanities	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
B.A. Level 2	Humanities	5.00%	6,613.20	220.44	5.00%	6,943.80	231.46	5.00%	7,290.90	243.03
B.A. Level 3	Humanities	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85	5.00%	6,893.70	229.79
B.A. Level 4	Humanities	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85
<sup>1</sup> Bachelor of Integrated Arts Level 1	Humanities	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
<sup>1</sup> Bachelor of Integrated Arts Level 2	Humanities	5.00%	6,613.20	220.44	5.00%	6,943.80	231.46	5.00%	7,290.90	243.03
<sup>1</sup> Bachelor of Integrated Arts Level 3	Humanities	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85	5.00%	6,893.70	229.79
<sup>1</sup> Bachelor of Integrated Arts Level 4	Humanities	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85
B. Com. Level 1	Business	5.00%	10,622.70	354.09	5.00%	11,153.70	371.79	5.00%	11,711.10	390.37
B. Com. Level 2	Business	5.00%	10,313.70	343.79	5.00%	10,829.10	360.97	5.00%	11,370.30	379.01
B. Com. Level 3	Business	5.00%	9,822.60	327.42	5.00%	10,313.70	343.79	5.00%	10,829.10	360.97
B. Com. Level 4	Business	0.00%	9,239.10	307.97	5.00%	9,700.80	323.36	5.00%	10,185.60	339.52
B. Com. Integrated Business and Humanities Level 1	Business	5.00%	11,459.10	381.97	5.00%	12,031.80	401.06	5.00%	12,633.30	421.11
B. Com. Integrated Business and Humanities Level 2	Business	5.00%	11,125.20	370.84	5.00%	11,681.40	389.38	5.00%	12,265.20	408.84
B. Com. Integrated Business and Humanities Level 3	Business	5.00%	10,595.70	353.19	5.00%	11,125.20	370.84	5.00%	11,681.40	389.38
B. Com. Integrated Business and Humanities Level 4	Business	0.00%	9,966.30	332.21	5.00%	10,464.60	348.82	5.00%	10,987.80	366.26
B. HSc. Level 1	Health Sciences	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
B. HSc. Level 2	Health Sciences	5.00%	6,613.20	220.44	5.00%	6,943.80	231.46	5.00%	7,290.90	243.03
B. HSc. Level 3	Health Sciences	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85	5.00%	6,893.70	229.79
B. HSc. Level 4	Health Sciences	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85
B. HSc. Biochemistry Level 1 <sup>4</sup>	Health Sciences	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
B. HSc. Biochemistry Level 2 <sup>4</sup>	Health Sciences	5.00%	6,613.20	220.44	5.00%	6,943.80	231.46	5.00%	7,290.90	243.03
B. HSc. Biochemistry Level 3 <sup>4</sup>	Health Sciences	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85	5.00%	6,893.70	229.79
B. HSc. Biochemistry Level 4 <sup>4</sup>	Health Sciences	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 2	Health Sciences				n/a	6,943.80	231.46	5.00%	7,290.90	243.03
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 3	Health Sciences				n/a	6,565.50	218.85	5.00%	6,893.70	229.79
<sup>5</sup> B. HSc. Integrated Rehabilitation and Humanities Level 4	Health Sciences				n/a	6,252.90	208.43	5.00%	6,565.50	218.85



**Table 8 - Proposed Out of Province Domestic Student Tuition Fees: 2024-25 and 2025-26**

The Tuition Fee presented in Table 8 is representative of the Annual Fee unless stated otherwise.

Increases/decreases are applied horizontally (i.e. on the level of study; example in gray shade).

Name	Faculty	2023-24 Academic Year			2024-25 Academic Year			2025-26 Academic Year		
		% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit	% Increase	Tuition Fee	Per Unit
Medicine 1	Health Sciences	5.00%	28,536.94	-	5.00%	29,963.78	-	5.00%	31,461.96	-
Medicine 2	Health Sciences	5.00%	27,705.77	-	5.00%	29,091.05	-	5.00%	30,545.60	-
Medicine 3	Health Sciences	5.00%	26,386.45	-	5.00%	27,705.77	-	5.00%	29,091.05	-
Midwifery 1 (Per Term)	Health Sciences	5.00%	4,690.60	-	5.00%	4,925.12	-	5.00%	5,171.37	-
Midwifery 2 (Per Term)	Health Sciences	5.00%	4,520.82	-	5.00%	4,746.86	-	5.00%	4,984.20	-
Midwifery 3 (Per Term)	Health Sciences	5.00%	4,274.19	-	5.00%	4,487.89	-	5.00%	4,712.28	-
Midwifery 4 (Per Term)	Health Sciences	0.00%	4,070.66	-	5.00%	4,274.19	-	5.00%	4,487.89	-
<sup>2</sup> Nursing Level 1	Health Sciences	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
<sup>2</sup> Nursing Level 2	Health Sciences	5.00%	6,392.76	220.44	5.00%	6,712.34	231.46	5.00%	7,047.87	243.03
<sup>2</sup> Nursing Level 3	Health Sciences	5.00%	6,461.33	208.43	5.00%	6,784.35	218.85	5.00%	7,123.49	229.79
<sup>2</sup> Nursing Level 4	Health Sciences	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85
<sup>3</sup> Accelerated Nursing Level 3	Health Sciences	5.00%	9,379.35	208.43	5.00%	9,848.25	218.85	5.00%	10,340.55	229.79
<sup>3</sup> Accelerated Nursing Level 4	Health Sciences	0.00%	5,359.77	198.51	5.00%	5,627.61	208.43	5.00%	5,908.95	218.85
IBEHS Health, Engineering Science and Entrepreneurship Level 1	Health Sciences	5.00%	14,132.89	381.97	5.00%	14,839.22	401.06	5.00%	15,581.07	421.11
IBEHS Health, Engineering Science and Entrepreneurship Level 2	Health Sciences	5.00%	11,125.20	370.84	5.00%	11,681.40	389.38	5.00%	12,265.20	408.84
IBEHS Health, Engineering Science and Entrepreneurship Level 3	Health Sciences	5.00%	10,595.70	353.19	5.00%	11,125.20	370.84	5.00%	11,681.40	389.38
IBEHS Health, Engineering Science and Entrepreneurship Level 4	Health Sciences	0.00%	10,298.51	332.21	5.00%	10,813.42	348.82	5.00%	11,354.06	366.26
IBEHS Health, Engineering Science and Entrepreneurship Level 5	Health Sciences	0.00%	11,777.40	327.15	0.00%	11,777.40	327.15	5.00%	12,366.00	343.50
Physician Assistant Level 1 (3 terms)	Health Sciences	5.00%	13,611.69	-	5.00%	14,292.27	-	5.00%	15,006.88	-
Physician Assistant Level 2 (3 terms)	Health Sciences	5.00%	13,215.24	-	5.00%	13,876.00	-	5.00%	14,569.80	-
B. Arts Sc. Level 1	Arts & Science Program	5.00%	6,861.60	228.72	5.00%	7,204.50	240.15	5.00%	7,564.50	252.15
B. Arts Sc. Level 2	Arts & Science Program	5.00%	6,613.20	220.44	5.00%	6,943.80	231.46	5.00%	7,290.90	243.03
B. Arts Sc. Level 3	Arts & Science Program	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85	5.00%	6,893.70	229.79
B. Arts Sc. Level 4	Arts & Science Program	0.00%	5,955.30	198.51	5.00%	6,252.90	208.43	5.00%	6,565.50	218.85

**Generic Notations**

Note: Unless noted, programs are funded by MCU and are bound by the Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities.

**Program Specific Notations**

Note: The annual undergraduate domestic tuition fees for Engineering (all levels) and Engineering & Management (all levels) is based on 37 units, however a few Engineering & Management programs have specific annualized units.

Note 1: The Bachelor of Integrated Arts program per unit charge is equivalent to the Bachelor of Arts per unit fees.

Note 2: The units associated with the Bachelor of Nursing Program are as follows; Level 1: 30, Level 2: 29, Level 3: 31 Level 4: 30. Tuition fee increases are reported on the per unit level.

Note 3: The Domestic Accelerated Nursing stream charges the same fee per unit as the respective level in Nursing. However, accelerated Nursing students take 45 units in Level 3 and 27 units in Level 4.

Note 4: The Bachelor of Health Science in Biochemistry fee has been listed separately so that fees align with the Bachelor of Science fees.

Note 5: The Bachelor of Health Science in Integrated Rehabilitation and Humanities program has a September 2024 start date. Students will enter in Level 2 after completion of another Level 1 program. Fees align with BHSc fees.

Note 6: Wilson College will offer a Combined Honours Bachelor of Arts in Leadership, Civic Studies and an additional area of focus. The program is intended to be funding eligible, start in September 2025 and charge fees equivalent to B.A. in Humanities.

Please note that tuition fee increases are rounded down to the 2nd decimal point.

**Appendix B: McMaster University  
2024/25 and 2025/26 MISCELLANEOUS FEES**

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25
<b>1 Supplementary Fees</b>							
<b>a) Collected On Behalf Of And Remitted To Student</b>							
<b>Undergraduate - Registered in 18 or more units at any time during the fall and winter or spring and summer terms</b>							
1	MSU	6	\$ 241.79	\$ 250.63	\$ 259.15	3.7%	3.4%
2	MSU	2	\$ 0.76	\$ 0.79	\$ 0.82	3.4%	3.4%
3	MSU	2	\$ 108.00	\$ 110.00	\$ 113.74	1.9%	3.4%
4	MSU	2	\$ 132.00	\$ 136.00	\$ 140.62	3.0%	3.4%
5	MSU	2	\$ 15.73	\$ 16.26	\$ 16.82	3.4%	3.4%
6	MSU	2	\$ 1.87	\$ 1.94	\$ 2.00	3.4%	3.4%
7	MSU	2	\$ 1.17	\$ 1.21	\$ 1.25	3.4%	3.4%
8	MSU	2	\$ 1.13	\$ 1.17	\$ 1.21	3.4%	3.4%
9	MSU	2	\$ 152.79	\$ 157.98	\$ 163.35	3.4%	3.4%
10	MSU	2	\$ 270.00	\$ 276.00	\$ 285.38	2.2%	3.4%
11	MSU	2	\$ 270.00	\$ 276.00	\$ 285.38	2.2%	3.4%
12	MSU	2	\$ 270.00	\$ 276.00	\$ 285.38	2.2%	NA
13	MSU	39	\$ -	\$ 24.50		NA	NA
14	Organization	2	\$ 5.50	\$ 5.69		3.4%	NA
15	Organization	1	\$ 0.41	\$ 0.41		0.0%	NA
<b>Undergraduate - Full-Time Students</b>							
16	Society	2	\$ 33.81	\$ 34.95	\$ 40.17	3.4%	14.9%
17	Society	31	\$ 27.87	\$ 32.61	\$ 32.61	17.0%	0.0%
18	Society	31	\$ 0.53	\$ 0.62	\$ 0.62	17.0%	0.0%
19	Society	31	\$ 2.29	\$ 2.68	\$ 2.68	17.0%	0.0%
20	Society	3	\$ 25.00	\$ 25.00		0.0%	NA
21	Society	2	\$ 22.30	\$ 23.06		3.4%	NA
22	Society	1	\$ 20.00	\$ 20.00		0.0%	NA
23	Society	2	\$ 50.39	\$ 52.11		3.4%	NA
24	Society	2	\$ 2.00	\$ 2.07		3.4%	NA
25	Society	2	\$ 54.60	\$ 56.46		3.4%	NA
26	Society	2	\$ 0.27	\$ 0.28		3.4%	NA
27	Society	2	\$ 0.99	\$ 1.02		3.4%	NA
28	Society	1	\$ 25.00	\$ 25.00		0.0%	NA
29	Society	2	\$ 76.34	\$ 78.94	\$ 81.62	3.4%	3.4%
30	Society	2	\$ 44.58	\$ 46.09	\$ 47.66	3.4%	3.4%
31	Society	2	\$ 46.25	\$ 47.82	\$ 49.45	3.4%	3.4%
32	Society	2	\$ 60.00	\$ 62.04	\$ 64.15	3.4%	3.4%
33	Society	13	\$ 40.00	\$ 30.00	\$ 30.00	-25.0%	0.0%
34	Society	12	\$ 2.10	\$ 10.00	\$ 10.00	376.2%	0.0%
35	Society	1	\$ 26.03	\$ 26.03		0.0%	NA
36	Society	1	\$ 0.93	\$ 0.93		0.0%	NA
37	Society	3	\$ 16.46	\$ 16.46		0.0%	NA
38	Society	1	\$ 20.00	\$ 20.00		0.0%	NA

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	% Change From 2024-25
<b>Undergraduate - Registered in 17 or fewer units at any time during the fall and winter or spring and summer terms</b>							
Previous MAPS - Organization Fee (per unit)							
39	MAPS	2	\$ 0.74	\$ 0.75	\$ 0.76	2.0%	2.0%
40	MAPS	2	\$ 0.39	\$ 0.40	\$ 0.40	2.0%	2.0%
41	MAPS	2	\$ 2.58	\$ 2.64	\$ 2.70	2.5%	2.0%
42	MAPS	2	\$ 2.38	\$ 2.43	\$ 2.48	2.0%	2.0%
43	MAPS	1	\$ 0.36	\$ 0.36	\$ 0.36	0.0%	0.0%
44	MAPS	1	\$ 0.09	\$ 0.09	\$ 0.09	0.0%	0.0%
45	MAPS	2	\$ 0.13	\$ 0.13	\$ 0.14	2.0%	2.0%
46	MAPS	2	\$ 0.70	\$ 0.71	\$ 0.73	2.0%	2.0%
<b>Graduate Students Association ORGANIZATIONAL FEE</b>							
47	GSA	2	\$ 71.00	\$ 73.41	\$ 75.91	3.4%	3.4%
Annual							
48	GSA	2	\$ 42.59	\$ 44.04	\$ 45.53	3.4%	3.4%
Annual							
49	GSA	2	\$ 35.49	\$ 36.70	\$ 37.95	3.4%	3.4%
50	GSA	2	\$ 21.29	\$ 22.02	\$ 22.77	3.4%	3.4%
51	GSA	2	\$ 14.20	\$ 14.68	\$ 15.18	3.4%	3.4%
<b>Dental Insurance Plan for non-CUPE students</b>							
52	GSA	2	\$ 218.00	\$ 225.00	\$ 247.50	3.2%	10.0%
53	GSA	2	\$ 145.33	\$ 150.00	\$ 165.00	3.2%	10.0%
<b>Health Insurance Plan</b>							
54	GSA	35	\$ 241.00	\$ 265.00	\$ 292.00	10.0%	10.2%
55	GSA	35	\$ 160.67	\$ 176.67	\$ 194.67	10.0%	10.2%
<b>56 Student Assistance Program</b>							
57	GSA	2	\$ 6.27	\$ 6.48	\$ 6.70	3.4%	3.4%
<b>57 H.S.R. Bus Pass Fee</b>							
58	GSA	2	\$ 302.35	\$ 307.95	\$ 313.54	1.9%	1.8%
59	GSA	2	\$ 201.57	\$ 205.30	\$ 209.03	1.9%	1.8%
59	GSA	2	\$ 100.78	\$ 102.65	\$ 104.51	1.9%	1.8%
<b>GRADUATE STUDENT PROJECT FEE</b>							
60	GSA	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
61	GSA	1	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
Annual							
62	GSA	1	\$ 10.00	\$ 10.00	\$ 10.00	0.0%	0.0%
63	GSA	1	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
64	GSA	1	\$ 13.34	\$ 13.34	\$ 13.34	0.0%	0.0%
65	GSA	1	\$ 6.67	\$ 6.67	\$ 6.67	0.0%	0.0%
<b>Post Graduate MBA/GSA</b>							
66	GSA	2	\$ 71.00	\$ 73.41	\$ 75.91	3.4%	3.4%
Annual							
67	GSA	2	\$ 42.59	\$ 44.04	\$ 45.53	3.4%	3.4%
Annual							
68	GSA	2	\$ 35.49	\$ 36.70	\$ 37.95	3.4%	3.4%
69	GSA	2	\$ 21.29	\$ 22.02	\$ 22.77	3.4%	3.4%

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	% Change From 2024-25
70 <b>MBAA/GSA-Student Assistance Program (All Students)</b>	GSA	2	\$ 6.27	\$ 6.48	\$ 6.70	3.4%	3.4%
<b>MBAA/GSA- Health and Dental Plan</b>							
<b>Dental Insurance Plan for non-CUPE students</b>							
71 Full-time and Part-Time - Dental Insurance Plan (Sept)	GSA	2	\$ 218.00	\$ 225.00	\$ 247.50	3.2%	10.0%
72 Full-time and Part-Time - Dental Insurance Plan (January)	GSA	2	\$ 145.33	\$ 150.00	\$ 165.00	3.2%	10.0%
<b>Health Insurance Plan</b>							
73 Full-time and Part-Time - Health Insurance Plan (Sept)	GSA	35	\$ 241.00	\$ 265.00	\$ 292.00	10.0%	10.2%
74 Full-time and Part-time January Start - Health Insurance Plan (January)	GSA	35	\$ 160.67	\$ 176.67	\$ 194.67	10.0%	10.2%
<b>DIVINITY/GSA- HEALTH PLAN ONLY</b>							
75 Full and Part-time Health Insurance Plan- Divinity (Sept)	GSA	35	\$ 251.00	\$ 275.00	\$ 302.00	9.6%	9.8%
76 Full and Part-time Health Insurance Plan- Divinity (January)	GSA	35	\$ 170.67	\$ 186.67	\$ 204.67	9.4%	9.6%
<b>MBA Association</b>							
77 Full-Time (per term)	MBA Society	1	\$ 100.00	\$ 100.00		0.0%	NA
78 Co-op (per term)	MBA Society	1	\$ 100.00	\$ 100.00		0.0%	NA
79 Allen Gould Trading Floor Fee (per term)	MBA Society	1	\$ 15.00	\$ 15.00		0.0%	NA
80 Career & Professional Development Fee (per term)	MBA Society	2	\$ 292.68	\$ 302.63	\$ 312.92	3.4%	3.4%
<b>b) Collected on behalf of Student Organizations for University</b>							
81 McMaster Solar Car Project	Organization	2	\$ 1.11	\$ 1.15		3.4%	NA
<b>Commerce Students Society</b>							
82 Centre for Bus Career Dev Services	Society	2	\$ 146.88	\$ 151.88		3.4%	NA
83 Allen Gould Trading Floor Fee (per term)	Society	1	\$ 15.00	\$ 15.00		0.0%	NA
<b>Engineering Society</b>							
84 macLAB - Engineering Lab Endowment Fund	Society	1	\$ 50.00	\$ 50.00	\$ 50.00	0.0%	0.0%
85 Career and Co-op Education	Society	1	\$ 45.00	\$ 45.00	\$ 45.00	0.0%	0.0%
<b>Humanities Students Society</b>							
86 Career Services & Academic Support	Society	2	\$ 39.30	\$ 40.64		3.4%	NA
<b>Science Students Society</b>							
87 Career and Co-op Education	Society	2	\$ 29.67	\$ 30.68		3.4%	NA
<b>Social Sciences Students Society</b>							
88 Experiential Education Initiative	Society	2	\$ 50.70	\$ 52.43	\$ 54.21	3.4%	3.4%
<b>c) Fees Charged By the University</b>							
<b>Sports Complex Building</b>							
89 MSU - Full-Time (per unit to maximum 30 units)	Director, Athletics & Recreation	2	\$ 8.67	\$ 8.97	\$ 9.37	3.4%	4.5%
90 GSA - Full-Time and Part-Time (per term)	Director, Athletics & Recreation	2	\$ 14.50	\$ 14.99	\$ 15.67	3.4%	4.5%
91 Post-Degree (per 1/2 course)	Director, Athletics & Recreation	2	\$ 14.50	\$ 14.99	\$ 15.67	3.4%	4.5%
<b>Athletics &amp; Recreation Activity</b>							
92 Undergrads (1 - 17 units, per unit)	Director, Athletics & Recreation	2	\$ 6.20	\$ 6.41	\$ 6.70	3.4%	4.5%
93 MBA - Full-Time (per term)	Director, Athletics & Recreation	2	\$ 46.57	\$ 48.16	\$ 50.32	3.4%	4.5%
94 MBA - Part-Time (per term)	Director, Athletics & Recreation	2	\$ 23.27	\$ 24.07	\$ 25.15	3.4%	4.5%
95 Midwifery	Director, Athletics & Recreation	2	\$ 139.71	\$ 144.46	\$ 150.96	3.4%	4.5%
96 Medical Students	Director, Athletics & Recreation	2	\$ 139.71	\$ 144.46	\$ 150.96	3.4%	4.5%

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25
<b>Transcripts, Letters, Tax Forms &amp; Certificates Fee</b>							
97 MAPS/MSU (per unit)	University Registrar	2	\$ 1.45	\$ 1.50	\$ 1.55	3.4%	3.4%
98 Graduate Students Full-time (per term)	University Registrar	2	\$ 8.62	\$ 8.92	\$ 9.22	3.4%	3.4%
99 Graduate Students Part-time (per term)	University Registrar	2	\$ 4.31	\$ 4.46	\$ 4.61	3.4%	3.4%
100 Post-Degree (1/2 course)	University Registrar	2	\$ 4.31	\$ 4.46	\$ 4.61	3.4%	3.4%
<b>Student Services</b>							
101 Grad Student FT Wellness Centre (Sept Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 121.01	\$ 125.13	\$ 130.76	3.4%	4.5%
102 Grad Students FT Athletics & Recreation (Sept Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 106.59	\$ 110.21	\$ 115.17	3.4%	4.5%
103 Grad Student FT Wellness Centre (Jan Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 80.68	\$ 83.42	\$ 87.17	3.4%	4.5%
104 Grad Students FT Athletics & Recreation Sub-Total (Jan Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 71.06	\$ 73.48	\$ 76.78	3.4%	4.5%
105 Grad Student FT Wellness Centre Sub-Total (May Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 40.34	\$ 41.71	\$ 43.59	3.4%	4.5%
106 Grad Students FT Athletics & Recreation Sub-Total (May Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 35.53	\$ 36.74	\$ 38.39	3.4%	4.5%
107 Grad Student PT Wellness Centre Sub-Total (Sept Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 60.51	\$ 62.56	\$ 65.38	3.4%	4.5%
108 Grad Students PT Athletics & Recreation Sub-Total (Sept Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 53.32	\$ 55.13	\$ 57.61	3.4%	4.5%
109 Grad Student PT Wellness Centre Sub-Total (Jan Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 40.33	\$ 41.70	\$ 43.57	3.4%	4.5%
110 Grad Students PT Athletics & Recreation Sub-Total (Jan Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 35.54	\$ 36.75	\$ 38.41	3.4%	4.5%
111 Grad Student PT Wellness Centre Sub-Total (May Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 20.17	\$ 20.85	\$ 21.79	3.4%	4.5%
112 Grad Students PT Athletics & Recreation Sub-Total (May Admit)	AVP (Students & Learning) & Dean of Students	2	\$ 17.77	\$ 18.38	\$ 19.20	3.4%	4.5%
113 Medical Students - Student Wellness Centre	AVP (Students & Learning) & Dean of Students	2	\$ 85.48	\$ 88.39	\$ 92.37	3.4%	4.5%
114 Post-Degree (per 1/2 course)	AVP (Students & Learning) & Dean of Students	2	\$ 23.96	\$ 24.77	\$ 25.89	3.4%	4.5%
<b>Modified Programs (on campus)</b>							
115 Per Unit (to maximum of 30 units - 5 courses)	AVP (Students & Learning) & Dean of Students	2	\$ 13.85	\$ 14.32	\$ 14.97	3.4%	4.5%
116 Per Year	AVP (Students & Learning) & Dean of Students	2	\$ 415.38	\$ 429.50	\$ 448.83	3.4%	4.5%
117 Modified Programs (off campus/online)	AVP (Students & Learning) & Dean of Students	2	\$ 249.22	\$ 257.70	\$ 269.29	3.4%	4.5%
118 Special Fee for Graduate Students in Exceptional Circumstances	AVP (Students & Learning) & Dean of Students	2	\$ 664.78	\$ 687.38	\$ 718.32	3.4%	4.5%
119 MPP Program in Social Sciences (full-time students)	AVP (Students & Learning) & Dean of Students	11	\$ 1,051.82	\$ 1,051.82		0.0%	NA
120 Medical Radiation Collaborative Fee	AVP (Students & Learning) & Dean of Students	1	\$ 116.06	\$ 116.06		0.0%	NA
121 Nursing Collaborative Fee	AVP (Students & Learning) & Dean of Students	2	\$ 116.06	\$ 120.01	\$ 125.41	3.4%	4.5%
122 Student Wellness Centre	AVP (Students & Learning) & Dean of Students	2	\$ 120.49	\$ 124.59	\$ 130.19	3.4%	4.5%
123 Career Services - Student Success Centre	AVP (Students & Learning) & Dean of Students	2	\$ 87.46	\$ 90.43	\$ 94.50	3.4%	4.5%
124 University Athletics and Recreation	AVP (Students & Learning) & Dean of Students	2	\$ 286.23	\$ 295.96	\$ 309.27	3.4%	4.5%
125 Student Health Services - Medical/Midwifery, Divinity Students	AVP (Students & Learning) & Dean of Students	2	\$ 70.21	\$ 72.60	\$ 75.87	3.4%	4.5%
126 First Year Orientation Fee	AVP (Students & Learning) & Dean of Students	2	\$ 109.20	\$ 112.92	\$ 118.00	3.4%	4.5%
<b>Learning Resources</b>							
127 Nursing - Full-Time	Executive Director, Education Services (FHS)	2	\$ 177.77	\$ 183.82		3.4%	NA
128 Nursing - Part-Time (per unit)	Executive Director, Education Services (FHS)	2	\$ 9.87	\$ 10.21		3.4%	NA
129 Medicine	Executive Director, Education Services (FHS)	2	\$ 263.07	\$ 270.00	\$ 270.00	2.6%	0.0%
130 Occupational Therapy	Executive Director, Education Services (FHS)	1	\$ 185.15	\$ 185.15		0.0%	NA
131 Physiotherapy	Executive Director, Education Services (FHS)	1	\$ 285.44	\$ 285.44		0.0%	NA
132 Speech Language Pathology	Executive Director, Education Services (FHS)	1	\$ 217.00	\$ 217.00		0.0%	NA
133 Communicable Disease Screening (includes CLS - Stream 1 Students Only)	Executive Director, Education Services (FHS)	1	\$ 30.15	\$ 30.15		0.0%	NA
134 Respiratory Mask Fitting (Stream 1 Students Only)	Executive Director, Education Services (FHS)	1	\$ 38.00	\$ 38.00		0.0%	NA
135 BHSc Integrated Rehabilitation and Humanities Program – FHS and Humanities KIRA – Application Platform Fee	Director of Administration, Rehabilitation Sciences	16	\$ -	\$ 55.00		NA	NA
136 BHSc Integrated Rehabilitation and Humanities Program - FHS and Humanities - Clinical Placement Fee	Director of Administration, Rehabilitation Sciences	16	\$ -	\$ 375.00		NA	NA

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25
137 BHSc Integrated Rehabilitation and Humanities Program - FHS and Humanities - InPlace - Clinical Placement Tracking Software	Director of Administration, Rehabilitation Sciences	16	\$ -	\$ 25.00		NA	NA
<b>Co-op</b>							
138 Faculty of Science Co-op Admin Fee (annual fee)	Manager, Science Career & Co-op Office	9	\$ 225.00	\$ 232.65	\$ 240.56	3.4%	3.4%
139 Faculty of Science Placement Fee (not BioPharm) (per work term)	Manager, Science Career & Co-op Office	1	\$ 816.20	\$ 816.20	\$ 843.95	0.0%	3.4%
140 FHS Co-op Admin Fee (annual fee)	Executive Director, Education Services (FHS)	9	\$ 225.00	\$ 232.65	\$ 240.56	3.4%	3.4%
141 FHS Placement Fee - BIOPHARM (per work term)	Executive Director, Education Services (FHS)	1	\$ 1,088.27	\$ 1,088.27	\$ 1,125.27	0.0%	3.4%
<b>Undergraduate</b>							
142 Faculty of Engineering Co-op Admin Fee (per year)	Director, Admin & Finance -Engineering	1	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
143 B. Eng Work Term Fee (per work term)	Director, Admin & Finance -Engineering	19	\$ 350.00	\$ 400.00	\$ 400.00	14.3%	0.0%
144 B-Tech Co-op Fee (per work term)	Director, Admin & Finance -Engineering	1	\$ 600.00	\$ 600.00	\$ 600.00	0.0%	0.0%
<b>Graduate</b>							
145 Faculty of Engineering Graduate Co-op Fee (per work term)	Director, Admin & Finance -Engineering	2	\$ 1,275.00	\$ 1,300.00	\$ 1,326.00	2.0%	2.0%
146 M.Sc. In Child Life and Pediatric Psychosocial Care internship fee for level 2 students (Stream 1 only) - (per work term)	Director, Child Life	1	\$ 600.00	\$ 600.00		0.0%	NA
147 MBA Co-op Program Fee (per work term)	Director, Admin - DeGroote School of Business	1	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	0.0%	0.0%
148 Master Economics Co-op Fee (per work term)	Director, Finance & Admin - Social Sciences	1	\$ 2,102.40	\$ 2,102.40	\$ 2,102.40	0.0%	0.0%
149 Co-op Work Term Fee	Associate Dean, Academic Social Sciences	1	\$ 750.00	\$ 750.00	\$ 750.00	0.0%	0.0%
150 Co-op Admin Fee (annual program fee)	Director, Admin & Finance -Engineering	1	\$ 200.00	\$ 200.00	\$ 200.00	0.0%	0.0%
151 MPP Co-op Work Term Fee (per work term)	Executive Director, MPP in Digital Science	1	\$ 500.00	\$ 500.00		0.0%	NA
152 BHSc HTHSCI 4G03 Pathoanatomy Course Lab Fee	Program Manager - BHSc	25	\$ 100.00	\$ 175.00		75.0%	NA
<b>2 Fees Charged By University As Incurred</b>							
<b>Administered By Registrar</b>							
Challenge for Credit (equal to tuition)							
153 Applications for Re-admission	University Registrar	1	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
154 Applications to Part-Time Studies	University Registrar	1	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
155 Examination Re-read (refunded if grade changed)	University Registrar	1	\$ 50.00	\$ 50.00	\$ 50.00	0.0%	0.0%
156 Reinstatement Fee	University Registrar	1	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
157 Replacement of Diploma	University Registrar	1	\$ 50.00	\$ 50.00	\$ 50.00	0.0%	0.0%
158 Replacement Student ID Card	University Registrar	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
159 Verification of ID during exams	University Registrar	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
160 Transcript Fee (Students who are covered under the Admin Serv Fee and students who pay the Modified Programs Service Fee are excluded)	University Registrar	1	\$ 15.00	\$ 15.00	\$ 15.00	0.0%	0.0%
161 Supplemental Document Evaluation Fee	University Registrar	1	\$ 95.00	\$ 95.00	\$ 95.00	0.0%	0.0%
162 Graduation Service Fee - ceremony attendance or diploma delivery.	University Registrar	33	\$ 45.00	\$ 90.00	\$ 90.00	100.0%	0.0%
163 Diploma Delivery (Within Ontario)	University Registrar	34	\$ 30.00	\$ -		-100.0%	NA
164 Diploma Delivery (Outside Ontario, within Canada, USA, Mexico)	University Registrar	34	\$ 50.00	\$ -		-100.0%	NA
165 Diploma Delivery (Outside Canada, US, Mexico)	University Registrar	34	\$ 100.00	\$ -		-100.0%	NA
166 105 international undergraduate Admission Deposit	University Registrar	4	\$ 2,000.00	\$ 2,000.00		0.0%	NA
167 101 international undergraduate Admission Deposit	University Registrar	4	\$ -	\$ 2,000.00		NA	NA
168 Alumni custom verification letters/forms	University Registrar	1	\$ 50.00	\$ 50.00		0.0%	NA
<b>Administered By Faculty of Business</b>							
169 MBA/MFIN Application Fee	Director, Admin - DeGroote School of Business	1	\$ 150.00	\$ 150.00		0.0%	NA
170 PhD Admission Deposit (deposit against fees)	Director, Admin - DeGroote School of Business	1	\$ 500.00	\$ 500.00		0.0%	NA
171 Master of Finance Admission Deposit (deposit against fees)	Director, Admin - DeGroote School of Business	36	\$ 1,000.00	\$ 3,500.00		250.0%	NA

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172 MBA Admission Deposit (deposit against fees)	Director, Admin - DeGroote School of Business	8	\$ 1,000.00	\$ 1,900.00	\$ 1,900.00	90.0%	0.0%
173 EMBA Admission Deposit (deposited against fees)	Director, Admin - DeGroote School of Business	1	\$ 5,000.00	\$ 5,000.00		0.0%	NA
174 Blended Learning PT MBA Admission Deposit (deposited against fees)	Director, Admin - DeGroote School of Business	1	\$ 2,000.00	\$ 2,000.00		0.0%	NA
175 MSc E Health Internship (per term - 2 four month periods)	Director, Admin - DeGroote School of Business	1	\$ 750.00	\$ 750.00	\$ 750.00	0.0%	0.0%
176 Commerce Internship Placement Fees (per term)	Director, Admin - DeGroote School of Business	1	\$ 550.00	\$ 550.00	\$ 550.00	0.0%	0.0%
177 Commerce Career Development Learning Resource Fee	Director, Admin - DeGroote School of Business	1	\$ 175.00	\$ 175.00	\$ 175.00	0.0%	0.0%
<b>Administered By Faculty of Science</b>							
178 Ontario University Program in Field Biology (OUPFB) Deposit	Administrator, Biology	1	\$ 350.00	\$ 350.00		0.0%	NA
179 OUPFB Field Module Accommodation Balance - Module	Administrator, Biology	40	TBD	TBD		NA	NA
180 Earth 2FE3 Field Course Accommodation and Transportation Fee	Academic Department Manager, Earth, Environment & Society	21	\$ 220.00	\$ 245.00	\$ 265.00	11.4%	8.2%
<b>Administered By Graduate Studies Office</b>							
181 Key Deposit for Graduate Students	Assoc. Registrar & Graduate Secretary	1	\$ 20.00	\$ 20.00		0.0%	NA
182 Graduate Application Fee (excludes OT/PT and MBA/MFIN)	Assoc. Registrar & Graduate Secretary	18	\$ 110.00	\$ 150.00		36.4%	NA
183 Re-admission Application Fee	Assoc. Registrar & Graduate Secretary	18	\$ 110.00	\$ 150.00		36.4%	NA
184 Course Application Fee	Assoc. Registrar & Graduate Secretary	18	\$ 110.00	\$ 150.00		36.4%	NA
185 Diploma Application Fee	Assoc. Registrar & Graduate Secretary	18	\$ 110.00	\$ 150.00		36.4%	NA
186 Late Documents Fee	Assoc. Registrar & Graduate Secretary	17	\$ 50.00	\$ 75.00		50.0%	NA
187 Graduate Student Custom Letters fee	Assoc. Registrar & Graduate Secretary	20	\$ 15.00	\$ 50.00		233.3%	NA
188 Alumni Custom Letter Fee	Assoc. Registrar & Graduate Secretary	43	\$ -	\$ 50.00		NA	NA
189 Graduate Academic Certificates and Micro-credentials Application Fee	Assoc. Registrar & Graduate Secretary	43	\$ -	\$ 50.00		NA	NA
190 Visiting and Exchange Application Fee	Assoc. Registrar & Graduate Secretary	43	\$ -	\$ 150.00		NA	NA
191 Collaborative Specialization Supp Application Fee	Assoc. Registrar & Graduate Secretary	43	\$ -	\$ 50.00		NA	NA
<b>Administered By Financial Affairs</b>							
192 Late Payment Fee (per term)	Manager, Accounts Receivable	5	\$ 75.00	\$ 100.00		33.3%	NA
193 Deferral Fee (per term)	Manager, Accounts Receivable	1	\$ 80.00	\$ 80.00		0.0%	NA
194 Option to use Credit Card to pay Departmental Account	Manager, Accounts Receivable	1	2.25%	2.25%		0.0%	NA
<b>Returned Payment Charge</b>							
195 First occurrence	Manager, Accounts Receivable	1	\$ 55.00	\$ 55.00		0.0%	NA
196 Each subsequent occurrence - additional	Manager, Accounts Receivable	1	\$ 15.00	\$ 15.00		0.0%	NA
197 Interest Charge On Unpaid Accounts - per month	Manager, Accounts Receivable	1	1.20%	1.20%		0.0%	NA
198 Personal Cheque handling fee	Manager, Accounts Receivable	1	\$ 15.00	\$ 15.00		0.0%	NA
199 Wire Fee Charge	Manager, Accounts Receivable	1	\$ 100.00	\$ 100.00		0.0%	NA
<b>Administered By Hospitality Services</b>							
200 Food Card Fine for Misuse	Director, Hospitality Services	1	\$ 25.00	\$ 25.00		0.0%	NA
201 Food Plan Withdrawal Fee	Director, Hospitality Services	1	\$ 50.00	\$ 50.00		0.0%	NA
<b>Administered By Library</b>							
202 Overdue Recall Books (per day). Total maximum \$56 (per CFSR)	Manager, Library Business Office	10	\$ 4.00	\$ 4.00	\$ 4.00	0.0%	0.0%
203 Overdue Reserve Material (per day or hour). Total maximum \$56 (to align with CF)	Manager, Library Business Office	10	\$ 4.00	\$ 4.00	\$ 4.00	0.0%	0.0%
204 Overdue multimedia equipment or room key (per hour). Daily maximum of \$250.	Manager, Library Business Office	1	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
205 Overdue equipment, keys, or other short-term loans (per day or hour). Total maximum - \$56	Manager, Library Business Office	43	\$ -	\$ 56.00		NA	NA
206 Replacement Cost (up to) - list of item costs will be posted for users	Manager, Library Business Office	1	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.0%	0.0%

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25	
<b>Administered By Faculty of Humanities</b>								
207	Multimedia overdue equipment (max per day)	Director, Humanities Media & Computing	1	\$ 25.00	\$ 25.00	\$ 25.00	0.0%	0.0%
208	Replacement Cost (up to) - list of item costs will be posted for users	Director, Humanities Media & Computing	1	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.0%	0.0%
209	Studio Access Cards - SOTA Students - Nonrefundable	Director, Finance and Administration - Humanities	1	\$ 10.00	\$ 10.00	\$ 10.00	0.0%	0.0%
210	Student Access Cards - SOTA Students - Fully Refundable	Director, Finance and Administration - Humanities	29	\$ 50.00	\$ -	\$ -	-100.0%	NA
211	MERGE Application Fee	Director, Finance and Administration - Humanities	23	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
<b>Ensemble Fee for non-enrolled Students</b>								
212	MUSIC 1HB0A	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
213	MUSIC 1HB0B	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
214	MUSIC 1HC0A	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
215	MUSIC 1HC0B	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
216	MUSIC 1HF0A	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
217	MUSIC 1HF0B	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
218	MUSIC 1HJ0A	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
219	MUSIC 1HJ0B	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
220	MUSIC 1HP0A	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
221	MUSIC 1HP0B	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
222	MUSIC 1HR0A	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
223	MUSIC 1HR0B	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
224	MUSIC 1HW0A	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
225	MUSIC 1HW0B	Director, Finance and Administration - Humanities	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
<b>iArts Materials Fee by Course:</b>								
226	iARTS 1BD3	Director, Finance and Administration - Humanities	30	\$ 95.00	\$ 105.00	\$ 105.00	10.5%	0.0%
227	iARTS 1RP3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 65.00	\$ 65.00	-35.0%	0.0%
228	iARTS 1RR3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 20.00	\$ 20.00	-80.0%	0.0%
229	iARTS 1SS3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 110.00	\$ 110.00	10.0%	0.0%
230	iARTS 1PA3	Director, Finance and Administration - Humanities	29	\$ 50.00	\$ -	\$ -	-100.0%	NA
231	iARTS 1PB3	Director, Finance and Administration - Humanities	29	\$ 50.00	\$ -	\$ -	-100.0%	NA
232	iARTS 2CC3	Director, Finance and Administration - Humanities	29	\$ 50.00	\$ -	\$ -	-100.0%	NA
233	iARTS 2CD3	Director, Finance and Administration - Humanities	30	\$ 75.00	\$ 79.00	\$ 79.00	5.3%	0.0%
234	iARTS 2DP3	Director, Finance and Administration - Humanities	43	\$ -	\$ 22.00	\$ -	NA	NA
235	iARTS 2EP3	Director, Finance and Administration - Humanities	30	\$ 120.00	\$ 125.00	\$ 125.00	4.2%	0.0%
236	iARTS 2ER3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 105.00	\$ 105.00	5.0%	0.0%
237	iARTS 2PC3	Director, Finance and Administration - Humanities	29	\$ 50.00	\$ -	\$ -	-100.0%	NA
238	iARTS 2PD3	Director, Finance and Administration - Humanities	29	\$ 50.00	\$ -	\$ -	-100.0%	NA
239	iARTS 2PM3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 105.00	\$ 105.00	5.0%	0.0%
240	iARTS 2PP3	Director, Finance and Administration - Humanities	30	\$ 140.00	\$ 148.00	\$ 148.00	5.7%	0.0%
241	iARTS 2RP3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 65.00	\$ 65.00	-35.0%	0.0%
242	iARTS 2RR3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 20.00	\$ 20.00	-80.0%	0.0%
243	iARTS 2SP3	Director, Finance and Administration - Humanities	30	\$ 120.00	\$ 125.00	\$ 125.00	4.2%	0.0%
244	iARTS 3CE3	Director, Finance and Administration - Humanities	43	\$ -	\$ 155.00	\$ -	NA	NA
245	iARTS 3EA3	Director, Finance and Administration - Humanities	30	\$ 50.00	\$ 53.00	\$ 53.00	6.0%	0.0%
246	iARTS 3FO3	Director, Finance and Administration - Humanities	43	\$ -	\$ 150.00	\$ -	NA	NA
247	iARTS 3ID3	Director, Finance and Administration - Humanities	43	\$ -	\$ 65.00	\$ -	NA	NA
248	iARTS 3IM3	Director, Finance and Administration - Humanities	43	\$ -	\$ 95.00	\$ -	NA	NA
249	iARTS 3IN3	Director, Finance and Administration - Humanities	43	\$ -	\$ 125.00	\$ -	NA	NA
250	iARTS 3LI3	Director, Finance and Administration - Humanities	43	\$ -	\$ 125.00	\$ -	NA	NA
251	iARTS 3ND3	Director, Finance and Administration - Humanities	43	\$ -	\$ 65.00	\$ -	NA	NA
252	iARTS 3RC6A	Director, Finance and Administration - Humanities	43	\$ -	\$ 75.00	\$ -	NA	NA
253	iARTS 3RC6B	Director, Finance and Administration - Humanities	43	\$ -	\$ 75.00	\$ -	NA	NA
254	iARTS 3RR3	Director, Finance and Administration - Humanities	29	\$ 50.00	\$ -	\$ -	-100.0%	NA
255	iARTS 4CE3	Director, Finance and Administration - Humanities	43	\$ -	\$ 155.00	\$ -	NA	NA
256	iARTS 4CS6A	Director, Finance and Administration - Humanities	30	\$ 25.00	\$ 35.00	\$ 35.00	40.0%	0.0%
257	iARTS 4CS6B	Director, Finance and Administration - Humanities	30	\$ 25.00	\$ 35.00	\$ 35.00	40.0%	0.0%



	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25
258 IARTS 4FO3	Director, Finance and Administration - Humanities	43	\$ -	\$ 150.00		NA	NA
259 IARTS 4IN3	Director, Finance and Administration - Humanities	43	\$ -	\$ 125.00		NA	NA
260 IARTS 4LI3	Director, Finance and Administration - Humanities	43	\$ -	\$ 25.00		NA	NA
261 ART 2ER3	Director, Finance and Administration - Humanities	30	\$ 100.00	\$ 105.00	\$ 105.00	5.0%	0.0%
262 ART 3CC3	Director, Finance and Administration - Humanities	30	\$ 150.00	\$ 155.00	\$ 155.00	3.3%	0.0%
263 ART 3CL3	Director, Finance and Administration - Humanities	30	\$ 120.00	\$ 125.00	\$ 125.00	4.2%	0.0%
264 ART 3GS6A	Director, Finance and Administration - Humanities	29	\$ 30.00	\$ -	\$ -	-100.0%	NA
265 ART 3GS6B	Director, Finance and Administration - Humanities	29	\$ 30.00	\$ -	\$ -	-100.0%	NA
266 ART 3IM3	Director, Finance and Administration - Humanities	30	\$ 90.00	\$ 95.00	\$ 95.00	5.6%	0.0%
267 ART 4AS6A	Director, Finance and Administration - Humanities	30	\$ 30.00	\$ 35.00	\$ 35.00	16.7%	0.0%
268 ART 4AS6B	Director, Finance and Administration - Humanities	30	\$ 30.00	\$ 35.00	\$ 35.00	16.7%	0.0%
269 ART 4CC3	Director, Finance and Administration - Humanities	30	\$ 150.00	\$ 155.00	\$ 155.00	3.3%	0.0%
270 ART 4CL3	Director, Finance and Administration - Humanities	30	\$ 120.00	\$ 125.00	\$ 125.00	4.2%	0.0%
271 ART 4EP3	Director, Finance and Administration - Humanities	30	\$ 80.00	\$ 85.00	\$ 85.00	6.3%	0.0%
272 Project-Based Materials	Director, Finance and Administration - Humanities	1	Up to \$100	Up to \$100		NA	NA
<b>Music Lesson Fees:</b>							
273 MUSIC 1EE6A	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
274 MUSIC 1EE6B	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
275 MUSIC 2EE6A	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
276 MUSIC 2EE6B	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
277 MUSIC 3EE6A	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
278 MUSIC 3EE6B	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
279 MUSIC 4EE6A	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
280 MUSIC 4EE6B	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
281 MUSIC 3EE3	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
282 MUSIC 4EE3	Director, Finance and Administration - Humanities	2	\$ 950.00	\$ 969.00		2.0%	NA
283 MUSIC 4EE9A	Director, Finance and Administration - Humanities	2	\$ 1,000.00	\$ 1,020.00		2.0%	NA
284 MUSIC 4EE9B	Director, Finance and Administration - Humanities	2	\$ 1,000.00	\$ 1,020.00		2.0%	NA
285 MUSIC 3SS3	Director, Finance and Administration - Humanities	2	\$ 350.00	\$ 357.00		2.0%	NA
286 MUSIC 4SS3	Director, Finance and Administration - Humanities	2	\$ 350.00	\$ 357.00		2.0%	NA
<b>Administered By Faculty of Engineering</b>							
287 Supplemental Admission Application (BEng and iBioMed) - Charged by OUAC	Director, Admin & Finance - Engineering	1	\$ 50.00	\$ 50.00	\$ 50.00	0.0%	0.0%
288 Supplemental Admission Application (BTech & Computer Science) - Charged by OUAC	Director, Admin & Finance - Engineering	1	\$ 50.00	\$ 50.00	\$ 50.00	0.0%	0.0%
289 Supplemental Admission Application (Graduate Students)	Director, Admin & Finance - Engineering	1	\$ 60.00	\$ 60.00	\$ 60.00	0.0%	0.0%
290 B-Tech Degree Completion Program, Prior Learning Assessment	Director, Admin & Finance - Engineering	1	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
291 Master of Engineering & Master of Technology Admission Deposit (deposit against fees)	Director, Admin & Finance - Engineering	15	\$ 500.00	\$ -		-100.0%	NA
292 Master of Engineering in Systems and Technology Admission Deposit (deposit against fees)	Director, Admin & Finance - Engineering	15	\$ 500.00	\$ -		-100.0%	NA
293 Access Card Fee	Director, Admin & Finance - Engineering	1	\$ 10.00	\$ 10.00		0.0%	NA
<b>Administered By Faculty of Health Sciences</b>							
294 Postgrad Med Educ - Interns/Residents Registration Fee	Executive Director, Education Services (FHS)	27	\$ 910.00	\$ 945.00	\$ 980.00	3.8%	3.7%
295 M.D. Programme Application Fee	Executive Director, Education Services (FHS)	28	\$ 125.00	\$ 130.00	\$ 130.00	4.0%	0.0%
296 Medicine Admission Deposit (deposit against fees)	Executive Director, Education Services (FHS)	1	\$ 1,000.00	\$ 1,000.00		0.0%	NA
297 M.Sc. In Child Life and Pediatric Psychosocial Care (deposit against fees)	Executive Director, Education Services (FHS)	1	\$ 500.00	\$ 500.00		0.0%	NA
298 Nursing Credential Assessment Fee	Executive Director, Education Services (FHS)	1	\$ 250.00	\$ 250.00		0.0%	NA
299 Nursing Credential Assessment Fee (Students from abroad)	Executive Director, Education Services (FHS)	1	\$ 325.00	\$ 325.00		0.0%	NA
300 Midwifery Program Administration Fee	Executive Director, Education Services (FHS)	32	\$ 50.00	\$ 50.00		0.0%	NA
301 Physiotherapy Program, Interview Fee	Executive Director, Education Services (FHS)	1	\$ 55.00	\$ 55.00		0.0%	NA
302 Speech Language Pathology, Interview Fee	Executive Director, Education Services (FHS)	1	\$ 55.00	\$ 55.00		0.0%	NA

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25
303 Occupational Therapy, Interview Fee	Executive Director, Education Services (FHS)	1	\$ 55.00	\$ 55.00		0.0%	NA
304 OT/PT Admission Deposit (deposit against fees)	Executive Director, Education Services (FHS)	1	\$ 500.00	\$ 500.00		0.0%	NA
305 Speech Language Pathology Admission Deposit (deposit against fees)	Executive Director, Education Services (FHS)	1	\$ 500.00	\$ 500.00		0.0%	NA
306 Master of Health Management Program Admission Deposit (deposit against fees)	Executive Director, Education Services (FHS)	1	\$ 500.00	\$ 500.00		0.0%	NA
307 Physician Assistant Program Application Fee	Executive Director, Education Services (FHS)	26	\$ 125.00	\$ 140.00	\$ 140.00	12.0%	0.0%
308 OT Program Clinical Education Fee - First Year Students Only	Executive Director, Education Services (FHS)	1	\$ 610.00	\$ 610.00		0.0%	NA
309 PT Program Clinical Education Fee - First Year Students Only	Executive Director, Education Services (FHS)	1	\$ 815.00	\$ 815.00		0.0%	NA
310 SLP Program Clinical Education Fee - First Year Students Only	Executive Director, Education Services (FHS)	14	\$ 250.00	\$ 320.00		28.0%	NA
311 Master of Biomedical Innovation Admission Fee	Executive Director, Education Services (FHS)	44	\$ -	\$ 500.00		NA	NA
312 Honours Health Sciences (BHSc) Program Application Fee	Executive Director, Education Services (FHS)	45	\$ -	\$ 30.00		NA	NA
<b>Administered By Student Services</b>							
<b>Student Code of Conduct Fines</b>							
313 Various offences up to \$500	AVP (Students & Learning) & Dean of Students	1	\$ 500.00	\$ 500.00	\$ 500.00	0.0%	0.0%
314 Missed Appointment Fee (less than 15 minutes)	AVP (Students & Learning) & Dean of Students	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
315 Missed Appointment Fee (over 15 minutes)	AVP (Students & Learning) & Dean of Students	1	\$ 50.00	\$ 50.00	\$ 50.00	0.0%	0.0%
316 McMaster Exchange Program (MEP) Application Fee	AVP (Students & Learning) & Dean of Students	1	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
317 UHIP Fee	AVP (Students & Learning) & Dean of Students	1	\$ 756.00	\$ 756.00		0.0%	NA
<b>Administered by McMaster Continuing Education (MCE)</b>							
318 Course Challenge Fee	Assistant Director, Finance & Operations, MCE	7	\$ -	\$ 450.00	\$ 450.00	NA	0.0%
319 Academic Activation Fee (One-Time Cost for New Student taking an Academic Program)	Assistant Director, Finance & Operations, MCE	1	\$ 39.00	\$ 39.00	\$ 39.00	0.0%	0.0%
320 Application Fee (for programs with an application requirement)	Assistant Director, Finance & Operations, MCE	1	\$ 59.00	\$ 59.00	\$ 59.00	0.0%	0.0%
321 Transfer of Credit Fee	Assistant Director, Finance & Operations, MCE	1	\$ 99.00	\$ 99.00	\$ 99.00	0.0%	0.0%
322 Pre-Admission Test	Assistant Director, Finance & Operations, MCE	1	\$ 99.00	\$ 99.00	\$ 99.00	0.0%	0.0%
323 Request for Duplicate Parchment (Certificate, Certificate of Professional Learning, or Diploma)	Assistant Director, Finance & Operations, MCE	1	\$ 49.00	\$ 49.00	\$ 49.00	0.0%	0.0%
324 Final Exam Fee for Accounting & Surety Courses as administered through Examiity, a live remote online proctoring service	Assistant Director, Finance & Operations, MCE	1	~\$50.00 USD	~\$50.00 USD	~\$50.00 USD	0.0%	0.0%
325 Deferred exam fee	Assistant Director, Finance & Operations, MCE	1	\$ 50.00	\$ 50.00	\$ 50.00	0.0%	0.0%
<b>Code of Student Rights and Responsibilities</b>							
326 Various offences up to \$500	Director, Housing & Conference Services	1	\$ 500.00	\$ 500.00	\$ 500.00	0.0%	0.0%
327 HCS Admin Fee - Room Change	Director, Housing & Conference Services	37	\$ 106.00	\$ 136.00	\$ 140.76	28.3%	3.5%
328 HCS Admin Fee - Late Documents	Director, Housing & Conference Services	37	\$ 53.00	\$ 55.00	\$ 56.93	3.8%	3.5%
329 Setting off Fire Alarm/Failure to exit building (first offence)	Director, Housing & Conference Services	2	\$ 530.00	\$ 545.00	\$ 545.00	2.8%	0.0%
330 Tampering with fire safety equipment (first offence)	Director, Housing & Conference Services	37	\$ 106.00	\$ 110.00	\$ 110.00	3.8%	0.0%
331 Possession, use or trafficking illegal substances	Director, Housing & Conference Services	2	\$ 132.00	\$ 135.00	\$ 135.00	2.3%	0.0%
332 Failing to complete a non-financial sanction	Director, Housing & Conference Services	37	\$ 53.00	\$ 55.00	\$ 55.00	3.8%	0.0%
333 Early Arrival Fee (per day)	Director, Housing & Conference Services	38	\$ 75.00	\$ 77.63	\$ 80.34	3.5%	3.5%
334 Late move out fine (per day)	Director, Housing & Conference Services	37	\$ 79.50	\$ 100.00	\$ 150.00	25.8%	50.0%
335 HCS Admin Fee - Lost Key or Access Card	Director, Housing & Conference Services	2	\$ 26.50	\$ 27.00	\$ 27.00	1.9%	0.0%
336 HCS Admin Fee - Lock Change	Director, Housing & Conference Services	2	\$ 385.00	\$ 395.00	\$ 395.00	2.6%	0.0%
337 HCS Admin Fee - Residence Withdrawal	Director, Housing & Conference Services	37	\$ 318.00	\$ 330.00	\$ 341.55	3.8%	3.5%
338 Residence Life, Health & Wellbeing Fee	Director, Housing & Conference Services	37	\$ 42.00	\$ 44.00	\$ 44.00	4.8%	0.0%
<b>HCS Optional requested services by students (maximum amounts listed in table)</b>							
339 HCS Fee - December Break Stay	Director, Housing & Conference Services	1	\$ 520.00	\$ 520.00	\$ 520.00	0.0%	0.0%

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25	
340 HCS Fee - Cleaning Service Packages	Director, Housing & Conference Services	2	\$ 547.00	\$ 550.00	\$ 555.00	0.5%	0.9%	
341 HSC Fee - Off-Campus Integration Program	Director, Housing & Conference Services	1	\$ 375.00	\$ 375.00	\$ 375.00	0.0%	0.0%	
<b>Student In-Residence Tenant Insurance Program</b>								
342 Fall Move-In Fee	Director, Housing & Conference Services	1	\$ 86.40	\$ 86.40	\$ 89.42	0.0%	3.5%	
343 Winter Move-In Fee	Director, Housing & Conference Services	1	\$ 45.90	\$ 45.90	\$ 47.51	0.0%	3.5%	
344 Spring Move-In Fee	Director, Housing & Conference Services	1	\$ 45.90	\$ 45.90	\$ 47.51	0.0%	3.5%	
<b>Meal Plan (Mandatory for students in Residence - Group B plans are available to students in Bates and Keyes Residence)</b>								
345 Traditional A	Director, Housing & Conference Services	24	\$ 5,120.00	\$ 5,670.00	\$ 6,415.00	10.7%	13.1%	
346 Traditional B	Director, Housing & Conference Services	24	\$ 5,320.00	\$ 5,870.00	\$ 6,615.00	10.3%	12.7%	
347 Traditional C	Director, Housing & Conference Services	24	\$ 5,520.00	\$ 6,070.00	\$ 6,815.00	10.0%	12.3%	
348 Traditional D	Director, Housing & Conference Services	24	\$ 5,720.00	\$ 6,270.00	\$ 6,915.00	9.6%	10.3%	
349 Apartment A	Director, Housing & Conference Services	24	\$ 3,200.00	\$ 3,510.00	\$ 3,965.00	9.7%	13.0%	
350 Apartment B	Director, Housing & Conference Services	24	\$ 3,400.00	\$ 3,710.00	\$ 4,165.00	9.1%	12.3%	
351 Apartment C	Director, Housing & Conference Services	24	\$ 3,600.00	\$ 3,910.00	\$ 4,365.00	8.6%	11.6%	
352 Apartment D	Director, Housing & Conference Services	24	\$ 3,800.00	\$ 4,110.00	\$ 4,565.00	8.2%	11.1%	
<b>Housing And Food (Appendix B.1)</b>								
<b>Housing</b>								
353 Residence (other than Apartment and Suite) - Single	Director, Housing & Conference Services	37	\$ 9,300.00	\$ 9,650.00	\$ 10,000.00	3.8%	3.6%	
354 Residence (other than Apartment and Suite) - Double	Director, Housing & Conference Services	2	\$ 8,350.00	\$ 8,590.00	\$ 8,900.00	2.9%	3.6%	
355 Residence (other than Apartment and Suite) - Triple	Director, Housing & Conference Services	37	\$ 6,450.00	\$ 6,700.00	\$ 6,950.00	3.9%	3.7%	
356 Residence (other than Apartment and Suite) - Quad	Director, Housing & Conference Services	37	\$ 6,250.00	\$ 6,475.00	\$ 6,700.00	3.6%	3.5%	
357 Residence (other than Apartment and Suite) - Single/Washroom	Director, Housing & Conference Services	37	\$ 10,100.00	\$ 10,700.00	\$ 11,100.00	5.9%	3.7%	
358 Residence (other than Apartment and Suite) – Single Double Bed/Washroom	Director, Housing & Conference Services	37	\$ 10,200.00	\$ 10,800.00	\$ 11,200.00	5.9%	3.7%	
359 Residence (other than Apartment and Suite) - Double/Washroom	Director, Housing & Conference Services	37	\$ 9,000.00	\$ 9,350.00	\$ 9,700.00	3.9%	3.7%	
360 Residence (other than Apartment and Suite) – Double Double Bed/Washroom	Director, Housing & Conference Services	37	\$ 9,200.00	\$ 9,550.00	\$ 9,900.00	3.8%	3.7%	
361 Residence (other than Apartment and Suite) - Single/Single-User Washroom	Director, Housing & Conference Services	37	\$ 9,650.00	\$ 10,150.00	\$ 10,550.00	5.2%	3.9%	
362 Residence (other than Apartment and Suite) - Double/Single-User Washroom	Director, Housing & Conference Services	37	\$ 8,625.00	\$ 8,975.00	\$ 9,300.00	4.1%	3.6%	
363 Apartment - 4/6 person (Single Room)	Director, Housing & Conference Services	37	\$ 9,750.00	\$ 10,125.00	\$ 10,500.00	3.8%	3.7%	
364 Apartment - 2 person (Double Room)	Director, Housing & Conference Services	37	\$ 9,750.00	\$ 10,125.00	\$ 10,500.00	3.8%	3.7%	
365 Suite - 4 person (Single Room)	Director, Housing & Conference Services	37	\$ 10,500.00	\$ 10,950.00	\$ 11,350.00	4.3%	3.7%	
366 Double/Connected Shared Washroom	Director, Housing & Conference Services	37	\$ 9,200.00	\$ 9,550.00	\$ 9,900.00	3.8%	3.7%	
367 Double Twin Bed/Connected Shared Washroom	Director, Housing & Conference Services	37	\$ 9,000.00	\$ 9,350.00	\$ 9,700.00	3.9%	3.7%	
368 Single/Connected Shared Washroom	Director, Housing & Conference Services	37	\$ 10,200.00	\$ 10,800.00	\$ 11,200.00	5.9%	3.7%	
369 Super Single/Connected Shared Washroom	Director, Housing & Conference Services	37	\$ 10,400.00	\$ 10,950.00	\$ 11,350.00	5.3%	3.7%	
<b>Housing (CES/Admissions)</b>								
<b>Summer Stay</b>								
370 Spring & Summer Residence Suite (Extended Spring & Summer May to August)	Manager, Conference & Event Services	2	\$ 2,647.00	\$ 2,725.00	\$ 2,806.00	2.9%	3.0%	
371 Spring & Summer Residence Single Occupancy Term 1 May to June	Manager, Conference & Event Services	2	\$ 967.00	\$ 995.00	\$ 1,025.00	2.9%	3.0%	
372 Spring & Summer Residence Single Occupancy Term 2 June to August	Manager, Conference & Event Services	2	\$ 967.00	\$ 995.00	\$ 1,025.00	2.9%	3.0%	
373 Spring & Summer Residence Single Occupancy Term 3 May to August	Manager, Conference & Event Services	2	\$ 1,748.00	\$ 1,800.00	\$ 1,854.00	3.0%	3.0%	
374 Spring & Summer Residence Single Occupancy (Extended Spring & Summer May to August)	Manager, Conference & Event Services	2	\$ 1,875.00	\$ 1,925.00	\$ 1,983.00	2.7%	3.0%	
375 Spring & Summer Residence Single Occupancy May	Manager, Conference & Event Services	2	\$ 591.00	\$ 600.00	\$ 618.00	1.5%	3.0%	

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376 Spring & Summer Residence Single Occupancy June	Manager, Conference & Event Services	2	\$ 591.00	\$ 600.00	\$ 618.00	1.5%	3.0%
377 Spring & Summer Residence Single Occupancy July	Manager, Conference & Event Services	2	\$ 591.00	\$ 600.00	\$ 618.00	1.5%	3.0%
378 Spring & Summer Residence Double Occupancy Term 1 May to June	Manager, Conference & Event Services	37	\$ 1,085.00	\$ 1,125.00	\$ 1,159.00	3.7%	3.0%
379 Spring & Summer Residence Double Occupancy Term 2 June to August	Manager, Conference & Event Services	37	\$ 1,085.00	\$ 1,125.00	\$ 1,159.00	3.7%	3.0%
380 Spring & Summer Residence Double Occupancy Term 3 May to August	Manager, Conference & Event Services	2	\$ 1,995.00	\$ 2,050.00	\$ 2,111.00	2.8%	3.0%
381 Spring & Summer Residence Double Occupancy (Extended Spring & Summer May to August)	Manager, Conference & Event Services	2	\$ 2,140.00	\$ 2,200.00	\$ 2,266.00	2.8%	3.0%
382 Spring & Summer Residence Double Occupancy May	Manager, Conference & Event Services	2	\$ 670.00	\$ 690.00	\$ 710.00	3.0%	2.9%
383 Spring & Summer Residence Double Occupancy June	Manager, Conference & Event Services	2	\$ 667.00	\$ 687.00	\$ 707.00	3.0%	2.9%
384 Spring & Summer Residence Double Occupancy July	Manager, Conference & Event Services	2	\$ 670.00	\$ 690.00	\$ 710.00	3.0%	2.9%

**Parking Fees (Appendix B.2)**

**Visitor Parking**

**Lots A, B,C,D,E,I, Wilson Underground**

385 Weekday hourly rate to 4pm	Director, Security and Parking Services	1	\$ 6.00	\$ 6.00	\$ 6.00	0.0%	0.0%
386 Maximum weekday to 4pm	Director, Security and Parking Services	1	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
387 Flat rate after 4pm	Director, Security and Parking Services	1	\$ 8.00	\$ 8.00	\$ 8.00	0.0%	0.0%

**Lots G, H, PGCLL and Stadium Underground**

388 Weekday hourly rate to 4pm	Director, Security and Parking Services	1	\$ 6.00	\$ 6.00	\$ 6.00	0.0%	0.0%
389 Maximum weekday to 4pm	Director, Security and Parking Services	1	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
390 Flat rate after 4pm	Director, Security and Parking Services	1	\$ 8.00	\$ 8.00	\$ 8.00	0.0%	0.0%

**Lots M, P with shuttle service**

391 Daily flat rate	Director, Security and Parking Services	1	\$ 8.00	\$ 8.00	\$ 8.00	0.0%	0.0%
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**Lots A, B, C, D, E, G, H, I, Stadium/Wilson**

392 Accessible Parking rate per day	Director, Security and Parking Services	41	\$ 8.00	\$ -	\$ -	-100.0%	NA
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**Lot J parking**

393 Weekday hourly rate to 4pm	Director, Security and Parking Services	42	\$ 6.00	\$ 6.00	\$ 6.00	0.0%	0.0%
394 Maximum weekday to 4pm	Director, Security and Parking Services	42	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
395 Flat rate after 4pm	Director, Security and Parking Services	42	\$ 8.00	\$ 8.00	\$ 8.00	0.0%	0.0%

**Ron Joyce Centre**

396 Rate up to 4 hours - weekday daily rate	Director, Security and Parking Services	1	\$ 4.00	\$ 4.00	\$ 4.00	0.0%	0.0%
397 Rate over 4 hours - weekday daily rate	Director, Security and Parking Services	1	\$ 8.00	\$ 8.00	\$ 8.00	0.0%	0.0%
398 Flat rate evenings and weekends	Director, Security and Parking Services	1	\$ 4.00	\$ 4.00	\$ 4.00	0.0%	0.0%

**David Braley Health Science Centre surface parking**

399 Weekday hourly rate	Director, Security and Parking Services	1	\$ 6.00	\$ 6.00	\$ 6.00	0.0%	0.0%
400 Maximum weekday	Director, Security and Parking Services	1	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
401 Flat rate evenings and weekends	Director, Security and Parking Services	1	\$ 8.00	\$ 8.00	\$ 8.00	0.0%	0.0%

**David Braley Health Science Centre underground parking**

402 Weekday hourly rate to 4pm	Director, Security and Parking Services	1	\$ 6.00	\$ 6.00	\$ 6.00	0.0%	0.0%
403 Maximum weekday to 4pm	Director, Security and Parking Services	1	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
404 Max for validated tickets	Director, Security and Parking Services	1	\$ 8.00	\$ 8.00	\$ 8.00	0.0%	0.0%

**Permit Parking**

405 Parking Levy (on campus spaces only)							
406 Lots B, C, D, E, I or "All" - per month	Director, Security and Parking Services	22	\$ 107.00	\$ 107.00	\$ 107.00	0.0%	0.0%
407 Lot A - per month	Director, Security and Parking Services	22	\$ 80.25	\$ 80.25	\$ 80.25	0.0%	0.0%
408 Lots G, Q - per month	Director, Security and Parking Services	22	\$ 100.58	\$ 100.58	\$ 100.58	0.0%	0.0%
409 Wilson Underground - per month	Director, Security and Parking Services	22	\$ 127.00	\$ 127.00	\$ 127.00	0.0%	0.0%
410 PGCLL Underground - per month	Director, Security and Parking Services	22	\$ 127.00	\$ 127.00	\$ 127.00	0.0%	0.0%
411 Stadium Underground - per month	Director, Security and Parking Services	22	\$ 111.00	\$ 111.00	\$ 111.00	0.0%	0.0%
412 Lots H,K,L - per month	Director, Security and Parking Services	22	\$ 80.00	\$ 80.00	\$ 80.00	0.0%	0.0%
413 Lots M,N,P - per month	Director, Security and Parking Services	22	\$ 55.00	\$ 55.00	\$ 55.00	0.0%	0.0%
414 Evening, accessible - per month	Director, Security and Parking Services	22	\$ 55.00	\$ 55.00	\$ 55.00	0.0%	0.0%

	Owner	Note	Approved 2023/24	2024/25	*DRAFT 2025/26	% Change From 2023-24	From 2024-25
415 Ward Ave - per month	Director, Security and Parking Services	22	\$ 58.00	\$ 58.00	\$ 58.00	0.0%	0.0%
416 Commercial permit - per month	Director, Security and Parking Services	22	\$ 122.00	\$ 122.00	\$ 122.00	0.0%	0.0%
417 Ron Joyce Centre - per month	Director, Security and Parking Services	22	\$ 39.00	\$ 39.00	\$ 39.00	0.0%	0.0%
418 Ron Joyce Centre - per term	Director, Security and Parking Services	22	\$ 128.00	\$ 128.00	\$ 128.00	0.0%	0.0%
419 Motorcycle	Director, Security and Parking Services	22	\$ 20.00	\$ 20.00	\$ 20.00	0.0%	0.0%
420 David Braley Health Science Centre surface parking - per month	Director, Security and Parking Services	22	\$ 100.00	\$ 100.00	\$ 100.00	0.0%	0.0%
421 David Braley Health Science Centre underground parking - per month	Director, Security and Parking Services	22	\$ 114.00	\$ 114.00	\$ 114.00	0.0%	0.0%
<b>Fines and Penalties</b>							
422 Administration fee for non-payment within 10 days	Director, Security and Parking Services	1	\$ 25.00	\$ 25.00	\$ 25.00	0.0%	0.0%
423 Locking a bike to non-approved device	Director, Security and Parking Services	1	\$ 25.00	\$ 25.00	\$ 25.00	0.0%	0.0%
424 Parking in an area which is not designated as a parking area	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
425 Parking in a parking area without a permit valid for that area and date	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
426 Failure to align between parking lines	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
427 Failure to squarely face entire concrete bumper	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
428 Failure to obey regulatory signs	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
429 Driving on other than campus roadways, driving on pedestrian walkways/sidewalks and grass areas	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
430 Failure to yield right of way to pedestrians	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
431 Contravention of the rules of the road	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
432 Unauthorized use of a carpool space or permit	Director, Security and Parking Services	1	\$ 30.00	\$ 30.00	\$ 30.00	0.0%	0.0%
433 Exceeding posted speed limit	Director, Security and Parking Services	1	\$ 75.00	\$ 75.00	\$ 75.00	0.0%	0.0%
434 Failure to obey the directions of a member of the University staff when engaged in controlling traffic or parking	Director, Security and Parking Services	1	\$ 75.00	\$ 75.00	\$ 75.00	0.0%	0.0%
435 Unauthorized use of the pedestrian zone	Director, Security and Parking Services	1	\$ 75.00	\$ 75.00	\$ 75.00	0.0%	0.0%
436 Blocking or obstructing roadway, traffic sidewalk, fire hydrant building entrance or exit	Director, Security and Parking Services	1	\$ 75.00	\$ 75.00	\$ 75.00	0.0%	0.0%
437 Supplying false information for a permit	Director, Security and Parking Services	1	\$ 75.00	\$ 75.00	\$ 75.00	0.0%	0.0%
438 Parking in a designated Disabled Area	Director, Security and Parking Services	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
439 Using an altered, or duplicated permit, or use of a permit by an unauthorized and/or suspended person or in an unauthorized or suspended vehicle	Director, Security and Parking Services	1	\$ 150.00	\$ 150.00	\$ 150.00	0.0%	0.0%
440 Circumvention of parking control equipment, tailgating, manipulation of gate and gate system, failure to make pavement for parking.	Director, Security and Parking Services	1	\$ 75.00	\$ 75.00	\$ 75.00	0.0%	0.0%

**3 Residence Lease Rates (For Information)**

**10 Bay Street - Residence Lease Rates**

441 Grad Studio	Associate Director, Administration Housing and Conference Services	46	\$ 1,865.00	\$ 1,865.00		0.0%	NA
442 Grad Studio - Premium	Associate Director, Administration Housing and Conference Services	46	\$ 1,900.00	\$ 1,900.00		0.0%	NA
443 Grad One Bedroom	Associate Director, Administration Housing and Conference Services	46	\$ 2,065.00	\$ 2,065.00		0.0%	NA
444 Grad Two Bedroom	Associate Director, Administration Housing and Conference Services	46	\$ 1,375.00	\$ 1,375.00		0.0%	NA
445 Grad Two Bedroom - Premium	Associate Director, Administration Housing and Conference Services	46	\$ 1,499.00	\$ 1,499.00		0.0%	NA
446 Grad Two Bedroom - Family	Associate Director, Administration Housing and Conference Services	47	\$ 1,269.00	\$ 1,269.00		0.0%	NA
447 Grad Two Bedroom - Family - Premium	Associate Director, Administration Housing and Conference Services	47	\$ 1,320.00	\$ 1,320.00		0.0%	NA
448 Grad Two Bedroom - RLAC - Premium	Associate Director, Administration Housing and Conference Services	46	\$ 1,200.00	\$ 1,200.00		0.0%	NA

## NOTES

### **Consumer Price Index (CPI) is Ontario All-items Annual Average as found at (3.4% for Dec. 2022 - Dec. 2023):**

<https://www150.statcan.gc.ca/t1/tbl1/en/cv.action?pid=1810000413>

*\*2025/26 Fees have been provided in draft. Fees are subject to change based on the final annual 2024 CPI or other administrative issues that arise that lead to requiring fee changes in 2025/26.*

- 1 An email and/or note has been received from the Owner that indicates there will be no change in the 2024/25 & 2025/26 Draft Fees
- 2 An email and/or note has been received from the Owner confirming an increase by CPI or less than CPI  
Calendar Year 2023 All-items CPI for Ontario is 3.4%
- 3 No reply was received from the Owner after initial request and reminder emails were sent. When no reply is received, there is no change in the Fees from one year to the next. The 2024/25 & 2025/26 Fees will equal the 2023/24 Fees, therefore the change is 0%
- 4 Enrolment deposits for International 105 Visa Students was approved for a decrease from \$2,000 to \$1,000 at November 7, 2023 USFC. A vote has been passed that this fee be increased back to \$2,000 for Sept 2024  
An electronic vote was sent on March 8/24 to the University Student Fees Committee for approval of a new an admission deposit of \$2000 for 101 international undergraduate students and to increase the admission deposit for 105 international undergraduate students from \$1000 to \$2,000 .
- 5 Late payment fee (per term) was increased from \$75 to \$100 starting in the 2024/25 academic year. Fee increase was approved at September 19, 2023 USFC
- 6 MSU-HSR Bus Pass Fee has been approved via referendum for the 2023/24, 2024/25 and 2025/26 academic years. The HSR fee is a % of the Monthly Bus Pass, therefore is subject to change.
- 7 Course Challenge Fee is a new fee for MCE. This fee was approved at the November 7th, 2023 USFC meeting.
- 8 The MBA program has increased the tuition deposit for its Full-Time MBA and Full-Time MBA with Co-op Programs from \$1,000 to \$1,900.  
This fee increase was approved at the November 7th, 2023 USFC meeting.
- 9 This fee increase from \$212 to \$225 was approved at the January 6, 2022 USFC but the increase was not applied in 2023/2024 to the schedule.
- 10 New note has been added in red.
- 11 The MPP Program in Social Sciences fee is combination of several Graduate Student fees. The fee takes the part-time Athletics and Recreation and part-time Wellness fee, as well as several other full time Graduate Students fees such as Health and Dental Insurance, GSA-HSR Bus Pass Fee, GSA Organization Fee, GSA Project Fee among others.
- 12 Nursing Students Society has voted to change the name of their Graduation Pinning Ceremony. The new name will be 'Graduation Initiatives Fee'. The newly named fee will see an increase from \$2.10 to \$10.00 for the 2024/25 academic year. This increase has been approved by a referendum that met quorum and at the April 16, 2024 USFC meeting.
- 13 As of this year, the Nursing Students Society is no longer part of Canadian Nursing Students Association (CNSA) and no longer has to pay membership fees to them. The current fee charged to students includes this fee and we would thus like to decrease the MUNSS Society fee to students for the 2024-2025 year from \$40 to \$30
- 14 Increase above CPI requested since this program incurs additional costs due to the clinical nature of the program. Simucase is an online resource for clinical learning which provides clinical simulations, audiolabs and other resources for SLP students. The subscription is required for each student and is a one time fee.  
The subscription cost has increased from \$158.00 USD to \$200 USD in 2023. This fee increase was approved at the April 16, 2024 USFC meeting.
- 15 Masters of Engineering deposits are being removed. It did not have the impact we hoped.
- 16 These fees are part of the new Undergrad Health Science Rehab/Humanities Program which were approved at the January 6, 2022 USFC meeting. See memo for Fee name change.

- 17 Increase above CPI requested to align with Late fees for tuition. This fee increase was approved at the April 16, 2024 USFC meeting.
- 18 Increase above CPI requested to align with current application fees for MBA and MFin. We did a survey of other schools and we are well within range. This fee increase was approved at the April 16, 2024 USFC meeting.
- 19 Increase above CPI requested due to Program growth in recent years created increased need for staffing to support more students. This Fee was increased for the first time in 14 years last year (2023). This 4-month co-op work experience continues to be a key strategic focus for prospective student recruitment within Engineering  
This increase was approved at USFC meeting on March 19, 2024
- 20 Increase above CPI to align with new Alumni Custom Letter Fee was approved at USFC meeting March 19/24.
- 21 Increase above CPI requested due to price increases over CPI to cover COVID losses. These fees are to cover the cost of hospitality bookings (busses, hotels, etc.) for a field course. This fee increase was approved at the April 16, 2024 USFC meeting.
- 22 The Parking Office presented their budget with the 7% increase to the Budget Committee in April 2023. This increase was approved for 2023/24 however Parking services only instituted the return to regular rates at that time.
- 23 The Humanities department has requested to move this fee to the Humanities related fees section from Humanities Media & Computing.
- 24 Increase above CPI requested due to the permanent impacts of the pandemic on wages and supply chain now being realized. It is essential for the financial sustainability of the department. McMaster carries the second lowest meal plan rate amongst Ontario universities and the lowest of self-operated university food services. Meal plans are required for all undergraduates opting to live in Residence. Note: A student request to change the name of meal plans was granted in FY24. This fee increase was approved at the April 16, 2024 USFC meeting.
- 25 Increase above CPI requested due to the overall increase in consumable costs from 2015-2016 to 2024-2025 of 94%. We are proposing an increase of 75% with the remaining differential paid by the Honours Health Science program. The course costs include cadavers, for example, in 2015-2016 cadavers cost \$2,200 and in 2024-2025 they cost \$3,244. This fee increase was approved at the April 16, 2024 USFC meeting.
- 26 Increase above CPI requested due to the rising cost of the virtual platform used for the PA admissions process (supplemental application and interviews) and continues to increase annually. The University of Toronto hosts the only other Ontario based PA education program and their supplemental application fee is \$130 + \$12.95 administrative fee. This supplementary application fee has been collected since the program was introduced in 2008 and capped at \$125 for the past few years. This fee increase was approved at the April 16, 2024 USFC meeting.
- 27 Increase above CPI is requested to align with all Postgraduate Medical Schools in Canada. Each of the 6 medical schools (soon to be 7) in Ontario, charge a registration fee to ensure equal access to residency training. At this time, the fee increases annually are requested at \$35 and the amount is approved at the Council of Ontario Universities COU-COFM meeting each year with all Associate Deans at each of the respective Medical Schools. This fee increase was approved at the April 16, 2024 USFC meeting.
- 28 Increase above CPI is requested to align with competitor application fees as Ottawa, UofT and Queen's which will all charge \$130 for the next summer application cycle when they apply through OMSAS. Currently the McMaster fee is \$125, which was last increased in 2016 from \$115. We would like to increase our current fee to \$130 per applicant for July 2024. This fee increase was approved at the April 16, 2024 USFC meeting.
- 29 The Humanities Department has asked to remove these fees from the iArts courses.
- 30 Overall, when we look at the iArts courses, we see a total reduction in existing course fees, as some individual courses have gone up and some have been reduced. As the courses are all relatively new, we are developing how they will be taught and are finetuning the requirements to ensure we are delivering the highest quality education to our students. Courses with fee increase above CPI were approved at the USF meeting on March 19, 2024
- 31 Increase above CPI requested due to fees remaining constant despite continuous growth of the society. Especially now that the BHSS has returned to pre-pandemic operations, this has resulted in our funding being stretched thin. The issue has been further compounded by the fact that students now have the option of opting out of such fees, resulting in the BHSS losing a substantial amount of funding this year. The BHS Society fee increase passed via referendum held on March 28, 2024 and approved at the April 16, 2024 USFC meeting..

- 32 The Midwifery Program Administration fee is NOT a new fee. This fee is an administrative fee charged when students don't submit their certification for clinical placements on time (referred to as Non Academic Requirements, NARS) and will be charged on an case by case basis. On average approximately 4 students per year are charged this. This fee has been in place for a few years now but it is being managed internally. We were informed that we could add this to the student account as a misc. fee via Accounts Receivable.
- 33 The Graduation service fee was taken to the USFC meeting February 13, 2024 and approved for a fee increase.
- 34 Starting June 2024, diploma delivery fees for graduands are incorporated into the convocation fee.
- 35 Increase above CPI requested for GSA Health Insurance Plans. The GSA has raised the Health plan fee by 10.0% in 2024-2025 to better align with increasing costs and inflationary pressures. This will also include a vision benefit for students, which is NEW to the plan. This fee increase was approved at the April 16, 2024 USFC meeting.
- 36 The MBA program has increased the Master of Finance Admission Deposit (deposit against fees) from \$1,000 to \$3,500. This fee increase was approved at the March 7, 2023 USFC for offer letters for the 2024 intake.
- 37 Increase above CPI request is based on projected industry competitor increases, CMHC rate increases from prior period, and Stats Canada housing increase, along with input from First Year Student Council. This fee increase was approved at the April 16, 2024 USFC meeting.
- 38 This fee used to be on the Misc. Fee Schedules and then it was removed but HCS does not know why. Students are charge \$75 per night for arriving early to their residence room as the date is before the residence agreement contract billable dates.
- 39 The McMaster Students Union received a petition from members to request a referendum to support a Bike Share Program. The referendum was held on March 8, 2024 which passed. It will only be available to undergraduate students and there will be an opt out option for this program. This new fee was approved at the April 16, 2024 USFC meeting.
- 40 We do not know what the fee will be until we have a field course planned. Currently we are not expecting to run a course next year, maybe the year after.
- 41 The Parking office would like to remove this fee because there is no way of charging it through the automated machines we currently have.
- 42 This fee is now only for Lot J as it is currently the only metered lot on Main Campus. Lot F no longer exists since the PGCLL was built on it and Lot Q became a Permit/Transponder lot in 2016.
- 43 These new fees were approved at theUSFC meeting on March 19, 2024
- 44 The Master of Biomedical Innovation (MBI) program is looking to apply a \$500 CAD admissions deposit to all accepted enrollments for each academic year moving forward; to reduce attrition rates. This new fee was approved at the April 16, 2024 USFC meeting.
- 45 We are requesting approval to introduce a mandatory fee for Honours Health Sciences (BHSc) Program applicants to assist in offsetting the expenses related to the supplementary applications process. This new fee was approved at the April 16, 2024 USFC meeting.
- 46 Residence Lease Rates (new category) is included in this schedule to share lease rates of P3 Residences with the Board of Governors and Committees (where applicable). This category is only for information purposes and board approval is not required. 10 Bay Street Residence was opened in Fall 2023/24. The fee is presented on the miscellaneous fee schedule on a lease rate per bedspace basis. Fees will remain consistent for 2024/25.
- 47 As note 47 above. Plus, Family suites are reserved based on 2-bedspaces
- Grad Two Bedroom - Family monthly rent \$2,538
  - Grad Two Bedroom - Family - Premium monthly rent \$2,640





# 2024-25 Consolidated Budget

Board of Governors  
June 6 2024



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# 1 QUICK FACTS

## History

Founded in **1887** in Toronto.  
Relocated from Toronto to Hamilton in **1930**.

## Institutional Leadership

Chancellor: **Santee Smith**  
President, Vice-Chancellor and Chair of the Senate: **Dr. David Farrar**  
Provost and Vice-President Academic: **Dr. Susan Tighe**

## McMaster Model

Student-centred, research-intensive, problem-based, interdisciplinary approach to learning

## Degrees Granted (in 2022/23)

**8,560**

## Student Enrolment Headcount (as of fall 2023)

Undergraduate: **32,105**  
Graduate: **5,487**  
Domestic: **31,207**  
International: **6,385**

## Average Entering Grade (in fall 2023)

**90.78%**

## Faculties

**6** (DeGroote School of Business, Faculty of Engineering, Faculty of Health Sciences, Faculty of Humanities, Faculty of Science, Faculty of Social Sciences)

## Full-Time Faculty (excluding Clinicians, 2023)

**1,015**

## Staff (excluding TAs, sessional faculty and temp staff, 2023)

**5,200**

## Alumni (2023)

**227,028**

## Research Funding

**\$466.0 million** awarded in estimated research funding in 2022/2023 (McMaster and affiliated hospitals)

## World Ranking

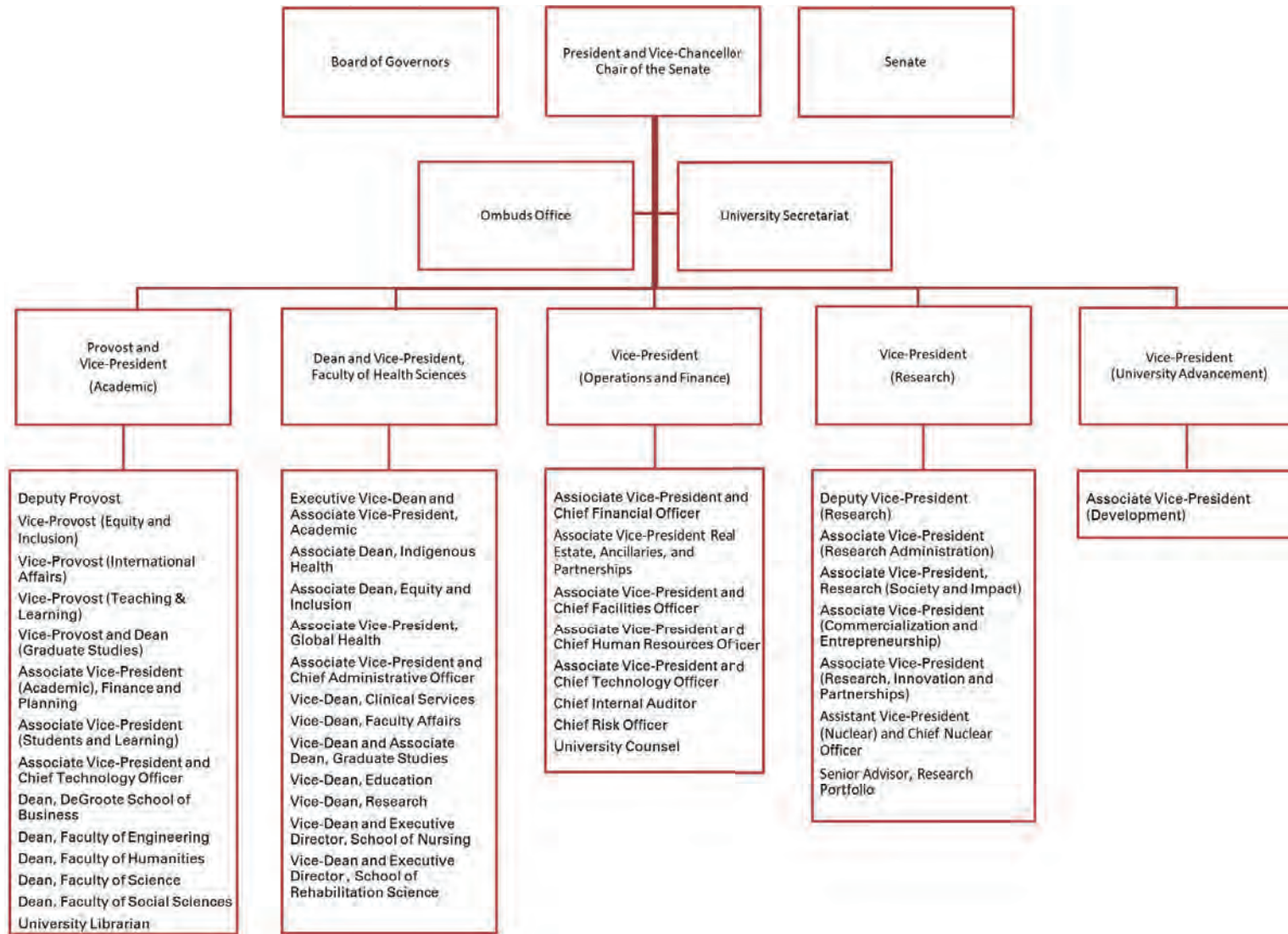
Shanghai Ranking (2023): **98<sup>th</sup>**  
Times Higher Education (2024): **103<sup>rd</sup>**  
QS World Ranking (2024): **189<sup>th</sup>**  
Times Higher Education Global Impact Rankings (2023): **33<sup>rd</sup>**, including:  
**1<sup>st</sup>** in Canada for Good Health and Well-being,  
**4<sup>th</sup>** in Canada for No Poverty

**2023** – Canada’s second highest in Research Funding per Faculty and third highest in graduate student research-intensive university – Research Infosource Rankings

## Campus

**152.4** hectares of property  
**4** libraries, **13** residence buildings, **1** athletic complex  
Nuclear Reactor, WJ McCallion Planetarium, McMaster Museum of Art  
**5** campuses (Main campus in West Hamilton, and 4 additional campuses in Burlington, Waterloo, Niagara, and downtown Hamilton)

## 2 ORGANIZATIONAL CHART





### 3 MESSAGE FROM THE PRESIDENT



Over the past year, universities across our province have been grappling with unprecedented fiscal challenges. All Ontario universities are feeling the impacts of the provincial government's freeze on tuition rates and operating grants, coupled with the decline in revenue from international student tuition. While the province has provided additional support as a result of the recommendations of the Blue-Ribbon Panel, more is needed to ensure the fiscal sustainability of our sector.

Despite these challenges, McMaster's fiscal position has remained relatively healthy. This is due to the outstanding efforts of Faculties, departments and units across McMaster, whose commitment to prudent fiscal management and careful planning has resulted in measured efficiencies and actions that have put McMaster in a stable financial position for 2024/25.

This collaborative, pro-active approach is characteristic of McMaster, and I am proud that our community has been able to address these significant fiscal challenges in this way.

Your efforts have enabled McMaster to continue to grow our world-class teaching and research programs, and support student excellence across our university. The 2024/25 Consolidated Budget will allow us to make critical investments in priorities such as teaching strategies that focus on active, experience-based, interdisciplinary, partnered and inclusive learning; research in critical areas like infectious disease and nuclear medicine and energy; programs and resources that fuel entrepreneurship and innovation; and initiatives that support our sustainability goals and advance inclusive excellence on our campus.

I am sincerely grateful to all those who have contributed to this budget process, and I look forward to celebrating our successes in the year ahead.

**David Farrar**  
President and Vice-Chancellor

## 4 MESSAGE FROM THE PROVOST



The consolidated budget for McMaster University for the 2024/25 fiscal year is a reflection of our continued commitment to academic excellence, research innovation and student success at a time of financial challenges for Ontario universities.

I am thankful to our faculty and staff for coming together and taking the necessary actions needed to ensure our university's budget continues supporting our mission and vision as a leading research-intensive institution, while ensuring responsible stewardship of our financial resources.

The efforts made by all areas of the university early in the budget process to structurally balance their budgets through prudent cost saving measures have resulted in a structurally balanced consolidated budget for 2024-2025. We achieved this stable position by staying true to the budget model principles that have served McMaster well and continue to work for us.

I am also grateful for the engagement of faculty, staff and students throughout the budget process so the priorities and concerns of our diverse community could be captured.

Student success was at the heart of the planning as enabling a holistic and personalized student experience leads to graduates who become engaged citizens and leaders in their local communities and around the world. The budget also promotes and supports our institution-wide commitments to equity, diversity, accessibility and to the principles of inclusive excellence.

Over the next year 2024/25, we will continue to monitor the university's current and projected financial health and will be in regular communication with financial leaders and our broader university community to ensure that our financial strategy continues to support our institutional vision and the aspirations of researchers, scholars, teachers, students and staff.

I invite you to review the 2024/25 budget carefully and to share your thoughts and feedback with us as we move forward. Together, we can ensure that McMaster University remains a vibrant and innovative global institution, dedicated to excellence in all that we do.

Sincerely,

**Susan Tighe**  
Provost and Vice-President (Academic)

## 5 EXECUTIVE SUMMARY

Given the financially constrained post-secondary environment, all faculties, departments and units across the university were asked to adjust their budgets to contain costs. While the specific cost-containment efforts varied from one area to another, each contributed to the overall goal of ensuring all areas have structurally balanced budgets and the university can continue to deliver on its core academic and research priorities.

This consolidated budget report reflects the results of these efforts: McMaster's Operating Fund, which includes faculty and support operations, is projecting a nearly balanced budget of \$4.3 million for 2023/24, including ongoing operations and one-time strategic investments.

For the 2024/25 year, the Operating Fund is projecting a \$32.3 million net deficit, including ongoing operations and one-time strategic investments. Adequate appropriation balances are available to absorb the deficit and put McMaster's budget in a balanced position. McMaster's Operating and Ancillary Budgets Policy allows this use of appropriations.

More broadly, McMaster's projected consolidated results for 2023/24 are balanced, with a net positive position across all funds (including the Operating Fund above) of \$76.8 million. The consolidated budget for 2024/25, is also in a net positive position of \$32.6 million. Accrual adjustments for annual capital expenditures, asset amortization and pension values are included in these figures.

### 5.1 ADVANCING STRATEGIC MISSION

The University continues to advance its strategic priorities, including research excellence in areas such as electric vehicles, infectious diseases, and nuclear medicine, as well as equipping our students with vital skills in digital learning and work environments. McMaster remains committed to developing its research ecosystem through continued investment in McMaster Innovation Park. The Park's vision, strategy, governance, and operating structure are being reevaluated to set it up for continued success.

Any further major initiatives will be strategically aligned and dependent on available funding resources relative to sustaining McMaster's strong financial credit rating of AA (stable). The key financial health indicator of debt per student FTE remains at approximately \$12,000, and any prolonged deterioration in this ratio would create downward pressure on the AA (stable) credit rating.

### 5.2 CONSTRAINED FINANCIAL ENVIRONMENT

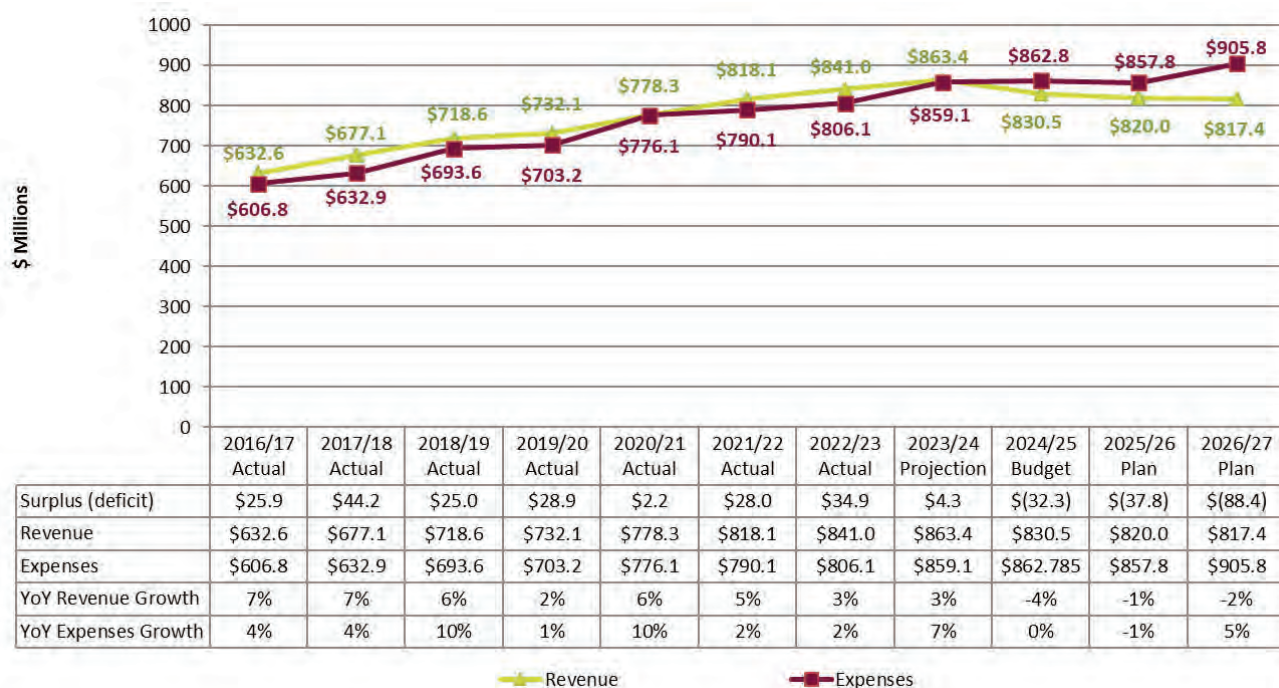
Revenues in both the Operating Fund and consolidated results reflect upcoming challenges. Provincial operating grants have increased slightly, but the in-province domestic tuition fee framework will remain frozen for 2024/25 through 2026/27. Other external factors (see "Context" in the next section), including caps on international student permits and domestic enrolment underfunding, are impacting future revenue projections.

As a result of the current revenue expectations, the budget includes cost containment strategies being implemented across McMaster, including reducing or delaying discretionary expenditures, saving costs through collaborative contract buying, focusing staff recruitment on growth areas and

essential vacancies, and offering some faculty retirement incentives. Planned capital expenditures have been re-prioritized to achieve strategic goals based on available funding.

A summary of the University’s Operating Fund net revenues and expenses is shown below in Figure 1. Net operating revenues have historically exceeded expense growth, mainly due to enrolment growth and increases in international student participation. The projected trend reflects a decline in enrolment, with overall structurally balanced annual results and a net deficit after one-time investments in 2024/25.

Figure 1: Operating Fund Outlook



### 5.3 OUTLOOK FOR FUTURE YEARS

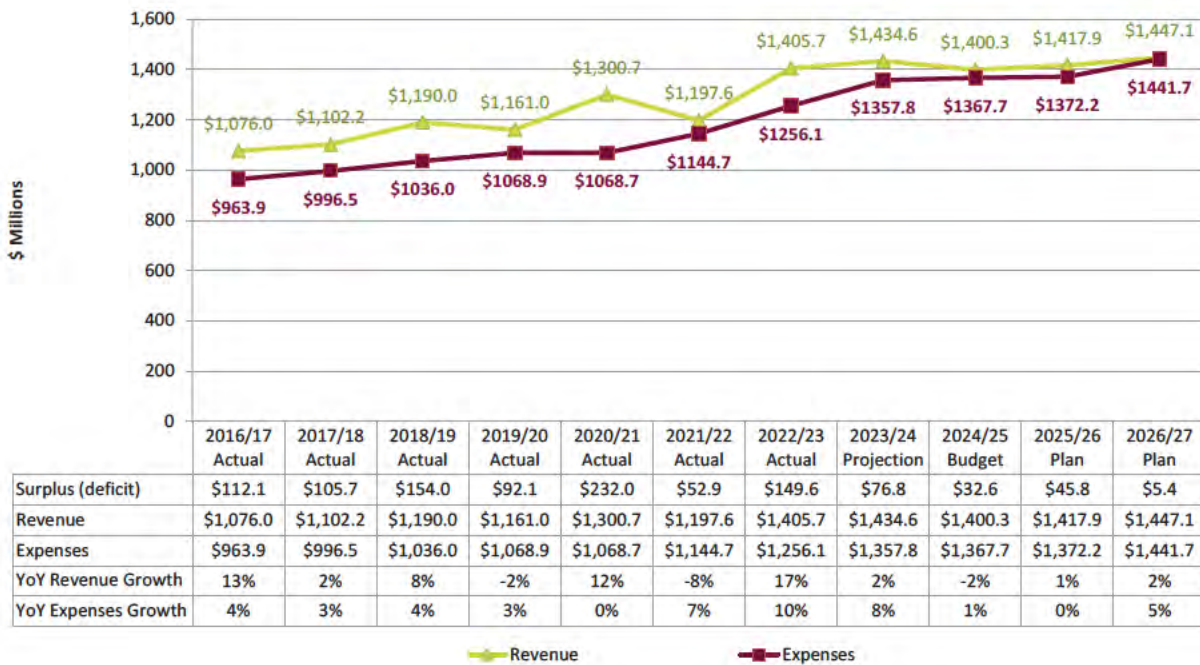
Given the constrained Ontario post-secondary funding environment, for the future years (2025/26 and 2026/27), one-time strategic investments and essential expenses for continuing operations may need to be supported by McMaster’s accumulated appropriation balances (reflected in Figure 2 below). The University expects to improve the budget forecast as further clarity is obtained on international enrolment targets. Other revenue levers include the outcomes of the Strategic Mandate Agreement funding corridor negotiations and the realization of alternative revenue streams through the updated Real Estate Strategy and research commercialization. In addition, continued focus on identifying cost containment strategies is expected to reduce budget deficits. Based on these factors, an updated recovery plan and budget position for planning years will be presented to the Board at a future date.

Figure 2: Operating Fund Appropriations



On a consolidated accrual basis net revenues are projected to remain above net expenses as shown in Figure 3 below.

Figure 3: Consolidated Outlook



## 6 MCMASTER’S KEY STRATEGIC HIGHLIGHTS

### 6.1 VISION STATEMENT AND STRATEGIC PLAN

McMaster’s vision and strategic plan capture collective aspirations for positive impact serving the global community to advance human and societal health and well-being. Our vision is to use our collective skills, knowledge, and understanding to improve the world, addressing broad issues, including health matters, environmental sustainability, and social justice. The 2021 refreshed vision statement and strategic plan followed a consultative community approach. Five clear institutional priorities emerged that shape strategic spending in the budget. The University is undertaking a refresh of the plan, extending it by two years and establishing key performance indicators to effectively measure progress.

McMaster University’s Strategic Priorities	
1.	<b>Inclusive Excellence:</b> aspire to embed an inclusive approach that intentionally engages and respects a diversity of peoples, perspectives, and ways of knowing.
2.	<b>Teaching and Learning:</b> advance innovations, within and beyond the classroom, and across disciplines and Faculties, to elevate teaching as a professional discipline, and equip students with knowledge and skills to make a transformative global impact.
3.	<b>Research and Scholarship:</b> to be the go-to place for world-class researchers and collaborators with shared values to work across disciplines, sectors, and borders to develop knowledge, tackle global issues, and advance human understanding.
4.	<b>Engaging Local, National, Indigenous, and Global Communities:</b> develop and expand our network of longstanding respectful partnerships with communities, partners, research collaborators, and supporters for the benefit of all.
5.	<b>Operational Excellence:</b> enable operations to support McMaster’s vision and aspirations of our community of researchers, scholars, teachers, and learners most effectively.

### 6.2 STRATEGIC MANDATE AGREEMENT

The Strategic Mandate Agreement (SMA)

2021-2025 aligns with McMaster’s vision and strategic plan capturing areas of strength, growth, and direction. The SMA is an agreement with the Ministry of Colleges and Universities (MCU) that includes annual performance metrics. Following a pandemic-related delay in implementation, 25% of the operating grant will be contingent on achievement of SMA metrics within acceptable ranges in 2024/25. Planning years assume SMA targets will be achieved to retain current funding levels.

### 6.3 RESEARCH

McMaster consistently ranks among the top 100 universities in the world. Our global reputation for research excellence and real-world impact is bolstered by the University’s approach to working across disciplines, sectors and borders – essential to solving complex societal challenges. Notably, within our 60 research centres, institutes and core platforms, faculty, students and research technicians are helping to drive innovation, shape policies and create the next generation of talent. McMaster Innovation Park’s vision of creating a thriving ecosystem for the University’s research to be commercialized realized success with the sale of Fusion to AstraZeneca in 2024, and additional investment will continue to be explored.

### 6.4 CAMPUS PLAN

Following a community consultative approach during 2022/23, a new Campus Plan was launched in spring 2023. The Campus Plan provides a long-term vision for the future development of the University’s physical campus and locations over the next decade and a framework that will help shape

infrastructure, buildings, outdoor spaces, landscapes, and natural lands. It supports McMaster's response to the climate and biodiversity emergency and delivery of its Sustainability Strategy and Net Zero Carbon Roadmap.

The consolidated budget includes capital priorities informed by academic enrolment and strategic priorities. Capital spending is integrated with budget and multi-year financial projections to assess financing strategies summarized into an annual debt strategy report, which determines whether internal and/or additional external financing is needed.

## 6.5 ENTERPRISE RISK MANAGEMENT (ERM)

The Chief Risk Officer manages the University's Enterprise Risk Management (ERM) program, a coordinated approach to identifying, quantifying, monitoring, and mitigating institutional risks. Since its establishment, the University's ERM program has matured by strengthening governance through constitution of an ERM Committee, achieving consensus on institutional priority risks, and enhancing reporting to key stakeholders such as senior leadership, the Audit and Risk Committee and the President and Vice-Presidents group. The Chief Risk Officer also continues to reduce financial exposure to unexpected losses by strategically managing a comprehensive insurance program, which contributes to the institution's financial resiliency and protecting the McMaster community's safety and well-being.

## 7 CONTEXT

### 7.1 REVENUE OUTLOOK

In March 2023, the province struck the Blue-Ribbon Panel on Financial Sustainability in the Postsecondary Education Sector with the mandate to provide advice and recommendations that would ensure the long-run financial sustainability of Ontario's postsecondary sector. The final report was released in November 2023, with recommendations to immediately raise grants by 10% and then increase by inflation or 2% for the next three years, allow tuition increases of 5% and then increase by inflation or 2% for the next three years, and amend student financial aid to offset the increase in tuition fees.

In response to the report, in February 2024, the province announced additional funding intended to stabilize postsecondary institutions. The commitment for the next three years includes one-time funding for enrolment above corridor in science, technology, engineering and mathematics (STEM) programs, additional funding for capital and research, and mental health supports. The funding corridor will be open for negotiation for the next Strategic Mandate Agreement. Tuition will remain frozen for at least three more years. While the additional funding is welcome, it falls short of the Blue-Ribbon Panel recommendations and continues to present a challenge to financial sustainability.

Since provincial enrolment and funding has been frozen, revenue increases have come primarily from tuition paid by international students. In January 2024, the federal government announced a reduction of the number of international study permit applications by one-third compared to last year, to be distributed by the provincial government. The cap applies to undergraduate programs and does not affect students pursuing master's and doctoral degrees or those renewing existing visas. Although the visas allocated to Ontario were decreased by approximately 50%, McMaster's allocation remains the same as were issued in 2023. This allocation represents the number of attestation letters that can be issued to international students to certify that they have been accepted for enrolment. The announcement has dampened applications, and actions are underway to ensure that only serious students will be issued letters while actual enrolment will be carefully monitored.

In addition to the actions by the federal and provincial governments, tuition revenue is affected by fluctuations in enrolment. First-year enrolment in 2020/21 was much higher than usual as more offers were issued in anticipation of a decline due to the pandemic, as well as greater capacity as classes moved online. As this large cohort graduates it cannot be fully replaced by incoming in-person students, producing a drop in tuition revenue.

To manage the decline, 2024/25 allocations to all budget envelopes have been reduced and all envelope managers have been asked to contain costs. The tuition decline flows through the budget model to Faculties, and allocations to support units were cut by approximately 2%. Each area was asked to find ways to balance the budget, including exploring new revenue opportunities, finding efficiencies, sharing expenses, delaying hiring and reducing travel, with the overall goal of delivering on core academic and research priorities.



## 7.2 PROVINCIAL FUNDING

### 7.2.1 PROVINCIAL OPERATING GRANT

McMaster's operating grant includes (i) domestic enrolment-based funding based on weighted grant units, (ii) performance-based SMA metric-linked funding, and (iii) special purpose grants. MCU delayed full SMA metric-linked funding due to COVID-19 impacts for Years 1-3 (2019/20-2022/23). Metric performance will be linked to funding in SMA Year 4 (2023/24) at a system-wide proportion of 10%. While the planned differentiation funding as a percentage of total operating grants grows incrementally each year to approximately 60% by 2024/25, metric-linked funding activation in Year 5 (2024/25) will reach a system-wide proportion of 25%. McMaster prepared scenario-based budget calculations ahead of confirmation from MCU that the performance metrics are activated in 2024/25. The budget model is being reviewed for minor refinements as MCU's metric drivers are activated.

The operating grant has remained frozen without inflation since 2016/17, eroding purchasing power by approximately 20% since 2015/16 based on Ontario's consumer price index. The provincial government has announced a one-time Sustainability Fund for STEM enrolments in 2023/24, which will add \$15.3M to McMaster's operating grant in 2023/24. Additionally, McMaster has qualified for a 3% increase to the operating grant in 2024/25 and a 2% increase in each of 2025/26 and 2026/27.

Domestic enrolment growth is funded up to a 3% corridor ceiling. McMaster's domestic enrolment is budgeted over the funded corridor by over 8,000 weighted grant units (WGUs), resulting in unfunded students as the operating grant does not increase for enrolment above the ceiling.

An international student participation tax of \$750 per international student enrolled is deducted from McMaster's operating grant. This tax was introduced in 2014/15 when McMaster's international participation was 8.6% resulting in a \$0.4 million grant reduction. The 2024/25 international participation is budgeted at 14.8% resulting in a \$3.2 million reduction to McMaster's operating grant.

Domestic student enrolment is supported by the combination of domestic tuition plus the provincial operating grants. International student enrolment is supported solely by tuition fees without provincial support.

### 7.2.2 PROVINCIAL TUITION FRAMEWORK

MCU has confirmed the in-province domestic tuition fee framework for 2024/25 to 2026/27 will be held frozen, marking a total of seven years of 0% inflation following a 10% cut in 2019/20. MCU approved a tuition anomaly increase for two of McMaster's domestic programs in 2022/23: Undergraduate Computer Science and Master of Business Administration. These programs are allowed to increase by a maximum of 7.5% per year until they reach the sector average tuition rate as outlined by the ministry. Out-of-province domestic tuition fees are eligible for an up to 5% tuition fee increase in 2024/25. McMaster will continue to adopt this increased framework for undergraduates. Domestic graduate tuition fees remain flat in keeping with the ministry's 2024/25 Tuition Fee Framework. The system administration costs to implement out-of-province domestic graduate tuition increases of 5% exceed the revenue benefit and will be reassessed in future years. International students in PhD research programs pay domestic graduate fees according to McMaster's internal tuition framework.

### 7.3 FEDERAL BUDGET HIGHLIGHTS

The 2024 Federal Budget includes over \$34 billion of new spending over the next five years, with major investments in housing, healthcare and over \$5.5 billion of investments into research and innovation. Granting councils will receive \$1.8 billion over the next five years while graduate student scholarship support will also see an increase. Multiple programs have the potential to impact construction and acquisition of student housing including GST Elimination for Student Residences and Changes to the Apartment Construction Loan Program. In short, the budget presents multiple changes to policy and funding that will benefit McMaster and provides an opportunity to enhance our federal support.

### 7.4 ENROLMENT

A diverse international student presence at McMaster contributes to the quality of the educational experience for all students. As a result of provincial constraints on domestic enrolment and tuition rates, Ontario universities turned to enrolling international students to increase revenue in order to manage inflationary pressures, balance budgets and maintain quality. McMaster's strong global reputation has contributed to strong international growth and financial stability in this constrained environment. Difficulties experienced by international students in obtaining visas in 2022/23, a decline in the number of international students studying high school in Ontario, and the resulting decline in projected international enrolment highlighted the risk associated with reliance on international tuition revenue. This risk has been further elevated recently by the Federal government's international study permit applications cap. Increasing domestic student enrolment over plan is a potential short-term strategy, however no operating grant revenue would be received for the full-time equivalents in excess of the provincial corridor.

### 7.5 RESEARCH FUNDING

In accordance with the Budget 2023 commitment to reduce spending, the government is requiring reductions in spending by the Tri-Agencies (CIHR, NSERC and SSHRC) and the Canada Foundation for Innovation, whose combined funding accounted for almost 45% of McMaster's sponsored research income in 2021/2022.<sup>1</sup> At the same time however the Government of Canada recently announced completion of substantive negotiations with the European Commission to join Horizon Europe as an associate country under Pillar II. Horizon Europe is the world's largest research and innovation collaboration program, with a budget of €95.5 billion (CDN\$140 billion) over 2021-2027, of which > €53 billion (CDN\$77 billion) has been allocated to Pillar II. This allows researchers at Canadian institutions to apply for and receive Horizon Europe Pillar II funding. McMaster's diverse research strengths put us in the strong position to respond to shifting government priorities and capitalize on new funding opportunities.

### 7.6 ALTERNATIVE REVENUE OPPORTUNITIES

Strategic investments are poised to grow alternative revenue opportunities across research commercialization, real estate, and other ancillary operations.

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<sup>1</sup> Canadian Association of University Business Officers (CAUBO)

Housing plans have not kept pace with enrolment growth and McMaster has partnered with private developers to build two additional residence projects. In 2023/24, the Lincoln Alexander Hall undergraduate residence will commence construction, providing an additional 1,366 residence beds when opened in 2026/27. The graduate residence at 10 Bay Street in downtown Hamilton opened in September 2023, providing 560 residence beds. McMaster will continue to assess residence needs and work proactively with neighbourhood community associations and local councilors to share plans on effective housing strategies where community neighbours, students, staff, and faculty co-reside.

The OmniaBio B (OBB) development project at McMaster Innovation Park is aligned with the University’s goal to build MIP into a multi-use ecosystem that supports the University’s mission while generating perpetual revenue, creating economic opportunities, and building an innovation sector in Hamilton’s west end and within Ontario’s innovation corridor. The project is expected to be completed in 2024/25, with McMaster’s equity share expected to approximate 50% with the engagement of an appropriate partner.

## 7.7 FINANCIAL HEALTH FRAMEWORK

In November 2022, the Office of the Auditor General of Ontario released its report on Financial Management in Ontario Universities with 15 recommendations to improve financial sustainability at four universities. As a result, the Ministry of Colleges and Universities issued a framework of eight financial indicators that measure liquidity, sustainability, and performance, sourced from universities’ audited financial statements and credit ratings. The annual assessment of these metrics generates a risk rating of low, medium or high and outlines required actions based on the result. The metrics are not intended to be strictly quantitative – MCU will engage in a qualitative assessment before finalizing any actions required.

These metrics were first applied to 2022/23 results. McMaster was one of only three universities with no required actions. Financial metrics are calculated as part of the budgeting process to ensure ratios are within target ranges and identify potentially material enterprise risks (see Section 11.4).

## 7.8 OTHER KEY REVENUE AND EXPENSE CONSIDERATIONS

### 7.8.1 INVESTMENT RETURNS

McMaster’s Investment Pool performance objective is to outperform its benchmark on a rolling four-year basis. The budget assumes 5.6% returns based on historical trends. For each 1% return difference to the budget, there is a \$8.4 million impact to the surplus/deficit. Investments are expected to be aligned with the United Nations’ Principles for Responsible Investing (UNPRI) and incorporate the utilization of environmental, social and governance (ESG) factors to manage risk and support accelerated decarbonization strategies toward net zero carbon emissions.

McMaster’s Investment Pool has decarbonization objectives. In 2023, the Investment Pool achieved its 2025 decarbonization objective to reduce weighted average carbon emissions<sup>2</sup> of the Investment Pool by 65% (compared to the 2019 baseline measure), two years ahead of schedule. The Investment Pool’s carbon measure continues to be lower than the investment policy benchmark. Accelerated

<sup>2</sup> As defined by the globally accepted Task Force Recommendations for Climate-related Financial Disclosures (TCFD) the weighted average carbon intensity is greenhouse gas emissions converted to carbon dioxide (CO2) and reflected as CO2 tons emitted per \$1 million sales (written as CO2e/\$1MS)

decarbonization aims to achieve its 2030 objective to reduce weighted average carbon emissions by 75% and achieve net zero in the Investment Pool as soon as possible thereafter.

The objective is for companies held in the Investment Pool to align with globally accepted carbon reduction strategies and energy transition timelines supported by the United Nations. Companies offering clean technology solutions reflect ~26% of the Investment Pool and are planned to grow over the planning horizon. Clean technology solutions include energy efficiency, alternative energy, sustainable water, pollution prevention, and green buildings, with some direct and pooled fossil fuel assets.

McMaster administers salaried pension plan assets of approximately \$2.5 billion which includes performance objectives to outperform the benchmark and a decarbonization strategy to reduce weighted carbon intensity by 30% by 2030 (compared to the June 30, 2019 measure). McMaster also administers the hourly pension plan assets of over \$70 million held with one investment manager which currently holds limited direct investment in traditional energy.

### 7.8.2 INFLATIONARY IMPACTS

While Canadian inflation eased from its 30-year high in 2022, most revenue sources cannot keep pace. Supplies and equipment cost inflation has been moderated by the MacBuy (contract buying) initiative that has delivered \$16 million in savings within the last year and approximately \$54 million in savings to date. Utility prices are volatile since electricity rates are affected by the Global Adjustment<sup>3</sup> for provincial infrastructure and changes to the market. McMaster's peak shaver project will reduce net energy costs coupled with a project to install electric boilers on campus will reduce future campus carbon emissions.

At over 70% of the operating budget, compensation represents the largest inflationary pressure. Bill 124, the "Protecting a Sustainable Public Sector for Future Generations Act, 2019", which limited compensation increases to 1% per year over a three-year period, was declared unconstitutional in November 2022 and repealed in February 2024. Decisions and negotiated agreements relating to compensation were based on legislated requirements at the time, the cost of which informed financial planning and the University budget. The budget does not include or anticipate any adjustment resulting from the repeal of Bill 124. The financial impact of any future adjustment as a result of the repeal of Bill 124 is unknown at this time.

### 7.8.3 CURRENCY EXCHANGE RATES

McMaster's imported goods and services are mainly in US dollars (USD). The Canadian dollar has fluctuated in value, from trading at par in January 2013 to \$0.74 USD at the end of March 2024. To minimize the risk and financial impacts of currency exchange, Financial Affairs retains USD deposits to settle USD expenditures. Deposits to research projects or departmental accounts in USD are given the Canadian equivalent using a daily exchange rate. For some areas with high-volume USD

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<sup>3</sup> All electricity customers in Ontario pay a Global Adjustment (GA), which covers the cost of building new electricity infrastructure in the province, regulated rates paid to electricity suppliers under contract and the costs of delivering the province's energy efficiency and conservation programs.

purchases, such as the library, the exchange rate is fixed at \$1.25 CDN for \$1 USD to provide cost certainty to the unit.

### 7.8.4 FACULTY RENEWAL

Faculty renewal plans show an 8% growth from 2022/23 to 2024/25. This growth varies across Faculties and is responsive to academic programming needs and fiscal situations within the Faculties. Initiatives continue that are aligned with McMaster’s Equity Diversity and Inclusion (EDI) strategy and with a focus on tenure-track and teaching-track appointments. Some Faculties have issued early retirement offers in connection with cost containment initiatives and renewal in growth areas.

### 7.8.5 PENSION PLANS

McMaster University maintains salaried and hourly defined benefit (DB) plans and group Registered Retirement Savings Plan (RRSP) pension plans for full-time employees. The DB valuations measure going-concern pension assets, a provision for adverse deviation, and liabilities to determine annual funding requirements. Interest rates, demographic changes, funding rules, and valuation timing create measurement fluctuations. Budgeted benefit rates are set annually using a ten-year actuarial outlook to smooth fluctuations.

The funded status of the pension plans has been steadily improving. The Ontario Pension Benefits Act (PBA) requires actuarial valuations no later than every three years. The employer’s DB pension costs are funded through a combination of a base revenue allocation (charged to Faculties through the budget model) and a surcharge on the salaries of eligible employees. The favourable valuation of the large salaries plans as of July 1, 2023 reduced the required payments through 2025/26. To help alleviate cost pressures caused by projected revenue shortfalls, for 2024/25 through 2026/27 the base revenue allocation will be reduced by \$8.0 million. The surcharge will be maintained at 110% of employee contributions, which is adequate based on projections. The smaller hourly plan was measured on July 1, 2022, with the next filing date planned on July 1, 2025.

The DB plans include a solvency ratio<sup>4</sup> measurement requiring a funded ratio over 85%. Based on solvency measures the plans do not require special solvency payments. Pension ratios are monitored quarterly with actions taken to maintain solvency ratios above 85% and transfer ratios above 90%.

Table 1: Pension Plan Status

\$ millions	Plan 2000	Hourly Plan
	Valuation date July 1, 2023	Valuation date July 1, 2022
Going concern surplus (deficit)	\$ 239.4	\$ 10.5
Solvency surplus (deficit)	\$ 37.8	\$ (2.3)
Solvency ratio	114%	101%

<sup>4</sup> Solvency basis assumes that the University will cease to operate and must immediately settle pension obligations. The market value of assets before termination expense provision and before smoothing impacts per pension regulations must exceed 85% of the value of the liability on plan wind-up.

### 7.8.6 NON-PENSION OBLIGATIONS

McMaster offers non-pension retirement benefits (PRB) including extended health, dental and life insurance for several full-time employee groups. In 2011/12, the University worked with its actuaries to quantify the impact of plan changes on the unfunded liability<sup>5</sup>. Since that time, employee groups have agreed to changes to mitigate liability growth and management developed a funding plan consisting of a base revenue allocation, a 0.25% surcharge on salaries of eligible employees, unitization of the reserve in the Investment Pool, as well as transfers from reserves when available.

The funding reserve approximated 1% of the funding requirements in 2011/12. In 2022/23 the reserve had 77.9% of the projected costs funded. As a result of the favourable balance, the PRB funding base allocation was reduced from \$7.9 million to \$5.0 million in 2022/23 and eliminated in 2024/25 to partially offset projected revenue shortfalls. The plan is projected to be fully funded by 2029.

### 7.8.7 ASSET MANAGEMENT AND MAINTENANCE

Many of McMaster's buildings are over 50 years old, and the deferred maintenance backlog is estimated at \$715.3 million. The 2024/25 deferred maintenance and facility renewal program budget is \$16.8 million, which includes operating funds of \$12.0 million (including \$1.3 million newly allocated funding for classroom renovations) and \$4.8 million from MCU. In addition, Facility Services receives \$0.9 million in emergency funds, and \$0.3 million for campus accessibility upgrades. Residence deferred maintenance is funded by Housing and Conference Services (HCS) with a total of \$6.1 million set aside for deferred maintenance for 2024/25, including a \$2.3 million top-up to bring spending closer to industry standards.

Based on current funding sources, the backlog of critical priorities is forecast to increase 15% over the next ten years. Within HCS, the planned renovations at Bates Residence, Brandon Hall, Whidden Hall and Woodstock Hall will require the most substantial investment over the next several years. An opportunity to renovate Bates Residence in connection with a Net Zero Community is being explored, whereby a small modular reactor would provide clean energy to campus while operating as a living-learning lab.

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<sup>5</sup> As of April 30, 2023, non-pension obligations are estimated at \$277.6 million, with reserves of \$212.7 million.

## 8 BUDGET CREATION

### 8.1 ACCOUNTABILITY

The effective management of the budget is a responsibility of the President assigned by the Board of Governors and defined in the 1976 McMaster University Act. The University's budgets are prepared on a modified cash basis and pursuant to the concepts of fund accounting. Fund accounting enhances accountability and budgetary control by assuring that restricted grants and contributions are segregated to designated funds and spent for the purposes intended.

The President delegates budget accountability to the Budget Committee, a sub-committee of the University Planning Committee, to oversee the development of budgets for both the Operating and Ancillary Funds. The Operating and Ancillary Funds together account for two-thirds of McMaster's annual expenditures. The Budget Committee recommends the annual budget to the President. In addition, specifically externally funded programs, such as those funded by the Ministry of Health and Long-Term Care, are included in each envelope's submission to the Budget Committee. The funds not overseen by the Budget Committee have restricted uses and other governance and/or committee oversight.

### 8.2 BUDGETING PRINCIPLES

The budget and following two-year plans are developed using principles and priorities aligned to our refreshed vision and strategic priorities and embedded in the Strategic Mandate Agreement:

- The academic and research mission of the University is foremost in the development of budget guidelines for envelope managers. This includes student experience and support.
- Revenue must be strategically allocated in support of the University's mission.
- Ongoing and one-time costs need to be identified to develop a clear picture of McMaster's overall financial position.
- Envelopes must be structurally balanced within each Vice-President's area of responsibility, with ongoing expenditures less than or equal to ongoing revenues. Where a structural balance is not possible an area's envelope manager should discuss with the Vice-President for that area and provide a plan for eliminating structural deficit.
- Unspent funds from prior years are retained by the envelopes and used for one-time priorities such as capital expenditures or to absorb revenue fluctuations. Appropriations are not to be used to fund ongoing costs.

Allocations of funding to priorities are decided using a process that is strategic, fair, and equitable across the University, and avoids a piecemeal approach.

### 8.3 BUDGET DESIGN

Separate funds are set up for activities, with each fund comprised of its own revenue and expenses. The following funds are used:

1. **Operating Fund:** Unrestricted general revenues and expenses that are directly related to the mission of the University, education and activities supporting research (i.e. not restricted by an agreement or contract). The Board of Governors has approved a policy of permitting envelopes to carry forward unexpended budgets into the subsequent fiscal year.
2. **Research Funds:** Research-related funds externally restricted by an agreement or contract for specific research purposes. The use of these funds is restricted by the donor or granting agency.
3. **Capital Fund:** Funding and expenditures for capital projects.
4. **External Endowments:** Donations or bequests received by the University that have a non-expendable requirement as well as other legal requirements for use as agreed upon by the donor and the University.
5. **Internal Endowments:** Unrestricted donations and bequests, and other monies which have been endowed by action of the Board of Governors.
6. **Ancillary Fund:** Sales of goods and services by departments that are defined as being supplementary to the University's primary operating activities of education and research. Such sales may be made to the University community and/or to external clients. Ancillary operations are self-sustaining and contribute a percentage of sales to the mission.
7. **Specifically Funded:** Funding provided by an external entity, restricted by an agreement outlining expenditure of the funds and a requirement to return unspent funds at the end of the term.

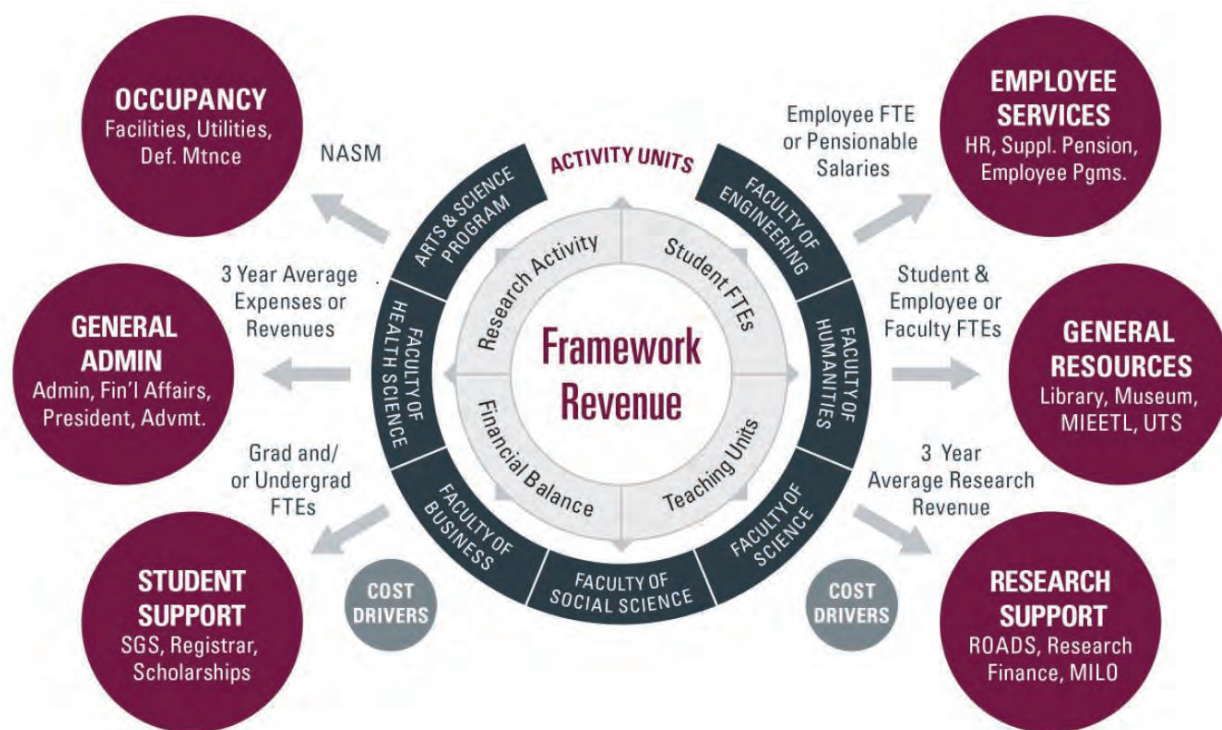
## 8.4 BUDGET MODEL

To allocate Operating Fund resources, McMaster uses a hybrid between a full activity-based model and an incremental model. Implemented in 2014/15, the model aims to strike a balance between providing transparent activity-based funding to the Faculties while maintaining financial flexibility to address strategic goals. Funding to support units is fixed where any further incremental allocations including salary inflation are annual decisions based on funding availability and unit-level requests considered a priority. Support unit funding does not increase with changes to enrolment or research.

Figure 4 below identifies sources of revenues in the center allocated to activity units (Faculties) based on enrolment, teaching, or other drivers. Further, six expense types are identified and allocated to the Faculties based on volume, space, utilization or average revenue or expense drivers.



Figure 4: Operating Fund Budget Model Revenue Streams



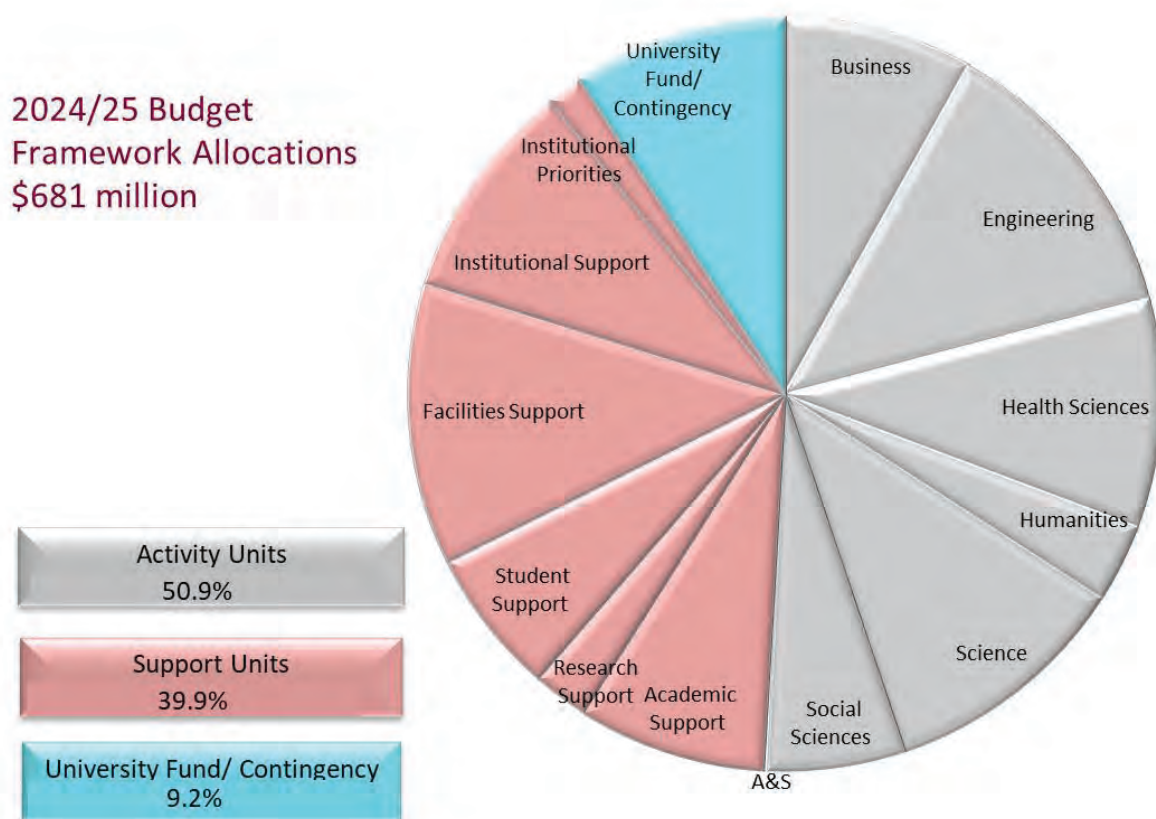
The model mostly matches provincial funding flows. However, two strategic envelopes are created as a percentage of Operating Fund revenue: i) the Research Discretionary Fund to be used by the Vice-President (Research) for strategic research initiatives, and ii) the University Fund to be allocated by the Provost to support the University’s mission, vision, and strategic priorities.

Recognizing that the indirect costs of research are not fully covered by overhead revenue, the Research Infrastructure Fund and Research Excellence Fund redistribute a portion of revenues to support the most research-intensive Faculties. Additionally, occupancy costs are charged out to a research host Faculty using an overall average cost per square meter without distinction to the higher cost of research labs.

After all revenue allocations are made to the Faculties and strategic funds, allocations of central support unit costs are charged to Faculties based on cost drivers, for example Human Resources costs are charged out based on employee full-time equivalents.

All Faculty or activity unit allocations are adjusted based on actual revenues and cost driver results after year-end.

Figure 5: Operating Fund 2024/25 Budget Framework Allocations by Area

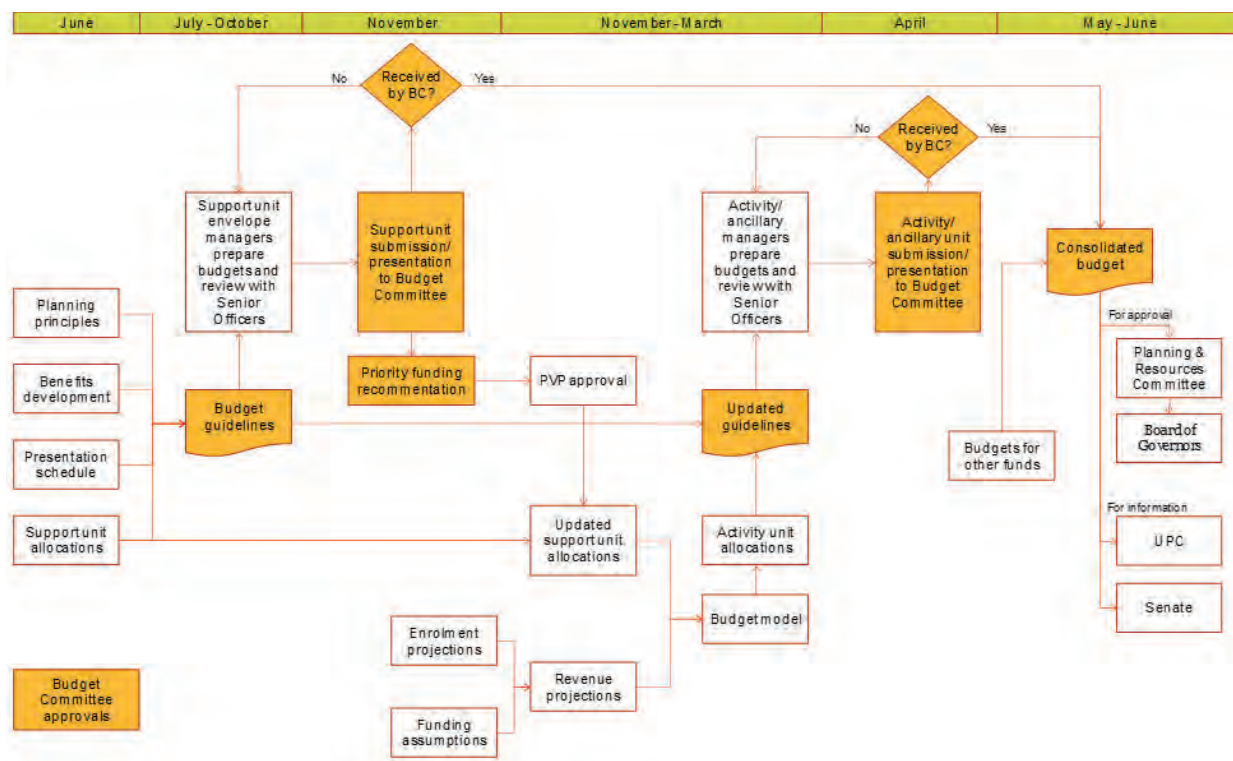


The budget approach has been continually assessed and evaluated both internally and externally, the latter involving the sharing of best practices with other Canadian and US universities, as well as participating in research undertaken by the Education Advisory Board.

Review feedback and ongoing input and analysis have resulted in some changes to the budget model to either address concerns or enhance incentives aligned to strategic priorities. The adjustments mostly alter values of the parameters and not the underlying principles. The budget model has had two formal reviews, one in 2017, and a more recent review initiated by the Provost in 2023, available at [https://provost.mcmaster.ca/app/uploads/2023/11/Budget-Model-Review-Report\\_2023.pdf](https://provost.mcmaster.ca/app/uploads/2023/11/Budget-Model-Review-Report_2023.pdf). A number of the review recommendations are currently being considered, including a working group exploring the model’s incentives for research activity and how it supports the research and reputational goals of McMaster. Some additional refinements to the budget model in future years may be introduced to ensure incentives are optimally aligned to support McMaster’s academic and research mission. Additional information on the current budget model is available at <https://provost.mcmaster.ca/budget-planning/>

## 8.5 BUDGET CYCLE

Figure 6: Budget Cycle



**June:** The budget cycle for the Operating Fund and specifically funded programs begins as the Budget Committee reviews and approves the assumptions and guidelines that will apply to all units across the University. Submissions include a projection for the current year, the budget for next year, and plans for the following two years. The Budget Committee requests the submissions on a standard template, identifying:

- Strategic objectives and their relationship to the vision and the Strategic Mandate Agreement
- Key metrics and benchmarks, including enrolment trends, ratio of students to faculty, staffing levels, and space requirements
- New initiatives and cost pressures, the actions taken to achieve a balanced budget, effects on the University community, and the related risks
- All one-time costs and the related funding sources
- Capital and/or renovation plans, including funding sources or internal financing capacity

Benefit rates are set to cover statutory deductions, pension costs, post-retirement benefits, and other benefit costs associated with employer plans offered to employee groups. Assumptions for salary and wage increases by employee group are reviewed, incorporating information from collective agreements.

**July to October:** Budget allocations to activity units follow both the total level of funding and the allocations made to support units. The budget cycle is divided into two stages, with support units preparing their budgets first from July through October, so that any funding for any recommended priorities or any other revenue adjustments may be incorporated into the activity unit allocations.

**November:** Support units present budgets during a three-day Budget Committee conference, attended by additional guests including the Vice-Presidents, Faculty Deans and Directors of Faculty Administration, and other envelope managers. This provides transparency around operations and the University's overall financial position, and allows the Faculty or activity unit leaders to consider and comment on the budget priorities and expenditures of all support units before the Budget Committee votes to receive each budget.

While receiving budget submissions, the Budget Committee identifies unfunded priorities, potentially unacceptable cost-cutting actions, and other framework allocations in the context of available funding. The Committee explicitly prioritizes these items for review by the President, recommending some for funding. In consultation with the Vice-Presidents, as many of these important items as possible are funded.

**November to March:** Activity units begin budget preparation. Reasonable estimates of future enrolment and revenues based on provincial regulations, strategic objectives, historical demand, and other commitments are prepared. The activity unit allocations are updated in the budget model using the revenue estimates and the final support unit allocations, and the Operating Fund Guidelines are released with the updated allocations.

Ancillaries are self-funded and not dependent on support unit allocations but may use enrolment assumptions in their revenue estimates. Ancillary Fund Guidelines are issued using the same salary and benefit cost assumptions as the Operating Fund, including rent charges and amounts to be contributed to the Operating Fund.

**April:** Activity units and ancillaries present their budgets during a two-day Budget Committee conference, attended by additional guests including the Vice-Presidents, Faculty Deans and Directors of Faculty Administration, and other envelope managers. The Budget Committee votes to receive each budget and reviews the final total.

Budgeted consolidated financial statements are prepared incorporating plans for the remaining funds. To finalize the budget, senior management reviews the financial position over the three-year planning horizon and makes adjustments, where necessary, to ensure reasonableness of the consolidated position and continued financial sustainability while promoting the academic mission.

**May to June:** The budget is presented to the University Planning Committee and the Senate for information and comment before presentation to the Planning and Resources Committee and Board of Governors for approval.

## 8.6 REVENUE ASSUMPTIONS

### 8.6.1 ENROLMENT

McMaster's domestic enrolment is above the funded corridor particularly in high demand programs as McMaster remains highly sought after in the domestic market. International enrolment has fallen

short of the targets for 2023/24 and expectations for international enrolments have been further tempered for future years as a result of the federal cap on student permits. Enrolment will be managed to ensure that debt management policy ratio targets are achieved.

The undergraduate enrolment projection model uses the Enrolment Management Team’s level 1 targets to forecast each Faculty’s annual intake. For movement between levels 2 and above, within each Faculty and between Faculties, the model applies a flow-through methodology that incorporates each Faculty’s historical three-year transition rate.

To project graduate enrolment, since no level 1 intake targets are set at the graduate level, the graduate enrolment projection model is a flow-through model based on the following two elements:

- Each Faculty’s historical level 1 intake unless a specific target was provided by a program.
- The transition probabilities of students from levels 2 and above. Like the undergraduate projection, for movement between levels 2 and above within each Faculty, the graduate model applies a flow-through methodology that incorporates each Faculty’s historical three-year transition rate, adjusted for mid-year graduation rates.

For both undergraduate and graduate enrolment projection models, actual enrolment data at the student level are used to simulate the projections. The projection data includes FTEs, headcount and WGU counts by Faculty, level, registration status, immigration status, and fee category.

Table 2: Enrolment Assumptions

		2023/24 Budget	2023/24 Projection	2024/25 Budget	2025/26 Plan	2026/27 Plan
Undergraduate FTEs	Domestic	25,535 -1.0%	26,225 -0.9%	26,507 1.1%	26,365 -0.5%	26,259 -0.4%
	International	4,293 -5.2%	4,063 -11.7%	3,528 -13.2%	3,095 -12.3%	2,882 -6.9%
	Total	29,828 -1.7%	30,288 -1.0%	30,035 -0.8%	29,459 -1.9%	29,141 -1.1%
	Domestic	3,304 +2.9%	3,252 +1.3%	3,296 +1.4%	3,307 +0.3%	3,324 +0.5%
Graduate FTEs	International	1,494 -0.6%	1,624 +8.0%	1,642 +1.1%	1,658 +1.0%	1,666 +0.5%
	Total	4,798 +1.8%	4,876 +3.4%	4,938 +1.3%	4,965 +0.5%	4,989 +0.5%

### 8.6.2 TUITION RATES

In accordance with the provincial announcement of the tuition framework for the next three years, the domestic in-province tuition rate increase is budgeted as flat (0%), with a budgeted 5% inflation for out-of-province domestic undergraduate students.

International tuition rates include market inflation and demand considerations. The 2024/25 rates are budgeted to increase by 5% per year for level 1 and 6% for level 2 and above, with exceptions for specific programs. Note that international PhD tuition will mirror that of the domestic PhD in accordance with McMaster’s decision to harmonize the international and domestic PhD tuition starting in 2018/19 (Table 3).

Table 3: Tuition Fee Increase Assumptions

			2023/24 Budget		2023/24 Projection		2024/25 Budget		2025/26 Plan		2026/27 Plan	
			Level 1	Level 2 +	Level 1	Level 2 +	Level 1	Level 2 +	Level 1	Level 2 +	Level 1	Level 2 +
Domestic - Ontario	Undergraduate	Arts & Science or other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		Professional	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Graduate	Research (with thesis component)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		Professional (course work only)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Domestic - Out of Province	Undergraduate	Arts & Science or other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
		Professional	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	Graduate	Research (with thesis component)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		Professional (course work only)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
International	Undergraduate	Arts & Science or other	10%	6%	5%	6%	5%	6%	5%	6%	5%	6%
		Professional	10%	6%	5%	6%	5%	6%	5%	6%	5%	6%
	Graduate	Research (with thesis component)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		Professional (course work only)	10%	6%	10%	6%	10%	6%	10%	6%	10%	6%

### 8.6.3 OPERATING GRANTS

Operating grants are held flat with adjustments for graduate expansion achieved in 2019/20.

Table 4: Operating Grant Assumptions

		2023/24 Budget	2023/24 Projection	2024/25 Budget	2025/26 Plan	2026/27 Plan
Core Operating Grant (COG)		\$1,352/WGU based on WGU midpoint 2019/20	\$1,325/WGU based on WGU midpoint 2019/20	\$1,154/WGU based on WGU midpoint 2019/20	\$1,154/WGU based on WGU midpoint 2019/20	\$1,154/WGU based on WGU midpoint 2019/20
Differentiation Grant	Performance Based*	Up to 10% of Total Operating Grants at risk	Up to 10% of Total Operating Grants at risk	Up to 25% of Total Operating Grants at risk	Up to 25% of Total Operating Grants at risk	Up to 25% of Total Operating Grants at risk
	Other Differentiation Envelope (DE)	45% of Total Operating Grants from the result of reduced WGU value in COG	45% of Total Operating Grants from the result of reduced WGU value in COG	35% of Total Operating Grants from the result of reduced WGU value in COG	35% of Total Operating Grants from the result of reduced WGU value in COG	35% of Total Operating Grants from the result of reduced WGU value in COG
	<b>Total</b>	<b>55% of Total Operating Grants</b>	<b>55% of Total Operating Grants</b>	<b>60% of Total Operating Grants</b>	<b>60% of Total Operating Grants</b>	<b>60% of Total Operating Grants</b>
International student reduction		\$750/ International student				

Metric performance will be linked to funding in SMA Year 5 (2024/25) at a system-wide proportion of 25%. While the planned differentiation funding as a percentage of total operating grants grows incrementally each year to approximately 60% by 2024/25.

In March 2024 the MCU announced additional grant funding in response to the Blue Ribbon Panel’s recommendations, which provides some relief to the fixed grant corridor. This includes one-time funding towards the costs involved in delivery of Science, Technology, Engineering and Mathematics (STEM) degree programs for unfunded students for the period April 1 2023 to March 31 2024. Additionally, a small increase to the base grant funding was announced for 2024/25 through 2026/27. An estimate of these amounts has been included in budgeted revenues.

There may be an opportunity to negotiate a higher WGU corridor level when the SMA is renewed in 2025/26, however no further increases have been assumed at this stage.

## 8.7 FUNDING FOR STRATEGIC PLAN PRIORITIES

McMaster's community has budgeted initiatives to support and achieve the strategic plan priorities. Investments to advance McMaster are funded from current revenues and appropriations<sup>6</sup>. New initiatives are either funded from appropriations or a request is made to the Budget Committee to fund priority items. The 2024/25 budget includes additional priority allocations to:

- The McMaster Okanagan Committee
- Digital technology transformation in classrooms
- Classroom renovations
- Graduate records and pay optimization systems
- Student accessibility services
- Global engagement strategy
- Campus Accessibility Action Plan (Phase 3)
- Advancement campaign funding
- International recruitment

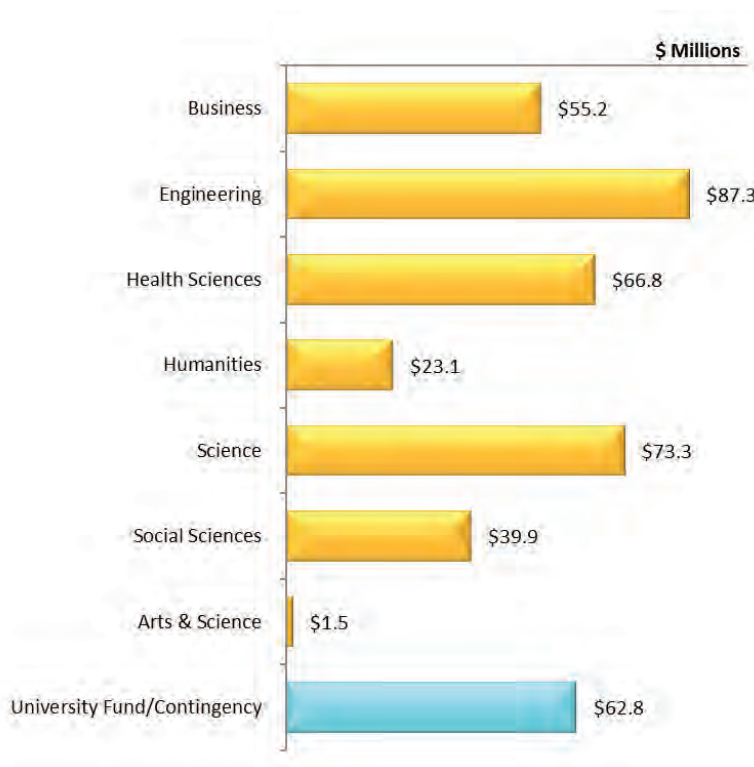
In addition to the above, smaller base or one-time investments continue to be made in the 2024/25 budget and planning years to support the strategic plan with a series of administrative support reviews and benchmarking activities including UniForum, a global benchmarking initiative to understand academic and administrative support efficiency involving 41 participating post-secondary institutions worldwide – 15 universities in Australia and New Zealand, 14 in the United Kingdom and 10 others in Canada.

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<sup>6</sup> Appropriations are the accumulated surpluses or deficits from prior years, also known as reserves. In accordance with the Operating and Ancillary Budgets Policy, these balances are carried forward to future years. Surplus appropriations may be used to provide funds to offset one-time spending and investments in deficit-reducing strategies. Envelope managers must present plans to eliminate deficit appropriations with their budget submissions.

## 9 ENVELOPE HIGHLIGHTS

Figure 7: Operating Fund 2024/25 Budget University Fund and Activity Unit Allocations



### 9.1 ACTIVITY UNITS (FACULTIES)

#### 9.1.1 FACULTY OF BUSINESS

The DeGroote School of Business (DSB) is at an exciting and pivotal time. With a new strategic plan in place, DSB plans to add new full-time faculty to its ranks. In addition, the McLean Centre for Collaborative Discovery will be completed in late 2025 to early 2026, and students will enjoy new applied learning opportunities in a state-of-the-art facility. The operating budget has become strained due to the continuing domestic tuition freezes, as well as the changes to visa requirements for international students that has resulted in a short drop in applications.

As part of the new strategic plan, DSB has developed ambitious goals across all five pillars of McMaster’s strategy. These goals and focus areas will continue to increase DeGroote’s reach and stature in education, research, and community engagement over the coming years.

#### 9.1.2 FACULTY OF ENGINEERING

Engineering continues to provide graduate and undergraduate students with a high-quality education and an excellent student experience. Empowering agile and globally conscious leaders in engineering who collaborate to create a brighter future is the renewed mission of the Faculty. The current financial climate has presented significant challenges to Engineering.



The Faculty external review, which occurred in 2023, provides some recommendations to strengthen the Faculty, but also highlighted strengths in leadership, collegiality, quality of students, research productivity and industry partnerships. The Faculty of Engineering offers a large undergraduate research experience program, as well as increasing opportunities for co-op experiences to both graduate and undergraduate students. The incoming undergraduate class this year includes 40% women, the highest to date for Engineering.

### 9.1.3 FACULTY OF HEALTH SCIENCES

The Faculty of Health Sciences (FHS) is navigating the current expansion of the nursing, physician assistant, undergraduate medical education (MD) and post graduate medical education programs in support of government response to provincial Health Human Resource (HHR) shortages. FHS expects further expansion in undergraduate and post grad medicine, midwifery, physician assistant and rehabilitation sciences education, although numbers and funding are undetermined.

A plan is in place to avoid ongoing deficits within the current tuition and funding environment but there is a need to invest in activities and facilities that will allow FHS to participate in meeting the growing demand for health professionals in Ontario and to enable the continuity of research and innovation. The plan will include job reductions via attrition, and cuts to discretionary spending, but the ability to meet health care human resources needs and ensure continued research excellence must be sustained.

The historic growth of Gulf State funded trainee revenues, and previous expansion in both undergraduate and graduate education, along with the financial support and goodwill of clinical faculty, has allowed many of the departments in the Faculty to amass surpluses over the last several years. Now, declining operating revenues mean the departments will draw down that surplus.

### 9.1.1 FACULTY OF HUMANITIES

The Faculty of Humanities focus on administrative efficiency and careful academic planning have meant that the Faculty of Humanities has been able to weather the cuts to tuition, frozen government grant, and the recent sharp decline in international student enrolments. As new sources of revenue are sought, the Faculty continues to focus on strategies that will help students and parents recognize the value of a Humanities degree, such as strengthening our existing degree programs and expanding our interdisciplinary offerings.

In 2024 McMaster's first cohort of BHSc Integrated Rehabilitation Science and Humanities students will begin their studies, and in 2025 the first students in the new Combined Honours BA in Leadership and Civic Studies (and another subject) will arrive at Wilson College, a joint initiative of the Faculties of Humanities and Social Sciences. Next fall all new Humanities students will also be enrolled in an innovative Humanities Skills for Life concurrent certificate, which will provide students with an additional credential representing their attainment of core competencies for today's world: communication, inter-cultural understanding, collaboration, digital skills, and more. The Faculty also continues to expand its experiential education offerings and paid internship program.

Outside the classroom, Humanities' faculty members engage in a wide variety of research and creative practices. They consistently win Tri-Council SSHRC funding at rates significantly above the national averages. They are recognized internationally for their scholarship, and they are active throughout Greater Hamilton in campus-community partnerships that benefit the region. In addition,

Humanities plays a critical role in the university's international strategy by providing McMaster's highly successful MELD English-language programs, which prepare visa students for academic success and help them adjust to life in Canada socially and culturally.

### 9.1.2 FACULTY OF SCIENCE

The Faculty of Science continues to make substantial adjustments to our activities to mitigate the financial risk associated with decreasing revenue projections based on the challenging international student recruitment market, provincial grant funding restrictions and domestic tuition freezes. These adjustments include a pause on faculty renewal and non-essential staff hiring while delaying or eliminating capital expenditures. The Faculty continues to focus on the student experience, success of graduates, excellence in teaching and learning, research excellence and impact, innovation, economic development, and community engagement. Key activity areas include excellence in academic programming, commitments to equity, diversity, inclusion and accessibility and Indigeneity, investments in advancement, refinement of international strategy and support for innovation in all areas with a focus on impact and outcomes.

### 9.1.3 FACULTY OF SOCIAL SCIENCES

The Faculty of Social Sciences (FSS) is investing in improving skills, job readiness, and job outcomes for students through its Careers and Experiential Education office. FSS continues to pursue opportunities for interdisciplinary programming in both existing programs and new initiatives such as the Executive Education program in Public Policy. As a hub for Indigenous research and the expansion of Indigenous studies on campus, the FSS will launch the Indigenous Studies Master's program in 2024/25.

Community and Economic Impact continues to be a priority for the Faculty, and initiatives such as increased support to community engagement, through the community research platform, and expanded community engagement through the Spark Centre for Social Research Innovation provide the catalyst for these activities. The Faculty of Social Science is strengthening the ability of its faculty to attract Tri-Council funding through the creation of new research centres and enhanced research support program pre- and post-award. The changed enrolment environment and continued provincial funding limits have put the FSS into structural deficit in the face of increased costs, compensation increases for faculty and staff, creating even greater challenges for making necessary investments in strategic research, educational and support areas.

### 9.1.4 ARTS & SCIENCE PROGRAM

The Arts & Science program continues to prioritize interdisciplinary, inquiry-based, socially-engaged learning, in line with the university's mission and teaching and learning strategy. 2024/25 will see the continuation of the successful McMaster Discovery Program (relaunched in 2023/24), as well as the roll out of new equitable admissions processes (pending approval). Efforts to review and enhance recruitment processes will continue, with a view to further diversifying the applicant pool and incoming class. Similarly, alumni engagement activities initiated in 2023/24, including a mentorship program for current students and a video series that supports recruitment efforts, will be maintained and grown. Further opportunities for Arts & Science students to engage in research are also being explored.

## 9.2 UNIVERSITY FUND

The University Fund supports excellence, innovation, and renewal across all areas of the University. By design, projects supported are allocated funding for specific short-term purposes with successful innovations intended to be permanently funded by different means. The University Fund provides flexibility and encourages innovation for advancing strategic priorities in support of McMaster's mission.

Some of the current commitments from the University Fund include:

- Supplemental operating contributions to Faculties
- Contributions to the capital reserve, capital renewal and expansion projects
- Indigenous programming support
- Black Cohort and Indigenous faculty hiring initiatives
- Strategic Excellence and Equity in Recruitment and Retention (STEER/R) Awards Program
- Research platforms support
- International student recruitment support
- Research commercialization support
- Various Strategic Alignment Funded Projects

Many existing ongoing commitments have been shifted to permanent allocations in the relevant areas as intended, and the Provost will continue to apply this lens to all future projects.

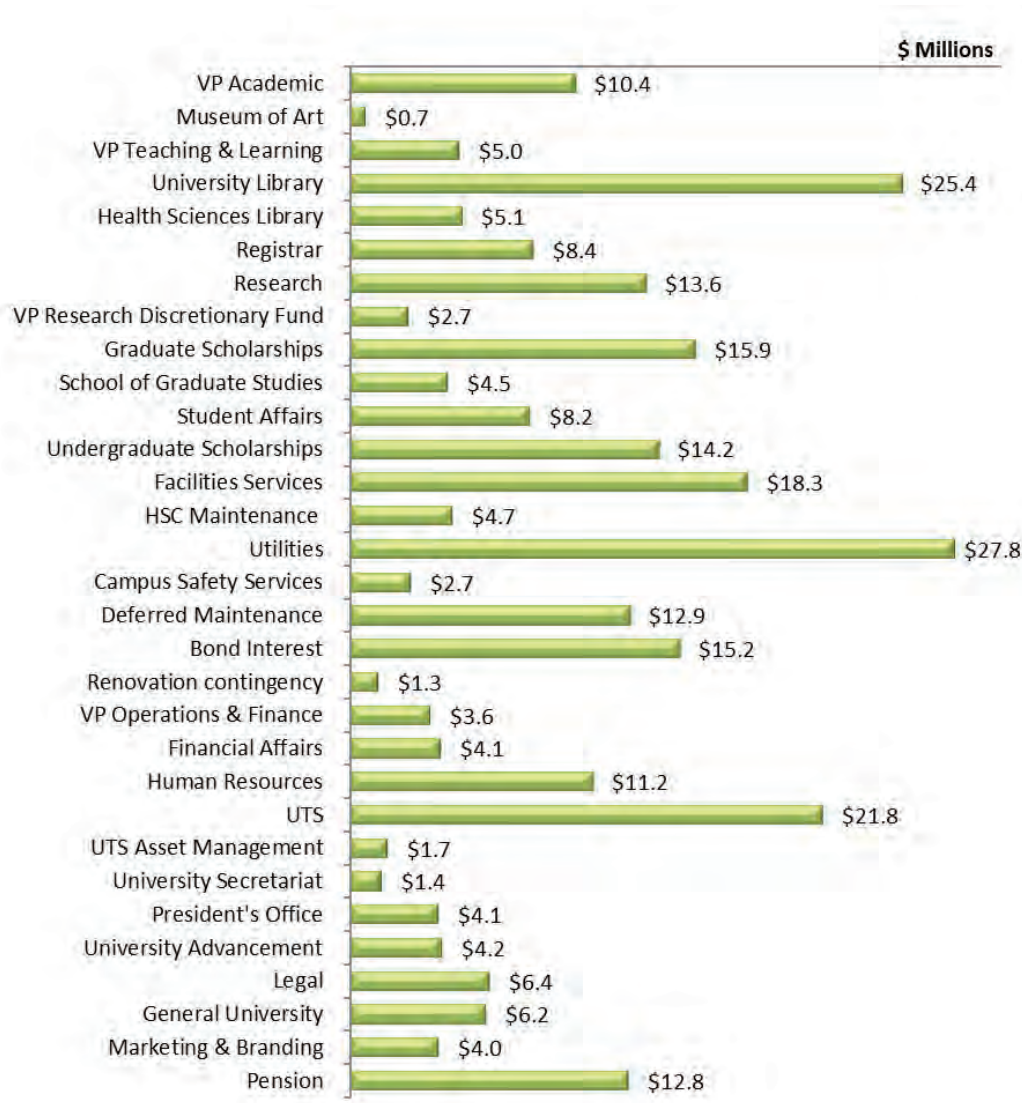
Finally, the University Fund provides institutional contingency support to weather unforeseen circumstances or to respond expeditiously to emergent opportunities. In the current fiscal environment thoughtful decisions are being made to ensure the conservation of funds for this purpose.

## 9.3 SUPPORT UNITS

Support units do the indirect work that furthers achievement of the academic mission. While not directly involved in teaching and research, support units provide the infrastructure that ensures efficient delivery of the services critical to achieving the mission.

In an effort to ensure that both Activity Units and Support Units pursue the necessary cost containment and operational efficiencies required due to the current operating revenue environment, an across the board decrease of \$5 million was applied to ongoing Support Unit allocations for 2024/25 budget. In addition, a multi-year reduction to the Pension budget envelope allocation, which is funded as a support unit in the budget model, was extended into 2024/25 and future years, taking advantage of the impact of favourable investment income on the pension funding deficit position.

Figure 8: Operating Fund 2024/25 Budget Support Unit Allocations (Ongoing and One-time)



### 9.3.1 STUDENT SUPPORT

**Student Affairs** provides a breadth of programming and services to students in support of three main pillars: creating a sense of belonging, supporting health and well-being, and providing opportunities for personal growth and transformation. Student Affairs supports key stakeholders, including government, students, parents, and the University. The ability to respond quickly to these needs is often dependent on funding from a range of sources, including government and donors.

The **School of Graduate Studies (SGS)** provides central graduate support services in pursuit of the highest quality of research and professional training while striving to improve and deliver a superior graduate student experience. SGS assists Faculties in the development of new graduate programs, ensuring that such proposals are prepared according to the latest requirements and clearly articulate the alignment between the proposal and the University's priorities. SGS continues to work to maintain bursary and scholarship funds at a time when living costs in the Hamilton area have dramatically increased.

### 9.3.2 ACADEMIC SUPPORT

The **University Library** and **Health Sciences Library** participated in a Budget Committee Working Group charged with identifying new approaches to fund McMaster's libraries. That group recommended an external review of the Libraries, which took place in early 2024. At the same time, the two organizations continue exploring the viability of harmonizing or merging specific functions with an aim to reduce costs and improve service quality.

The **Registrar's Office (RO)** is a hub of student-administration at McMaster University. Its processes and services impact thousands of students and many diverse campus partners each academic year. The RO is looking ahead strategically and the key areas of focus over the next year and beyond will be: continuously evolving to support an increasingly complex and diverse student population; shifting from rapid system implementations to the integration of advancements in technology and processes; and enhancing support of and collaboration with campus partners.

The units within the **Vice Provost, Teaching and Learning** portfolio (**MacPherson Institute for Leadership, Innovation, and Excellence in Teaching, Office of Community Engagement, the INSPIRE Office of Flexible Learning**) work to advance and support innovation in teaching and learning to elevate teaching as a professional discipline and equip our students with the knowledge and skills needed to make a transformative impact on our world. Future priorities include enabling partnered and interdisciplinary learning, valuing inclusive excellence and scholarly teaching, supporting teaching and learning in active and flexible learning spaces, and partnering across campus to create a holistic and personalized student experience.

### 9.3.3 RESEARCH SUPPORT

The **Vice-President Research (VPR)** supports McMaster's competitive grant applications processes ensuring grant compliance, financial oversight, protection of researchers and research subjects, and maintaining institutional eligibility requirements. Additionally, the VPR supports private sector partnerships, protection of IP, licensing, patents, and start-ups, which contribute to McMaster's increased research funding from the private sector sources SMA metric. These efforts are supported by research administration and have been areas of focus for the VPR. In support of commercialization and entrepreneurship the VPR developed the McMaster Seed Fund (MSF).

As Canada's sole major neutron source, the **McMaster Nuclear Reactor (MNR)** is the only University in Canada capable of hosting several types of specific research facilities. **Nuclear Operations and Facilities (NOF)** continues to strive to unlock the value of its highly differentiated and specialized infrastructure and expertise in support of increased and broadened production of life-saving medical isotopes, research in next generation radiopharmaceuticals and clean energy nuclear technologies and re-establishing Canada's critical capabilities in neutron beam research to support materials discoveries that will power the economy of Canada's future. Underpinned by the McMaster's commitment to safe, compliant and effective operation of our nuclear facilities, NOF is bringing new and expanded capabilities to ensure that Canada maintains a leadership role in nuclear medicine, clean energy technology and materials of the future. With Federal and Provincial government support, NOF is turning up the power at Canada's Nuclear University to achieve these goals and position McMaster for another generation of leadership in nuclear research and education.

### 9.3.4 INSTITUTIONAL SUPPORT

**University Technology Services (UTS)** has successfully advanced the McMaster IT Strategic Vision, from data-driven decision-making tools and resources, to improved workflows and efficiencies. At the same time, the tactical importance of reducing deferred maintenance risks, enhancing IT security capabilities, developing strong partnerships and collaboration opportunities with partners across campus, evaluating and 'right sizing' IT services and support, and continuing to deliver on projects that will support the institution's mission of teaching, learning and research, will be a top priority.

**Financial Affairs** is focused on providing financial leadership advice, support, and value-added services across the university with expertise and integrity, supporting several strategic priorities including decarbonization of our investments, achieving cost savings through increased contract buying in MACBUY (the University's integrated market place for purchasing activities, including automated payment processes and supplier portal) and more efficient across campus billings and collections. In 2024/25, there will be a focus on the continued rollout of McMaster's One Card system, which will allow students and employees to buy and receive services, access spaces, and manage their personal university account. A budget tool replacement discovery project aims to replace the current system, reaching its end of life by 2030.

**Human Resources** is committed to delivering people and culture solutions that advance McMaster's vision, mission and strategic priorities. Key actions in 2023/24 and 2024/25 include a focus on progressing operational excellence and service delivery, planning for the workplace of the future, health, safety and wellbeing of the campus community, and compensation design.

**University Advancement (UA)** is in a period of transition, with a new VP recently appointed, and plans underway to launch McMaster's next fundraising campaign, its first since 2006-2010. Critical to this is ensuring sufficient budget funding and an organizational structure that can support the priorities of the University and its Faculties and units over both the short and long term, and that enables the eventual campaign to be successful. UA continues to achieve strong results, which are made possible through the leadership, collaboration and support of McMaster's senior leadership and our other academic partners across campus.

The **Marketing and Branding** project and McMaster's Brighter World brand platform have advanced the University's digital presence. Differentiating McMaster in an increasingly competitive national and international environment underpins the current evidence-based marketing strategy. Investments focus on strengthening McMaster's international ranking profile which contributes to diversified international recruitment. Investments focus on delivering efficient, effective, and innovative marketing strategies.

### 9.3.5 FACILITIES SUPPORT

**Facilities Services** continues to look at new ways to improve day-to-day operations. Custodial Services has completed a pilot through the Uniforum project to analyze ways to reduce costs and increase customer satisfaction. As deferred maintenance continues to grow, maintenance staff are increasingly challenged to work on tasks outside the critical items identified. In 2023/24 the new campus plan was launched, and in 2024/25 and beyond there will be an operational focus on maintaining campus and buildings, NetZero, and sustainability.

## 10 BUDGET BY FUND

### 10.1 OPERATING FUND

Table 5: Operating Fund Summary

(\$ thousands)	2023/24		2023/24		2024/25		2025/26		2026/27	
	Budget	Projection	Projections vs Budget		Budget	Plan	Plan		Plan	
<b>Revenues</b>										
Provincial grants	240,222	255,124	14,902	6.2%	247,439	245,340	245,506		245,506	
Tuition	433,810	429,226	(4,584)	-1.1%	404,417	393,857	391,572		391,572	
Research overhead income	26,974	29,069	2,095	7.8%	27,841	27,857	27,455		27,455	
Investment income	9,467	9,467	-	0.0%	9,467	9,467	9,467		9,467	
Other income	124,364	140,538	16,174	13.0%	141,338	143,477	143,389		143,389	
<b>Total revenues</b>	<b>834,837</b>	<b>863,424</b>	<b>28,587</b>	<b>3.4%</b>	<b>830,502</b>	<b>819,997</b>	<b>817,389</b>		<b>817,389</b>	
<b>Expenses</b>										
Salaries, wages and benefits	598,373	604,053	(5,680)	-0.9%	615,430	628,424	648,790		648,790	
Utilities and maintenance	51,192	49,893	1,299	2.5%	52,523	51,246	51,159		51,159	
Equipment and renovations	55,471	52,985	2,486	4.5%	43,650	40,155	68,116		68,116	
Scholarships, bursaries and work study	36,828	39,711	(2,883)	-7.8%	42,278	43,399	45,672		45,672	
Library acquisitions	15,660	15,819	(159)	-1.0%	15,971	16,494	17,085		17,085	
Debt and financing charges	25,355	25,330	25	0.1%	25,330	25,330	25,330		25,330	
All other expenses	81,790	71,307	10,483	12.8%	67,602	52,779	49,634		49,634	
<b>Total expenses</b>	<b>864,668</b>	<b>859,097</b>	<b>5,571</b>	<b>0.6%</b>	<b>862,785</b>	<b>857,827</b>	<b>905,787</b>		<b>905,787</b>	
<b>Excess of revenues over expenses</b>	<b>(29,831)</b>	<b>4,327</b>	<b>34,158</b>	<b>114.5%</b>	<b>(32,282)</b>	<b>(37,830)</b>	<b>(88,398)</b>		<b>(88,398)</b>	
Fund balance, beginning of year	223,928	261,670	37,742	16.9%	265,997	233,715	195,885		195,885	
<b>Fund balance, end of year</b>	<b>194,097</b>	<b>265,997</b>	<b>71,900</b>	<b>37.0%</b>	<b>233,715</b>	<b>195,885</b>	<b>107,487</b>		<b>107,487</b>	

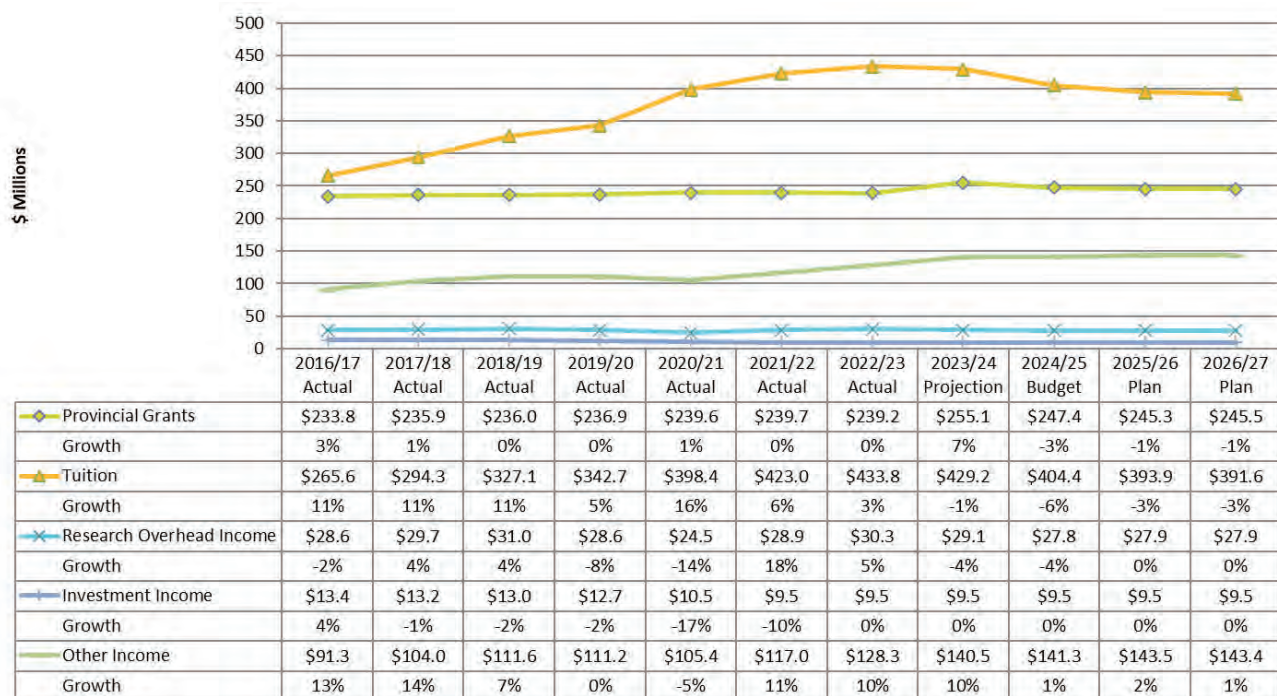
The 2023/24 Operating Fund projected surplus is a significantly positive increase from the budgeted deficit predominantly due to the one-time MCU STEM operating grant funding, and in other income predominantly from additional government funding related to the Nuclear Reactor operations, student services fees revenue, and external recoveries, combined with savings and reduced spending in equipment and renovations and other expenses.

For 2024/25, the Operating Fund budget and planning years are drawing down on appropriations. The University continues to make targeted investments in support of McMaster’s vision and strategic priorities but requires a focus on operational efficiencies and cost constraints, as the continued frozen tuition framework, limited provincial funding increases, and current international student enrolment slowdown heightened by the federally distributed Visa applications cap have an impact on revenue growth opportunities.

Variances between the 2023/24 budget and projection are available in Appendix 2.

### 10.1.1 REVENUE

Figure 9: Operating Fund Budget Revenue Trend by Type



#### 10.1.1.1 PROVINCIAL GRANTS

Provincial grants had remained relatively frozen since 2016/17. Performance-linked funding is delayed until at least 2024/25 resulting in greater funding certainty in 2023/24. The International Student Reduction (\$750 tax per international student enrolled) has increased since its introduction as international participation grew. During recent inflationary periods the fixed grant corridor allocation’s purchasing power continues to diminish (\$1 in 2015/16 approximates \$0.81 today).

In March 2024 the Province announced some additional grant funding in response to the Blue Ribbon Panel’s recommendations, which provides some relief to the fixed grant corridor. This includes one-time funding towards the costs involved in delivery of Science, Technology, Engineering and Mathematics (STEM) degree programs for the period April 1 2023 to March 31 2024, of which McMaster’s share is \$15.4 million. Additionally, an increase to the base grant funding was announced for 2024/25 through 2026/27, this has been included in the projections estimated at 3% increase over the base grant funding in the first year (\$7.3 million), followed by lower 2% increases over the current base funding in the following two years (\$4.9 million each year).

#### 10.1.1.2 TUITION

Based on the overall enrolment targets, reduced by an estimated 10% cut to international enrolment due to the federal Visa cap, the announced flat domestic in-province tuition framework, and the graduation in 2023/24 of the large 2020/21 cohort, 2024/25 net overall tuition income is projected to decrease by \$24.8 million (-5.8%) from the 2023/24 projection.



The following chart (Figure 10) reflects the enrolment and tuition trends in the framework tuition revenue, while Figure 11 reflects the mix between domestic and international enrolment, and the related funding for each. Funding for domestic students includes both provincial grants and tuition, while no grants are received for international students who are funded through tuition fees only.

Figure 10: Tuition and Enrolment Trend (excludes domestic provincial grants revenue)

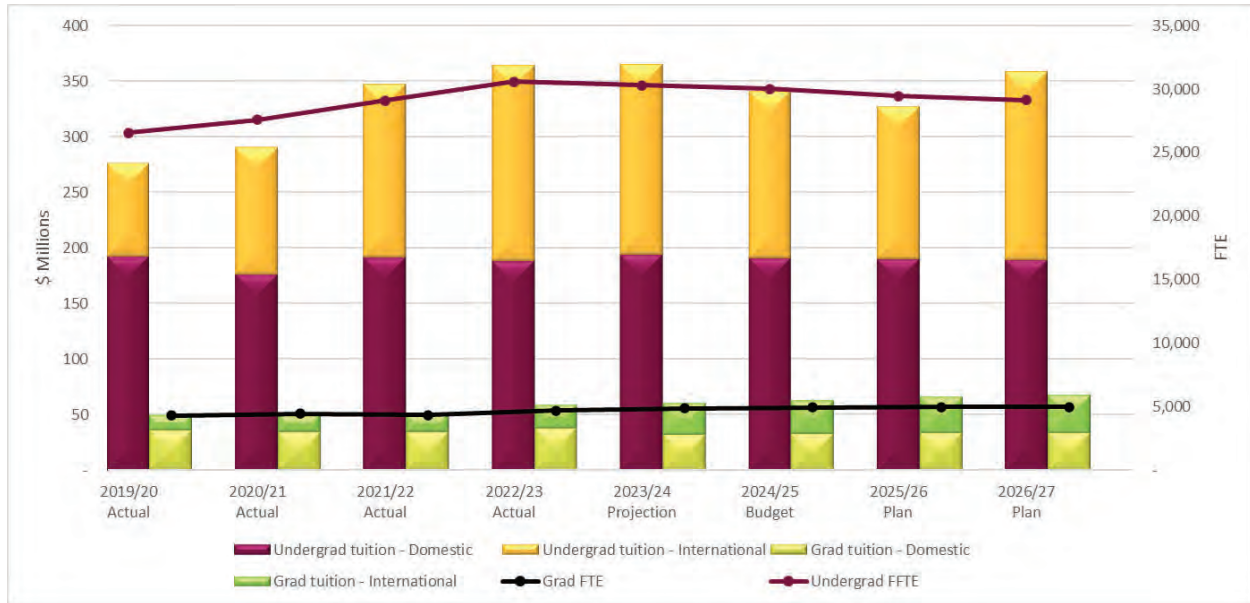
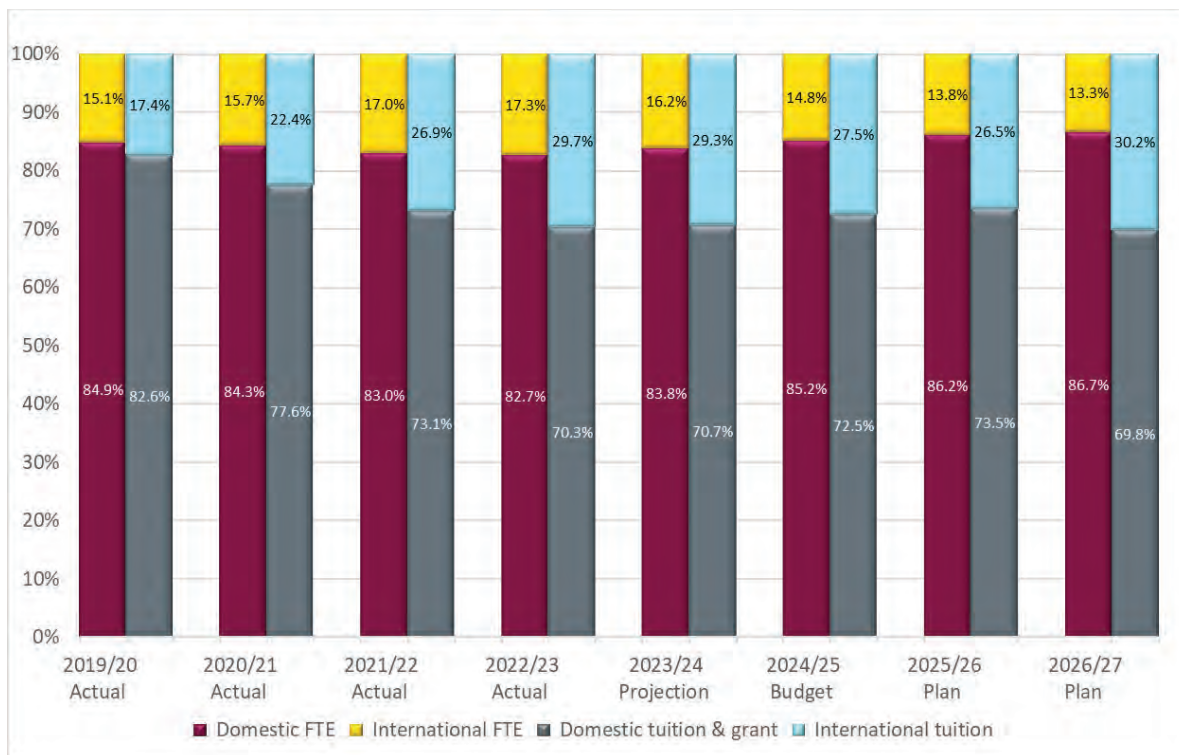
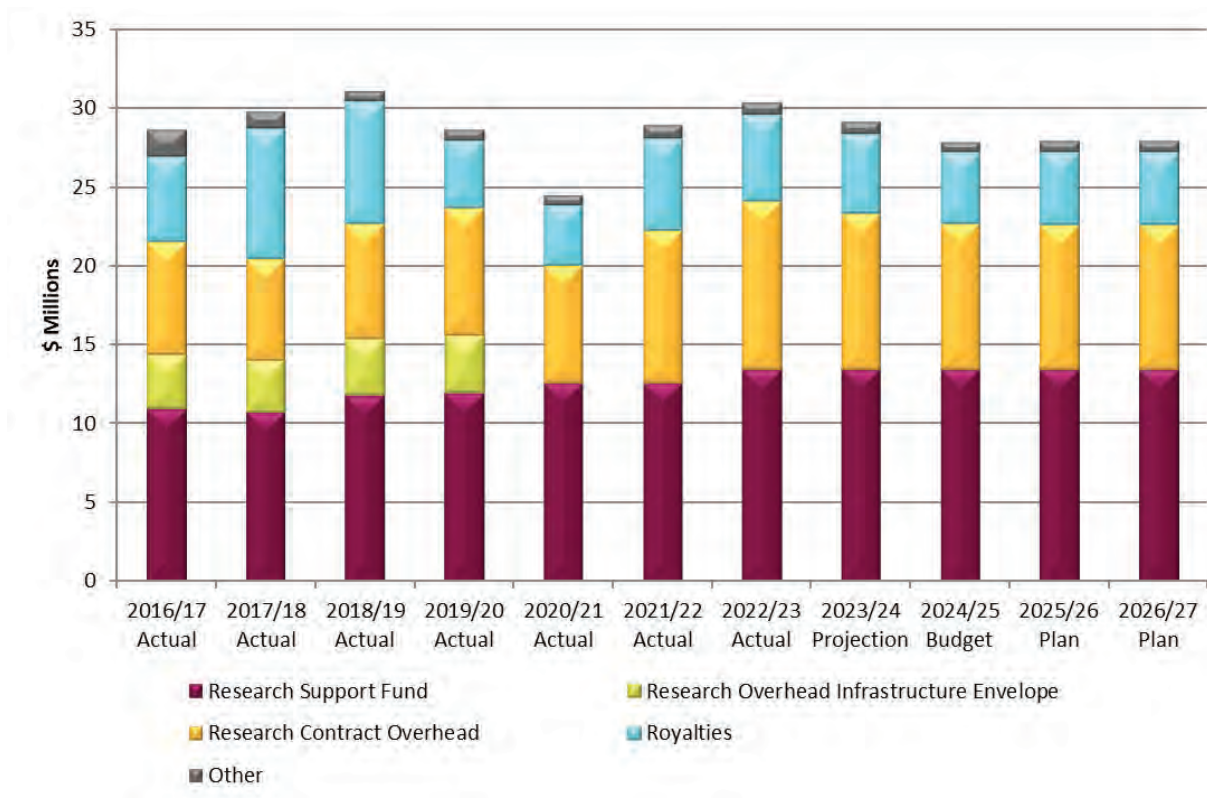


Figure 11: Operating Fund Framework Domestic Vs. International



10.1.1.3 RESEARCH OVERHEAD INCOME

Figure 12: Operating Fund Research Overhead Income Trend



Research overhead income is conservatively budgeted. Research overhead is intended to defray central and departmental support and infrastructure costs related to conducting research. The federal Research Support Fund and the Research Overhead Infrastructure Envelope (ROIE) are based on Tri-Agency research funding the University receives. In 2020/21, the ROIE was rolled into the MCU performance funding grants. For 2024/25 these grants are distributed to activity units through the budget model.

The Government of Canada has acknowledged that security threats can compromise our research, innovation, collaborations and partnerships and is supporting research security via an annual targeted Incremental Project Grant through the Research Support Fund (RSF). Funding of approximately \$1 million per annum supports the costs of research security at McMaster University and our affiliated hospital partners. At McMaster, research security funding is administered by the Vice-President Research in consultation with the Provost and Vice-President Academic for disbursement to cover eligible expenses for research security.

Research contract overhead is levied on research grants and contracts from the private sector and other agencies where allowed. Overheads are normally calculated as a percentage of direct research costs, with the objective of recovering the full amount of indirect support costs. Budgets are based on historical results. Overhead income is credited directly to activity units, where it may be further distributed to departments or reinvested in research.

Royalties are payments for commercial use of McMaster intellectual property associated with research discoveries. Like research contract overhead, royalties fluctuate depending on usage, and budgets are based on historical trends. This income is credited directly to activity units, with a share to inventors.

Other research overhead income may be earned on funding from Centres of Excellence, Canada Research Chairs, and Early Researcher Awards.

#### 10.1.1.4 INVESTMENT INCOME

The Operating Fund is allocated \$9.5 million per year from Investment Pool revenue. Annual interest from internal endowments, including the H. Lyman Hooker Endowment Fund, which is a gift directed to “provide a steady annual flow of funds to support programs that will enrich the academic achievements of the University and to provide a suitable memorial to Dr. Hooker”, and the employer portion of the pension surplus payout in 2003 approximates \$6.2 million per year. The remainder is funded from the specific purpose reserve as an approach to stabilize interest revenues allocated to Faculties through the budget model framework. Unspent capital transfers are also included in the Faculty interest allocation.

#### 10.1.1.5 OTHER INCOME

Other income includes Ministry of Health and Long-Term Care grants, post-graduate medical training, tuition from non-Ministry funded programs, nuclear reactor sales which are growing as the reactor moves to a 24/5 operations, ancillary contributions (reflecting 4.5% on sales), athletics and recreation facility expansion contributions, registration and service fees, and utility recoveries from partners.

### 10.1.2 EXPENSE

Figure 13: Operating Fund Expense Trend

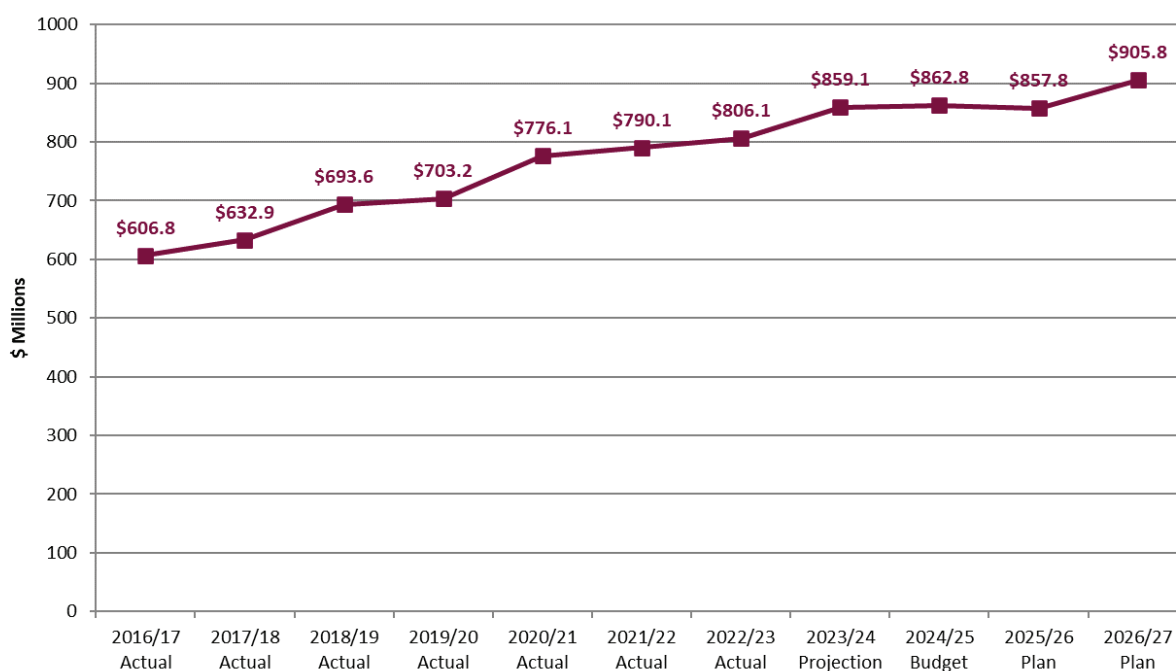


Figure 14: Operating Fund 2024/25 Budget Expense by Type

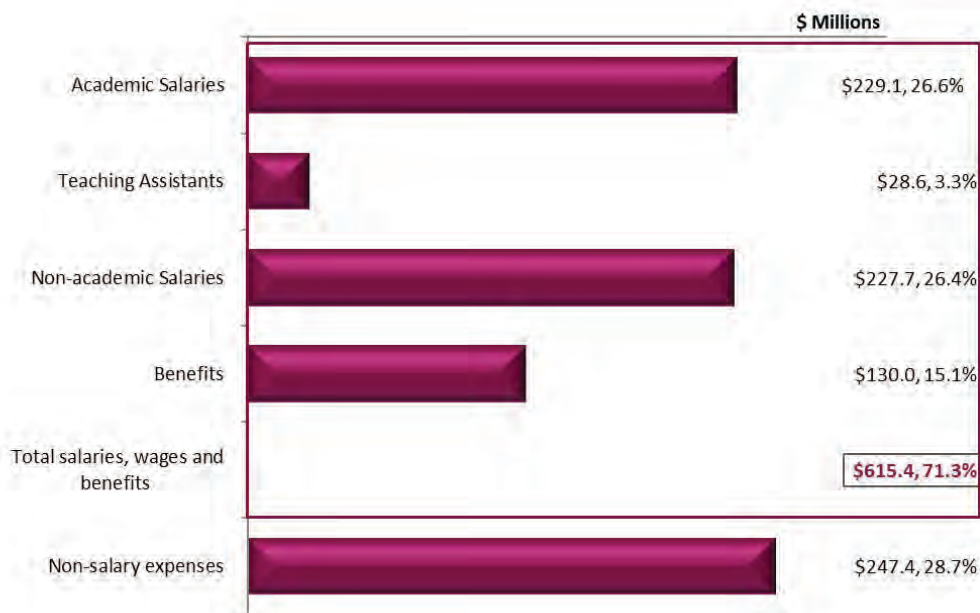
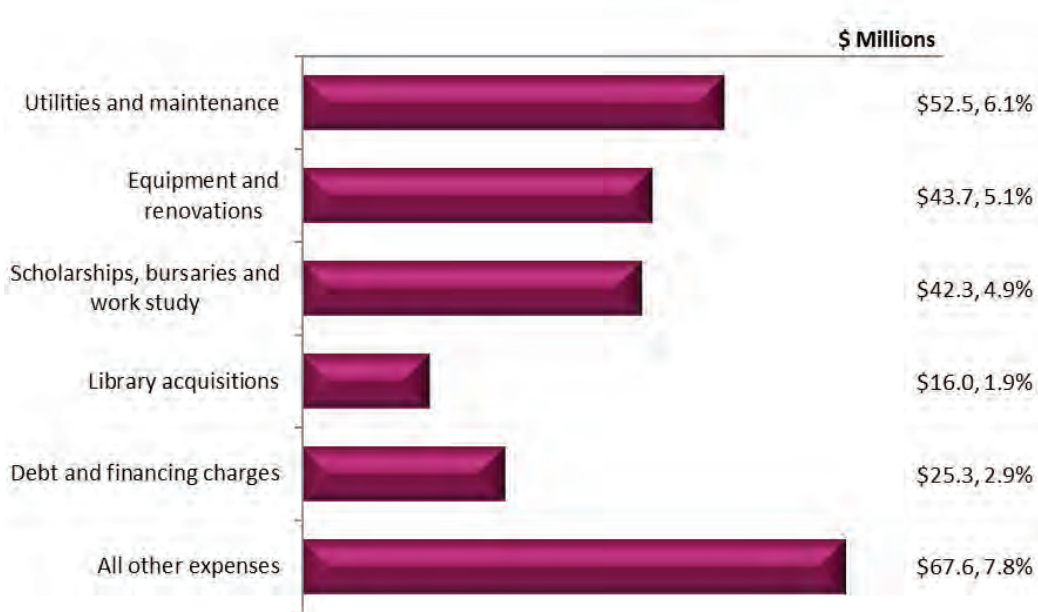


Figure 15: Operating Fund 2024/25 Budget Non-salary Expenses by Type



10.1.2.1 SALARIES, WAGES AND BENEFITS

Salaries, wages, and benefits are the largest component of the operating expense budget. The high quality of McMaster’s faculty leading the academic and research mission is a key success factor and further growth is anticipated with a focus on tenure-track or teaching-track faculty to support student-to-faculty ratios and improve research-focused academic time. Additionally, thoughtful investment in University staff to facilitate, administer and support academic programs, research, and the student

experience is also important to the McMaster community. Operational excellence initiatives draw on benchmarking data to streamline processes and mitigate support staff growth.

Since Bill 124 was passed in 2019, collective agreements were ratified with compensation restraint requirements limiting annual increases to 1% over three years, while being mindful of market competition for employment. Although the bill has since been declared unconstitutional, compensation increases have been budgeted using rates in effect for the term of the agreements with moderate increases in future years. Taken together with impacts of changes to minimum wage, compensation legislation has created new inflationary pressures.

Budgeted benefit rates use ten-year actuarial and five-year historical costing models to set smoothed rates to collect cash requirements. A benefit reserve is used to address variable cash outflows. Benefit rate continuity schedules are reviewed annually with the Budget Committee to ensure rates are reflective of projected cash requirements. McMaster’s recent valuation for the large salaried plan provide payment certainty until July 1, 2026, with no special payments required under the current filings.

All factors considered the total compensation growth approximates 2.4% per year over the budget and planning horizon.

#### 10.1.2.2 UTILITIES AND MAINTENANCE

Utilities and maintenance represent 6.1% of annual operating expenses. Utility expenses are driven by market rates and consumption subject to environmental factors. Further, unplanned maintenance failures and campus behavior contribute to variability in expense budgets. McMaster also supports the hospital’s energy backup, which can lead to increased costs (fully recovered within other income) due to supply requirements during high-cost periods.

Hydro rates are budgeted at \$0.087 per kWh and natural gas rates at \$0.30 per m3 for 2024/25, increasing to \$0.35 per m3 for 2024/25. The commodity gas cost decreased in 2023/24 due to milder temperatures in the past winter season as well as increased gas production in North America. However, as countries shift away from Russian gas, it is projected that gas prices will increase as export demand increases. Changes in utility pricing from the Ontario Energy Board to cover operational costs from new infrastructure and demand management programs will also contribute to the increase in commodity gas pricing. The carbon tax will add increased costs in the usage of natural gas in McMaster facilities. Naturally, the increased cost of natural gas has also increased the cost of steam production when utilizing our existing gas boilers. Unfortunately, shifting the steam production to the electric boilers would not see any savings due to the increasing cost of electricity.

Prior to the pandemic McMaster tracked the Ontario Association of Physical Plant Administrators (OAPPA) numbers for benchmarking purposes. The OAPPA G6 benchmark average for energy was \$2.47 per square foot (/SF). McMaster University Medical Centre and Michael DeGroote Centre for Learning and Discovery have a significantly higher energy cost index due to the energy-intensive nature of health research and the heating/cooling requirements of the hospital with in-patient beds and emergency and operating rooms. Excluding these two facilities, the energy cost index for the McMaster campus was \$2.15/SF. Tracking of these rates has not yet resumed post-pandemic.

### 10.1.2.3 EQUIPMENT AND RENOVATIONS

Physical and technical infrastructure is essential to achieving McMaster's strategic priorities while delivering an optimal student experience. However, given the current revenue constraints and revised capital plans the contributions to capital from the operating units have been scaled back from the prior budget plans, although the University Fund has budgeted capital contributions to support Life Sciences Building upgrades and the Wilson College building. Excluding those University Fund capital contributions, the recurring University Fund contribution to capital (\$3.9 million) the annual Deferred maintenance transfer from the operating fund (\$12.9 million), and the annual emergency building repairs funding (\$1.3 million), the operating budget includes capital transfers approximating \$1.5 million per year for new and upgraded physical facilities, including new community spaces. Capital transfers are permanent one-time transfers to capital priorities identified in the annual Capital Plan. Capital allocations are held reserved for specific projects with spending allowed once business cases are approved based on Board by-laws. Major items over the planning period include:

- \$1.3 million for Ron Joyce Centre Deferred maintenance plan buildings – DeGroot School of Business
- \$1.0 million to support the new Nexus building – Faculty of Health Sciences
- \$1.0 million toward the move of the Community Engagement department – University Fund
- Investments in renovations, equipment, software, and systems projects to improve both the student experience and enhance operational efficiencies.

### 10.1.2.4 SCHOLARSHIPS, BURSARIES AND WORK STUDY

Scholarships, bursaries, and other supports enhance McMaster's recruitment and admission goals, recognize student achievement, and aid in retention. Support incentives are imperative to recruit high-calibre students, with additional support available through the Student Access Guarantee (SAG). To ensure that sufficient funding is available to meet SAG obligations, the funding provided through the budget model varies with actual amounts required. The budget incorporates estimated expenses given the enrolment assumptions.

McMaster issues net estimates and net bills to students aligned with provincial transparency objectives. Net bills detail all education costs less Ontario Student Access Program and other student aid or support reductions. McMaster's entrance awards are low compared to other Ontario universities, however the report of total support from multiple sources allows for more informed decisions.

Over the planning period a number of Faculties are increasing UG scholarship funding, with a particular focus on attracting international students, given the increasing competitiveness and slowdown in this market.

### 10.1.2.5 LIBRARY ACQUISITIONS

To achieve the University's mission, access to the journals with the highest profile and impact must be maintained. The cost of purchasing core titles inflates roughly \$0.5 million annually. Serial subscriptions purchased through the Canadian Research Knowledge Network (CRKN) consortium reflects a multi-year buying collaboration for large publisher journal packages. Consortiums reduce flexibility, however the approach increases purchasing power to mitigate some inflation. The CRKN

subscription fees are linked to a university's research-intensity factor, meaning McMaster's research success contributes to higher fees than other peers with larger enrolments.

Several actions have been taken to contain costs, including cost per use data analysis to support subscription cancellation decisions. Results from cost containment initiatives explore additional alternatives to maintain access to the world's most high-profile and high-impact journals.

The budget reflects the combined impacts of inflation and expected exchange rates. In order to reduce pressure on the library envelopes, the US exchange rate has been internally fixed at the long-term rate, with any gain or loss covered centrally.

#### 10.1.2.6 DEBT AND FINANCING CHARGES

McMaster uses debt financing to support strategic and capital priorities. Total debenture financing is \$390 million with a weighted average capital cost approximating 4.75%. Each debenture has a repayment reserve (or sinking fund) for the principal amounts when due. Sinking funds are held in the Investment Pool and monitored annually for repayment adequacy. Annual Board oversight and financial statement note disclosure transparently describe each debenture's annual interest rate, maturity date, and reserve balance. See Section 12 Overall Borrowing and Debt Position for additional details.

#### 10.1.2.7 ALL OTHER EXPENSES

Other expenses approximate 7.8% of total operating costs and includes a range of supplies and other expenses not categorized elsewhere. This is an area of focus as units aim to curtail spending in this area and look for savings given the current revenue constraints. These expenses are budgeted lower than prior year actuals, and current projection, and are expected to decline further as the University concentrates on cost control. The expense is net of recoveries including transfers from trust funds, contributions of ancillaries to occupancy costs, and internal services.

### 10.1.3 OPERATING FUND APPROPRIATIONS

With the budgeted deficit of \$32.3 million, Operating Fund appropriations are expected to decline to \$233.7 million by the end of 2024/25. In addition to funding strategic initiatives, including one-time projects, appropriations in some envelopes are being used in the short term to fund operations as further cost containment measures are implemented in response to the current and predicted revenue constraints. McMaster's appropriation balances are budgeted and planned to decline, however a reasonable level of funding will still be maintained to address unforeseen events and contingencies, as well as to meet financial accountability metrics.

### 10.1.4 ONE-TIME EXPENDITURES

Table 6: Operating Fund Ongoing and One-time Summary

(\$ thousands)							
	2023/24 Budget	2023/24 Projection	2022/23 Variance		2024/25 Budget	2025/26 Plan	2026/27 Plan
Fund balance, beginning of year	223,928	261,670	37,742	16.9%	265,997	233,715	195,885
<b>Ongoing:</b>							
Allocated income	702,428	690,973	(11,455)	-1.6%	681,478	669,138	667,531
Other income	129,869	147,469	17,599	13.6%	147,945	149,767	148,766
Total revenues	832,297	838,442	6,144	0.7%	829,423	818,905	816,297
Expenses	824,134	815,909	8,224	1.0%	817,524	828,077	850,306
<b>Structural surplus (deficit)</b>	<b>8,164</b>	<b>22,532</b>	<b>14,368</b>	<b>176.0%</b>	<b>11,900</b>	<b>(9,172)</b>	<b>(34,009)</b>
% of revenue	1.0%	2.7%			1.4%	-1.1%	-4.2%
<b>Fund balance before one-time items</b>	<b>232,092</b>	<b>284,202</b>	<b>52,110</b>	<b>22.5%</b>	<b>277,897</b>	<b>224,542</b>	<b>161,876</b>
One-time spending from appropriations	(37,995)	(18,205)	19,790	-52.1%	(44,182)	(28,657)	(54,388)
<b>Fund balance, end of year</b>	<b>194,097</b>	<b>265,997</b>	<b>71,900</b>	<b>37.0%</b>	<b>233,715</b>	<b>195,885</b>	<b>107,487</b>

The Operating Fund is structurally balanced for 2024/25 budget. Ongoing revenue and expenses are conservatively budgeted. Actual results may improve as revenue-generating opportunities are implemented, and further cost containment efforts enable strategic priority investments captured under one-time expenses. Ongoing expense growth is aligned to recruitment and compensation plans and other inflationary pressures. One-time investments include:

- \$18.0 million for University Fund strategic investments, such as: Indigenous & Black Cohort hires, indigenous programming support, systems projects, research commercialization investments, rejuvenating core research platforms, policy reforms, and strategic projects.
  - Notable new strategic projects include “Advancing Tomorrow’s Science Careers”, supporting “Open Education Resources”, and advancing supports for international students through “International Student Engagement and Success” and “Building an International Engineering Community”
- \$14.0 million towards one-time staffing needs
- \$3.0 million towards international strategy expenditures
- \$2.1 million for renovation and expansion of facilities
- \$2.1 million for equipment
- \$1.0 million for branding and marketing activities

### 10.1.5 OPERATING FUND BUDGET CONCLUSIONS

The Operating Fund supports McMaster’s refreshed vision and strategic priorities with a focus on limiting ongoing expenditure growth to enable one-time initiatives to advance inclusive excellence, learning and teaching, research and scholarship, community engagement across local, national, Indigenous, and global communities, and projects that drive operational excellence. Given the funding environment for post secondary institutions, there is a focus on ensuring that staffing does not grow beyond what is vital to operations, and therefore one-time or contract staffing is utilised within this



budget. The 2024/25 Operating Fund is structurally balanced overall with an \$11.9 million surplus. Net one-time expenditures of \$44.2 million include strategic and capital priorities resulting in a net deficit of \$32.3 million. The net deficit position is driven by further barriers to international enrolment growth, compounded by the continuing frozen tuition framework and limited projected grant increases, however major cost containment strategies are in place along with the ability to draw on appropriations which have been built up in prior years across all Faculties, the majority of other operating units, and the University Fund.

## 10.2 RESEARCH FUND

Table 7: Research Fund Summary

(\$ thousands)						
	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Revenues</b>						
Research grants and contracts	261,000	278,000	17,000	281,000	284,000	287,000
<b>Total revenues</b>	<b>261,000</b>	<b>278,000</b>	<b>17,000</b>	<b>281,000</b>	<b>284,000</b>	<b>287,000</b>
<b>Expenses</b>						
Salaries, wages and benefits	135,100	161,900	(26,800)	165,100	168,400	171,700
All other expenses	105,600	115,000	(9,400)	117,000	117,800	119,300
Transfers to (from) other funds	(17,671)	(15,914)	(1,757)	(15,930)	(14,601)	(13,966)
<b>Total expenses</b>	<b>223,029</b>	<b>260,986</b>	<b>(37,957)</b>	<b>266,170</b>	<b>271,599</b>	<b>277,034</b>
<b>Excess of revenues over expenses</b>	<b>37,971</b>	<b>17,014</b>	<b>(20,957)</b>	<b>14,830</b>	<b>12,401</b>	<b>9,966</b>
Fund balance, beginning of year	314,216	351,457	37,241	368,471	383,301	395,702
<b>Fund balance, end of year</b>	<b>352,188</b>	<b>368,471</b>	<b>16,284</b>	<b>383,301</b>	<b>395,702</b>	<b>405,668</b>

The 2023/24 Research Fund revenue projection is \$278.0 million based on research revenue received, including revenue received for future periods, net of hospital research. The projection is \$17.0 million higher than budget with continued strong performance in grant awards and additional funding in the recent provincial funding announcement. Expenses are higher as funding received in prior periods is spent.

In 2024/25 receipts are anticipated to level off at the higher rate as McMaster continues to actively pursue funding.

### 10.3 CAPITAL FUND

Table 8: Capital Fund Summary

(\$ thousands)

	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Revenues</b>						
Operating grants	6,000	5,000	(1,000)	6,000	6,000	6,000
Other revenues	43,000	-	(43,000)	22,800	5,000	-
<b>Total revenues</b>	<b>49,000</b>	<b>5,000</b>	<b>(44,000)</b>	<b>28,800</b>	<b>11,000</b>	<b>6,000</b>
<b>Expenses</b>						
All other expenses, including capital	170,614	155,363	15,251	112,973	97,317	105,093
Transfers to (from) other funds	(24,463)	(32,749)	8,286	(28,211)	(26,776)	(59,794)
Debt and financing charges	(16,514)	(12,185)	(4,329)	(19,147)	(20,535)	(20,074)
<b>Total expenses</b>	<b>129,637</b>	<b>110,429</b>	<b>19,208</b>	<b>65,615</b>	<b>50,006</b>	<b>25,225</b>
<b>Excess of revenues over expenses</b>	<b>(80,637)</b>	<b>(105,429)</b>	<b>(24,792)</b>	<b>(36,815)</b>	<b>(39,006)</b>	<b>(19,225)</b>
Fund balance, beginning of year	196,904	241,986	45,082	136,557	99,743	60,737
<b>Fund balance, end of year</b>	<b>116,267</b>	<b>136,557</b>	<b>20,290</b>	<b>99,743</b>	<b>60,737</b>	<b>41,511</b>

The Capital Fund includes major building and renovation projects temporarily reflected as expenses (before consolidating accrual adjustments covered later), transfers from the Operating Fund mainly to support Faculty strategic capital priorities, and unit repayments of internal capital loans. The information in the table aligns with the approved Capital Plan, as well as the prior year’s budget updated with current spending.<sup>7</sup>

Table 9 below summarizes total expected capital funding and spending by project for fiscal 2023/24 to 2026/27. Projected capital spending of \$155.4 million is lower than budget due to slower spending and supply delays on some key projects, and postponement of planned projects. The 2024/25 budget includes projects selected based on high priority and availability of funding, preserving central bank capacity for potential investment in McMaster Innovation Park. Further refinement of capital plans will be informed by the vision outlined in the Campus Plan and partnerships to ensure successful implementation and financial viability, as well as potential funding raised through the planned campaign.

<sup>7</sup> Capital expenditures used in operations and to support ancillary departments are budgeted through the Operating and Ancillary Funds within the same envelope system, and using the same priority-setting, monitoring and control process as operating expenses. Capital expenditures budgeted within the Operating and Ancillary Funds include equipment, renovations, faculty start-up costs, and deferred maintenance. Internally led projects that require financing borrow from McMaster’s central bank approach at the weighted average cost of capital plus a stabilization factor, which is currently 4.75%.

Table 9: Capital Spending by Project

(\$ thousands)

	2023/24 Budget	2023/24 Projection	2022/23 Variance	2024/25 Plan	2025/26 Plan	2026/27 Plan
<b>Approved projects</b>						
Athletic and Recreation - Pulse and Student Space Expansion	5,000	7,101	(2,101)	-	-	-
Campus Accessibility Action Plan (CAAP)		300	(300)	300	300	300
CFI/BRIF University Contribution		1,345	(1,345)	13,587	-	-
Deferred Maintenance Projects	16,193	16,193	-	17,493	17,493	17,493
Environmental Compliance		400	(400)	400	400	-
Greenhouse and LSB Phase One	13,059	8,414	4,645	2,800	-	-
GSR Parking Garage	10,000	929	9,071	-	-	-
Life Science Building Renovation			-	-	4,200	16,800
McLean Center For Collaborative Discovery	62,000	62,000	-	15,000	4,424	-
MRI Installation at IAHS	5,200	2,000	3,200	5,200	-	-
Parking and Security Relocation		340	(340)	-	-	-
PeakShavers and Boilers		3,831	(3,831)	12,818	-	-
Peter George Center for Living and Learning	2,000	1,510	490	-	-	-
Portal		14,000	(14,000)	-	-	-
Research Commercialization Project	7,825	-	7,825	-	-	-
Residence Renewal Program	2,000	2,000	-	2,000	2,000	2,000
Wilson College			-	8,375	33,500	33,500
Other	737		737			
<b>Total approved projects</b>	<b>124,014</b>	<b>120,363</b>	<b>3,651</b>	<b>77,973</b>	<b>62,317</b>	<b>70,093</b>
<b>Estimate of planned projects - not yet approved</b>	<b>46,600</b>	<b>35,000</b>	<b>11,600</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Total capital spending</b>	<b>170,614</b>	<b>155,363</b>	<b>15,251</b>	<b>112,973</b>	<b>97,317</b>	<b>105,093</b>

Table 9 identifies approved capital projects and estimated total projects net yet approved. Projects approved on the Capital Plan are circulated to all Deans and their Directors of Finance and Administration, as well as all Vice-Presidents, to provide feedback on projects over \$10 million. The resulting project list updates are then prioritized by the Space Management Committee, which includes senior leaders, reviewed by the Provost Council and approved by the President and Vice-Presidents. Final approvals of capital projects occur in accordance with University by-laws.

Where projects proceed in advance of some internal and/or external funding receipts, interim bridge loans or long-term loans are arranged through the University’s central bank, which is funded by debt financing outlined in Section 12 Overall Borrowing and Debt Position.

## 10.4 EXTERNAL ENDOWMENT

Table 10: External Endowment Summary

(\$ thousands)						
	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Revenues</b>						
Other revenues	6,703	8,997	2,294	7,521	4,776	2,796
Investment income (loss)	29,598	33,008	3,410	33,683	34,372	34,995
<b>Total revenues</b>	<b>36,301</b>	<b>42,005</b>	<b>5,704</b>	<b>41,204</b>	<b>39,148</b>	<b>37,791</b>
<b>Expenses</b>						
All other expenses	-	-	-	-	-	-
Transfers to (from) other funds	27,055	29,957	(2,902)	28,898	28,016	27,390
<b>Total expenses</b>	<b>27,055</b>	<b>29,957</b>	<b>(2,902)</b>	<b>28,898</b>	<b>28,016</b>	<b>27,390</b>
<b>Excess of revenues over expenses</b>	<b>9,246</b>	<b>12,048</b>	<b>2,802</b>	<b>12,306</b>	<b>11,132</b>	<b>10,401</b>
Fund balance, beginning of year	528,531	589,432	60,901	601,480	613,786	624,918
<b>Fund balance, end of year</b>	<b>537,778</b>	<b>601,480</b>	<b>63,703</b>	<b>613,786</b>	<b>624,918</b>	<b>635,319</b>

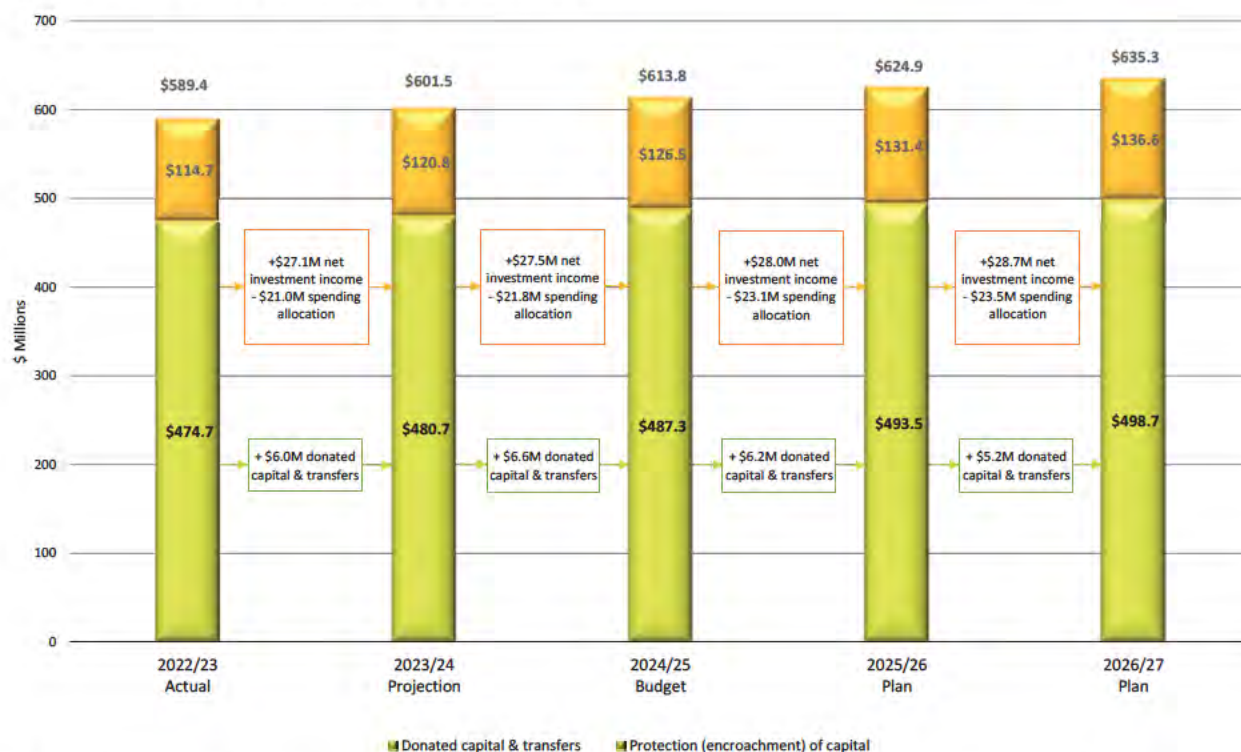
The external endowment holds donations or bequests received by the University with restricted use conditions or legal requirements agreed by the donor and the University. Endowed donations are invested in the long-term Investment Pool to preserve purchasing power in perpetuity.

The projected long-term rate of return on endowed trust funds net of investment management fees is 5.6%. The investment gain for 2022/23 exceeded both the long-range plan and the in-year projection, with an actual return of 7.1% plus more donations than expected lead to a favourable fund balance at the beginning of 2023/24.

Annual spending allocations are monitored to ensure endowment capital preservation. The University’s spending policy limits the amount of investment income allocated for spending across each holding and administration<sup>8</sup>. Excess interest earnings, above spending limits, are allocated to capital preservation to safeguard endowment spending from future inflationary impacts.

<sup>8</sup> The current spending limit is 5% (4% for spending and 1% for University Advancement).

Figure 16: External Endowment Fund Balance Trend



At April 30, 2023, the University's external endowment was \$589.4 million. Applying the budgeted long-term investment return projects growth in excess of spending.

### 10.5 INTERNAL ENDOWMENT

Table 11: Internal Endowment Summary

(\$ thousands)

	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Revenues</b>						
Other revenues	125	125	-	125	125	125
Investment income (loss)	8,391	9,020	629	9,137	9,255	9,367
Investment income transfer	(6,160)	(6,250)	(90)	(6,352)	(6,543)	(6,507)
<b>Total revenues</b>	<b>2,356</b>	<b>2,895</b>	<b>539</b>	<b>2,910</b>	<b>2,837</b>	<b>2,985</b>
<b>Expenses</b>						
All other expenses	-	-	-	-	-	-
Transfers to (from) other funds	749	805	(56)	816	826	836
<b>Total expenses</b>	<b>749</b>	<b>805</b>	<b>(56)</b>	<b>816</b>	<b>826</b>	<b>836</b>
<b>Excess of revenues over expenses</b>	<b>1,607</b>	<b>2,090</b>	<b>483</b>	<b>2,094</b>	<b>2,011</b>	<b>2,149</b>
<b>Fund balance, beginning of year</b>	<b>149,829</b>	<b>161,076</b>	<b>11,247</b>	<b>163,166</b>	<b>165,260</b>	<b>167,270</b>
<b>Fund balance, end of year</b>	<b>151,436</b>	<b>163,166</b>	<b>11,730</b>	<b>165,260</b>	<b>167,270</b>	<b>169,419</b>

The internal endowment includes unrestricted donations, bequests and other allocations set aside for future obligations and restricted by the Board of Governors. The funds are invested in the University's

Budget by Fund

long-term Investment Pool with the same annual return profile as the external endowment. The largest internal endowment is the Dr. H. L. Hooker Endowment donated to advance the University’s mission, with the remainder related to the salaried pension plan withdrawal in 2003 and the general endowment fund. Of the \$9.5 million allocated annually to the Operating Fund, \$6.2 million comes from the internal endowment, with \$2.9 million from Dr. Hooker’s gift.

## 10.6 ANCILLARY FUND

Table 12: Ancillary Fund Summary

(\$ thousands)

	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Revenues</b>						
Ancillary sales and services	95,656	96,226	570	100,661	105,677	121,002
<b>Total revenues</b>	<b>95,656</b>	<b>96,226</b>	<b>570</b>	<b>100,661</b>	<b>105,677</b>	<b>121,002</b>
<b>Expenses</b>						
Salaries, wages and benefits	37,355	37,952	(597)	39,980	41,175	44,731
All other expenses	36,575	34,710	1,865	33,778	35,580	41,467
Transfers to (from) other funds*	14,205	16,954	(2,749)	18,871	18,891	22,600
Debt and financing charges	6,883	6,883	(0)	8,174	8,164	8,148
<b>Total expenses</b>	<b>95,017</b>	<b>96,498</b>	<b>(1,481)</b>	<b>100,803</b>	<b>103,810</b>	<b>116,947</b>
<b>Excess of revenues over expenses</b>	<b>639</b>	<b>(272)</b>	<b>(911)</b>	<b>(143)</b>	<b>1,867</b>	<b>4,056</b>
Fund balance, beginning of year	(799)	278	1,077	7	(136)	1,731
<b>Fund balance, end of year</b>	<b>(160)</b>	<b>7</b>	<b>166</b>	<b>(136)</b>	<b>1,731</b>	<b>5,787</b>

Ancillary operations provide essential academic and student support services across the University. Ancillaries enhance the student experience and contribute 4.5% of sales to the Operating Fund to advance student support services.

Pandemic campus closures had the most significant impact on ancillaries except for adult continuing education. Ancillary Fund projected deficits for 2023/24 approximate \$0.3 million but maintains a small total cumulative deficit of \$0.01 million. Extraordinary essential services and cost containment strategies minimized net losses driven by the pandemic, and although inflationary pressures and post-pandemic campus operational changes continue to have an impact, most ancillaries will be able to repay deficits within four or less years. Projections by ancillary unit are available in Appendix 5.

The **Real Estate, Ancillary Operations and Partnerships (REAP)** department was created in June 2023 within the Ancillary Fund to lead and develop the non-academic ancillary operations, partnership relations and real estate strategy with a goal of generating revenue for the University.

The **Campus Store (CS)** prioritizes the delivery of accessible and affordable course materials to students. The Campus Store focuses on re-envisioning academic and research mission support. Core to this focus is enhanced participation in the digital teaching and learning resources strategy. The Campus Store will leverage existing partnerships and further develop strategies to enhance engagement and increase royalties and licensing revenue distributed for faculty-branded merchandise, varsity sports, and special programs/events.

**Hospitality Services (HS)** plays a critical support role in McMaster’s on-going pursuit of excellence and enhancing the student experience. Ensuring a focus on efficiency, flexibility and adaptability allows contribution to McMaster’s mission and the core Operating Budget. Social Responsibility, nutrition and the Internationalization of menus guide the department to provide a more holistic food service experience for students.

**Housing and Conference Services (HCS)** will further expand its residence spaces and services in 2024/25 laying the groundwork for Lincoln Alexander Hall and Wilson College Residence. HCS is focused on executing objectives traversing the areas of operational excellence, delivering a holistic and personalized student experience, advancing environmental, social, and financial sustainability, and growing and maintaining high impact partnerships. HCS will continue to be a strong partner in support of the Net-Zero Community @ McMaster initiative and McMaster Campus Plan.

**McMaster Continuing Education (MCE)** with over 90 years in the industry, is the University’s centralized continuing education unit. With exceptional expertise in online education for adult learners and instructional design and a commitment to excellence in academic programming, professional development including microcredentials, partnership work, and corporate training, MCE is a leader in the region, the province, and the country for “best in class” experiences for adult learners.

**Media Production Services (MPS)** provides high standards for quality, craftsmanship, timeliness, competitive pricing, and customer satisfaction by investing in technology, staff training, and cost-saving strategies to meet University demands. Signage, specialty printing, and multimedia represent a significant opportunity for MPS to broaden product offerings and contribute to the standardization of wayfinding across McMaster. Through growing partnerships advancing MacSites, a branded and accessible web solution, MPS will continue to contribute to the University’s web strategy.

**Parking Services (PS)** continues to invest in process automation, building on or adding to existing technologies already in place. The department supports McMaster in initiatives of sustainability, accessibility, transportation, and convenience. Parking strives to continue to build relationships with stakeholders across campus allowing for a more transparent flow of operations between the campus community and the parking department.

## 10.7 SPECIFICALLY EXTERNALLY FUNDED

Table 13: Specifically Externally Funded Summary

(\$ thousands)

	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Revenues</b>						
Other revenues	34,103	36,752	2,649	33,533	33,301	33,316
<b>Total revenues</b>	<b>34,103</b>	<b>36,752</b>	<b>2,649</b>	<b>33,533</b>	<b>33,301</b>	<b>33,316</b>
<b>Expenses</b>						
Salaries, wages and benefits	24,137	25,628	(1,491)	24,534	24,746	25,073
All other expenses	10,218	11,351	(1,133)	10,691	9,425	9,267
Transfers to (from) other funds	(151)	(144)	(7)	(158)	(234)	(241)
<b>Total expenses</b>	<b>34,204</b>	<b>36,834</b>	<b>(2,630)</b>	<b>35,068</b>	<b>33,937</b>	<b>34,099</b>
<b>Excess of revenues over expenses</b>	<b>(101)</b>	<b>(83)</b>	<b>19</b>	<b>(1,534)</b>	<b>(635)</b>	<b>(783)</b>
Fund balance, beginning of year	7,162	7,082	(80)	6,999	5,465	4,830
<b>Fund balance, end of year</b>	<b>7,061</b>	<b>6,999</b>	<b>(61)</b>	<b>5,465</b>	<b>4,830</b>	<b>4,047</b>

Externally restricted funds other than research, trust or capital, are tracked in a separate fund. Programs managed in this fund involve external sponsors such as the Ministry of Health and Long-Term Care and the Ontario Online Initiative, and meet the following criteria:

- The funding is provided by an external entity
- There is an agreement with the sponsor to spend the funding for a specified purpose on specified items
- Unspent funding must be returned to the sponsor

Departments are responsible for administering this funding, ensuring that it is used for the intended purpose and not overdrawn. Specifically externally funded programs are included within budget submissions to Budget Committee.

## 10.8 INTERNAL RESERVES

Internal reserve strategies are used to settle future obligations associated with current faculty, staff or other activities. The balance in 2023/24 is projected to be \$652.0 million, higher than the original budget of \$541.0 million due to the investment gain in 2022/23 (7.1%) and Operating Fund surplus. In 2024/25 internal reserves are projected to decline slightly to \$647.4 million due to use of reserves and internal loans for strategic priorities, offset by investment returns.

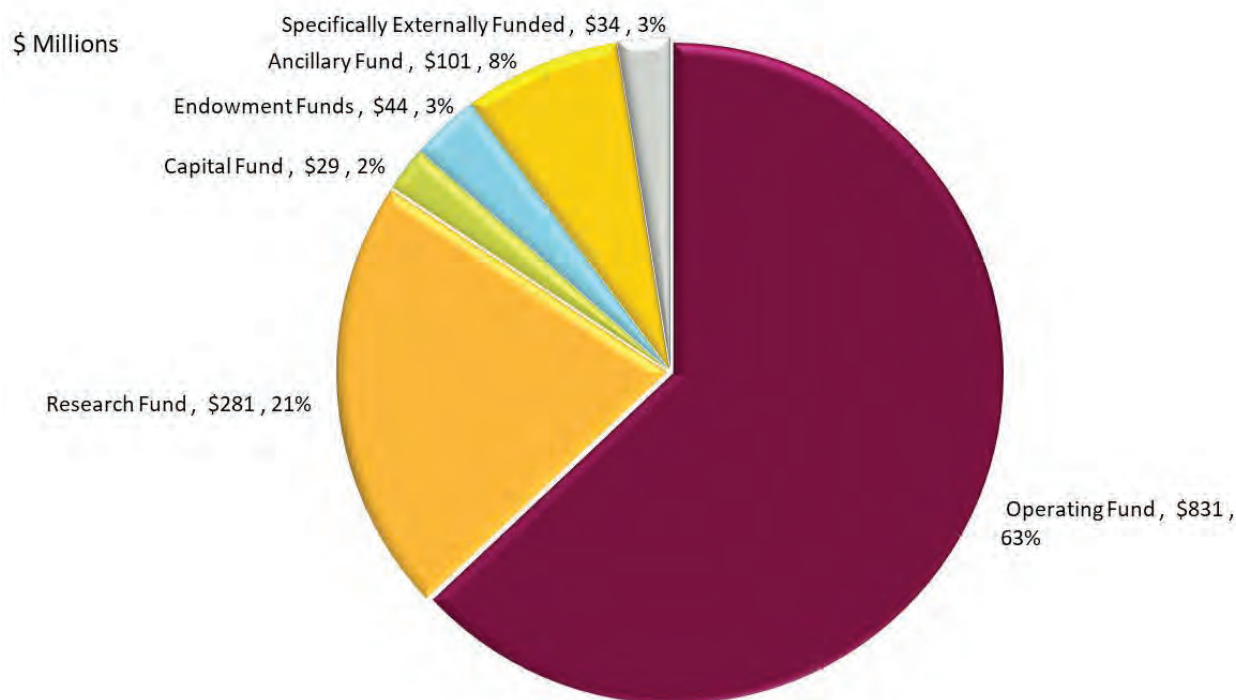
Internal reserves include two categories of funding. First, Operating and Ancillary Fund reserves are balances carried forward into future years. Faculties and departments are required to develop structurally balanced budgets each year and additionally are expected to save reserves for new capital investments or renovations or other large strategic initiatives. The target level of reserves is one to four months of Operating Fund expenditures to protect against possible adverse circumstances and/or allow departments to save for one-time expenses. Combined operating and ancillary reserves are budgeted to be \$233.7 million in 2024/25, utilizing saved resources to continue to invest in priorities that will manage funding challenges.



The second category of reserves relate to funding obligation settlement needs. The settlement-related balances appear as part of internal reserves on the University’s Statement of Financial Position and could be misinterpreted as funding available for other uses. Redeploying obligation settlement reserves would pass current liabilities on to future University generations as well as impair financial health metrics and credit ratings. Each reserve balance and purpose is disclosed in the Annual Financial Report note 12. All internal reserves are monitored annually for sufficiency of the reserve compared to the future liability or third-party projected obligation.

# 11 CONSOLIDATED RESULTS

Figure 17: Consolidated Budget Revenue by Fund



As outlined in Section 8.3 Budget Design, the budget process results in a revenue and expense budget for each fund. The Annual Financial Report includes the audited financial statements that are prepared on a full accrual basis using the deferral method of accounting for revenue (see Appendix 7 Significant Accounting Policies for more details). Under this method, all funds are consolidated into a single column for the Statement of Operations, Statement of Financial Position and the Statement of Cash Flows. To present the consolidated budget on the same basis as the Annual Financial Report accounting adjustments are made to each fund.

Table 14: Reconciliation of Operating Fund Budget to Accrual-Based Budget

(\$ thousands)						
	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
Excess (deficiency) of Operating Fund revenues over expenses	(29,831)	4,327	34,158	(32,282)	(37,830)	(88,398)
Capital expenditures net of amortization	53,977	51,953	(2,024)	32,118	46,435	62,376
Investment income on internal endowments	1,606	2,090	484	2,094	2,010	2,149
Pension and non-pension adjustments	12,088	34,008	21,920	13,534	14,975	17,392
Changes in other reserves	36,400	(15,575)	(51,975)	17,144	20,176	11,865
<b>Total accrual adjustment</b>	<b>104,071</b>	<b>72,476</b>	<b>(31,595)</b>	<b>64,890</b>	<b>83,596</b>	<b>93,782</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>74,240</b>	<b>76,803</b>	<b>2,563</b>	<b>32,608</b>	<b>45,767</b>	<b>5,384</b>

Table 14 shows the summary adjustments required to reconcile the Operating Fund’s net income from the fund and cash accounting basis to the full accrual basis for all funds. Adjustments include:

- Capital expenditures treated as immediate cash basis expenses are added back and only the net amortization expense is deducted, reflecting the useful life of the capital asset over time.
- Investment income earned on internal endowments, net of funds not already transferred to the Operating Fund, are added back.
- Actuarial adjustments (excluding re-measurements) for pension and non-pension costs are recorded.

Reclassifications to offset internal transactions between departments affecting revenues and expenditures are recorded.

## 11.1 STATEMENT OF OPERATIONS

Table 15: Consolidated Statement of Operations (Accrual Basis)

(\$ thousands)

	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Revenues</b>						
Operating grants	284,795	300,602	15,807	293,041	291,065	291,322
Research grants and contracts	196,798	229,199	32,401	233,782	238,458	243,226
Tuition fees	448,529	441,737	(6,792)	416,197	405,264	402,702
Ancillary sales and services	95,656	96,226	570	100,661	105,677	121,002
Other revenues	209,336	217,463	8,127	215,413	224,910	230,086
Investment income (net)	90,619	102,979	12,360	97,463	102,532	104,877
Amortization of deferred capital contributions	41,377	46,402	5,025	43,727	50,017	53,867
<b>Total revenues</b>	<b>1,367,110</b>	<b>1,434,608</b>	<b>67,498</b>	<b>1,400,284</b>	<b>1,417,923</b>	<b>1,447,082</b>
<b>Expenses</b>						
Salaries and wages	636,317	701,468	(65,151)	712,236	727,020	749,168
Employee benefits	144,504	159,585	(15,081)	162,519	164,217	168,047
Supplies and services	392,776	384,385	8,391	378,191	363,181	403,984
Interest on long-term debt	18,068	18,068	0	18,009	17,948	17,882
Amortization of capital assets	101,205	94,299	6,906	96,721	99,791	102,617
<b>Total expenses</b>	<b>1,292,870</b>	<b>1,357,805</b>	<b>(64,935)</b>	<b>1,367,676</b>	<b>1,372,156</b>	<b>1,441,698</b>
<b>Excess of revenues over expenses</b>	<b>74,240</b>	<b>76,803</b>	<b>2,563</b>	<b>32,608</b>	<b>45,767</b>	<b>5,384</b>

McMaster’s objective is to achieve a 2% excess of revenues over expenses to generate sufficient internal reserves to cover future obligations. The 2024/25 budget and 2025/26 plan achieve this target, and work is ongoing to bring 2026/27 into line. Assumptions included in consolidated results are as follows:

- Operating grants and tuition align with Operating Fund projections
  - Operating grant increases of 3% in 2024/25 and 2% in each of 2025/26 and 2026/27.
  - Decline in international students, additional enrolment of domestic students.
  - Rates increased for out-of-province domestic students within framework levels. In-province tuition rates remain frozen.
- Research revenues are recognized as expenses are incurred with plans based on historical trends.
- Alternative revenue streams from student residence public-private partnerships and research commercialization investments will begin to grow in 2024/25.

- Investment income will be recognized at the long-term average of 5.6% throughout the planning horizon. McMaster continues to plan for reasonable returns while implementing net zero carbon emission strategies aimed at decarbonizing investment holdings aligned with the United Nations supported framework of Principles for Responsible Investment and increasing clean technology investments to accelerate clean energy transition.
- Salaries and wages increase with negotiated settlements and step increases while limiting to essential new hires and offering faculty retirement incentives.
- Employee benefits are based on known statutory expenses and additional estimates of pension and non-pension benefits.
- Supplies and services reflect initiatives to contain costs and generate efficiencies.

## 11.2 STATEMENT OF FINANCIAL POSITION

Table 16: Consolidated Statement of Financial Position

(\$ thousands)

	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Assets</b>						
Cash	23,418	26,549	3,131	26,823	26,852	28,232
Short-term investments	321,389	363,682	42,293	367,818	368,996	387,354
Investments	1,737,840	1,801,253	63,413	1,963,730	2,069,209	2,104,067
Capital assets	1,473,231	1,427,285	(45,946)	1,527,537	1,609,063	1,705,539
Other assets	281,422	350,194	68,772	277,528	281,276	285,098
<b>Total assets</b>	<b>3,837,300</b>	<b>3,968,964</b>	<b>131,664</b>	<b>4,163,436</b>	<b>4,355,395</b>	<b>4,510,290</b>
<b>Liabilities and deferred contributions</b>						
Current liabilities	243,421	258,777	15,356	278,501	299,728	322,573
Deferred contributions for future expenses	1,037,664	1,029,754	(7,910)	1,144,319	1,235,844	1,327,094
Long-term debt	420,440	420,392	(48)	420,395	420,381	420,349
Employee future benefits and pension	300,123	250,237	(49,886)	261,509	273,308	286,742
<b>Total liabilities and deferred contributions</b>	<b>2,001,648</b>	<b>1,959,161</b>	<b>(42,487)</b>	<b>2,104,724</b>	<b>2,229,262</b>	<b>2,356,759</b>
<b>Net assets</b>						
Internally restricted reserves	541,027	652,022	110,995	647,436	657,199	611,165
Equity in capital assets	605,411	593,135	(12,276)	632,229	676,747	737,628
Endowments			-			
Internal	151,436	163,166	11,730	165,260	167,270	169,419
External	537,778	601,480	63,702	613,786	624,918	635,319
<b>Total net assets</b>	<b>1,835,652</b>	<b>2,009,802</b>	<b>174,150</b>	<b>2,058,712</b>	<b>2,126,133</b>	<b>2,153,531</b>
<b>Total liabilities and net assets</b>	<b>3,837,300</b>	<b>3,968,964</b>	<b>131,664</b>	<b>4,163,436</b>	<b>4,355,395</b>	<b>4,510,290</b>

The Statement of Financial Position is the University’s consolidated balance sheet. Variances in the 2023/24 projection include impacts of the 2022/23 investment gain and delays in planned capital projects.

Cash and short-term investments reflect funds held for current spending. The investments line includes medium-term funds in longer durations approximating 36 to 48 months, as well as long-term investments placed in the unitized Investment Pool. Long-term investments hold both external and internal endowment funds, as well as a component of funds not needed in the short or medium term.

Capital assets reflect infrastructure additions that meet the capitalization accounting policy (described further in Appendix 7). Other assets include grants and other accounts receivable, prepaid expenses,

inventories and investments in McMaster Innovation Park, Halton McMaster Family Health Centre, and public-private partnership investments.

Deferred contributions for future expenses reflect unexpended funding received for specific purposes, primarily research and capital. This funding is reduced when the related expense occurs, resulting in offsetting revenue or neutral impact to the Statement of Operations. The long-term debt obligation relates primarily to bonds issued in 2002, 2015 and 2021 for capital investments (see Section 12 Overall Borrowing and Debt Position). All bond obligations have an internally restricted sinking fund reserve to settle the future \$390 million in balloon payments. Long-term debt includes the liability for decommissioning the nuclear reactor as determined by the Canadian Nuclear Safety Commission. An offsetting internally restricted reserve has been created to fund this obligation when it becomes due. The liability for employee future benefits and pension is determined by the University's third-party actuary for each plan the University has with its faculty and staff. For costs associated with the variable pension expenses and future post-retirement benefits, internally restricted reserves are used.

Finally, net assets are made up of internally restricted reserves, equity in capital assets, and internal and external endowments. Details of internally restricted reserves and the two endowments are provided in sections 10.8, 10.4 and 10.5 respectively. Equity in capital assets reflects accrual-basis adjustments that increase with new University-funded capital investments, and decrease with amortization over the assets' useful life.

### 11.3 STATEMENT OF CASH FLOWS

Table 17: Consolidated Statement of Cash Flows

(\$ thousands)	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
	Budget	Projection	Variance	Budget	Plan	Plan
Excess of revenues over expenses	74,240	76,803	2,563	32,608	45,767	5,384
<b>Adjustments for non-cash items:</b>						
Amortization of deferred capital contributions	(41,377)	(46,402)	(5,025)	(43,727)	(50,017)	(53,867)
Amortization of capital assets	101,205	94,299	(6,906)	96,721	99,791	102,617
Employee future benefits	10,358	3,844	(6,514)	3,869	10,399	11,487
Change in decommissioning obligation	933	932	(1)	978	1,025	1,075
Net change in deferred contributions	45,723	51,459	5,736	52,491	53,543	54,617
Net change in other non-cash working capital	34,171	(60,024)	(94,195)	103,727	29,339	32,514
<b>Financing and investing activities:</b>						
Purchase of capital assets	(205,614)	(155,362)	50,252	(196,973)	(181,317)	(199,093)
Net change in investments	(90,315)	454	90,769	(166,613)	(106,657)	(53,216)
Net change in external endowments	9,246	12,048	2,801	12,307	11,131	10,401
Deferred capital contributions	63,000	20,000	(43,000)	105,800	88,000	90,500
Principal repayments on long-term obligations	(858)	(858)	-	(915)	(975)	(1,039)
<b>Increase/(decrease) in cash</b>	<b>713</b>	<b>(2,808)</b>	<b>(3,521)</b>	<b>274</b>	<b>28</b>	<b>1,380</b>
Cash, beginning of year	22,705	29,357	6,652	26,549	26,823	26,852
<b>Cash, end of year</b>	<b>23,418</b>	<b>26,549</b>	<b>3,132</b>	<b>26,823</b>	<b>26,852</b>	<b>28,232</b>

## 11.4 FINANCIAL ACCOUNTABILITY FRAMEWORK METRICS

Table 18: Financial Accountability Framework Metrics

	Target	2023/24 Budget	2023/24 Projection	2023/24 Variance	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Liquidity</b>							
Primary Reserves Ratio (days)	>90	221	230	9	223	221	196
Working Capital Ratio	>1.25	2.6	2.6	-	2.2	2.1	2.0
<b>Sustainability</b>							
Viability Ratio	>100%	188%	205%	17%	201%	200%	186%
Debt Ratio	<35%	40%	38%	-2%	39%	39%	40%
Debt to Revenue Ratio	<35%	30%	29%	-1%	30%	29%	29%
Interest Burden	<2.0%	1.5%	1.4%	-0.1%	1.4%	1.4%	1.3%
<b>Performance</b>							
Surplus Ratio	>2.0%	5.4%	5.3%	-0.1%	2.3%	3.2%	0.4%
Net Operating Ratio	>7%	16%	8%	-8%	18%	13%	11%
Debt per FTE	<\$12,000	\$11,585	\$11,848	(\$263)	\$11,885	\$12,043	\$12,114

In November 2022, MCU announced a new financial accountability framework for universities, comprising eight financial indicators in three categories, plus credit ratings. The framework was implemented in April 2023. The annual assessment generates risk ratings and actions required based on the highest score in any category, calculated as the average of scores for metrics in that category. For 2022/23, McMaster achieved all targets except debt ratio and was one of only three Ontario universities with no required actions. The 2024/25 budget again meets all targets except debt ratio. These ratios are consistent with those monitored by the University’s credit rating agencies and are subject to review periodically.

In January 2024, DBRS confirmed McMaster’s credit rating at AA (stable), however the report cites any prolonged period where debt per student exceeds \$12,000 would result in downward pressure to the assigned rating.

## 11.5 RISKS TO THE 2024/25 BUDGET

Government policy and funding, together with revenue shortfalls have been identified as top priority risks to the university. Although financial metrics are projected to remain healthy, there are indications in the post-secondary sector that the impacts of the continuing provincial funding constraints are unsustainable. Domestic tuition rates have been confirmed to be held frozen for the next three years. The projected operating grant increases leave provincial funding lower in real terms than 2016/17 when it was frozen, and the corridor limitation means many students remain unfunded. With funding now linked to SMA metrics there is risk that McMaster’s grant might decline.

In addition to risks related to domestic tuition and grant revenue, the new federal limitation on international study permits highlights the risk of reliance on international students to balance. Maintaining McMaster’s status as a global education leader and destination of choice for international students in an increasingly competitive global environment, as well as achieving diversified international enrolment targets remain important goals. Diversity of international enrolment will be important to minimize geopolitical risk. Both domestic and international revenue challenges create the real risk that the University will not have sufficient funding related to education delivery, forcing a greater focus on the delivery of new revenues and expense containment strategies.

Public-private partnerships and real estate management has also been identified as a priority risk. The University has partnered with the private sector to minimize the debt held directly by the University while still delivering on key capital projects of strategic importance to the University's mission. Risk of bankruptcy of public-private partners involves mitigation strategies including extensive due diligence initiatives, strategic negotiations allowing remedy within a defined period and the University's right to buy out the partnership or replace the partner failing reasonable remedy. The research infrastructure expansion at MIP is continuing despite challenges identifying an appropriate partner. Supporting MIP in achieving its goals is a key strategic objective, however capital available for other priorities may be constrained in the near term.

The enrolment outlook has a material impact on incremental revenues used in part to support capital and strategic investments. The University continues to pursue strategic and capital expansion projects to advance the mission, including climate change investments aligned with the UN Sustainable Development Goals. The current outstanding debt is just under the debt ceiling of \$12,000 per student FTE and no additional debt is contemplated. Timing of some strategic and capital projects that are ranked high will need to be revisited to remain within the University's financial capacity.

## 12 OVERALL BORROWING AND DEBT POSITION

Since capital projects require a combination of financing sources, debt is considered a perpetual component of the University's capital structure. Strategic initiatives and capital projects for both infrastructure and technology require a combination of financing solutions, including internal loans from the central bank, commitments against future revenue streams, gifts, external and off-book financing.

The University examines optimal debt positions for strategic and capital needs against established debt management guidelines and financial health metrics annually, results of which are outlined in a debt strategy report along with multi-year financial projections. McMaster uses debt retirement funds (or sinking funds) for the outstanding bonds.

Additional debt of \$150 million was approved by the Board of Governors for issuance in 2021/22, locking in historically low interest rates for a long period and supporting the objective of achieving a lower weighted average cost of capital (WACC). Following the debt issuance, McMaster has the following outstanding debentures:

- June 2021 - \$25 million green bond at 3.255% due June 2051
- October 2002 - \$120 million at 6.15% due October 2052
- November 2015 - \$120 million at 4.105% due November 2065
- June 2021 - \$125 million at 3.405% due June 2071

The 2021/22 debt replenished the McMaster central bank by \$135 million (net of a \$15 million sinking fund), expanding financial capacity for large high-priority projects supporting the President's strategic plan. The lower interest rate achieved on the new bonds has lowered the University's WACC from 5.75% to 4.75%.

The debt has been structured to create staggering maturities and allow current strategic initiatives to proceed, while maintaining strong financial health metrics and our AA (stable) credit rating with DBRS and S&P. According to the credit rating agencies, the key capacity determinant for McMaster is debt of no more than \$12,000 per student FTE. The amount of the new debt was chosen to maximize financing flexibility while minimizing financing cost, resulting from the strong credit rating.

The Debt Management Policy identifies that financing should preferably go toward projects with internal loan repayment streams as a principle, and business cases should show an ability to repay the capital investment with interest at WACC over a reasonable repayment period. Internal loans associated with completed projects average a 30-year repayment schedule.



## 13 CONCLUSIONS ON THE 2024/25 BUDGET

McMaster's projected consolidated results for 2023/24 are structurally balanced with net surplus across all funds of \$76.8 million after capital and other accrual basis adjustments. The consolidated budget for 2024/25 is also in a surplus position on an accrual basis of \$32.6 million after capital and other adjustments.

The 2023/24 Operating Fund has an ongoing projected structural surplus of \$22.5 million, after incorporating one-time strategic investments, the positive position is projected balanced as \$4.3 million. For 2024/25, the Operating Fund has a structural surplus of \$11.9 million and a net deficit of \$32.3 million after one-time strategic investments.

The consolidated and Operating Fund results are consistent with McMaster's prudent financial management approach instilled by the budget model driving fiscal accountabilities to budget envelope managers, requiring each area to be structurally balanced while also funding local strategic and capital priorities to advance the University's mission. The transparent budget model has served the University well as provincial and federal constraints continue, and international enrolment softens.

Over the budget and planning years all areas across the University will continue to work collaboratively to advance McMaster's strategic priorities and find innovative ways to contain costs. Major initiatives will be selected within available funding and mindful of strategic progress in relation to the sustainability of McMaster's strong financial credit rating of AA (stable).

All other funds have sound financial plans to advance McMaster's strategic priorities, including a strong focus on the United Nations Sustainable Development Goals.

## APPENDIX 1– STRATEGIC PLAN INITIATIVES

### INCLUSIVE EXCELLENCE

Key initiatives affecting the diversity of peoples, perspectives, knowledges, and ways of knowing, in the budget year are:

#### Equity Diversity and Inclusion:

- Equity Diversity and Inclusion (EDI) Advisory Committees continue to be embedded across departments.
- Launch the Universal Design for Learning (UDL) pilot project in the Faculty of Engineering. This pilot will support up to 15 faculty members who wish to implement UDL principles in their courses. UDL is a framework for designing educational experiences that are accessible and inclusive for all learners, regardless of their diverse backgrounds, abilities or learning styles.
- Include EDI specific supplier base as an option in the MacBuy procurement platform.
- Continued collaboration within Faculty of Health Sciences with new Associate Dean, Equity & Inclusion to enhance inclusive educational programming and improved processes for selection of faculty for leadership roles (with an EDI lens).
- Grow the health humanities (including graphic medicine) collection to include diverse voices.
- Implementation of initiative Students with Disabilities in Health Professions and Beyond initiative.
- New mental health and well-being community of practice.
- Develop admissions process for Wilson College of Leadership and Civic Engagement that allows for lived experiences of student applicants to be factored into acceptance decisions.
- Launching Registrar's Office Connect (ROC), a rebranded Student Services department.
- Launching a new program focused on supporting students with complex financial needs.
- Expand and fully Launch McMaster Institute for Research in Aging (MIRA)'s Citizen based platform "VOICE in Canada".
- Expand Student Wellness Centre partnerships within the McMaster community to amplify and enable access to counselling, medical care and health and wellness education.
- Revision of Undergraduate Scholarship entrance grid budget and guidelines with stakeholder consultation to better celebrate merit and support access to PSE as well as Faculty level efforts to promote program access for the 2025/26 entering class.
- Conduct EDI collections analysis to ensure investments match University priorities.
- Integrate EDI and Inclusive Excellence in Employee Awards.
- Launch additional roles of Director of Inclusion and Anti-Racism, and EDI Strategist.
- First reports from Disaggregate Employment Equity Census.

#### Black Lives Matter:

- Completion of the Black Excellence Cohort Hiring Initiative and fostering of ongoing positive relations and dialogue with African Caribbean Faculty Association of McMaster (ACFAM).

- Expand Black Outreach Stem Series (BOSS) programming with new culturally relevant workshops and offerings to enhance barrier-free options for Black youth in our community.
- Identify and advance the priorities in the Scarborough Charter on Anti-Black Racism and Black Inclusion in Canadian Higher Education.

#### Indigenous Reconciliation:

- Identify, develop, and support new strategies within Indigenous Student Services to increase Indigenous student enrolment; following the Indigenous Strategic Directions Report.
- Design and implementation of Indigenous knowledge stewardship strategy in partnership with Indigenous health leaders on campus and the community.

### TEACHING AND LEARNING

Innovation in teaching and learning excellence will help McMaster to maintain high student demand for programs. Key initiatives include:

#### Expanded or Revised Programs:

- Commerce curriculum redesign to emphasize cross-disciplinary, project-based learning, to be in completed by 2025/26 when the McLean Centre is ready.
- Exploration of additional combined honours options for the Arts & Science program (e.g. with Wilson College and in Mental Health and Society).
- Rebranding Bachelor of Health Sciences program as Honours Health Sciences to provide a distinct identity for the program.
- Launch new diploma programing in Global Health.
- Redesign undergraduate Music program.
- Implement the Indigenous Studies Graduate program.

#### Introduction of new programs:

- Approval of combined Hons. BA in Leadership and Civic Studies expected by the Ontario Ministry of Education in summer of 2024.
- Development of Executive Education program in Public Policy.

#### Other support initiatives:

- Rebranding of Faculty of Engineering co-op and career office to better represent the breadth of services and ambitions, aimed at equipping graduates with resilience, skills, and experiences from co-ops, research, and extracurricular involvement.
- Launch the approved Humanities Skills for Life concurrent certificate.
- Expand the pool of eligible employees for The Working Mind training for faculty and staff.
- Refresh of McMaster's Brighter World brand to be more inclusive of teaching and learning.
- Developing an intergenerational space for involving the community and older adults.
- Explore curricular innovation to support fiscal sustainability including accelerated 3-year UG degrees in combination with MELD and 1 year MSc degrees.
- Expand support for student engagement in Virtual Reality / Augmented Reality through Lyons New Media Centre.

- Initiate and complete multiple projects to enhance School of Graduate Studies processes through digital capabilities.
- Design and deliver custom workshops and support that are related to alternative assessment strategies and the impacts of AI-generated content on academic integrity.
- Planning underway for Wilson Hall, an academic building with a student residence feature.

## RESEARCH AND SCHOLARSHIP

McMaster's commitment to world-class research and interdisciplinary collaboration is one of the key differentiating factors contributing to its global reputation. Key initiatives to advance the Brighter World Research Initiatives include:

- Central Animal Facility renovation plan.
- Research commercialization of McMaster research spin-off companies' campus relocations into expanded, renovated, and new facilities at MIP.
- Lead the development and implementation of the Centre for Integrated and Advanced Medical Imaging (CIAMI) in partnership with Mohawk College, which will create new research and educational opportunities across the University.
- Create a framework for enhancing coordination of entrepreneurial supports, programming and activities for Engineering and faculty with partners across campus and within the local ecosystem.
- New research in area of re-thinking settler collections within the McMaster Museum of Art.
- Advocate for increases to supports for research and graduate students with a particular view of advancing McMaster's BWRII priorities.
- Refocus reputation and rankings strategy to engage more members of the McMaster community in short and long-term reputation strategies.
- Supporting visiting students and scholars with International Collaborations Working Group.
- Provide additional support related to research security.
- Implementation of new research computing infrastructure.
- Launch the next five-year Strategic Research Plan (2024-2029) which will promote impact and develop awareness among researchers of UN SDGs and will enable capture of information on SDG-related research.
- roadmap to promote McMaster's research in semiconductors for data processing, communications, bio-sensing and clean energy.
- Expansion of international work program (ISWO) and revision of work program (domestic students) to provide more opportunities in areas of research and scholarship, enhancing the visibility of careers in these areas, thereby encouraging students to pursue further graduate level education to contribute to creating a Brighter World at McMaster and beyond.
- Design, deliver, assess, and refine a bibliometrics service provisioned jointly by University Library and Health Sciences Library. Ensure that the service promotes FAIR principles (findable, accessible, interoperable & reusable).
- Upgrade the discovery platform for internationally renowned Bertrand Russell correspondence.
- Develop commercialization performance metric and indicators analysis.

- In conjunction with MIP, continue to collaborate with the University of Toronto (MaRS) University of Waterloo (Communitech) on the creation of a Southern Ontario Innovation Triangle.

### ENGAGING LOCAL, PROVINCIAL, NATIONAL, INDIGENOUS, AND GLOBAL COMMUNITIES

McMaster is a major contributor across all communities. Key initiatives include:

#### Indigenous:

- Building off the BOSS framework, institute Indigenous ways of knowing in STEM into a viable barrier-option that aligns with other Indigenous commitments and programming offerings.
- Piloting a technology lending program for youth in Indigenous communities in partnership with Six Nations in spring 2024.
- Partner with Six Nations Health Services on Health Information Needs Assessment. This may involve helping to build a health library collection & service.
- Canadian Centre for Electron Microscopy (CCEM) will work with researchers and Indigenous communities for non-destructive analysis of heritage artifacts and exploration of local history through materials science.
- Indigenous Tuition Waiver project to support Indigenous Learners.
- Establish an Indigenous Liaison Special Constable in Campus Safety Services and Indigenous awareness training for all Special Constables.
- Expand archival collections in Indigenous languages (primarily Anishinaabemowin and Haudenosaunee).

#### Local and Provincial:

- Continue to engage City Staff and local elected officials in representing McMaster as a City Builder and to strengthen relationship with City Hall.
- Enhance usage of One James North for community-engaged teaching and learning.
- Engaging City and Metrolinx staff on the Hamilton Light Rail Transit (LRT) alignment to McMaster's priorities, with the transit hub on campus with parking and commercial space.
- Wilson College will be working with new Director, External Advisory Council to develop outreach activities with external stakeholders across Canada.
- Celebrating 100th anniversary of the Iron Ring Ceremony; ongoing partnership with Camp XII governed by an MOU and collaborative efforts to offer a "retooled" ring ceremony after much public feedback in 2023.

#### Global:

- Implementation of an institution-wide international strategy identifying key institutions, countries, and regions to engage with to pursue shared goals and for mutual benefit.
- Implementation of a partnership grant with the Government of Ethiopia to strengthen genomic surveillance and epidemiology of infectious diseases in Africa.

- Coordinating office for the Walls to Bridges prison education project move to McMaster, administered through Faculty of Social Sciences.
- Training for instructors for first Humanities course in Walls to Bridges prison education program.
- Enhancing the support for the World University Service of Canada (WUSC) program and the Students at Risk Bursary (SARB).
- Leverage University Library Caribbean collection to support the University's expanded African & African Diaspora Studies program.

## OPERATIONAL EXCELLENCE

Effective and efficient operations to McMaster's mission are essential. Key initiatives include:

### Campus Operations:

- Restructure the Five-Year Programs Office in Faculty of Engineering to combine it with the Academic Sustainability Office, removing redundancy and streamlining administrative resources
- Implementing a gradual fee increase for Faculty of Engineering co-op program, starting with a \$50 increment for the 2023-2024 period and proposing an additional \$50 increase for 2024-2025. Even with this adjustment, remain committed to offering the lowest co-op fee in the country, maintaining an affordability advantage by more than half compared to other programs.
- Undertake a review in the Faculty of Science of research centres and cores with a goal of implementing a governance and operations framework that supports both impact and fiscal sustainability.
- Continue with plans to further reduce costs through energy management and operational changes. The operation of the peak shavers in the summer of 2024 will reduce electricity costs in 2025/26 fiscal and onwards.
- Continuing efforts of policy review around graduate supervision.
- Pilot of Service Level Agreements and development of new Employee Value Proposition statement
- Digitilization of new hire set up.
- Expansion of self-service Power BI and Oracle BI workforce data analytics.
- Implementation of recommendations from Injury/Incident program review.
- Strategic review of Tuition Set Aside (TSA) program aiming to form guiding principles for implementation of the program.

### Systems:

- Implement the FHS Database allowing FHS to enhance and optimize many of the current business processes, including part-time reappointment processes, promotion & tenure, merit allocation, teaching data for budget model distribution, and faculty-wide reporting.
- New Hire, Stay, and Exit Survey process leveraging VidCruiter technology (recruitment software tool).

- Implementation of the new digital student experience platform, MacHub, the Campus Relationship Management (CRM) tool at McMaster to support the holistic and personalized student experience of all students at McMaster.
- Broaden access to KPIs in Oracle BI through new dashboard pages to lessen the need for duplicated efforts in Faculties and Support Units.
- Development and implementation of document management system initiative, and budgeting system replacement project.
- Implementing plans for upgrading to a new, next-generation Constituent Relationship Management (CRM) system for University Advancement.
- Implement and continue to support iThenticate, the research plagiarism software.

## APPENDIX 2 – OPERATING FUND PROJECTION VS. BUDGET

Table 19: Operating Fund 2023/24 Projection vs. Budget

(\$ thousands)	Operating Fund		2023/24 Variance	
	2023/24 Budget	2023/24 Projection	Favourable/ (Unfavourable)	
<b>Sources of Funding:</b>				
Provincial Grants	240,222	255,124	14,902	6.2%
Tuition	433,810	429,226	(4,584)	-1.1%
Research Overhead Income	26,974	29,069	2,095	7.8%
Investment Income	9,467	9,467	-	0.0%
Other income	124,364	140,538	16,174	13.0%
<b>Total sources of funding</b>	<b>834,837</b>	<b>863,424</b>	<b>28,587</b>	<b>3.4%</b>
<b>Expenditure:</b>				
Salaries, wages and benefits	598,373	604,053	(5,680)	-0.9%
Utilities and maintenance	51,192	49,893	1,299	2.5%
Equipment and renovations	55,471	52,985	2,486	4.5%
Scholarships, bursaries and work study	36,828	39,711	(2,883)	-7.8%
Library acquisitions	15,660	15,819	(159)	-1.0%
Debt and financing charges	25,355	25,330	25	0.1%
All other expenses	81,790	71,307	10,483	12.8%
<b>Total expenditures</b>	<b>864,668</b>	<b>859,097</b>	<b>5,571</b>	<b>0.6%</b>
<b>Total surplus (deficit)</b>	<b>(29,831)</b>	<b>4,327</b>	<b>34,158</b>	<b>114.5%</b>
Fund balances, beginning of year	223,928	261,670	37,742	16.9%
<b>Fund balances, end of year</b>	<b>194,097</b>	<b>265,997</b>	<b>71,900</b>	<b>37.0%</b>

The Operating Fund is projected to end 2023/24 in a much more favourable position than the original budget due to favourable fund balances carried forward from 2022/23, as well as favourable in-year results.

Provincial grants are \$14.9 million (6.2%) higher than budget due to the one-time funding for a portion of our unfunded students (enrolment growth over MCU's corridor funding level), which goes towards the costs involved in delivery of Science, Technology, Engineering and Mathematics degree programs for the period April 1 2023 to March 31 2024, of which McMaster's share is \$15.4 million.

Tuition is unfavourable by \$4.6 million (-1.1%) predominantly due to international undergraduate enrolment budgeted targets for Business, Engineering, and Science, not being achieved. International enrolment was impacted by a more competitive international student market and the impact of global affairs on that market. The decline in international undergraduate tuition revenue is partially offset by increases in international graduate enrolment, and higher domestic undergraduate enrolment in Engineering, Humanities Science and Social Sciences Domestic tuition rates for Ontario students remain frozen following the 10% reduction in 2019/20, with a 5% rate increase allowed for out-of-province students.



Research overhead income is favourable by \$2.1 million (7.8%) as a result of the Federal research security funding, an increase in research contract overhead in Faculties of Engineering, Science, and Humanities, and Canada Research Chair funding in Faculty of Science and Health Sciences.

Other income is \$16.2 million (13.0%) higher than budget due to:

- Additional funding from federal and provincial governments to support the McMaster Nuclear Reactor move to 24/5 operations,
- increased external recoveries primarily for Facilities' costs,
- higher students services fees' revenue,
- increased government grants for nursing expansion.

Salaries, wages and benefits are projected to be higher than budget by \$5.7 million (-0.9%) mainly as a result of higher staffing costs with the move to 24/5 in the Nuclear Reactor, expansion of student accessibility services, and higher salary supports from the University Fund for Black cohort and Indigenous hires.

Utilities and maintenance are favourable by \$1.3 million (2.5%) due to a drop in gas prices in 2023/24.

Equipment and renovations are favourable by \$2.5 million (4.5%), due to reduced spending from the University Fund, where expenses can crystalize in other spending categories and spending plans are more fluid or subject to delays. This is partially offset by higher equipment expenses in the CALM Institute within Faculty of Science and in Health Research Services and higher UTS Asset Management spend on computer hardware renewal.

Scholarships, bursaries and work-study expenditures are unfavourable by \$2.9 million (-7.8%) due to using carryforwards from prior fiscal year, generated by lower than anticipated work program spend, to support extraordinary student housing and commuting costs and to supporting recruitment cycle conversion pilots for incoming international students.

Library acquisitions are in line with budget.

Debt and financing charges are in line with budget.

All other expenses are favourable by \$10.5 million (12.8%) primarily due to lower than expected contingency spending on priorities, especially University Fund spending crystalizing in other spending categories, and favourable net transfers from other non-capital funds. This is partially offset by some notable increases due to large Canadian Centre for Electron Microscopy (CCEM) service contract, agency staffing particularly in UTS for backfilling open positions and for additional work to support unplanned and unfunded projects, fuel costs and fuel or waste disposal at the McMaster Nuclear Reactor and bad debts.

The resulting \$34.2 million favourable in-year surplus/ deficit variance adds to the \$37.7 million favourable opening appropriations variance, resulting in a projected closing balance in the Operating Fund of \$71.9 million (37.0%) greater than the original budget. These appropriations will be carried forward for expenditure in 2024/25 and future years and will help to mitigate the continuing challenges associated the current domestic grant and tuition framework, international enrolment, and planned strategic investments in capital and other areas.

# APPENDIX 3 – BUDGET MODEL CALCULATIONS

McMaster University - New Budget Model - Faculties		University Fund		Prof. Faculties		Other Faculties		VP Research Discretionary Fund						
Projected Budget Allocation				8.00%		8.00%		10.00%						
2023-24				3.00%		1.00%								
	Budgets prior to double stepdown allocation	Net double stepdown allocation	Business	Engineering	Health Sciences	Humanities	Science	Med Rad - Mohawk	Social Sciences	Arts & Science	Other (reconciling items)	University Fund	Research Infrastructure Fund	Total (after double stepdown to support unit allocations)
<b>Revenue</b>														
Undergraduate Tuition			64,369	114,666	36,707	20,375	81,703	2,143	48,006	1,733	-	-	-	369,701
UG Tuition Adjustment for tuition fee framework			(114)	(643)	176	118	290	-	166	7	-	-	-	-
Total UG SAG Obligation			(1,257)	(3,466)	(20)	-	(2)	-	(28)	-	4,773	-	-	-
Total Entrance Award Overage			-	-	-	-	-	-	-	-	-	-	-	-
Graduate Tuition			22,278	15,212	13,351	2,257	5,127	-	2,893	-	-	-	-	61,117
Operating Grant			17,829	44,123	86,714	13,050	46,914	2,487	21,725	1,679	-	1,644	-	236,167
Other Income			1,405	2,751	3,917	872	2,332	-	1,214	76	-	3,562	-	16,129
Gross Revenue			104,511	172,642	140,845	36,672	136,365	4,630	73,975	3,495	4,773	5,206	-	683,114
Undergraduate Cross Faculty Teaching Adjustment			(7,178)	(8,160)	(1,649)	8,753	6,279	-	2,211	(256)	-	-	-	(0)
Revenue for Contributions			97,333	164,482	139,196	45,425	142,644	4,630	76,187	3,239	4,773	5,206	-	683,114
Internal International Tax			(1,406)	(1,741)	(81)	(345)	(1,441)	-	(968)	-	-	5,983	-	-
University Fund Contribution			(7,787)	(13,159)	(11,136)	(3,634)	(11,412)	-	(6,095)	(259)	-	53,480	-	-
Research Infrastructure Fund Contribution			(2,920)	(4,934)	(1,392)	(454)	(1,426)	-	(762)	(97)	-	-	11,986	-
Indirect Cost of Research (excluding Royalties)			345	5,748	14,410	594	4,495	-	917	-	32	-	-	26,540
VP Research Discretionary (10 % of ICR above)			(34)	(575)	(1,441)	(59)	(449)	-	(92)	-	2,651	-	-	-
Adjustments for ICR received by Journal (Contract & ERA)			(21)	(1,799)	(7,000)	(309)	(1,393)	-	(65)	-	-	-	-	(10,588)
Adjustments for Current Practices			-	-	(4,292)	-	194	(193,877)	-	-	-	-	-	(4,292)
Research Infrastructure Fund Distribution			156	2,599	6,516	269	2,032	-	414	-	-	-	(11,986)	-
Research Excellence Fund (from UF)			55	456	1,143	94	357	-	145	-	-	(2,250)	-	-
<b>Revenue Prior to Shared Support Unit Allocations</b>			<b>85,720</b>	<b>151,078</b>	<b>135,921</b>	<b>41,581</b>	<b>133,600</b>	<b>4,436</b>	<b>69,681</b>	<b>2,882</b>	<b>7,456</b>	<b>62,419</b>	<b>-</b>	<b>694,774</b>
<b>Shared Support Unit Allocations - via double stepdown</b>														
Occupancy Cost	50,864	(16,751)	(960)	(9,027)	(10,071)	(2,370)	(9,795)	-	(1,804)	(84)	-	-	-	(34,112)
Deferred Maintenance	11,593	(4,410)	(202)	(1,901)	(2,121)	(499)	(2,062)	-	(380)	(18)	-	-	-	(7,183)
Insurance	1,916	(835)	(31)	(291)	(306)	(76)	(316)	-	(58)	(3)	-	-	-	(1,081)
MIP Occupancy 1	3,451	(538)	-	(1,934)	(613)	(20)	-	-	(346)	-	-	-	-	(2,913)
MIP Occupancy 2	728	-	-	(728)	-	-	-	-	-	-	-	-	-	(728)
HR	10,605	(1,847)	(516)	(1,456)	(4,499)	(515)	(1,126)	-	(632)	(13)	-	-	-	(8,758)
HR Employee Programs	2,055	(534)	(107)	(234)	(524)	(164)	(337)	-	(155)	(1)	-	-	-	(1,521)
Financial Affairs/Admin/ Inst Support	8,316	(2,633)	(854)	(1,184)	(1,678)	(457)	(981)	-	(505)	(23)	-	-	-	(5,682)
Supplementary Pension	4,738	(657)	(406)	(750)	(1,322)	(382)	(785)	-	(433)	(3)	-	-	-	(4,081)
Pension Special	8,054	(2,094)	(418)	(916)	(2,054)	(641)	(1,319)	-	(608)	(4)	-	-	-	(5,960)
Presidential/Univ Sec	5,395	(2,027)	(506)	(702)	(995)	(271)	(582)	-	(299)	(14)	-	-	-	(3,368)
General University Expense	9,461	(3,663)	(872)	(1,208)	(1,713)	(466)	(1,001)	-	(515)	(24)	-	-	-	(5,798)
Bond Interest	15,159	(5,815)	(263)	(2,473)	(2,759)	(649)	(2,683)	-	(494)	(23)	-	-	-	(9,344)
UTS/ Technology Fund	24,524	2,240	(3,226)	(5,858)	(5,766)	(1,797)	(6,530)	-	(3,377)	(209)	-	-	-	(26,764)
UTS- ERP	3,215	(132)	(372)	(675)	(664)	(207)	(752)	-	(389)	(24)	-	-	-	(3,083)
UA	4,057	1,415	(801)	(1,340)	(1,177)	(365)	(1,162)	-	(602)	(25)	-	-	-	(5,472)
Office of the Provost	9,015	(3,173)	(878)	(1,217)	(1,725)	(470)	(1,008)	-	(519)	(24)	-	-	-	(5,841)
Research Support	15,890	7,266	(244)	(4,437)	(14,272)	(375)	(2,599)	-	(1,229)	-	-	-	-	(23,156)
Student Affairs	7,732	8,478	(2,121)	(3,721)	(2,631)	(1,124)	(4,272)	-	(2,197)	(143)	-	-	-	(16,210)
MIIETL	5,203	807	(774)	(1,357)	(1,057)	(410)	(1,558)	-	(801)	(52)	-	-	-	(6,010)
Libraries	23,972	9,530	(4,135)	(7,314)	(6,864)	(2,264)	(8,330)	-	(4,321)	(273)	-	-	-	(33,502)
HS Library	5,221	2,084	(902)	(1,595)	(1,497)	(494)	(1,816)	-	(942)	(60)	-	-	-	(7,305)
Registrar	8,996	10,655	(2,425)	(4,324)	(3,019)	(1,383)	(5,489)	-	(2,813)	(199)	-	-	-	(19,651)
SGS	2,652	448	(495)	(806)	(948)	(173)	(442)	-	(236)	-	-	-	-	(3,100)
Museum of Art	703	556	(147)	(267)	(302)	(82)	(298)	-	(154)	(10)	-	-	-	(1,259)
UG Scholarship	5,668	679	(820)	(1,549)	(577)	(468)	(1,915)	-	(951)	(67)	-	-	-	(6,347)
UG Bursaries	3,984	0	(503)	(950)	(445)	(287)	(1,175)	-	(583)	(41)	-	-	-	(3,984)
Grad Scholarship	15,888	677	(2,658)	(4,307)	(5,036)	(928)	(2,370)	-	(1,267)	-	-	-	-	(16,565)
Branding and Marketing	3,064	274	(489)	(817)	(719)	(223)	(708)	-	(367)	(15)	-	-	-	(3,338)
Adjustments for Current Practices - Support Units			-	-	5,147	-	-	-	-	-	(5,147)	-	-	(0)
<b>Total Shared Support Unit Allocations</b>	<b>272,117</b>	<b>0</b>	<b>(26,123)</b>	<b>(63,337)</b>	<b>(70,207)</b>	<b>(17,559)</b>	<b>(61,412)</b>	<b>-</b>	<b>(26,978)</b>	<b>(1,354)</b>	<b>(5,147)</b>	<b>-</b>	<b>-</b>	<b>(272,117)</b>
<b>Net Revenue</b>			<b>59,596</b>	<b>87,741</b>	<b>65,715</b>	<b>24,021</b>	<b>72,188</b>	<b>4,436</b>	<b>42,703</b>	<b>1,528</b>	<b>2,309</b>	<b>62,419</b>	<b>-</b>	<b>422,657</b>
UF Supplement			-	-	5,000	2,000	6,711	-	1,289	-	-	(15,000)	-	-
UF Supplement 2 - Grants top up			-	-	790	-	-	-	-	-	-	(790)	-	-
<b>Base Net Projected Budget 2023-24</b>			<b>59,596</b>	<b>87,741</b>	<b>71,505</b>	<b>26,021</b>	<b>78,899</b>	<b>4,436</b>	<b>43,992</b>	<b>1,528</b>	<b>2,309</b>	<b>46,629</b>	<b>-</b>	<b>422,657</b>

McMaster University - New Budget Model - Faculties			Prof. Faculties		Other Faculties		VP Research Discretionary Fund						10.00%	
Projected Budget Allocation			University Fund		8.00%	8.00%								
2024-25			Research Infrastructure Fund		3.00%	1.00%								
	Budgets prior to double stepdown allocation	Net double stepdown allocation	Business	Engineering	Health Sciences	Humanities	Science	Med Rad - Mohawk	Social Sciences	Arts & Science	Other (reconciling items)	University Fund	Research Infrastructure Fund	Total (after double stepdown to support unit allocations)
<b>Revenue</b>														
Undergraduate Tuition			57,673	111,263	37,706	19,674	75,718	1,979	44,831	1,628	-			350,472
UG Tuition Adjustment for tuition fee framework			(114)	(643)	176	118	290		166	7				-
Total UG SAG Obligation			(1,211)	(3,280)	(20)	-	(2)	-	(27)	-	4,540			-
Total Entrance Award Overage			-	-	-	-	-	-	-	-	-			-
Graduate Tuition			22,498	16,832	13,642	2,302	5,366		2,887					63,527
Operating Grant			17,868	44,847	87,021	13,024	47,693	2,489	21,404	1,679		389		236,414
Other Income			1,406	2,751	3,916	872	2,332		1,214	76		4,687		17,254
Gross Revenue			98,120	171,770	142,442	35,991	131,397	4,468	70,474	3,390	4,540	5,076		667,667
Undergraduate Cross Faculty Teaching Adjustment			(6,881)	(7,967)	(1,801)	8,239	6,568		2,088	(246)				0
Revenue for Contributions			91,239	163,803	140,640	44,230	137,965	4,468	72,562	3,144	4,540	5,076		667,667
Internal International Tax			(1,203)	(1,744)	(92)	(335)	(1,331)		(895)	-		5,600		-
University Fund Contribution			(7,299)	(13,104)	(11,251)	(3,538)	(11,037)		(5,805)	(252)		52,287		-
Research Infrastructure Fund Contribution			(2,737)	(4,914)	(442)	(442)	(1,380)		(726)	(94)			11,700	-
Indirect Cost of Research (excluding Royalties & CRC)			345	5,748	14,410	594	4,495		917	-	32			26,540
VP Research Discretionary (10 % of ICR above)			(34)	(575)	(1,441)	(59)	(449)		(92)	-	2,651			-
Adjustments for ICR received by Journal (Contract & ERA)			(21)	(1,799)	(7,000)	(309)	(1,393)		(65)	-				(10,588)
Adjustments for Current Practices			-	-	(3,978)	-	185	(185)						(3,978)
Research Infrastructure Fund Distribution			152	2,537	6,360	262	1,984		405	-			(11,700)	-
Research Excellence Fund (from UF)			55	456	1,143	94	357		145	-		(2,250)		-
<b>Revenue Prior to Shared Support Unit Allocations</b>			<b>80,495</b>	<b>150,409</b>	<b>137,384</b>	<b>40,496</b>	<b>129,394</b>	<b>4,283</b>	<b>66,446</b>	<b>2,798</b>	<b>7,223</b>	<b>60,713</b>		<b>679,641</b>
<b>Shared Support Unit Allocations - via double stepdown</b>														
Occupancy Cost	50,267	(16,450)	(952)	(8,949)	(9,984)	(2,349)	(9,710)		(1,788)	(84)				(33,816)
Deferred Maintenance	12,893	(4,928)	(224)	(2,108)	(2,352)	(553)	(2,287)		(421)	(20)				(7,965)
Insurance	1,916	(835)	(31)	(291)	(306)	(76)	(316)		(58)	(3)				(1,081)
MIP Occupancy 1	3,451	(538)	-	(1,934)	(613)	(20)	-		(346)	-				(2,913)
MIP Occupancy 2	728	-	-	(728)	-	-	-		-	-				(728)
HR	10,206	(1,733)	(499)	(1,409)	(4,352)	(498)	(1,090)		(612)	(13)				(8,472)
HR Employee Programs	2,055	(534)	(107)	(234)	(524)	(164)	(337)		(155)	(1)				(1,521)
Financial Affairs/Admin/ Inst Support	7,899	(2,445)	(820)	(1,136)	(1,611)	(438)	(941)		(484)	(23)				(5,454)
Supplementary Pension	4,738	(632)	(409)	(755)	(1,330)	(385)	(790)		(436)	(3)				(4,106)
Pension Special	8,054	(2,094)	(418)	(916)	(2,054)	(641)	(1,319)		(608)	(4)				(5,960)
Presidential/Univ Sec	5,483	(2,059)	(515)	(713)	(1,011)	(275)	(591)		(304)	(14)				(3,424)
General University Expense	10,530	(4,108)	(965)	(1,338)	(1,897)	(516)	(1,109)		(570)	(27)				(6,422)
Bond Interest	15,159	(5,801)	(263)	(2,476)	(2,763)	(650)	(2,687)		(495)	(23)				(9,358)
UTS/ Technology Fund	23,969	2,283	(3,092)	(5,767)	(5,825)	(1,767)	(6,309)		(3,291)	(201)				(26,252)
UTS- ERP	-	-	-	-	-	-	-		-	-				-
UA	4,283	1,422	(808)	(1,422)	(1,252)	(379)	(1,197)		(621)	(26)				(5,704)
Office of the Provost	9,585	(3,412)	(928)	(1,286)	(1,823)	(496)	(1,066)		(548)	(25)				(6,172)
Research Support	15,780	7,328	(243)	(4,427)	(14,242)	(374)	(2,594)		(1,227)	-				(23,108)
Student Affairs	8,230	8,539	(2,141)	(3,864)	(2,847)	(1,166)	(4,349)		(2,257)	(144)				(16,769)
MIETL	5,007	814	(732)	(1,321)	(1,062)	(399)	(1,487)		(771)	(49)				(5,821)
Libraries	23,981	9,630	(4,051)	(7,364)	(7,118)	(2,278)	(8,226)		(4,305)	(268)				(33,611)
HS Library	5,127	2,106	(872)	(1,585)	(1,532)	(490)	(1,770)		(927)	(58)				(7,233)
Registrar	8,593	10,748	(2,341)	(4,252)	(3,105)	(1,372)	(5,317)		(2,761)	(193)				(19,341)
SGS	2,718	451	(482)	(845)	(967)	(174)	(463)		(238)	-				(3,169)
Museum of Art	664	562	(140)	(261)	(302)	(80)	(285)		(149)	(9)				(1,226)
UG Scholarship	5,668	704	(806)	(1,552)	(628)	(472)	(1,896)		(951)	(67)				(6,372)
UG Bursaries	3,984	0	(492)	(947)	(479)	(288)	(1,157)		(580)	(41)				(3,984)
Grad Scholarship	15,888	702	(2,535)	(4,426)	(5,032)	(913)	(2,433)		(1,252)	-				(16,590)
Branding and Marketing	3,013	281	(467)	(820)	(724)	(219)	(690)		(358)	(15)				(3,294)
Adjustments for Current Practices - Support Units			-	-	5,154	-	-		-	-	(5,154)			(0)
<b>Total Shared Support Unit Allocations</b>	<b>269,867</b>	<b>0</b>	<b>(25,334)</b>	<b>(63,125)</b>	<b>(70,581)</b>	<b>(17,435)</b>	<b>(60,415)</b>	<b>-</b>	<b>(26,514)</b>	<b>(1,310)</b>	<b>(5,154)</b>	<b>-</b>	<b>-</b>	<b>(269,867)</b>
<b>Base Net Projected Budget 2024-25</b>			<b>55,162</b>	<b>87,284</b>	<b>66,802</b>	<b>23,061</b>	<b>68,979</b>	<b>4,283</b>	<b>39,932</b>	<b>1,489</b>	<b>2,069</b>	<b>60,713</b>	<b>-</b>	<b>409,774</b>

McMaster University - New Budget Model - Faculties			Prof. Faculties		Other Faculties		VP Research Discretionary Fund							10.00%
Projected Budget Allocation			University Fund		8.00%	8.00%								
2025-26			Research Infrastructure Fund		3.00%	1.00%								
	Budgets prior to double stepdown allocation	Net double stepdown allocation	Business	Engineering	Health Sciences	Humanities	Science	Med Rad - Mohawk	Social Sciences	Arts & Science	Other (reconciling items)	University Fund	Research Infrastructure Fund	Total (after double stepdown to support unit allocations)
<b>Revenue</b>														
Undergraduate Tuition			56,914	113,413	38,640	20,934	75,196	2,105	43,630	1,627	-			352,458
UG Tuition Adjustment for tuition fee framework			(114)	(643)	176	118	290	-	166	7	-			-
Total UG SAG Obligation			(1,208)	(3,215)	(21)	-	(2)	-	(27)	-	4,473			-
Total Entrance Award Overage			-	-	-	-	-	-	-	-	-			-
Graduate Tuition			23,398	18,054	13,784	2,371	5,543	-	2,835	-	-			65,986
Operating Grant			17,802	44,920	86,972	13,458	48,004	2,489	21,220	1,679	-	(7)	-	236,538
Other Income			1,417	2,749	3,902	876	2,334	-	1,214	76	-	5,007	-	17,574
Gross Revenue			98,208	175,278	143,452	37,757	131,365	4,595	69,039	3,389	4,473	5,000	-	672,556
Undergraduate Cross Faculty Teaching Adjustment			(6,721)	(7,836)	(1,988)	7,931	6,741	-	2,115	(242)	-			(0)
Revenue for Contributions			91,487	167,442	141,465	45,688	138,106	4,595	71,155	3,147	4,473	5,000	-	672,556
Internal International Tax			(1,178)	(1,862)	(87)	(368)	(1,341)	-	(853)	-	-	5,688	-	-
University Fund Contribution			(7,319)	(13,395)	(11,317)	(3,655)	(11,048)	-	(5,692)	(252)	-	52,679	-	-
Research Infrastructure Fund Contribution			(2,745)	(5,023)	(1,415)	(457)	(1,381)	-	(712)	(94)	-	-	11,826	-
Indirect Cost of Research (excluding Royalties & CRC)			345	5,748	14,410	594	4,495	-	917	-	32	-	-	26,540
VP Research Discretionary (10 % of ICR above)			(34)	(575)	(1,441)	(59)	(449)	-	(92)	-	2,651	-	-	-
Adjustments for ICR received by Journal (Contract & ERA)			(21)	(1,799)	(7,000)	(309)	(1,393)	-	(65)	-	-	-	-	(10,588)
Adjustments for Current Practices			(580)	(1,456)	(5,626)	(417)	(1,193)	(200)	(613)	(30)	-	-	-	(10,115)
Research Infrastructure Fund Distribution			154	2,565	6,429	265	2,005	-	409	-	-	-	(11,826)	-
Research Excellence Fund (from UF)			55	456	1,143	94	357	-	145	-	-	(2,250)	-	-
<b>Revenue Prior to Shared Support Unit Allocations</b>			<b>80,163</b>	<b>152,101</b>	<b>136,560</b>	<b>41,377</b>	<b>128,156</b>	<b>4,394</b>	<b>64,599</b>	<b>2,770</b>	<b>7,156</b>	<b>61,117</b>	<b>-</b>	<b>678,393</b>
<b>Shared Support Unit Allocations - via double stepdown</b>														
Occupancy Cost	50,455	(16,462)	(957)	(8,996)	(10,036)	(2,362)	(9,760)	-	(1,798)	(84)	-	-	-	(33,993)
Deferred Maintenance	12,893	(4,928)	(224)	(2,108)	(2,352)	(553)	(2,287)	-	(421)	(20)	-	-	-	(7,965)
Insurance	1,916	(835)	(31)	(291)	(306)	(76)	(316)	-	(58)	(3)	-	-	-	(1,081)
MIP Occupancy 1	3,451	(538)	-	(1,934)	(613)	(20)	-	-	(346)	-	-	-	-	(2,913)
MIP Occupancy 2	728	-	-	(728)	-	-	-	-	-	-	-	-	-	(728)
HR	10,206	(1,684)	(502)	(1,417)	(4,378)	(501)	(1,096)	-	(615)	(13)	-	-	-	(8,522)
HR Employee Programs	2,055	(534)	(107)	(234)	(524)	(164)	(337)	-	(155)	(1)	-	-	-	(1,521)
Financial Affairs/Admin/ Inst Support	7,899	(2,364)	(832)	(1,153)	(1,635)	(445)	(956)	-	(492)	(23)	-	-	-	(5,535)
Supplementary Pension	4,738	(628)	(409)	(755)	(1,331)	(385)	(791)	-	(436)	(3)	-	-	-	(4,110)
Pension Special	14,554	(3,784)	(755)	(1,654)	(3,712)	(1,159)	(2,384)	-	(1,098)	(7)	-	-	-	(10,770)
Presidential/Univ Sec	5,483	(2,053)	(516)	(715)	(1,013)	(276)	(592)	-	(305)	(14)	-	-	-	(3,430)
General University Expense	10,530	(4,104)	(966)	(1,339)	(1,898)	(517)	(1,109)	-	(571)	(27)	-	-	-	(6,426)
Bond Interest	15,159	(5,799)	(264)	(2,477)	(2,763)	(650)	(2,688)	-	(495)	(23)	-	-	-	(9,360)
UTS/ Technology Fund	23,969	2,481	(3,077)	(5,791)	(5,970)	(1,842)	(6,276)	-	(3,291)	(203)	-	-	-	(26,450)
UTS- ERP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UA	4,783	1,539	(869)	(1,600)	(1,415)	(417)	(1,314)	-	(678)	(29)	-	-	-	(6,322)
Office of the Provost	9,585	(3,391)	(931)	(1,290)	(1,829)	(498)	(1,069)	-	(550)	(26)	-	-	-	(6,193)
Research Support	15,780	7,702	(247)	(4,499)	(14,472)	(380)	(2,636)	-	(1,247)	-	-	-	-	(23,482)
Student Affairs	8,230	8,792	(2,144)	(3,905)	(2,971)	(1,228)	(4,354)	-	(2,271)	(147)	-	-	-	(17,022)
MIETL	5,007	855	(728)	(1,326)	(1,093)	(417)	(1,478)	-	(771)	(50)	-	-	-	(5,862)
Libraries	24,381	9,863	(4,075)	(7,476)	(7,386)	(2,405)	(8,274)	-	(4,353)	(274)	-	-	-	(34,244)
HS Library	5,127	2,162	(867)	(1,591)	(1,572)	(512)	(1,761)	-	(927)	(58)	-	-	-	(7,289)
Registrar	8,593	10,925	(2,335)	(4,262)	(3,225)	(1,443)	(5,284)	-	(2,772)	(196)	-	-	-	(19,518)
SGS	2,863	489	(499)	(902)	(1,017)	(187)	(500)	-	(246)	-	-	-	-	(3,352)
Museum of Art	664	584	(141)	(265)	(313)	(84)	(287)	-	(150)	(9)	-	-	-	(1,248)
UG Scholarship	5,668	708	(796)	(1,539)	(665)	(492)	(1,871)	-	(945)	(67)	-	-	-	(6,376)
UG Bursaries	3,984	-	(485)	(938)	(505)	(300)	(1,140)	-	(576)	(41)	-	-	-	(3,984)
Grad Scholarship	15,888	722	(2,486)	(4,468)	(5,010)	(930)	(2,489)	-	(1,226)	-	-	-	-	(16,610)
Branding and Marketing	3,013	282	(453)	(833)	(739)	(218)	(684)	-	(353)	(15)	-	-	-	(3,295)
Adjustments for Current Practices - Support Units			-	-	5,154	-	-	-	-	-	1,113	-	-	6,267
<b>Total Shared Support Unit Allocations</b>	<b>277,600</b>	<b>0</b>	<b>(25,697)</b>	<b>(64,487)</b>	<b>(73,588)</b>	<b>(18,462)</b>	<b>(61,733)</b>	<b>-</b>	<b>(27,145)</b>	<b>(1,333)</b>	<b>1,113</b>	<b>-</b>	<b>-</b>	<b>(271,333)</b>
<b>Base Net Projected Budget 2025-26</b>			<b>54,466</b>	<b>87,613</b>	<b>62,972</b>	<b>22,915</b>	<b>66,422</b>	<b>4,394</b>	<b>37,454</b>	<b>1,437</b>	<b>8,269</b>	<b>61,117</b>	<b>-</b>	<b>407,060</b>

McMaster University - New Budget Model - Faculties			Prof. Faculties		Other Faculties		VP Research Discretionary Fund						10.00%	
Projected Budget Allocation			University Fund		8.00%	8.00%								
2026-27			Research Infrastructure Fund		3.00%	1.00%								
	Budgets prior to double stepdown allocation	Net double stepdown allocation	Business	Engineering	Health Sciences	Humanities	Science	Med Rad - Mohawk	Social Sciences	Arts & Science	Other (reconciling items)	University Fund	Research Infrastructure Fund	Total (after double stepdown to support unit allocations)
<b>Revenue</b>														
Undergraduate Tuition			59,903	116,808	38,825	22,199	77,475	2,149	44,094	1,582	-			363,035
UG Tuition Adjustment for tuition fee framework			(114)	(643)	176	118	290		166	7				-
Total UG SAG Obligation			(1,221)	(3,149)	(21)	-	(2)	-	(27)	-	4,420			-
Total Entrance Award Overage			-	-	-	-	-	-	-	-	-			-
Graduate Tuition			24,136	19,095	13,842	2,399	5,651		2,810					67,933
Operating Grant			17,659	44,755	86,934	13,795	48,150	2,489	21,102	1,641		(5)		236,519
Other Income			1,417	2,749	3,902	876	2,334		1,214	76		5,516		18,083
Gross Revenue			101,779	179,614	143,658	39,388	133,898	4,639	69,359	3,305	4,420	5,510		685,570
Undergraduate Cross Faculty Teaching Adjustment			(6,826)	(7,673)	(1,969)	7,846	6,702		2,135	(215)				(0)
Revenue for Contributions			94,953	171,941	141,688	47,234	140,600	4,639	71,494	3,090	4,420	5,510		685,570
Internal International Tax			(1,274)	(2,024)	(89)	(403)	(1,424)		(863)			6,077		-
University Fund Contribution			(7,596)	(13,755)	(11,335)	(3,779)	(11,248)		(5,720)	(247)		53,680		-
Research Infrastructure Fund Contribution			(2,849)	(5,158)	(1,417)	(472)	(1,406)		(715)	(93)			12,110	-
Indirect Cost of Research (excluding Royalties & CRC)			345	5,748	14,410	594	4,495		917		32			26,540
VP Research Discretionary (10 % of ICR above)			(34)	(575)	(1,441)	(59)	(449)		(92)		2,651			-
Adjustments for ICR received by Journal (Contract & ERA)			(21)	(1,799)	(7,000)	(309)	(1,393)		(65)					(10,588)
Adjustments for Current Practices			(1,193)	(2,979)	(7,311)	(868)	(2,657)	(204)	(1,259)	(60)				(16,532)
Research Infrastructure Fund Distribution			157	2,626	6,583	271	2,053		419				(12,110)	-
Research Excellence Fund (from UF)			55	456	1,143	94	357		145			(2,250)		-
<b>Revenue Prior to Shared Support Unit Allocations</b>			<b>82,542</b>	<b>154,481</b>	<b>135,230</b>	<b>42,304</b>	<b>128,926</b>	<b>4,434</b>	<b>64,261</b>	<b>2,690</b>	<b>7,103</b>	<b>63,017</b>		<b>684,990</b>
<b>Shared Support Unit Allocations - via double stepdown</b>														
Occupancy Cost	50,455	(16,462)	(957)	(8,996)	(10,036)	(2,362)	(9,760)		(1,798)	(84)				(33,993)
Deferred Maintenance	12,893	(4,928)	(224)	(2,108)	(2,352)	(553)	(2,287)		(421)	(20)				(7,965)
Insurance	1,916	(835)	(31)	(291)	(306)	(76)	(316)		(58)	(3)				(1,081)
MIP Occupancy 1	3,451	(538)	-	(1,934)	(613)	(20)	-		(346)	-				(2,913)
MIP Occupancy 2	728	-	-	(728)	-	-	-		-	-				(728)
HR	10,206	(1,684)	(502)	(1,417)	(4,378)	(501)	(1,096)		(615)	(13)				(8,522)
HR Employee Programs	2,055	(534)	(107)	(234)	(524)	(164)	(337)		(155)	(1)				(1,521)
Financial Affairs/Admin/ Inst Support	7,899	(2,364)	(832)	(1,153)	(1,635)	(445)	(956)		(492)	(23)				(5,535)
Supplementary Pension	4,738	(628)	(409)	(755)	(1,331)	(385)	(791)		(436)	(3)				(4,110)
Pension Special	14,554	(3,784)	(755)	(1,654)	(3,712)	(1,159)	(2,384)		(1,098)	(7)				(10,770)
Presidential/Univ Sec	5,483	(2,053)	(516)	(715)	(1,013)	(276)	(592)		(305)	(14)				(3,430)
General University Expense	10,530	(4,104)	(966)	(1,339)	(1,898)	(517)	(1,109)		(571)	(27)				(6,426)
Bond Interest	15,159	(5,799)	(264)	(2,477)	(2,763)	(650)	(2,688)		(495)	(23)				(9,360)
UTS/ Technology Fund	23,969	2,481	(3,093)	(5,739)	(5,959)	(1,888)	(6,276)		(3,297)	(197)				(26,450)
UTS- ERP	-	-	-	-	-	-	-		-	-				-
UA	5,283	1,539	(929)	(1,748)	(1,533)	(455)	(1,410)		(715)	(31)				(6,822)
Office of the Provost	9,585	(3,391)	(931)	(1,290)	(1,829)	(498)	(1,069)		(550)	(26)				(6,193)
Research Support	15,780	7,702	(247)	(4,499)	(14,472)	(380)	(2,636)		(1,247)	-				(23,482)
Student Affairs	8,230	8,792	(2,154)	(3,863)	(2,977)	(1,261)	(4,350)		(2,274)	(143)				(17,022)
MIETL	5,007	855	(732)	(1,312)	(1,090)	(429)	(1,478)		(773)	(49)				(5,862)
Libraries	24,781	9,863	(4,145)	(7,490)	(7,461)	(2,496)	(8,369)		(4,413)	(269)				(34,644)
HS Library	5,127	2,162	(872)	(1,576)	(1,570)	(525)	(1,761)		(928)	(57)				(7,289)
Registrar	8,593	10,925	(2,365)	(4,201)	(3,218)	(1,484)	(5,279)		(2,781)	(191)				(19,518)
SGS	2,863	489	(486)	(910)	(1,012)	(191)	(507)		(246)	-				(3,352)
Museum of Art	664	584	(141)	(262)	(312)	(86)	(287)		(151)	(9)				(1,248)
UG Scholarship	5,668	708	(805)	(1,514)	(674)	(505)	(1,867)		(945)	(65)				(6,376)
UG Bursaries	3,984	-	(490)	(922)	(510)	(308)	(1,138)		(576)	(40)				(3,984)
Grad Scholarship	15,888	722	(2,419)	(4,510)	(4,985)	(951)	(2,524)		(1,222)	-				(16,610)
Branding and Marketing	3,013	282	(449)	(844)	(742)	(220)	(680)		(345)	(15)				(3,295)
Adjustments for Current Practices - Support Units			-	-	5,154	-	-		-	-	7,713			12,867
<b>Total Shared Support Unit Allocations</b>	<b>278,500</b>	<b>0</b>	<b>(25,821)</b>	<b>(64,482)</b>	<b>(73,751)</b>	<b>(18,786)</b>	<b>(61,945)</b>	<b>-</b>	<b>(27,253)</b>	<b>(1,308)</b>	<b>7,713</b>	<b>-</b>	<b>-</b>	<b>(265,633)</b>
<b>Base Net Projected Budget 2026-27</b>			<b>56,722</b>	<b>89,999</b>	<b>61,480</b>	<b>23,518</b>	<b>66,982</b>	<b>4,434</b>	<b>37,009</b>	<b>1,382</b>	<b>14,816</b>	<b>63,017</b>	<b>-</b>	<b>419,357</b>

# APPENDIX 4 – OPERATING FUND UNIT LEVEL TABLES

Table 20: Operating Fund 2023/24 Projection by Unit

(\$ thousands)	Sources of Funding					Salaries & Benefits			Non-salary Expenses				Total Expenses	Annual Surplus (Deficit)	
	Framework Allocation	University Fund Allocation	Research Overhead Income	Other Income	Total Income	Salaries & Wages	Benefits & PDA	Total	Scholarships	Library Acquisitions	All Other Expenses	Total			
<b>1. Faculties</b>															
Business	58,840	-	70	5,688	64,598	37,575	8,150	45,725	1,900	-	11,463	13,364	59,089	5,509	
Engineering	87,191	3,161	2,232	3,170	95,755	65,808	14,647	80,455	3,695	0	14,750	18,445	98,900	(3,145)	
Health Sciences	70,514	944	8,221	45,623	125,302	102,514	24,051	126,565	1,655	6	2,220	3,882	130,447	(5,145)	
Humanities	27,293	2,034	321	6,739	36,386	29,827	6,802	36,629	753	5	1,634	2,392	39,021	(2,635)	
Science	78,769	1,198	696	3,556	84,219	61,522	14,915	76,437	298	-	9,453	9,751	86,189	(1,970)	
Medical Radiation - Mohawk share	4,436	-	-	-	4,436	-	-	-	-	-	4,436	4,436	4,436	(0)	
Social Sciences	45,028	1,051	144	702	46,925	36,502	8,739	45,241	412	-	4,367	4,779	50,020	(3,095)	
Arts & Science	1,476	57	-	4	1,537	1,363	106	1,469	0	-	400	400	1,870	(332)	
Sub-total	<b>373,547</b>	<b>8,445</b>	<b>11,684</b>	<b>65,482</b>	<b>459,158</b>	<b>335,111</b>	<b>77,411</b>	<b>412,522</b>	<b>8,714</b>	<b>11</b>	<b>48,724</b>	<b>57,449</b>	<b>469,971</b>	<b>(10,813)</b>	
<b>2. Academic Priorities</b>															
University Fund	36,966	(8,792)	-	-	28,174	3,673	-	3,673	-	-	16,058	16,058	19,731	8,443	
Revenue Projection Contingency	17,815	-	-	-	17,815	-	-	-	-	-	-	-	-	17,815	
Ongoing Priorities Contingency	(1)	-	-	5,000	4,999	2,687	-	2,687	-	-	(2,698)	(2,698)	(11)	5,010	
One-time Priorities Contingency	(6,511)	-	-	-	(6,511)	-	-	-	-	-	-	-	-	(6,511)	
Sub-total	<b>48,269</b>	<b>(8,792)</b>	<b>-</b>	<b>5,000</b>	<b>44,477</b>	<b>6,360</b>	<b>-</b>	<b>6,360</b>	<b>-</b>	<b>-</b>	<b>13,360</b>	<b>13,360</b>	<b>19,720</b>	<b>24,757</b>	
<b>TOTAL ACADEMIC</b>	<b>421,816</b>	<b>(347)</b>	<b>11,684</b>	<b>70,482</b>	<b>503,635</b>	<b>341,471</b>	<b>77,411</b>	<b>418,882</b>	<b>8,714</b>	<b>11</b>	<b>62,084</b>	<b>70,809</b>	<b>489,691</b>	<b>13,944</b>	
<b>3. Academic Support</b>															
VP Academic	9,498	-	-	421	9,919	5,971	1,264	7,235	-	-	3,167	3,167	10,403	(484)	
Museum of Art	703	-	-	89	792	776	221	998	-	-	(108)	(108)	890	(98)	
VP Teaching & Learning	5,203	-	-	147	5,350	4,546	1,191	5,737	-	-	620	620	6,357	(1,007)	
University Library	25,289	-	-	115	25,404	8,814	2,373	11,187	3	12,060	2,633	14,695	25,882	(478)	
Health Sciences Library	5,221	97	25	33	5,376	1,771	496	2,268	-	3,748	(752)	2,996	5,264	113	
Registrar	8,802	-	-	4,442	13,244	8,978	2,294	11,272	-	-	2,822	2,822	14,095	(850)	
Sub-total	<b>54,716</b>	<b>97</b>	<b>25</b>	<b>5,248</b>	<b>60,086</b>	<b>30,857</b>	<b>7,840</b>	<b>38,698</b>	<b>3</b>	<b>15,808</b>	<b>8,382</b>	<b>24,193</b>	<b>62,890</b>	<b>(2,804)</b>	
<b>4. Research Support</b>															
Research	13,749	250	3,922	17,610	35,531	20,448	5,537	25,985	7	-	9,553	9,560	35,545	(14)	
VP Research Discretionary Fund	2,732	-	-	-	2,732	67	1	69	-	-	5,312	5,312	5,381	(2,649)	
Research Loans	-	-	-	-	-	-	-	-	-	-	(39)	(39)	(39)	39	
Sub-total	<b>16,481</b>	<b>250</b>	<b>3,922</b>	<b>17,610</b>	<b>38,263</b>	<b>20,515</b>	<b>5,539</b>	<b>26,054</b>	<b>7</b>	<b>-</b>	<b>14,826</b>	<b>14,833</b>	<b>40,887</b>	<b>(2,624)</b>	
<b>5. Student Support</b>															
Graduate Scholarships	15,888	-	-	-	15,888	600	-	600	15,238	-	50	15,288	15,888	(0)	
School of Graduate Studies	2,902	-	-	54	2,956	2,167	582	2,749	55	-	114	169	2,918	38	
Student Affairs	7,732	-	-	22,259	29,991	20,573	5,478	26,051	719	-	8,059	8,778	34,829	(4,838)	
DBAC Building Financing	-	-	-	6,840	6,840	319	-	319	-	-	6,269	6,269	6,588	252	
DBAC Deferred Maintenance	-	-	-	-	-	-	-	-	-	-	(563)	(563)	(563)	563	
Undergraduate Scholarships	14,437	-	-	338	14,775	1,700	-	1,700	14,975	-	(604)	14,370	16,070	(1,295)	
Sub-total	<b>40,959</b>	<b>-</b>	<b>-</b>	<b>29,491</b>	<b>70,450</b>	<b>25,359</b>	<b>6,061</b>	<b>31,420</b>	<b>30,987</b>	<b>-</b>	<b>13,324</b>	<b>44,311</b>	<b>75,731</b>	<b>(5,280)</b>	
<b>6. Facilities Support</b>															
Facilities Services	19,042	-	-	3,272	22,314	12,909	4,179	17,088	-	-	5,357	5,357	22,445	(131)	
HSC Maintenance	4,574	-	-	40	4,614	-	-	-	-	-	4,737	4,737	4,737	(123)	
Utilities	27,598	-	-	4,923	32,521	2,037	577	2,614	-	-	29,882	29,882	32,496	26	
Security Services	2,847	-	-	25	2,872	3,044	611	3,654	-	-	(174)	(174)	3,480	(608)	
Deferred Maintenance	11,593	-	-	-	11,593	-	-	-	-	-	11,593	11,593	11,593	0	
Bond Interest	15,159	-	-	-	15,159	-	-	-	-	-	15,159	15,159	15,159	(0)	
Renovation contingency	1,274	-	-	-	1,274	-	-	-	-	-	1,274	1,274	1,274	-	
Sub-total	<b>82,087</b>	<b>-</b>	<b>-</b>	<b>8,261</b>	<b>90,348</b>	<b>17,990</b>	<b>5,367</b>	<b>23,356</b>	<b>-</b>	<b>-</b>	<b>67,828</b>	<b>67,828</b>	<b>91,184</b>	<b>(837)</b>	
<b>7. Institutional Support</b>															
VP Operations & Finance	3,741	-	-	-	3,741	2,359	546	2,904	-	-	826	826	3,731	10	
Financial Affairs	4,439	-	-	2,468	6,907	6,729	1,808	8,537	-	-	(1,479)	(1,479)	7,058	(151)	
Human Resources	11,772	-	-	251	12,023	7,410	2,169	9,578	-	-	1,894	1,894	11,473	550	
UTS	23,273	-	-	701	23,974	11,640	3,057	14,697	-	-	9,654	9,654	24,351	(378)	
UTS Asset Management	1,688	-	-	-	1,688	-	-	-	-	-	3,367	3,367	3,367	(1,679)	
University Secretariat	1,194	-	-	82	1,276	1,074	291	1,365	-	-	132	132	1,497	(221)	
President's Office	4,201	-	-	400	4,601	2,920	710	3,631	-	-	1,780	1,780	5,411	(810)	
University Advancement	3,445	-	-	96	3,541	6,255	1,569	7,824	-	-	(4,131)	(4,131)	3,694	(153)	
Legal	7,028	-	-	-	7,028	1,135	224	1,359	-	-	5,719	5,719	7,079	(51)	
General University	8,268	-	-	2,267	10,535	1,167	38	1,205	-	-	8,974	8,974	10,179	356	
Sub-total	<b>69,049</b>	<b>-</b>	<b>-</b>	<b>6,264</b>	<b>75,313</b>	<b>40,688</b>	<b>10,413</b>	<b>51,101</b>	<b>-</b>	<b>-</b>	<b>26,738</b>	<b>26,738</b>	<b>77,839</b>	<b>(2,525)</b>	
<b>8. Institutional Priority allocations</b>															
Technology Renewal	3,215	-	-	-	3,215	-	-	-	-	-	-	-	-	3,215	
Marketing & Branding	4,864	-	-	-	4,864	1,339	381	1,720	-	-	3,649	3,649	5,369	(505)	
Pension	12,792	-	-	-	12,792	-	12,792	12,792	-	-	-	-	12,792	-	
President's Strategic Support Fund	6,867	-	-	-	6,867	30	0	31	-	-	5,093	5,093	5,123	1,744	
Sub-total	<b>27,738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,738</b>	<b>1,369</b>	<b>13,173</b>	<b>14,542</b>	<b>-</b>	<b>-</b>	<b>8,742</b>	<b>8,742</b>	<b>23,284</b>	<b>4,454</b>	
<b>Surplus/(Deficit)</b>	<b>712,846</b>	<b>(0)</b>	<b>15,631</b>	<b>137,355</b>	<b>865,833</b>	<b>478,249</b>	<b>125,803</b>	<b>604,053</b>	<b>39,711</b>	<b>15,819</b>	<b>201,923</b>	<b>257,453</b>	<b>861,506</b>	<b>4,327</b>	
<i>Under/overallocated</i>	-	-	-	(2,408)	(2,408)	-	-	-	-	-	(2,408)	(2,408)	(2,408)	-	
<b>Total Surplus/(Deficit)</b>	<b>712,846</b>	<b>(0)</b>	<b>15,631</b>	<b>134,947</b>	<b>863,424</b>	<b>478,249</b>	<b>125,803</b>	<b>604,053</b>	<b>39,711</b>	<b>15,819</b>	<b>199,515</b>	<b>255,045</b>	<b>859,097</b>	<b>4,327</b>	

Table 21: Operating Fund 2024/25 Budget by Unit

(\$ thousands)	Sources of Funding					Salaries & Benefits			Non-salary Expenses				Total Expenses	Annual Surplus (Deficit)
	Framework Allocation	University Fund Allocation	Research Overhead Income	Other Income	Total Income	Salaries & Wages	Benefits & PDA	Total	Scholarships	Library Acquisitions	All Other Expenses	Total		
<b>1. Faculties</b>														
Business	55,162	-	-	6,138	61,300	39,495	9,597	49,092	3,095	-	15,606	18,701	67,794	(6,493)
Engineering	87,284	2,567	1,631	4,057	95,539	70,391	16,489	86,880	4,195	0	14,423	18,618	105,498	(9,959)
Health Sciences	66,802	1,794	8,349	47,652	124,596	104,345	26,973	131,318	1,533	-	(1,775)	(242)	131,076	(6,480)
Humanities	23,061	3,047	325	6,318	32,751	32,124	7,716	39,840	1,314	5	2,760	4,079	43,919	(11,168)
Science	68,979	950	407	3,797	74,133	63,014	15,881	78,895	2,423	-	5,646	8,069	86,964	(12,831)
Medical Radiation - Mohawk share	4,283	-	-	-	4,283	-	-	-	-	-	4,283	4,283	4,283	-
Social Sciences	39,932	1,240	94	752	42,019	37,128	9,451	46,579	1,567	-	2,877	4,444	51,023	(9,004)
Arts & Science	1,489	57	-	-	1,546	1,440	97	1,538	0	-	490	491	2,028	(482)
Sub-total	<b>346,992</b>	<b>9,656</b>	<b>10,806</b>	<b>68,715</b>	<b>436,168</b>	<b>347,937</b>	<b>86,205</b>	<b>434,142</b>	<b>14,127</b>	<b>5</b>	<b>44,312</b>	<b>58,444</b>	<b>492,586</b>	<b>(56,418)</b>
<b>2. Academic Priorities</b>														
University Fund	50,713	(9,956)	-	-	40,757	4,405	-	4,405	-	-	22,143	22,143	26,548	14,209
Revenue Projection Contingency	1,837	-	-	-	1,837	-	-	-	-	-	-	-	-	1,837
Ongoing Priorities Contingency	6,532	-	-	5,000	11,532	(9,963)	-	(9,963)	-	-	(5,538)	(5,538)	(15,500)	27,032
One-time Priorities Contingency	3,715	-	-	-	3,715	-	-	-	-	-	-	-	-	3,715
Sub-total	<b>62,797</b>	<b>(9,956)</b>	<b>-</b>	<b>5,000</b>	<b>57,841</b>	<b>(5,557)</b>	<b>-</b>	<b>(5,557)</b>	<b>-</b>	<b>-</b>	<b>16,605</b>	<b>16,605</b>	<b>11,048</b>	<b>46,793</b>
<b>TOTAL ACADEMIC</b>	<b>409,789</b>	<b>(300)</b>	<b>10,806</b>	<b>73,715</b>	<b>494,009</b>	<b>342,380</b>	<b>86,205</b>	<b>428,584</b>	<b>14,127</b>	<b>5</b>	<b>60,917</b>	<b>75,050</b>	<b>503,634</b>	<b>(9,625)</b>
<b>3. Academic Support</b>														
VP Academic	10,351	-	-	280	10,631	6,673	1,534	8,207	-	-	3,705	3,705	11,912	(1,281)
Museum of Art	664	-	-	185	849	712	223	935	-	-	(148)	(148)	788	61
VP Teaching & Learning	5,007	-	-	147	5,155	4,353	1,122	5,475	-	-	260	260	5,735	(580)
University Library	25,413	-	-	70	25,483	9,651	2,543	12,194	3	12,151	2,224	14,377	26,571	(1,088)
Health Sciences Library	5,127	50	25	33	5,235	1,958	545	2,503	-	3,815	(653)	3,162	5,665	(430)
Registrar	8,399	-	-	4,119	12,518	9,193	2,365	11,558	-	-	3,407	3,407	14,964	(2,446)
Sub-total	<b>54,961</b>	<b>50</b>	<b>25</b>	<b>4,835</b>	<b>59,871</b>	<b>32,540</b>	<b>8,331</b>	<b>40,871</b>	<b>3</b>	<b>15,965</b>	<b>8,796</b>	<b>24,764</b>	<b>65,635</b>	<b>(5,764)</b>
<b>4. Research Support</b>														
Research	13,607	250	3,572	15,921	33,351	22,149	5,986	28,135	8	-	10,399	10,407	38,542	(5,192)
VP Research Discretionary Fund	2,651	-	-	-	2,651	-	-	-	-	-	2,901	2,901	2,901	(250)
Research Loans	-	-	-	-	-	-	-	-	-	-	(39)	(39)	(39)	39
Sub-total	<b>16,258</b>	<b>250</b>	<b>3,572</b>	<b>15,921</b>	<b>36,002</b>	<b>22,149</b>	<b>5,986</b>	<b>28,135</b>	<b>8</b>	<b>-</b>	<b>13,262</b>	<b>13,270</b>	<b>41,405</b>	<b>(5,403)</b>
<b>5. Student Support</b>														
Graduate Scholarships	15,888	-	-	-	15,888	600	-	600	15,238	-	50	15,288	15,888	0
School of Graduate Studies	4,453	-	-	54	4,507	2,880	884	3,763	55	-	740	795	4,558	(51)
Student Affairs	8,230	-	-	22,858	31,088	21,001	5,783	26,784	764	-	6,213	6,978	33,761	(2,674)
DBAC Building Financing	-	-	-	7,145	7,145	334	-	334	-	-	6,405	6,405	6,739	406
DBAC Deferred Maintenance	-	-	-	-	-	-	-	-	-	-	(581)	(581)	(581)	581
Undergraduate Scholarships	14,192	-	-	277	14,469	2,125	-	2,125	12,082	-	140	12,222	14,347	122
Sub-total	<b>42,763</b>	<b>-</b>	<b>-</b>	<b>30,334</b>	<b>73,097</b>	<b>26,939</b>	<b>6,666</b>	<b>33,606</b>	<b>28,140</b>	<b>-</b>	<b>12,967</b>	<b>41,106</b>	<b>74,712</b>	<b>(1,615)</b>
<b>6. Facilities Support</b>														
Facilities Services	18,284	-	-	2,877	21,161	12,619	4,050	16,670	-	-	4,493	4,493	21,162	(1)
HSC Maintenance	4,660	-	-	40	4,700	-	-	-	-	-	4,700	4,700	4,700	(0)
Utilities	27,783	-	-	4,982	32,765	2,039	590	2,629	-	-	29,668	29,668	32,297	468
Campus Safety Services	2,737	-	-	25	2,762	2,593	619	3,212	-	-	(444)	(444)	2,768	(6)
Deferred Maintenance	12,893	-	-	-	12,893	-	-	-	-	-	12,893	12,893	12,893	0
Bond Interest	15,159	-	-	-	15,159	-	-	-	-	-	15,159	15,159	15,159	-
Renovation contingency	1,274	-	-	-	1,274	-	-	-	-	-	1,274	1,274	1,274	-
Sub-total	<b>82,790</b>	<b>-</b>	<b>-</b>	<b>7,924</b>	<b>90,714</b>	<b>17,252</b>	<b>5,259</b>	<b>22,511</b>	<b>-</b>	<b>-</b>	<b>67,743</b>	<b>67,743</b>	<b>90,253</b>	<b>460</b>
<b>7. Institutional Support</b>														
VP Operations & Finance	3,638	-	-	-	3,638	2,443	552	2,995	-	-	885	885	3,881	(243)
Financial Affairs	4,125	-	-	2,832	6,957	6,802	1,849	8,651	-	-	(1,548)	(1,548)	7,103	(146)
Human Resources	11,188	-	-	51	11,239	7,849	2,232	10,081	-	-	1,914	1,914	11,995	(755)
UTS	21,755	-	-	101	21,856	12,373	3,206	15,579	-	-	9,680	9,680	25,259	(3,402)
UTS Asset Management	1,688	-	-	-	1,688	-	-	-	-	-	2,128	2,128	2,128	(440)
University Secretariat	1,429	-	-	84	1,513	1,076	285	1,361	-	-	132	132	1,493	20
President's Office	4,054	-	-	-	4,054	3,078	711	3,789	-	-	1,191	1,191	4,980	(926)
University Advancement	4,171	-	-	40	4,211	6,874	1,709	8,583	-	-	(2,144)	(2,144)	6,439	(2,228)
Legal	6,367	-	-	-	6,367	1,051	229	1,280	-	-	5,519	5,519	6,800	(433)
General University	6,197	-	-	2,318	8,515	1,220	39	1,259	-	-	9,128	9,128	10,388	(1,873)
Sub-total	<b>64,612</b>	<b>-</b>	<b>-</b>	<b>5,426</b>	<b>70,038</b>	<b>42,766</b>	<b>10,814</b>	<b>53,580</b>	<b>-</b>	<b>-</b>	<b>26,885</b>	<b>26,885</b>	<b>80,465</b>	<b>(10,427)</b>
<b>8. Institutional Priority allocations</b>														
Technology Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing & Branding	4,013	-	-	-	4,013	1,408	413	1,821	-	-	2,070	2,070	3,891	122
Pension	6,292	-	-	-	6,292	-	6,292	6,292	-	-	-	-	6,292	-
President's Strategic Support Fund	-	-	-	-	-	30	-	30	-	-	-	-	30	(30)
Sub-total	<b>10,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,305</b>	<b>1,438</b>	<b>6,705</b>	<b>8,143</b>	<b>-</b>	<b>-</b>	<b>2,070</b>	<b>2,070</b>	<b>10,213</b>	<b>92</b>
<b>Surplus/(Deficit)</b>	<b>681,478</b>	<b>0</b>	<b>14,403</b>	<b>138,155</b>	<b>834,035</b>	<b>485,463</b>	<b>129,967</b>	<b>615,430</b>	<b>42,278</b>	<b>15,971</b>	<b>192,639</b>	<b>250,888</b>	<b>866,318</b>	<b>(32,282)</b>
<i>Under/(over)allocated</i>	(0)	(0)	-	(3,533)	(3,533)	-	-	-	-	-	(3,533)	(3,533)	(3,533)	(0)
<b>Total Surplus/(Deficit)</b>	<b>681,478</b>	<b>(0)</b>	<b>14,403</b>	<b>134,621</b>	<b>830,502</b>	<b>485,463</b>	<b>129,967</b>	<b>615,430</b>	<b>42,278</b>	<b>15,971</b>	<b>189,106</b>	<b>247,354</b>	<b>862,785</b>	<b>(32,282)</b>

Table 22: Operating Fund 2025/26 Plan by Unit

(\$ thousands)	Sources of Funding					Salaries & Benefits			Non-salary Expenses				Total Expenses	Annual Surplus (Deficit)	
	Framework Allocation	University Fund Allocation	Research Overhead Income	Other Income	Total Income	Salaries & Wages	Benefits & PDA	Total	Scholarships	Library Acquisitions	All Other Expenses	Total			
<b>1. Faculties</b>															
Business	54,466	-	-	6,138	60,604	42,747	10,480	53,227	3,095	-	14,242	17,337	70,564	(9,960)	
Engineering	87,613	2,567	1,631	4,246	96,057	72,894	17,168	90,062	4,129	0	13,926	18,055	108,118	(12,061)	
Health Sciences	62,972	713	8,350	47,878	119,913	107,293	27,407	134,700	1,551	-	(3,451)	(1,900)	132,800	(12,887)	
Humanities	22,915	2,543	340	6,919	32,716	31,971	7,747	39,718	1,418	5	2,114	3,537	43,255	(10,539)	
Science	66,422	617	407	3,467	70,913	63,728	16,051	79,779	4,379	-	5,010	9,390	89,169	(18,256)	
Medical Radiation - Mohawk share	4,394	-	-	-	4,394	-	-	-	-	-	4,394	4,394	4,394	-	
Social Sciences	37,454	886	94	702	39,136	37,951	9,447	47,397	953	-	2,682	3,635	51,033	(11,897)	
Arts & Science	1,437	-	-	-	1,437	1,444	87	1,531	0	-	459	460	1,991	(554)	
Sub-total	<b>337,673</b>	<b>7,325</b>	<b>10,821</b>	<b>69,350</b>	<b>425,169</b>	<b>358,028</b>	<b>88,388</b>	<b>446,415</b>	<b>15,525</b>	<b>5</b>	<b>39,378</b>	<b>54,908</b>	<b>501,323</b>	<b>(76,154)</b>	
<b>2. Academic Priorities</b>															
University Fund	51,117	(7,575)	-	-	43,542	4,221	-	4,221	-	-	14,980	14,980	19,201	24,341	
Revenue Projection Contingency	(15,521)	-	-	-	(15,521)	-	-	-	-	-	-	-	-	(15,521)	
Ongoing Priorities Contingency	19,299	-	-	5,000	24,299	(10,963)	-	(10,963)	-	-	(5,538)	(5,538)	(16,500)	40,799	
One-time Priorities Contingency	8,500	-	-	-	8,500	-	-	-	-	-	-	-	-	8,500	
Sub-total	<b>63,395</b>	<b>(7,575)</b>	<b>-</b>	<b>5,000</b>	<b>60,820</b>	<b>(6,742)</b>	<b>-</b>	<b>(6,742)</b>	<b>-</b>	<b>-</b>	<b>9,442</b>	<b>9,442</b>	<b>2,701</b>	<b>58,119</b>	
<b>TOTAL ACADEMIC</b>	<b>401,068</b>	<b>(250)</b>	<b>10,821</b>	<b>74,350</b>	<b>485,989</b>	<b>351,286</b>	<b>88,388</b>	<b>439,673</b>	<b>15,525</b>	<b>5</b>	<b>48,820</b>	<b>64,351</b>	<b>504,024</b>	<b>(18,035)</b>	
<b>3. Academic Support</b>															
VP Academic	9,351	-	-	310	9,661	6,871	1,585	8,455	-	-	2,634	2,634	11,090	(1,429)	
Museum of Art	664	-	-	192	856	787	238	1,024	-	-	(191)	(191)	833	23	
VP Teaching & Learning	5,007	-	-	148	5,155	4,359	1,141	5,500	-	-	229	229	5,729	(575)	
University Library	24,381	-	-	70	24,451	9,463	2,581	12,043	3	12,501	973	13,476	25,520	(1,069)	
Health Sciences Library	5,127	-	25	33	5,185	2,194	583	2,777	-	3,988	(646)	3,342	6,119	(934)	
Registrar	8,399	-	-	4,248	12,647	9,440	2,440	11,881	-	-	3,200	3,200	15,081	(2,434)	
Sub-total	<b>52,929</b>	<b>-</b>	<b>25</b>	<b>5,001</b>	<b>57,955</b>	<b>33,113</b>	<b>8,567</b>	<b>41,680</b>	<b>3</b>	<b>16,488</b>	<b>6,199</b>	<b>22,690</b>	<b>64,371</b>	<b>(6,416)</b>	
<b>4. Research Support</b>															
Research	13,607	250	3,572	16,340	33,770	22,479	6,070	28,549	8	-	7,088	7,096	35,645	(1,876)	
VP Research Discretionary Fund	2,651	-	-	-	2,651	-	-	-	-	-	2,901	2,901	2,901	(250)	
Research Loans	-	-	-	-	-	-	-	-	-	-	(39)	(39)	(39)	39	
Sub-total	<b>16,258</b>	<b>250</b>	<b>3,572</b>	<b>16,340</b>	<b>36,421</b>	<b>22,479</b>	<b>6,070</b>	<b>28,549</b>	<b>8</b>	<b>-</b>	<b>9,951</b>	<b>9,959</b>	<b>38,508</b>	<b>(2,087)</b>	
<b>5. Student Support</b>															
Graduate Scholarships	15,888	-	-	-	15,888	600	-	600	15,238	-	50	15,288	15,888	-	
School of Graduate Studies	2,863	-	-	54	2,917	2,398	638	3,036	55	-	(45)	10	3,047	(130)	
Student Affairs	8,230	-	-	23,741	31,971	21,390	5,930	27,319	765	-	7,438	8,203	35,522	(3,551)	
DBAC Building Financing	-	-	-	7,464	7,464	349	-	349	-	-	6,485	6,485	6,833	631	
DBAC Deferred Maintenance	-	-	-	-	-	-	-	-	-	-	(600)	(600)	(600)	600	
Undergraduate Scholarships	14,125	-	-	267	14,392	2,125	-	2,125	11,806	-	340	12,146	14,271	121	
Sub-total	<b>41,106</b>	<b>-</b>	<b>-</b>	<b>31,527</b>	<b>72,633</b>	<b>26,862</b>	<b>6,567</b>	<b>33,429</b>	<b>27,863</b>	<b>-</b>	<b>13,668</b>	<b>41,532</b>	<b>74,960</b>	<b>(2,328)</b>	
<b>6. Facilities Support</b>															
Facilities Services	18,284	-	-	2,927	21,211	13,172	4,348	17,520	-	-	4,365	4,365	21,885	(674)	
HSC Maintenance	4,738	-	-	40	4,778	-	-	-	-	-	4,778	4,778	4,778	0	
Utilities	27,893	-	-	4,542	32,435	2,096	618	2,714	-	-	29,289	29,289	32,003	432	
Campus Safety Services	2,737	-	-	25	2,762	2,676	644	3,320	-	-	(444)	(444)	2,876	(114)	
Deferred Maintenance	12,893	-	-	-	12,893	-	-	-	-	-	12,893	12,893	12,893	-	
Bond Interest	15,159	-	-	-	15,159	-	-	-	-	-	15,159	15,159	15,159	-	
Renovation contingency	1,274	-	-	-	1,274	-	-	-	-	-	1,274	1,274	1,274	-	
Sub-total	<b>82,978</b>	<b>-</b>	<b>-</b>	<b>7,534</b>	<b>90,512</b>	<b>17,944</b>	<b>5,610</b>	<b>23,553</b>	<b>-</b>	<b>-</b>	<b>67,314</b>	<b>67,314</b>	<b>90,868</b>	<b>(956)</b>	
<b>7. Institutional Support</b>															
VP Operations & Finance	3,638	-	-	-	3,638	2,260	518	2,779	-	-	845	845	3,624	14	
Financial Affairs	4,125	-	-	2,894	7,019	6,412	1,742	8,154	-	-	(1,227)	(1,227)	6,926	93	
Human Resources	11,188	-	-	51	11,239	8,084	2,288	10,372	-	-	2,006	2,006	12,377	(1,138)	
UTS	21,755	-	-	101	21,856	11,850	3,083	14,933	-	-	9,371	9,371	24,304	(2,447)	
UTS Asset Management	1,688	-	-	-	1,688	-	-	-	-	-	2,061	2,061	2,061	(373)	
University Secretariat	1,429	-	-	86	1,515	1,107	295	1,402	-	-	132	132	1,535	(19)	
President's Office	4,054	-	-	-	4,054	3,269	733	4,002	-	-	1,189	1,189	5,192	(1,138)	
University Advancement	5,171	-	-	40	5,211	7,282	1,836	9,119	-	-	(2,908)	(2,908)	6,211	(1,000)	
Legal	6,367	-	-	-	6,367	961	238	1,199	-	-	5,421	5,421	6,620	(253)	
General University	6,079	-	-	2,370	8,449	1,277	41	1,318	-	-	9,378	9,378	10,696	(2,247)	
Sub-total	<b>65,494</b>	<b>-</b>	<b>-</b>	<b>5,543</b>	<b>71,037</b>	<b>42,503</b>	<b>10,774</b>	<b>53,278</b>	<b>-</b>	<b>-</b>	<b>26,269</b>	<b>26,269</b>	<b>79,546</b>	<b>(8,509)</b>	
<b>8. Institutional Priority allocations</b>															
Technology Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Marketing & Branding	3,013	-	-	-	3,013	1,526	413	1,939	-	-	1,143	1,143	3,082	(69)	
Pension	6,292	-	-	-	6,292	-	6,292	6,292	-	-	-	-	6,292	-	
President's Strategic Support Fund	-	-	-	-	-	30	-	30	-	-	-	-	30	(30)	
Sub-total	<b>9,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,305</b>	<b>1,556</b>	<b>6,705</b>	<b>8,261</b>	<b>-</b>	<b>-</b>	<b>1,143</b>	<b>1,143</b>	<b>9,404</b>	<b>(99)</b>	
<b>Surplus/(Deficit)</b>	<b>669,138</b>	<b>0</b>	<b>14,419</b>	<b>140,294</b>	<b>823,851</b>	<b>495,742</b>	<b>132,682</b>	<b>628,424</b>	<b>43,399</b>	<b>16,494</b>	<b>173,364</b>	<b>233,256</b>	<b>861,680</b>	<b>(37,830)</b>	
<i>Under/overallocated</i>	-	-	-	(3,853)	(3,853)	-	-	-	-	-	(3,853)	(3,853)	(3,853)	-	
<b>Total Surplus/(Deficit)</b>	<b>669,138</b>	<b>0</b>	<b>14,419</b>	<b>136,441</b>	<b>819,997</b>	<b>495,742</b>	<b>132,682</b>	<b>628,424</b>	<b>43,399</b>	<b>16,494</b>	<b>169,510</b>	<b>229,403</b>	<b>857,827</b>	<b>(37,830)</b>	



Table 23: Operating Fund 2026/27 Plan by Unit

(\$ thousands)	Sources of Funding					Salaries & Benefits			Non-salary Expenses				Total Expenses	Annual Surplus (Deficit)
	Framework Allocation	University Fund Allocation	Research Overhead Income	Other Income	Total Income	Salaries & Wages	Benefits & PDA	Total	Scholarships	Library Acquisitions	All Other Expenses	Total		
<b>1. Faculties</b>														
Business	56,722	-	-	6,109	62,831	44,993	11,078	56,071	3,095	-	13,976	17,071	73,142	(10,311)
Engineering	89,999	2,493	1,631	4,418	98,541	75,932	17,929	93,861	4,129	0	13,896	18,025	111,886	(13,345)
Health Sciences	61,480	569	7,949	48,868	118,866	112,814	28,940	141,753	1,578	-	(1,903)	(325)	141,429	(22,563)
Humanities	23,518	2,218	340	8,134	34,210	32,198	7,939	40,137	1,762	5	1,285	3,052	43,189	(8,980)
Science	66,982	78	407	3,453	70,920	65,497	16,487	81,985	6,393	-	5,208	11,601	93,586	(22,666)
Medical Radiation - Mohawk share	4,434	-	-	-	4,434	-	-	-	-	-	-	-	4,434	-
Social Sciences	37,009	787	94	703	38,592	38,447	9,525	47,971	893	-	2,577	3,470	51,441	(12,849)
Arts & Science	1,382	-	-	-	1,382	1,414	77	1,492	0	-	460	461	1,953	(571)
Sub-total	<b>341,526</b>	<b>6,144</b>	<b>10,420</b>	<b>71,685</b>	<b>429,775</b>	<b>371,295</b>	<b>91,975</b>	<b>463,270</b>	<b>17,850</b>	<b>5</b>	<b>39,933</b>	<b>57,789</b>	<b>521,059</b>	<b>(91,284)</b>
<b>2. Academic Priorities</b>														
University Fund	53,017	(6,144)	-	-	46,873	3,138	-	3,138	-	-	44,352	44,352	47,490	(617)
Revenue Projection Contingency	(30,328)	-	-	-	(30,328)	-	-	-	-	-	-	-	-	(30,328)
Ongoing Priorities Contingency	25,899	-	-	5,000	30,899	(11,463)	-	(11,463)	-	-	(5,538)	(5,538)	(17,000)	47,899
One-time Priorities Contingency	8,200	-	-	-	8,200	-	-	-	-	-	-	-	-	8,200
Sub-total	<b>56,788</b>	<b>(6,144)</b>	<b>-</b>	<b>5,000</b>	<b>55,644</b>	<b>(8,324)</b>	<b>-</b>	<b>(8,324)</b>	<b>-</b>	<b>-</b>	<b>38,814</b>	<b>38,814</b>	<b>30,489</b>	<b>25,155</b>
<b>TOTAL ACADEMIC</b>	<b>398,314</b>	<b>-</b>	<b>10,420</b>	<b>76,685</b>	<b>485,419</b>	<b>362,971</b>	<b>91,975</b>	<b>454,946</b>	<b>17,850</b>	<b>5</b>	<b>78,747</b>	<b>96,602</b>	<b>551,548</b>	<b>(66,129)</b>
<b>3. Academic Support</b>														
VP Academic	9,351	-	-	340	9,691	7,047	1,635	8,682	-	-	2,859	2,859	11,541	(1,850)
Museum of Art	664	-	-	289	953	821	260	1,081	-	-	(138)	(138)	944	9
VP Teaching & Learning	5,007	-	-	148	5,155	4,444	1,169	5,614	-	-	319	319	5,932	(778)
University Library	24,781	-	-	70	24,851	9,455	2,592	12,047	3	12,901	1,463	14,367	26,413	(1,562)
Health Sciences Library	5,127	-	25	33	5,185	2,285	608	2,894	-	4,179	(648)	3,531	6,424	(1,239)
Registrar	8,399	-	-	4,382	12,781	9,807	2,560	12,367	-	-	3,100	3,100	15,467	(2,686)
Sub-total	<b>53,329</b>	<b>-</b>	<b>25</b>	<b>5,261</b>	<b>58,615</b>	<b>33,860</b>	<b>8,824</b>	<b>42,685</b>	<b>3</b>	<b>17,079</b>	<b>6,955</b>	<b>24,037</b>	<b>66,722</b>	<b>(8,107)</b>
<b>4. Research Support</b>														
Research	13,607	-	3,572	12,519	29,698	23,140	6,284	29,424	8	-	2,705	2,713	32,138	(2,440)
VP Research Discretionary Fund	2,651	-	-	-	2,651	-	-	-	-	-	2,722	2,722	2,722	(71)
Research Loans	-	-	-	-	-	-	-	-	-	-	(39)	(39)	(39)	39
Sub-total	<b>16,258</b>	<b>-</b>	<b>3,572</b>	<b>12,519</b>	<b>32,349</b>	<b>23,140</b>	<b>6,284</b>	<b>29,424</b>	<b>8</b>	<b>-</b>	<b>5,389</b>	<b>5,397</b>	<b>34,821</b>	<b>(2,472)</b>
<b>5. Student Support</b>														
Graduate Scholarships	15,888	-	-	-	15,888	600	-	600	15,238	-	50	15,288	15,888	-
School of Graduate Studies	2,863	-	-	54	2,917	2,119	567	2,686	55	-	395	450	3,135	(218)
Student Affairs	8,230	-	-	24,500	32,730	22,038	6,149	28,186	765	-	7,514	8,278	36,465	(3,735)
DBAC Building Financing	-	-	-	7,798	7,798	364	-	364	-	-	6,568	6,568	6,932	866
DBAC Deferred Maintenance	-	-	-	-	-	-	-	-	-	-	(620)	(620)	(620)	620
Undergraduate Scholarships	14,072	-	-	267	14,339	2,125	-	2,125	11,753	-	340	12,093	14,218	122
Sub-total	<b>41,053</b>	<b>-</b>	<b>-</b>	<b>32,619</b>	<b>73,672</b>	<b>27,246</b>	<b>6,716</b>	<b>33,961</b>	<b>27,810</b>	<b>-</b>	<b>14,246</b>	<b>42,057</b>	<b>76,015</b>	<b>(2,346)</b>
<b>6. Facilities Support</b>														
Facilities Services	18,084	-	-	2,987	21,071	13,563	4,502	18,065	-	-	4,487	4,487	22,553	(1,481)
HSC Maintenance	4,738	-	-	40	4,778	-	-	-	-	-	4,778	4,778	4,778	0
Utilities	27,893	-	-	4,431	32,324	2,155	645	2,800	-	-	28,740	28,740	31,539	785
Campus Safety Services	2,737	-	-	25	2,762	2,756	671	3,426	-	-	(444)	(444)	2,983	(221)
Deferred Maintenance	12,893	-	-	-	12,893	-	-	-	-	-	12,893	12,893	12,893	-
Bond Interest	15,159	-	-	-	15,159	-	-	-	-	-	15,159	15,159	15,159	-
Renovation contingency	1,274	-	-	-	1,274	-	-	-	-	-	1,274	1,274	1,274	-
Sub-total	<b>82,778</b>	<b>-</b>	<b>-</b>	<b>7,483</b>	<b>90,261</b>	<b>18,473</b>	<b>5,818</b>	<b>24,291</b>	<b>-</b>	<b>-</b>	<b>66,888</b>	<b>66,888</b>	<b>91,178</b>	<b>(917)</b>
<b>7. Institutional Support</b>														
VP Operations & Finance	3,638	-	-	-	3,638	2,241	514	2,756	-	-	795	795	3,551	87
Financial Affairs	4,125	-	-	2,930	7,055	6,640	1,815	8,454	-	-	(1,271)	(1,271)	7,183	(128)
Human Resources	11,188	-	-	51	11,239	8,345	2,367	10,711	-	-	1,948	1,948	12,660	(1,420)
UTS	21,755	-	-	101	21,856	12,201	3,198	15,399	-	-	8,395	8,395	23,794	(1,938)
UTS Asset Management	1,688	-	-	-	1,688	-	-	-	-	-	1,867	1,867	1,867	(179)
University Secretariat	1,429	-	-	89	1,518	1,140	306	1,446	-	-	132	132	1,578	(60)
President's Office	4,054	-	-	4,054	3,348	3,348	760	4,108	-	-	1,185	1,185	5,293	(1,239)
University Advancement	6,171	-	-	40	6,211	7,735	1,938	9,673	-	-	(2,962)	(2,962)	6,711	(500)
Legal	6,367	-	-	-	6,367	990	246	1,236	-	-	5,424	5,424	6,659	(292)
General University	6,079	-	-	2,424	8,503	1,337	42	1,379	-	-	9,782	9,782	11,161	(2,658)
Sub-total	<b>66,494</b>	<b>-</b>	<b>-</b>	<b>5,636</b>	<b>72,130</b>	<b>43,977</b>	<b>11,186</b>	<b>55,163</b>	<b>-</b>	<b>-</b>	<b>25,295</b>	<b>25,295</b>	<b>80,458</b>	<b>(8,328)</b>
<b>8. Institutional Priority allocations</b>														
Technology Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing & Branding	3,013	-	-	-	3,013	1,569	429	1,998	-	-	1,084	1,084	3,082	(69)
Pension	6,292	-	-	-	6,292	-	6,292	6,292	-	-	-	-	6,292	-
President's Strategic Support Fund	-	-	-	-	-	30	-	30	-	-	-	-	30	(30)
Sub-total	<b>9,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,305</b>	<b>1,599</b>	<b>6,721</b>	<b>8,321</b>	<b>-</b>	<b>-</b>	<b>1,084</b>	<b>1,084</b>	<b>9,404</b>	<b>(99)</b>
<b>Surplus/(Deficit)</b>	<b>667,531</b>	<b>-</b>	<b>14,017</b>	<b>140,204</b>	<b>821,752</b>	<b>511,266</b>	<b>137,524</b>	<b>648,790</b>	<b>45,672</b>	<b>17,085</b>	<b>198,603</b>	<b>261,359</b>	<b>910,149</b>	<b>(88,398)</b>
<i>Under/(over)allocated</i>	-	-	-	(4,362)	(4,362)	-	-	-	-	-	(4,362)	(4,362)	(4,362)	-
<b>Total Surplus/(Deficit)</b>	<b>667,531</b>	<b>-</b>	<b>14,017</b>	<b>135,841</b>	<b>817,389</b>	<b>511,266</b>	<b>137,524</b>	<b>648,790</b>	<b>45,672</b>	<b>17,085</b>	<b>194,240</b>	<b>256,996</b>	<b>905,787</b>	<b>(88,398)</b>

Table 24: Operating Fund Annual Net Change by Unit

(\$ thousands)	2023/24		2024/25	2025/26	2026/27
	Budget	Projection	Budget	Plan	Plan
<b>1. Faculties</b>					
Business	6,149	5,509	(6,493)	(9,960)	(10,311)
Engineering	(5,492)	(3,145)	(9,959)	(12,061)	(13,345)
Health Sciences	(6,076)	(5,145)	(6,480)	(12,887)	(22,563)
Humanities	(6,854)	(2,635)	(11,168)	(10,539)	(8,980)
Science	(2,070)	(1,970)	(12,831)	(18,256)	(22,666)
Medical Radiation - Mohawk share	-	(0)	-	-	-
Social Sciences	(6,855)	(3,095)	(9,004)	(11,897)	(12,849)
Arts & Science	(452)	(332)	(482)	(554)	(571)
Sub-total	<b>(21,649)</b>	<b>(10,813)</b>	<b>(56,418)</b>	<b>(76,154)</b>	<b>(91,284)</b>
<b>2. Academic Priorities</b>					
University Fund	(16,981)	8,443	14,209	24,341	(617)
Revenue Projection Contingency	2,834	17,815	1,837	(15,521)	(30,328)
Ongoing Priorities Contingency	25,034	5,010	27,032	40,799	47,899
One-time Priorities Contingency	4,119	(6,511)	3,715	8,500	8,200
Sub-total	<b>15,006</b>	<b>24,757</b>	<b>46,793</b>	<b>58,119</b>	<b>25,155</b>
<b>TOTAL ACADEMIC</b>	<b>(6,643)</b>	<b>13,944</b>	<b>(9,625)</b>	<b>(18,035)</b>	<b>(66,129)</b>
<b>3. Academic Support</b>					
VP Academic	(1,378)	(484)	(1,281)	(1,429)	(1,850)
Museum of Art	(4)	(98)	61	23	9
VP Teaching & Learning	(480)	(1,007)	(580)	(575)	(778)
University Library	(1,268)	(478)	(1,088)	(1,069)	(1,562)
Health Sciences Library	(143)	113	(430)	(934)	(1,239)
Registrar	(1,635)	(850)	(2,446)	(2,434)	(2,686)
Sub-total	<b>(4,909)</b>	<b>(2,804)</b>	<b>(5,764)</b>	<b>(6,416)</b>	<b>(8,107)</b>
<b>4. Research Support</b>					
Research	(4,914)	(14)	(5,192)	(1,876)	(2,440)
VP Research Discretionary Fund	(585)	(2,649)	(250)	(250)	(71)
Research Loans	39	39	39	39	39
Sub-total	<b>(5,460)</b>	<b>(2,624)</b>	<b>(5,403)</b>	<b>(2,087)</b>	<b>(2,472)</b>
<b>5. Student Support</b>					
Graduate Scholarships	118	(0)	0	-	-
School of Graduate Studies	(165)	38	(51)	(130)	(218)
Student Affairs	(3,445)	(4,838)	(2,674)	(3,551)	(3,735)
DBAC Building Financing	652	252	406	631	866
DBAC Deferred Maintenance	520	563	581	600	620
Undergraduate Scholarships	(646)	(1,295)	122	121	122
Sub-total	<b>(2,966)</b>	<b>(5,280)</b>	<b>(1,615)</b>	<b>(2,328)</b>	<b>(2,346)</b>
<b>6. Facilities Support</b>					
Facilities Services	393	(131)	(1)	(674)	(1,481)
HSC Maintenance	14	(123)	(0)	0	0
Utilities	(2,188)	26	468	432	785
Campus Safety Services	(68)	(608)	(6)	(114)	(221)
Deferred Maintenance	-	0	0	-	-
Bond Interest	-	(0)	-	-	-
Renovation contingency	0	0	-	-	-
Sub-total	<b>(1,848)</b>	<b>(837)</b>	<b>460</b>	<b>(356)</b>	<b>(917)</b>
<b>7. Institutional Support</b>					
Administration	(421)	10	(243)	14	87
Financial Affairs	13	(151)	(146)	93	(128)
Human Resources	(449)	550	(755)	(1,138)	(1,420)
UTS	(1,202)	(378)	(3,402)	(2,447)	(1,938)
UTS Asset Management	(10)	(1,679)	(440)	(373)	(179)
University Secretariat	(29)	(221)	20	(19)	(60)
Presidential Budget	(300)	(810)	(926)	(1,138)	(1,239)
University Advancement	(1,825)	(153)	(2,228)	(1,000)	(500)
Legal	(225)	(51)	(433)	(253)	(292)
General University	(1,387)	356	(1,873)	(2,247)	(2,658)
Sub-total	<b>(5,834)</b>	<b>(2,525)</b>	<b>(10,427)</b>	<b>(8,509)</b>	<b>(8,328)</b>
<b>8. Institutional Priority allocations</b>					
Technology Renewal	3,215	3,215	-	-	-
Marketing & Branding	(200)	(505)	122	(69)	(69)
Pension	0	0	-	0	0
President's Strategic Support Fund	(5,185)	1,744	(30)	(30)	(30)
Sub-total	<b>(2,170)</b>	<b>4,454</b>	<b>92</b>	<b>(99)</b>	<b>(99)</b>
<b>Surplus/(Deficit)</b>	<b>(29,831)</b>	<b>4,327</b>	<b>(32,282)</b>	<b>(37,830)</b>	<b>(88,398)</b>
<i>Under/(over)allocated</i>	0	0	(0)	-	-
<b>Total Surplus/(Deficit)</b>	<b>(29,831)</b>	<b>4,327</b>	<b>(32,282)</b>	<b>(37,830)</b>	<b>(88,398)</b>

Table 25: Operating Fund 2023/24 Financial Position and Variance by Unit

(\$ thousands)	2023/24 Budget				2023/24 Projection				Favourable (Unfavourable) Variance						
	Appropriations April 30, 2023	On-going	One-time	Total	Appropriations April 30, 2024	On-going	One-time	Total	Appropriations April 30, 2023	On-going	One-time	Total	Appropriations April 30, 2024		
<b>1. Faculties</b>															
Business	16,022	6,149	-	6,149	22,172	18,022	6,265	(756)	5,509	23,531	2,000	116	(756)	(640)	1,360
Engineering	23,862	(5,492)	-	(5,492)	18,370	30,085	(2,595)	(550)	(3,145)	26,940	6,223	2,897	(550)	2,347	8,570
Health Sciences	50,511	(8,914)	2,839	(6,076)	44,435	50,583	(21)	(5,124)	(5,145)	45,438	73	8,893	(7,963)	930	1,003
Humanities	11,076	(9,037)	2,184	(6,854)	4,222	13,917	(4,159)	1,524	(2,635)	11,283	2,842	4,879	(660)	4,219	7,061
Science	23,099	(2,220)	150	(2,070)	21,029	27,798	(831)	(1,139)	(1,970)	25,828	4,699	1,389	(1,289)	100	4,799
Medical Radiation - Mohawk share	(0)	-	-	-	(0)	0	(0)	-	(0)	-	0	(0)	-	(0)	0
Social Sciences	19,633	(5,355)	(1,500)	(6,855)	12,778	21,830	(2,399)	(695)	(3,095)	18,735	2,197	2,955	805	3,760	5,957
Arts & Science	1,228	(452)	-	(452)	775	1,212	(332)	-	(332)	880	(16)	120	-	120	104
Sub-total	145,430	(25,321)	3,672	(21,649)	123,781	163,448	(4,073)	(6,741)	(10,813)	152,634	18,018	21,249	(10,413)	10,836	28,854
<b>2. Academic Priorities</b>															
University Fund	52,587	15,378	(32,359)	(16,981)	35,606	54,641	28,158	(19,715)	8,443	63,084	2,054	12,780	12,645	25,424	27,478
Revenue Projection Contingency	2,000	2,834	-	2,834	4,834	1,179	2,700	15,115	17,815	18,994	(821)	(134)	15,115	14,981	14,160
Ongoing Priorities Contingency	42	25,034	-	25,034	25,075	28	5,043	(33)	5,010	5,038	(13)	(19,991)	(33)	(20,024)	(20,037)
One-time Priorities Contingency	(19,069)	10,000	(5,881)	4,119	(14,950)	(17,569)	10,000	(16,511)	(6,511)	(24,080)	1,500	0	(10,630)	(10,630)	(9,130)
Sub-total	35,559	53,246	(38,240)	15,006	50,565	38,280	45,901	(21,144)	24,757	63,037	2,720	(7,345)	17,097	9,752	12,472
<b>TOTAL ACADEMIC</b>	180,989	27,925	(34,568)	(6,643)	174,346	201,727	41,828	(27,884)	13,944	215,671	20,738	13,904	6,684	20,587	41,326
<b>3. Academic Support</b>															
VP Academic	6,319	(1,278)	(100)	(1,378)	4,941	8,016	(947)	463	(484)	7,532	1,697	331	563	894	2,591
Museum of Art	23	(4)	-	(4)	19	116	(98)	-	(98)	18	93	(94)	-	(94)	(1)
VP Teaching & Learning	1,539	(713)	233	(480)	1,059	3,351	(189)	(817)	(1,007)	2,344	1,812	523	(1,050)	(527)	1,285
University Library	1,323	(1,268)	0	(1,268)	54	1,684	(478)	(0)	(478)	1,206	362	790	(0)	790	1,152
Health Sciences Library	11	(188)	44	(143)	(132)	279	15	97	113	392	268	203	53	256	524
Registrar	3,259	(1,367)	(268)	(1,635)	1,623	2,944	(850)	0	(850)	2,093	(315)	517	268	785	470
Sub-total	12,473	(4,817)	(91)	(4,909)	7,565	16,390	(2,547)	(257)	(2,804)	13,586	3,916	2,271	(166)	2,105	6,021
<b>4. Research Support</b>															
Research	6,974	(4,910)	(4)	(4,914)	2,060	9,546	(17)	3	(14)	9,532	2,573	4,893	7	4,900	7,473
VP Research Discretionary Fund	1,184	(585)	-	(585)	599	3,675	(2,730)	81	(2,649)	1,026	2,491	(2,145)	81	(2,064)	428
Research Loans	(349)	39	-	39	(310)	(349)	39	-	39	(310)	(0)	0	-	0	(0)
Sub-total	7,808	(5,456)	(4)	(5,460)	2,348	12,872	(2,708)	84	(2,624)	10,248	5,064	2,749	88	2,836	7,900
<b>5. Student Support</b>															
Graduate Scholarships	(65)	118	-	118	53	813	(0)	-	(0)	813	878	(118)	-	(118)	760
School of Graduate Studies	506	(212)	47	(165)	341	551	44	(6)	38	589	45	256	(53)	202	248
Student Affairs	10,050	(4,464)	1,019	(3,445)	6,605	12,984	(4,747)	(91)	(4,838)	8,146	2,934	(283)	(1,109)	(1,393)	1,541
DBAC Building Financing	(1,242)	652	-	652	(590)	-	252	-	252	252	1,242	(400)	-	(400)	842
DBAC Deferred Maintenance	3,941	520	-	520	4,461	4,041	563	-	563	4,605	100	43	-	43	143
Undergraduate Scholarships	853	(646)	-	(646)	207	2,190	(1,307)	12	(1,295)	894	1,336	(661)	12	(649)	687
Sub-total	14,043	(4,032)	1,066	(2,966)	11,077	20,578	(5,196)	(85)	(5,280)	15,298	6,535	(1,164)	(1,151)	(2,314)	4,221
<b>6. Facilities Support</b>															
Facilities Services	21	193	200	393	414	721	(331)	200	(131)	590	701	(524)	-	(524)	176
HSC Maintenance	76	14	-	14	90	213	(123)	-	(123)	90	137	(137)	-	(137)	0
Utilities	(65)	(2,188)	-	(2,188)	(2,253)	(123)	26	-	26	(97)	(57)	2,213	-	2,213	2,156
Campus Safety Services	107	(68)	-	(68)	39	23	(66)	(543)	(608)	(586)	(84)	2	(543)	(540)	(625)
Deferred Maintenance	(0)	-	-	-	(0)	(0)	0	-	0	(0)	(0)	0	-	0	0
Bond Interest	(0)	-	-	-	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	-	(0)	(0)
Renovation contingency	(0)	0	-	0	(0)	(0)	0	-	0	(0)	0	(0)	-	(0)	0
Sub-total	138	(2,048)	200	(1,848)	(1,711)	833	(494)	(343)	(837)	(3)	696	1,554	(543)	1,012	1,707
<b>7. Institutional Support</b>															
VP Operations & Finance	2,903	(421)	-	(421)	2,482	3,581	510	(500)	10	3,592	678	931	(500)	431	1,109
Financial Affairs	215	465	(452)	13	228	623	321	(472)	(151)	473	409	(143)	(20)	(164)	245
Human Resources	(359)	(449)	(0)	(449)	(808)	343	338	212	550	893	702	787	212	999	1,701
UTS/Technology Fund	2,411	(1,465)	263	(1,202)	1,209	3,685	(262)	(116)	(378)	3,307	1,274	1,203	(379)	824	2,098
UTS Asset Management	(91)	(10)	-	(10)	(101)	1,453	(1,679)	-	(1,679)	(227)	1,543	(1,669)	-	(1,669)	(125)
University Secretariat	176	(29)	-	(29)	147	126	(221)	-	(221)	(95)	(50)	(193)	-	(193)	(243)
Presidential Budget	1,154	(300)	-	(300)	855	1,508	(622)	(188)	(810)	699	354	(322)	(188)	(510)	(156)
University Advancement	4,422	(1,825)	-	(1,825)	2,597	4,381	0	(153)	(153)	4,228	(41)	1,825	(153)	1,672	1,631
Legal	(187)	(855)	630	(225)	(412)	99	(681)	630	(51)	49	286	174	-	174	461
General University	(967)	(1,387)	-	(1,387)	(2,354)	(1,953)	(2,632)	2,988	356	(1,597)	(987)	(1,245)	2,988	1,743	756
Sub-total	9,677	(6,276)	442	(5,834)	3,843	13,846	(4,928)	2,403	(2,525)	11,320	4,169	1,348	1,961	3,309	7,477
<b>8. Institutional Priority allocations</b>															
Technology Renewal	(3,215)	-	3,215	3,215	(0)	(3,215)	-	3,215	3,215	(0)	-	-	-	-	-
Marketing & Branding	200	(346)	146	(200)	(0)	505	(108)	(397)	(505)	(0)	305	238	(543)	(305)	0
Pension	(0)	0	-	0	(0)	(0)	0	0	0	(0)	(0)	(0)	0	(0)	(0)
President's Strategic Support Fund	1,815	-	(5,185)	(5,185)	(3,370)	(1,867)	(31)	1,775	1,744	(123)	(3,682)	(31)	6,960	6,929	3,247
Sub-total	(1,200)	(346)	(1,824)	(2,170)	(3,370)	(4,577)	(139)	4,592	4,454	(123)	(3,376)	207	6,417	6,624	3,247
<b>Surplus/(Deficit)</b>	223,928	4,949	(34,780)	(29,831)	194,097	261,670	25,817	(21,490)	4,327	265,997	37,742	20,868	13,290	34,158	71,900
<i>Under/(over)allocated</i>	(0)	3,215	(3,215)	0	(0)	-	(3,285)	3,285	0	0	0	(6,500)	6,500	0	0
<b>Total Surplus/(Deficit)</b>	223,928	8,164	(37,995)	(29,831)	194,097	261,670	22,532	(18,205)	4,327	265,997	37,742	14,368	19,790	34,158	71,900

Table 26: Operating Fund Budget and Plan Financial Position by Unit

(\$ thousands)	2024/25 Budget				2025/26Plan				2026/27 Plan				
	Appropriations April 30, 2024	On-going	One-time	Total	Appropriations April 30, 2025	On-going	One-time	Total	Appropriations April 30, 2026	On-going	One-time	Total	Appropriations April 30, 2027
<b>1. Facilities</b>													
Business	23,531	(4,998)	(1,495)	(6,493)	17,038	(9,515)	(445)	(9,960)	7,078	(9,866)	(445)	(10,311)	(3,233)
Engineering	26,940	(9,959)	-	(9,959)	16,981	(12,061)	-	(12,061)	4,919	(13,345)	-	(13,345)	(8,425)
Health Sciences	45,438	(5,149)	(1,331)	(6,480)	38,958	(11,898)	(989)	(12,887)	26,071	(21,211)	(1,352)	(22,563)	3,508
Humanities	11,283	(10,369)	(799)	(11,168)	114	(9,667)	(871)	(10,539)	(10,425)	(8,846)	(134)	(8,980)	(19,405)
Science	25,828	(12,858)	28	(12,831)	12,997	(18,223)	(33)	(18,256)	(5,259)	(22,663)	(3)	(22,666)	(27,925)
Medical Radiation - Mohawk share	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Sciences	18,735	(8,964)	(40)	(9,004)	9,731	(10,659)	(1,238)	(11,897)	(2,166)	(12,322)	(526)	(12,849)	(15,015)
Arts & Science	880	(539)	57	(482)	397	(554)	-	(554)	(156)	(571)	-	(571)	(727)
Sub-total	<b>152,634</b>	<b>(52,837)</b>	<b>(3,581)</b>	<b>(56,418)</b>	<b>96,216</b>	<b>(72,577)</b>	<b>(3,577)</b>	<b>(76,154)</b>	<b>20,062</b>	<b>(88,823)</b>	<b>(2,460)</b>	<b>(91,284)</b>	<b>(71,221)</b>
<b>2. Academic Priorities</b>													
University Fund	63,084	40,957	(26,748)	14,209	77,293	41,983	(17,642)	24,341	101,633	43,822	(44,438)	(617)	101,016
Revenue Projection Contingency	18,994	1,837	-	1,837	20,831	(15,521)	-	(15,521)	5,310	(30,328)	-	(30,328)	(25,018)
Ongoing Priorities Contingency	5,038	27,032	-	27,032	32,071	40,799	-	40,799	72,870	47,899	-	47,899	120,770
One-time Priorities Contingency	(24,080)	10,000	(6,285)	3,715	(20,365)	10,000	(1,500)	8,500	(11,865)	10,000	(1,800)	8,200	(3,665)
Sub-total	<b>63,037</b>	<b>79,826</b>	<b>(33,033)</b>	<b>46,793</b>	<b>109,830</b>	<b>77,262</b>	<b>(19,142)</b>	<b>58,119</b>	<b>167,949</b>	<b>71,393</b>	<b>(46,238)</b>	<b>25,155</b>	<b>193,104</b>
<b>TOTAL ACADEMIC</b>	<b>215,671</b>	<b>26,989</b>	<b>(36,614)</b>	<b>(9,625)</b>	<b>206,047</b>	<b>4,685</b>	<b>(22,720)</b>	<b>(18,035)</b>	<b>188,012</b>	<b>(17,430)</b>	<b>(48,699)</b>	<b>(66,129)</b>	<b>121,882</b>
<b>3. Academic Support</b>													
VP Academic	7,532	(111)	(1,170)	(1,281)	6,250	(524)	(904)	(1,429)	4,822	(943)	(907)	(1,850)	2,971
Museum of Art	18	61	-	61	80	23	-	23	103	9	-	9	112
VP Teaching & Learning	2,337	240	(820)	(580)	1,756	(31)	(544)	(575)	1,182	(223)	(555)	(778)	404
University Library	1,206	(1,088)	-	(1,088)	118	(1,069)	-	(1,069)	(951)	(1,562)	-	(1,562)	(2,513)
Health Sciences Library	392	(480)	50	(430)	(37)	(934)	-	(934)	(971)	(1,239)	-	(1,239)	(2,211)
Registrar	2,093	(1,396)	(1,050)	(2,446)	(353)	(1,041)	(1,392)	(2,434)	(2,786)	(1,341)	(1,345)	(2,686)	(5,473)
Sub-total	<b>13,578</b>	<b>(2,774)</b>	<b>(2,990)</b>	<b>(5,764)</b>	<b>7,814</b>	<b>(3,576)</b>	<b>(2,840)</b>	<b>(6,416)</b>	<b>1,398</b>	<b>(5,299)</b>	<b>(2,807)</b>	<b>(8,107)</b>	<b>(6,709)</b>
<b>4. Research Support</b>													
Research	9,532	(5,186)	(6)	(5,192)	4,340	(1,876)	-	(1,876)	2,464	(2,440)	-	(2,440)	25
VP Research Discretionary Fund	1,026	(250)	-	(250)	776	(250)	-	(250)	526	(71)	-	(71)	455
Research Loans	(310)	39	-	39	(272)	39	-	39	(233)	39	-	39	(194)
Sub-total	<b>10,248</b>	<b>(5,397)</b>	<b>(6)</b>	<b>(5,403)</b>	<b>4,845</b>	<b>(2,087)</b>	<b>-</b>	<b>(2,087)</b>	<b>2,758</b>	<b>(2,472)</b>	<b>-</b>	<b>(2,472)</b>	<b>286</b>
<b>5. Student Support</b>													
Graduate Scholarships	813	0	-	0	813	-	-	-	813	-	-	-	813
School of Graduate Studies	589	(46)	(6)	(51)	538	(130)	-	(130)	408	(218)	-	(218)	190
Student Affairs	8,146	(2,618)	(56)	(2,674)	5,472	(2,648)	(903)	(3,551)	1,922	(2,688)	(1,047)	(3,735)	(1,813)
DBAC Building Financing	252	406	-	406	658	631	-	631	1,288	866	-	866	2,154
DBAC Deferred Maintenance	4,605	581	-	581	5,186	600	-	600	5,786	620	-	620	6,406
Undergraduate Scholarships	894	122	-	122	1,016	121	-	121	1,138	122	-	122	1,259
Sub-total	<b>15,298</b>	<b>(1,554)</b>	<b>(61)</b>	<b>(1,615)</b>	<b>13,683</b>	<b>(1,425)</b>	<b>(903)</b>	<b>(2,328)</b>	<b>11,355</b>	<b>(1,298)</b>	<b>(1,047)</b>	<b>(2,346)</b>	<b>9,009</b>
<b>6. Facilities Support</b>													
Facilities Services	590	(201)	200	(1)	589	(874)	200	(674)	(85)	(1,481)	-	(1,481)	(1,566)
HSC Maintenance	90	(0)	-	(0)	90	0	-	0	90	0	-	0	90
Utilities	(97)	468	-	468	371	432	-	432	803	785	-	785	1,588
Campus Safety Services	(586)	(6)	-	(6)	(592)	(114)	-	(114)	(706)	(221)	-	(221)	(927)
Deferred Maintenance	(0)	0	-	0	0	-	-	-	0	-	-	-	0
Bond Interest	(1)	-	-	-	(1)	-	-	-	(1)	-	-	-	(1)
Renovation contingency	(0)	-	-	-	(0)	-	-	-	(0)	-	-	-	(0)
Sub-total	<b>(3)</b>	<b>260</b>	<b>200</b>	<b>460</b>	<b>457</b>	<b>(556)</b>	<b>200</b>	<b>(356)</b>	<b>102</b>	<b>(917)</b>	<b>-</b>	<b>(917)</b>	<b>(815)</b>
<b>7. Institutional Support</b>													
VP Operations & Finance	3,592	285	(528)	(243)	3,349	246	(232)	14	3,363	187	(100)	87	3,450
Financial Affairs	473	144	(290)	(146)	327	93	-	93	419	(128)	-	(128)	291
Human Resources	893	(805)	50	(755)	137	(1,188)	50	(1,138)	(1,001)	(1,420)	-	(1,420)	(2,421)
UTS/Technology Fund	3,307	(1,919)	(1,483)	(3,402)	(95)	(1,983)	(464)	(2,447)	(2,542)	(1,474)	(464)	(1,938)	(4,480)
UTS Asset Management	(227)	(440)	-	(440)	(667)	(373)	-	(373)	(1,040)	(179)	-	(179)	(1,219)
University Secretariat	(95)	20	-	20	(76)	(19)	-	(19)	(95)	(60)	-	(60)	(155)
Presidential Budget	699	(508)	(419)	(926)	(228)	(864)	(273)	(1,138)	(1,365)	(958)	(281)	(1,239)	(2,604)
University Advancement	4,228	0	(2,228)	(2,228)	2,000	0	(1,000)	(1,000)	1,000	0	(500)	(500)	500
Legal	49	(433)	-	(433)	(384)	(253)	-	(253)	(637)	(292)	-	(292)	(929)
General University	(1,597)	(1,873)	-	(1,873)	(3,470)	(2,247)	-	(2,247)	(5,717)	(2,658)	-	(2,658)	(8,375)
Sub-total	<b>11,320</b>	<b>(5,529)</b>	<b>(4,898)</b>	<b>(10,427)</b>	<b>893</b>	<b>(6,589)</b>	<b>(1,919)</b>	<b>(8,509)</b>	<b>(7,616)</b>	<b>(6,983)</b>	<b>(1,345)</b>	<b>(8,328)</b>	<b>(15,944)</b>
<b>8. Institutional Priority allocations</b>													
Technology Renewal	(0)	-	-	-	(0)	-	-	-	(0)	-	-	-	(0)
Marketing & Branding	9	(66)	188	122	131	406	(475)	(69)	62	421	(490)	(69)	(7)
Pension	(0)	-	-	-	(0)	0	-	0	(0)	0	-	0	(0)
President's Strategic Support Fund	(123)	(30)	-	(30)	(153)	(30)	-	(30)	(183)	(30)	-	(30)	(213)
Sub-total	<b>(114)</b>	<b>(96)</b>	<b>188</b>	<b>92</b>	<b>(22)</b>	<b>376</b>	<b>(475)</b>	<b>(99)</b>	<b>(121)</b>	<b>391</b>	<b>(490)</b>	<b>(99)</b>	<b>(220)</b>
<b>Surplus/(Deficit)</b>	<b>265,999</b>	<b>11,900</b>	<b>(44,182)</b>	<b>(32,282)</b>	<b>233,716</b>	<b>(9,172)</b>	<b>(28,657)</b>	<b>(37,830)</b>	<b>195,887</b>	<b>(34,009)</b>	<b>(54,388)</b>	<b>(88,398)</b>	<b>107,489</b>
<b>Under/(over)allocated</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
<b>Total Surplus/(Deficit)</b>	<b>265,999</b>	<b>11,900</b>	<b>(44,182)</b>	<b>(32,282)</b>	<b>233,716</b>	<b>(9,172)</b>	<b>(28,657)</b>	<b>(37,830)</b>	<b>195,887</b>	<b>(34,009)</b>	<b>(54,388)</b>	<b>(88,398)</b>	<b>107,489</b>

## APPENDIX 5 – ANCILLARY FUND UNIT LEVEL TABLES

Table 27: Ancillary Fund Budget by Unit

(\$ thousands)	McMaster Continuing Education		Office of Real Estate, Ancillary Operations and Partnerships		Campus Store		Media Production Services		Parking Services		Hospitality Services		Housing & Conference Services		Total	
	2023/24 Projection	2024/25 Budget	2023/24 Projection	2024/25 Budget	2023/24 Projection	2024/25 Budget	2023/24 Projection	2024/25 Budget	2023/24 Projection	2024/25 Budget	2023/24 Projection	2024/25 Budget	2023/24 Projection	2024/25 Budget	2023/24 Projection	2024/25 Budget
<b>Sources of funding</b>																
Sales	8,328	8,090	144	249	11,841	12,104	205	215	5,731	6,471	32,180	34,615	37,796	38,916	96,226	100,661
Internal revenue	609	589	-	219	(78)	(80)	3,862	3,925	68	68	2,372	2,420	231	434	7,064	7,575
<b>Total sources of funding</b>	<b>8,937</b>	<b>8,679</b>	<b>144</b>	<b>468</b>	<b>11,763</b>	<b>12,024</b>	<b>4,067</b>	<b>4,140</b>	<b>5,799</b>	<b>6,539</b>	<b>34,551</b>	<b>37,035</b>	<b>38,028</b>	<b>39,350</b>	<b>103,290</b>	<b>108,235</b>
<b>Expenditure</b>																
Salaries, wages and benefits	6,415	6,199	354	898	2,361	2,313	1,838	1,929	1,016	1,132	14,638	15,301	11,330	12,208	37,952	39,980
Cost of sales	-	-	-	-	8,281	8,331	1,227	1,193	-	-	12,623	13,529	-	-	22,131	23,053
Internal rent	504	524	-	-	420	531	126	129	36	37	1,205	1,252	4,351	4,618	6,642	7,090
Utilities and maintenance	16	16	-	-	15	14	21	8	145	102	961	1,231	4,091	2,719	5,249	4,091
Debt and financing charges	-	-	-	-	80	111	34	37	782	2,043	135	135	5,851	5,848	6,883	8,174
Equipment and renovations	325	159	18	15	122	376	441	412	1,202	852	1,496	651	7,335	8,270	10,939	10,736
All other expenses	1,899	2,055	20	(467)	232	285	48	91	1,847	1,848	2,677	3,476	4,196	3,995	10,919	11,282
<b>Total expenditures</b>	<b>9,160</b>	<b>8,953</b>	<b>391</b>	<b>447</b>	<b>11,512</b>	<b>11,961</b>	<b>3,735</b>	<b>3,797</b>	<b>5,028</b>	<b>6,015</b>	<b>33,736</b>	<b>35,575</b>	<b>37,154</b>	<b>37,658</b>	<b>100,715</b>	<b>104,406</b>
<b>Surplus (deficit) from operations</b>	<b>(223)</b>	<b>(274)</b>	<b>(246)</b>	<b>21</b>	<b>252</b>	<b>63</b>	<b>332</b>	<b>343</b>	<b>772</b>	<b>524</b>	<b>815</b>	<b>1,460</b>	<b>874</b>	<b>1,692</b>	<b>2,576</b>	<b>3,829</b>
<b>Contribution to Operating Fund</b>	<b>(375)</b>	<b>(358)</b>	<b>-</b>	<b>-</b>	<b>(182)</b>	<b>(228)</b>	<b>(80)</b>	<b>(151)</b>	<b>(140)</b>	<b>(253)</b>	<b>(784)</b>	<b>(1,390)</b>	<b>(1,286)</b>	<b>(1,592)</b>	<b>(2,847)</b>	<b>(3,972)</b>
<b>Surplus (deficit)</b>	<b>(598)</b>	<b>(632)</b>	<b>(246)</b>	<b>21</b>	<b>70</b>	<b>(165)</b>	<b>252</b>	<b>191</b>	<b>632</b>	<b>271</b>	<b>32</b>	<b>70</b>	<b>(413)</b>	<b>100</b>	<b>(272)</b>	<b>(143)</b>
<b>Reserve</b>																
Beginning Balance	3,806	3,208	-	(246)	(897)	(827)	(1,033)	(781)	(931)	(299)	(1,301)	(1,269)	634	222	278	7
Reserve Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus (deficit)	(598)	(632)	(246)	21	70	(165)	252	191	632	271	32	70	(413)	100	(272)	(143)
<b>Closing Balance</b>	<b>3,208</b>	<b>2,576</b>	<b>(246)</b>	<b>(225)</b>	<b>(827)</b>	<b>(992)</b>	<b>(781)</b>	<b>(589)</b>	<b>(299)</b>	<b>(28)</b>	<b>(1,269)</b>	<b>(1,199)</b>	<b>222</b>	<b>322</b>	<b>7</b>	<b>(136)</b>

## APPENDIX 6 – SUMMARY BY FUND

Table 28: Consolidated 2023/24 Projection by Fund

(\$ thousands)

	Operating Fund	Research Fund	Capital Fund	External Endowment	Internal Endowment	Ancillary Fund	Externally Funded	Total	GAAP Adjustment	Full Accrual Basis
<b>Revenues</b>										
Operating grants	255,124	-	5,000	-	-	-	-	260,124	40,478	300,602
Research grants and contracts	-	278,000	-	-	-	-	-	278,000	(48,801)	229,199
Tuition fees	429,226	-	-	-	-	-	-	429,226	12,511	441,737
Ancillary sales and services	-	-	-	-	-	96,226	-	96,226	(0)	96,226
Other revenues	169,607	-	-	8,997	125	-	36,752	215,481	1,982	217,463
Amortization of deferred capital contributions	-	-	-	-	-	-	-	-	46,402	46,402
Investment income (loss)	3,217	-	-	33,008	9,020	-	-	45,245	57,734	102,979
Investment income transfer	6,250	-	-	-	(6,250)	-	-	-	-	-
<b>Total revenues</b>	<b>863,424</b>	<b>278,000</b>	<b>5,000</b>	<b>42,005</b>	<b>2,895</b>	<b>96,226</b>	<b>36,752</b>	<b>1,324,302</b>	<b>110,306</b>	<b>1,434,608</b>
<b>Expenses</b>										
Salaries, wages and benefits	604,053	161,900	-	-	-	37,952	25,628	829,532	31,521	861,053
All other expenses	228,623	115,000	155,363	-	-	34,710	11,351	545,046	(160,661)	384,385
Amortization expense	-	-	-	-	-	-	-	-	94,299	94,299
Transfers to (from) other funds	1,092	(15,914)	(32,749)	29,957	805	16,954	(144)	-	-	-
Debt and financing charges	25,330	-	(12,185)	-	-	6,883	-	20,028	(1,960)	18,068
<b>Total expenses</b>	<b>859,097</b>	<b>260,986</b>	<b>110,429</b>	<b>29,957</b>	<b>805</b>	<b>96,498</b>	<b>36,834</b>	<b>1,394,606</b>	<b>(36,801)</b>	<b>1,357,805</b>
<b>Excess of revenues over expenses</b>	<b>4,327</b>	<b>17,014</b>	<b>(105,429)</b>	<b>12,048</b>	<b>2,090</b>	<b>(272)</b>	<b>(83)</b>	<b>(70,304)</b>	<b>147,107</b>	<b>76,803</b>

Table 29: Consolidated 2024/25 Budget by Fund

(\$ thousands)

	Operating Fund	Research Fund	Capital Fund	External Endowment	Internal Endowment	Ancillary Fund	Externally Funded	Total	GAAP Adjustment	Full Accrual Basis
<b>Revenues</b>										
Operating grants	247,439	-	6,000	-	-	-	-	253,439	39,602	293,041
Research grants and contracts	-	281,000	-	-	-	-	-	281,000	(47,218)	233,782
Tuition fees	404,417	-	-	-	-	-	-	404,417	11,780	416,197
Ancillary sales and services	-	-	-	-	-	100,661	-	100,661	0	100,661
Other revenues	169,179	-	22,800	7,521	125	-	33,533	233,158	(17,745)	215,413
Amortization of deferred capital contributions	-	-	-	-	-	-	-	-	43,727	43,727
Investment income (loss)	3,115	-	-	33,683	9,137	-	-	45,935	51,528	97,463
Investment income transfer	6,352	-	-	-	(6,352)	-	-	-	-	-
<b>Total revenues</b>	<b>830,502</b>	<b>281,000</b>	<b>28,800</b>	<b>41,204</b>	<b>2,910</b>	<b>100,661</b>	<b>33,533</b>	<b>1,318,610</b>	<b>81,674</b>	<b>1,400,284</b>
<b>Expenses</b>										
Salaries, wages and benefits	615,430	165,100	-	-	-	39,980	24,534	845,045	29,710	874,755
All other expenses	226,310	117,000	112,973	-	-	33,778	10,691	500,752	(122,561)	378,191
Amortization expense	-	-	-	-	-	-	-	-	96,721	96,721
Transfers to (from) other funds	(4,286)	(15,930)	(28,211)	28,898	816	18,871	(158)	(0)	0	-
Debt and financing charges	25,330	-	(19,147)	-	-	8,174	-	14,357	3,652	18,009
<b>Total expenses</b>	<b>862,785</b>	<b>266,170</b>	<b>65,615</b>	<b>28,898</b>	<b>816</b>	<b>100,803</b>	<b>35,068</b>	<b>1,360,155</b>	<b>7,521</b>	<b>1,367,676</b>
<b>Excess of revenues over expenses</b>	<b>(32,282)</b>	<b>14,830</b>	<b>(36,815)</b>	<b>12,306</b>	<b>2,094</b>	<b>(143)</b>	<b>(1,534)</b>	<b>(41,545)</b>	<b>74,153</b>	<b>32,608</b>

Table 30: Consolidated 2025/26 Plan by Fund

(\$ thousands)

	Operating Fund	Research Fund	Capital Fund	External Endowment	Internal Endowment	Ancillary Fund	Externally Funded	Total	GAAP Adjustment	Full Accrual Basis
<b>Revenues</b>										
Operating grants	245,340	-	6,000	-	-	-	-	251,340	39,725	291,065
Research grants and contracts	-	284,000	-	-	-	-	-	284,000	(45,542)	238,458
Tuition fees	393,857	-	-	-	-	-	-	393,857	11,407	405,264
Ancillary sales and services	-	-	-	-	-	105,677	-	105,677	(0)	105,677
Other revenues	171,333	-	5,000	4,776	125	-	33,301	214,536	10,374	224,910
Amortization of deferred capital contributions	-	-	-	-	-	-	-	-	50,017	50,017
Investment income (loss)	2,924	-	-	34,372	9,255	-	-	46,551	55,981	102,532
Investment income transfer	6,543	-	-	-	(6,543)	-	-	-	-	-
<b>Total revenues</b>	<b>819,997</b>	<b>284,000</b>	<b>11,000</b>	<b>39,148</b>	<b>2,837</b>	<b>105,677</b>	<b>33,301</b>	<b>1,295,961</b>	<b>121,962</b>	<b>1,417,923</b>
<b>Expenses</b>										
Salaries, wages and benefits	628,424	168,400	-	-	-	41,175	24,746	862,745	28,491	891,236
All other expenses	210,195	117,800	97,317	-	-	35,580	9,425	470,317	(107,136)	363,181
Amortization expense	-	-	-	-	-	-	-	-	99,791	99,791
Transfers to (from) other funds	(6,122)	(14,601)	(26,776)	28,016	826	18,891	(234)	(0)	0	-
Debt and financing charges	25,330	-	(20,535)	-	-	8,164	-	12,959	4,989	17,948
<b>Total expenses</b>	<b>857,827</b>	<b>271,599</b>	<b>50,006</b>	<b>28,016</b>	<b>826</b>	<b>103,810</b>	<b>33,937</b>	<b>1,346,021</b>	<b>26,135</b>	<b>1,372,156</b>
<b>Excess of revenues over expenses</b>	<b>(37,830)</b>	<b>12,401</b>	<b>(39,006)</b>	<b>11,132</b>	<b>2,011</b>	<b>1,867</b>	<b>(635)</b>	<b>(50,060)</b>	<b>95,827</b>	<b>45,767</b>



Table 31: Consolidated 2026/27 Plan by Fund

(\$ thousands)

	Operating Fund	Research Fund	Capital Fund	External Endowment	Internal Endowment	Ancillary Fund	Externally Funded	Total	GAAP Adjustment	Full Accrual Basis
<b>Revenues</b>										
Operating grants	245,506	-	6,000	-	-	-	-	251,506	39,816	291,322
Research grants and contracts	-	287,000	-	-	-	-	-	287,000	(43,774)	243,226
Tuition fees	391,572	-	-	-	-	-	-	391,572	11,130	402,702
Ancillary sales and services	-	-	-	-	-	121,002	-	121,002	(0)	121,002
Other revenues	170,844	-	-	2,796	125	-	33,316	207,082	23,004	230,086
Amortization of deferred capital contributions	-	-	-	-	-	-	-	-	53,867	53,867
Investment income (loss)	2,960	-	-	34,995	9,367	-	-	47,322	57,555	104,877
Investment income transfer	6,507	-	-	-	(6,507)	-	-	-	-	-
<b>Total revenues</b>	<b>817,389</b>	<b>287,000</b>	<b>6,000</b>	<b>37,791</b>	<b>2,985</b>	<b>121,002</b>	<b>33,316</b>	<b>1,305,484</b>	<b>141,598</b>	<b>1,447,082</b>
<b>Expenses</b>										
Salaries, wages and benefits	648,790	171,700	-	-	-	44,731	25,073	890,294	26,921	917,215
All other expenses	208,493	119,300	105,093	-	-	41,467	9,267	483,621	(79,637)	403,984
Amortization expense	-	-	-	-	-	-	-	-	102,617	102,617
Transfers to (from) other funds	23,173	(13,966)	(59,794)	27,390	836	22,600	(241)	(0)	0	-
Debt and financing charges	25,330	-	(20,074)	-	-	8,148	-	13,404	4,478	17,882
<b>Total expenses</b>	<b>905,787</b>	<b>277,034</b>	<b>25,225</b>	<b>27,390</b>	<b>836</b>	<b>116,947</b>	<b>34,099</b>	<b>1,387,319</b>	<b>54,379</b>	<b>1,441,698</b>
<b>Excess of revenues over expenses</b>	<b>(88,398)</b>	<b>9,966</b>	<b>(19,225)</b>	<b>10,401</b>	<b>2,149</b>	<b>4,056</b>	<b>(783)</b>	<b>(81,835)</b>	<b>87,219</b>	<b>5,384</b>

## APPENDIX 7 – SIGNIFICANT ACCOUNTING POLICIES

The University's audited financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the Chartered Professional Accountant (CPA) Canada Handbook. A summary of the significant accounting policies follows:

1) Revenue recognition: The University follows the deferral method of accounting for contributions which include donations and government grants. The principles under this method are summarized as follows:

- Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
- Contributions externally restricted for purposes other than endowment and capital assets are deferred and recognized as revenue in the year in which the related expenses are recognized.
- Contributions externally restricted for capital asset purchases are deferred and amortized to operations on the same basis as the related capital asset.
- External endowment contributions, investment income preserved and activity under the endowment capital protection policy are recognized as a direct change to endowment net assets. Income earned from the investment, to the extent it is allocated, is recorded as deferred contributions and recorded as revenue in the periods in which the related expenses are incurred.

2) Capital assets and amortization: Capital assets are recorded at cost, or if donated, at fair value on the date of receipt. Amortization is recorded on the straight-line basis over the expected life of the asset.

3) Collections and works of art: The McMaster Museum of Art has significant collections of works of art and coins. The value of collections is excluded from the Statement of Financial Position except for a nominal value of \$1. Donations of works of art are recorded as revenue at values based on appraisals and are expensed in the year received. Purchased collections are expensed in the year of acquisition.

4) Pensions and other employee future benefits: The University maintains defined benefit registered pension plans, non-registered supplemental executive retirement plans (SERP), and group registered retirement savings plans. Non-pension post-retirement and post-employment benefits plans are also provided. These obligations are accrued as employees render the services necessary to earn the benefits. The current service cost and finance cost for the year are charged to excess of revenues over expenses. The actuarial method of determining the accrued benefit obligations for the defined benefit plans (excluding SERP) and other non-pension plans uses the funding valuation method, which reflects the long-term nature of the plans and uses management's estimates of investment yields, salary inflation, benefit cost trends and other factors. Obligations and related costs for SERP are accrued using the accounting valuation method. Remeasurement and other items are recognized as a direct change to net assets and are not reclassified to the statement of operations in subsequent periods. The employer's share of group RRSP contributions is charged to operations in the year made.

5) Investments: Short-term investments are recorded at cost plus accrued income which together approximates fair value. Long-term investments are carried at fair values. Changes in fair values are included in investment income. Investments in publicly traded research entities not subject to significant influence are carried in investments at fair values. Changes in fair values are included in other income. Investments in privately held entities are carried in other assets at cost, net of any impairment.

6) Net assets: Net assets are classified as follows:

- Internally restricted: Employee future benefits represent the unfunded portion of pension and other non-pension retirement and post-employment benefits, net of funds set aside to meet estimated future obligations. Other internal reserves, as approved by the Board, include unexpended departmental carry forward amounts for future expenditures or amounts set aside to settle future-oriented obligations.
- Equity in capital assets: Funds invested in capital assets, exclusive of capital assets financed through long-term obligations or deferred capital contributions.
- Internal endowments: Unrestricted contributions including unspent investment income which have been restricted by action of the Board.
- External endowments: External contributions, the principal of which is non-expendable pursuant to the restrictions by the donor, and income retained under the endowment capital protection policy.

7) Endowment capital protection policy: In order to protect the capital value of endowment investments, an endowment capital protection policy limits the amount of investment income allocated for spending to 4%, plus 1% administration spending, and requires the reinvestment of excess income earned (interest, dividends, realized and unrealized capital gains, net of investment expenses). Should endowment spending commitments exceed allocated income, amounts will be drawn from accumulated net investment income balances to fund deficiencies. For endowments without sufficient accumulated investment income, temporary encroachment on capital is permitted where the terms allow. The encroached amounts will be recovered from future investment returns.

## APPENDIX 8 – OPERATING FUND ENVELOPE GROUPINGS

Major areas and depts included in envelopes:

### Activity Units

#### DeGroote School of Business

Accounting and Financial Management Services  
 Finance and Business Economics  
 Health Policy and Management  
 Human Resources and Management  
 Information Systems  
 Marketing  
 Operations Management  
 Strategic Management  
 Research Centres  
 McMaster Digital Transformation Research Centre  
 Michael Lee Chin & Family Insitute for Strategic Business Studies

#### Faculty of Engineering

Chemical Engineering  
 Civil Engineering  
 Computing and Software  
 Electrical and Computer Engineering  
 Engineering Physics  
 Materials Science and Engineering  
 Mechanical Engineering  
 Integrated Biomedical Engineering and Health Sciences  
 School of Biomedical Engineering  
 W. Booth School of Engineering Practice and Technology  
 Research Centres, includes but not limited to:  
 Canadian Centre for Electron Microscopy  
 Centre for Emerging Device Technologies  
 Centre for Excellence in Protective Equipment and Materials  
 McMaster Automative Resource Centre  
 McMaster Manufacturing Research Institute

#### Faculty of Health Sciences

Michael G. DeGroote School of Medicine  
 Anaesthesia  
 Biochemistry & Biomedical Sciences  
 Health Research Methods, Evidence, and Impact  
 Family Medicine  
 Medical Imaging  
 Medicine  
 Obstetrics and Gynecology  
 Oncology  
 Pathology and Molecular Medicine  
 Pediatrics  
 Psychiatry and Behavioural Neurosciences  
 Surgery  
 School of Nursing  
 School of Rehabilitation Science  
 Research Centres, includes but not limited to:  
 David Braley Centre for Antibiotic Discovery  
 Farncombe Digestive Health Research Institute  
 McMaster Centre for Transfusion Research  
 McMaster Immunology Research Centre  
 Michael G. DeGroote Institute for Infectious Disease Research  
 Population Health Research Institute

#### Faculty of Humanities

Communication Studies and Multimedia  
 English and Cultural Studies  
 French  
 Gender & Social Justice  
 Greek Studies and Roman Studies (formerly Classics)  
 History  
 Linguistics and Languages  
 Global Peace & Social Justice  
 Philosophy  
 School of the Arts  
 Research Centres, includes but not limited to:  
 The Bertrand Russell Research Centre  
 Centre for Community-Engaged Narrative Arts  
 Centre for Human Rights and Restorative Justice  
 Institute on Ethics & Policy for Innovation  
 Lewis & Ruth Sherman Centre of Digital Scholarship  
 LR Wilson Institute for Canadian History  
 Wilson College of Leadership and Civic Engagement  
 (Administrative home in Faculty of Humanities)

#### Faculty of Science

Biology  
 Chemistry and Chemical Biology  
 Earth, Environment & Society  
 Interdisciplinary Science  
 Kinesiology  
 Mathematics and Statistics  
 Physics and Astronomy  
 Psychology, Neuroscience and Behaviour  
 Research Centres  
 Biointerfaces Institute  
 McMaster Centre for Climate Change  
 McMaster Institute for Music and the Mind  
 Origins Institute  
 Physical Activity Centre of Excellence

#### Faculty of Social Sciences

Anthropology  
 Economics  
 Environment & Society  
 Globalization  
 Health, Aging & Society  
 Indigenous Studies  
 Labour Studies  
 Political Science  
 Psychology, Neuroscience & Behaviour  
 Public Policy in Digital Society  
 Religious Studies  
 Social Psychology  
 Social Work  
 Sociology  
 Research Centres  
 Community Research Platform  
 Gilbrea Centre for Studies in Aging  
 Institute on Globalization and the Human Condition  
 Spark: A Centre for Social Research Innovation  
 Advanced Research on Mental Health and Society

#### Arts & Science Program

Support Units

Academic Support

- Provost and Vice-President (Academic) Office
  - Equity and Inclusion Office
  - Institutional Research and Analysis
  - International Affairs
- Museum of Art
- Vice-Provost Teaching & Learning
  - Paul R. MacPherson Institute for Leadership, Innovation and Excellence in Teaching
- Registrar's Office
- University Library
- Health Sciences Library

Facilities Support

- Facility Services
- Campus Safety Services (Reports to AVP HR)
- Utilities

Institutional Support

- Operations & Finance Offices
  - Vice-President (Operations & Finance) Office
  - Internal Audit and Enterprise Risk Services
- Financial Affairs
- Human Resources
- Advancement
  - Advancement Services & Operations
  - Alumni Advancement
  - Development
  - Stewardship and Donor Relations
  - Vice-President (Advancement) Office
- General University
- Legal
- Office of the President
  - President's Office
  - Communications and Public Affairs
- University Secretariat
- University Technology Services
- IT Asset Management

Institutional Priorities

- Marketing and Branding
- Pension
- President's Strategic Support Fund
- Technology Renewal

Research Support

- Research Support
  - Research Administration & Regulation
  - Vice-President (Research) Office
  - Biosafety Committee
  - Health Physics
  - McMaster Industry Liaison Office
  - Research Ethics
  - Research Finance
  - Research High Performance Computing
  - Research Office for Administration, Development and Support
  - Nuclear Operations and Facilities
  - Research Centres (reporting to VP Research)
  - Vice-President (Research) Discretionary Fund

Student Support

- School of Graduate Studies
- Student Affairs
  - Athletics and Recreation
  - Black Student Success Centre
  - Career Planning and Employment
  - Indigenous Student Services
  - International Student Services
  - Leadership and Innovation
  - Student Accessibility Services
  - Student Success Centre
  - Student Transition and Development
  - Student Wellness Centre
- Graduate Scholarships
- Undergraduate Scholarships

## APPENDIX 9 – ACRONYMS

<b>ACFAM</b>	African Caribbean Faculty Association of McMaster	<b>MILO</b>	McMaster Industry Liaison Office
<b>AI</b>	Artificial Intelligence	<b>MIRA</b>	McMaster Institute for Research in Aging
<b>AODA</b>	Accessibility for Ontarians with Disabilities Act	<b>MIRI</b>	McMaster Indigenous Research Institute
<b>BA</b>	Bachelor of Arts	<b>MIP</b>	McMaster Innovation Park
<b>BI</b>	Business Information	<b>MNR</b>	McMaster Nuclear Reactor
<b>BIPOC</b>	Black, Indigenous and People of Colour	<b>MOH</b>	Ministry of Health
<b>BOSS</b>	Black Outreach Stem Series	<b>MOU</b>	Memorandum of Understanding
<b>BWRI</b>	Brighter World Research Initiative	<b>MPS</b>	Media Production Services
<b>CAAP</b>	Campus Accessibility Plan	<b>MREB</b>	McMaster Research Ethics Board
<b>CAUBO</b>	Canadian Association of University Business Officers	<b>MSF</b>	McMaster Seed Fund
<b>CCEM</b>	Canadian Centre for Electron Microscopy	<b>MUMC</b>	McMaster University Medical Centre
<b>CIAMI</b>	Centre for Integrated and Advanced Medical Imaging	<b>NOF</b>	Nuclear Operations and Facilities
<b>CIHR</b>	Canada Institutes of Health Research	<b>NSERC</b>	National Sciences and Engineering Research Council of Canada
<b>CLA</b>	Contractually Limited Appointment	<b>OAPPA</b>	Ontario Association of Physical Plant Administrators
<b>COG</b>	Core Operating Grant	<b>OBG</b>	OmniaBio B
<b>COU</b>	Council for Ontario Universities	<b>OSAP</b>	Ontario Student Access Program
<b>CPA</b>	Chartered Professional Accountant	<b>PBA</b>	Pensions Benefit Act
<b>CRC</b>	Canada Research Chair	<b>PRB</b>	Post-retirement benefit
<b>CRKN</b>	Canadian Research Knowledge Network	<b>PS</b>	Parking Services
<b>CRM</b>	Client Relationship Management	<b>REAP</b>	Real Estate, Ancillary Operations and Partnerships
<b>CS</b>	Campus Store	<b>RO</b>	Office of the Registrar
<b>DB</b>	Defined Benefit	<b>ROADS</b>	Research Office for Administration, Development and Support
<b>DBRS</b>	Dominion Bond Rating Service	<b>ROC</b>	Registrar's Office Connect
<b>DSB</b>	DeGroot School of Business	<b>ROIE</b>	Research Overhead Infrastructure Envelope
<b>EDI</b>	Equity, Diversity, and Inclusion	<b>RRSP</b>	Registered Retirement Savings Plan
<b>ERM</b>	Enterprise Risk Management	<b>RSF</b>	Research Support Fund
<b>FHS</b>	Faculty of Health Sciences	<b>SARB</b>	Students at Risk Bursary
<b>FSS</b>	Faculty of Social Sciences	<b>SAG</b>	Student Access Guarantee
<b>FTE</b>	Full-Time Equivalent	<b>SDG</b>	Sustainable Development Goals
<b>GSR</b>	Graduate Student Residence	<b>SERP</b>	Supplemental Executive Retirement Plans
<b>GST</b>	Goods and Services Tax	<b>SGS</b>	School of Graduate Studies
<b>GA</b>	Global Adjustment	<b>SMA</b>	Strategic Mandate Agreement
<b>GAAP</b>	Generally accepted accounting principle	<b>SSHRC</b>	Social Sciences and Humanities Research Council
<b>HCS</b>	Housing and Conference Services	<b>STEER/R</b>	Strategic Excellence and Equity in Recruitment and Retention
<b>HHR</b>	Health Human Resource	<b>STEM</b>	Science, Technology, Engineering and Math
<b>HR</b>	Human Resources	<b>TCFD</b>	Task Force Climate-related Financial Disclosures
<b>HS</b>	Hospitality Services	<b>TSA</b>	Tuition Set Aside
<b>HSL</b>	Health Sciences Library	<b>UA</b>	University Advancement
<b>IP</b>	Intellectual Property	<b>UDL</b>	Universal Design for Learning
<b>IT</b>	Information Technology	<b>UG</b>	Undergraduate
<b>LRT</b>	Light Rail Transit	<b>UN</b>	United Nations
<b>MA</b>	Master of Arts	<b>UTS</b>	University Technology Services
<b>MBA</b>	Master of Business Administration	<b>VP</b>	Vice_President
<b>MCE</b>	McMaster Continuing Education	<b>VPR</b>	Vice-President Research
<b>MCU</b>	Ministry of Colleges and Universities	<b>WACC</b>	Weighted Average Cost of Capital
<b>MD</b>	Medical Doctorate	<b>WGU</b>	Weighted Grant Units
<b>MELD</b>	McMaster English Language Development	<b>WUSC</b>	World University Service of Canada

<b>GOVERNANCE BODY</b>	<i>Planning &amp; Resource Committee</i>
<b>ITEM/SUBJECT</b>	<i>Financial Health and Sustainability Metrics - #16</i>
<b>DATE</b>	<i>5/16/2024</i>
<b>SUBMITTED BY</b>	<i>Omer Ahmed, AVP &amp; CFO and Lou Mitton, Controller, Financial Affairs</i>
<b>GOVERNANCE PATH</b>	<i>N/A</i>
<b>MOTION</b>	<i>For information</i>
<b>JURISDICTION</b>	<i>N/A</i>
<b>SUPPLEMENTAL MATERIALS</b>	<i>Financial Health and Sustainability Metrics Presentation</i>

## 1. Executive Summary

Intent of this presentation is to:

- Present the current financial health and sustainability metrics as stipulated by the Ministry of Colleges and Universities (MCU) and DBRS.
- Reflect on McMaster’s financial health through review of current state metrics for 2024/25 budget and comparison against the MCU thresholds and provide an outlook for the future years.
- Highlight the measures being taken to maintain a financially healthy position for McMaster.
- Provide further insights through Sensitivity analysis reflecting both best-case and worse-case scenarios, adjusting key variables and reflecting the impact on the metrics.

Metrics for 2024/25 are projected to remain within targeted ranges. Further actions to generate revenues or cost savings are planned to address shortfall in the Surplus ratio in 2026/27.

## 2. Background

The University Financial Accountability Framework, as stipulated by MCU, consists of financial metrics, associated thresholds, and action plans to assess the financial health of Ontario universities. Risk ratings for the financial metrics and any associated action plans for the universities are assessed on an annual basis, based on audited financial statements and credit rating reports. The metrics are based on four key parameters including:

- Liquidity
- Sustainability
- Performance
- Credit Rating

## 3. Strategic Alignment

The University’s strategic plan is supported by prudent financial planning and stewardship of assets.

#### 4. Risk Category & Mitigation Strategy

Risk Category (Institutional Level)	Risk Description	Mitigation Strategy(s)
Reputational and Financial	Non-compliance with MCU Accountability framework can result in action plans undertaken by MCU, adversely impacting the University's reputation	All faculties, departments and units across the university implemented cost containment and efficiency measures. The University will continue to monitor its current and projected financial health and undertake efficiency measures to maintain our stable and financially healthy position

#### 5. Recommendations & Next Steps

Continued monitoring of financial metrics to ensure a financially healthy position for the University.



# Financial Health and Sustainability Indicators

PRC Discussion  
May 16, 2024

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# Financial Health and Sustainability Indicators

Current metrics being monitored (MCU and DBRS)

Metric	Type	Calculation	Purpose
Primary Reserves Ratio	Liquidity	$AER^* / \text{Expenses} \times 365$	Resources available to sustain operations
Working Capital Ratio	Liquidity	$\text{Current assets} / \text{Current liabilities}$	
Viability Ratio	Sustainability	$AER^* / \text{Long-term debt}$	Ensure Debt level is manageable
Debt Ratio	Sustainability	$\text{Total liabilities}^{**} / \text{Total assets}$	
Debt to Revenue Ratio	Sustainability	$\text{Long-term debt} / \text{Revenue}$	
Interest Burden	Sustainability	$\text{Interest expense} / \text{Cash expenses}$	
Surplus Ratio	Performance	$\text{Surplus} / \text{Revenue}$	Ensure expenses are in line with revenues
Net Operating Ratio	Performance	$\text{Operating cash flow} / \text{Revenue}$	
Debt per Student FTE	Credit rating	$\text{Long-term debt} / \text{Student FTE}$	DBRS measure to assess debt level

Main focus on Viability Ratio and Surplus Ratio as critical ratios to maintain financial health

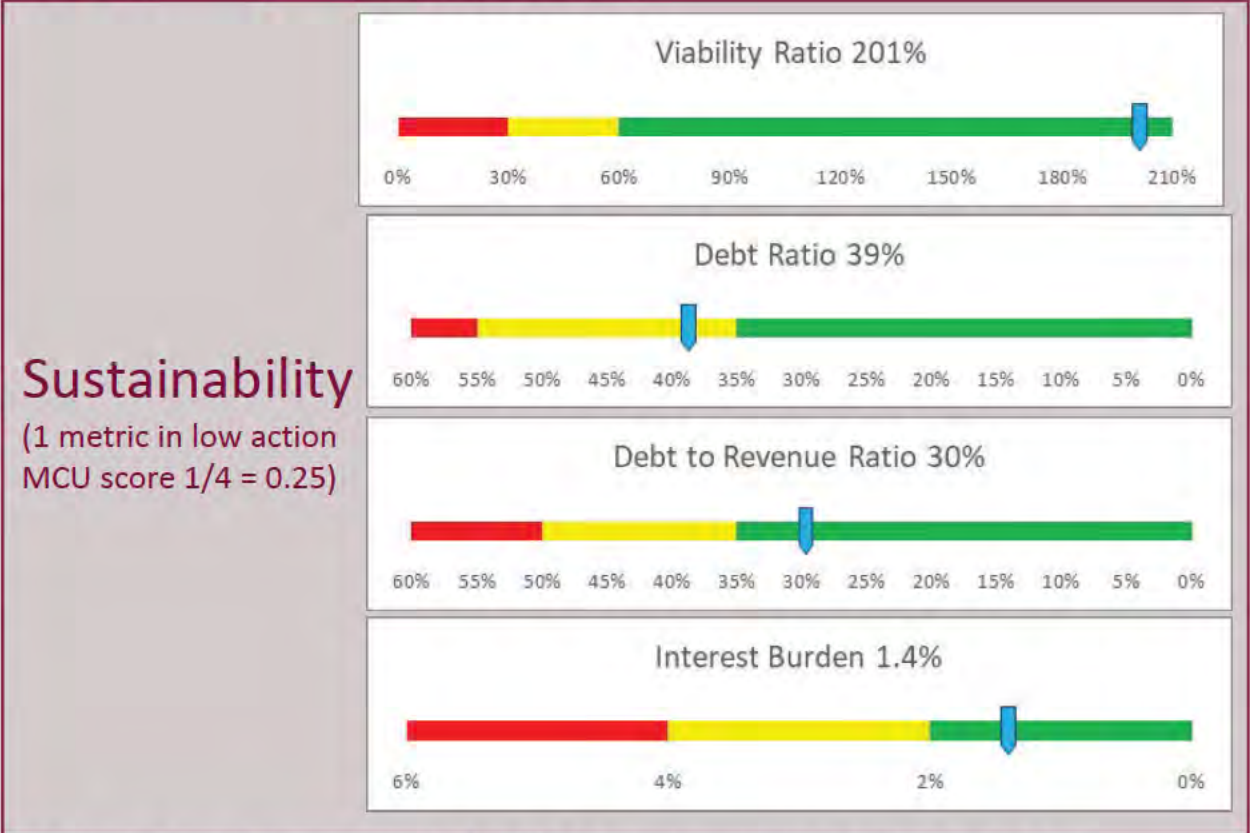
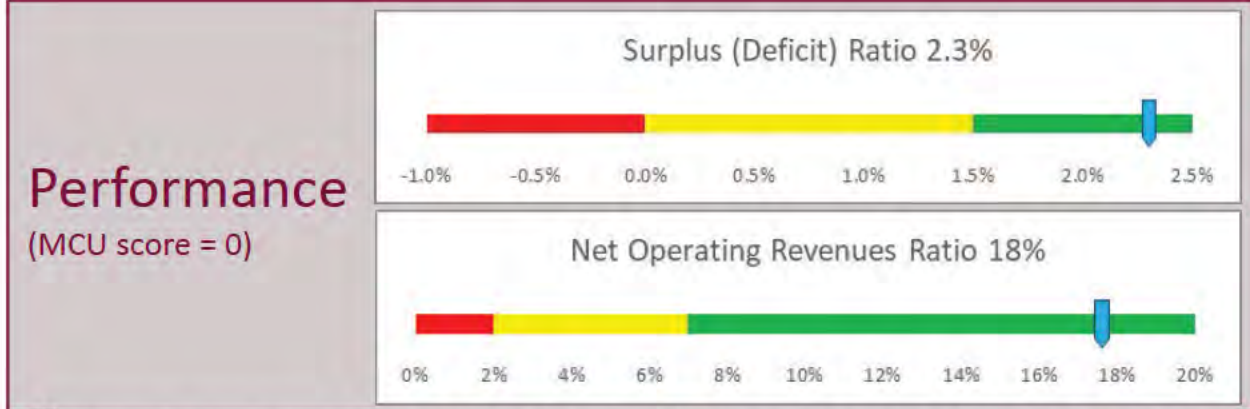
\*AER (Available Expendable Resources) are funds with no external restrictions that could be used to pay down debt. Unrestricted funds include the internal endowment, departmental appropriations, unallocated investment income retained in specific purpose reserve, and other internally restricted funds

\*\*Excludes deferred capital contributions from liabilities

# Financial Health and Sustainability Indicators

## 2024/25 Budget: Performance against MCU targets

MCU thresholds: ■ High threshold ■ Medium threshold ■ Low threshold



Targets are aligned with MCU. Surplus Ratio and Viability Ratio are monitored at a higher target compared to MCU to ensure results are well above the medium threshold

Results are all above MCU low thresholds except Debt Ratio: MCU scores 1 point for metrics in yellow range – average in a category must be greater than 1 to trigger remedial action by MCU. Current results reflect no action by MCU. McMaster is one of three universities in Ontario with no action required

# Financial Health and Sustainability Indicators

## 2024/25 Budget and future years outlook

	Target	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Liquidity</b>				
Primary Reserves Ratio (days)	>90	223	221	196
Working Capital Ratio	>1.25	2.2	2.1	2.0
<b>Sustainability</b>				
Viability Ratio	>100%	201%	200%	186%
Debt Ratio	<35%	39%	39%	40%
Debt to Revenue Ratio	<35%	30%	29%	29%
Interest Burden	<2.0%	1.4%	1.4%	1.3%
<b>Performance</b>				
Surplus Ratio	>2.0%	2.3%	3.2%	0.4%
Net Operating Ratio	>7%	18%	13%	11%
Debt per FTE	<\$12,000	\$11,885	\$12,043	\$12,114

- Debt Ratio:** High due to external bond issuances: mitigated by low cost of borrowing, sinking funds, and conservative central bank management (risk floor, limits on leveraging departmental appropriations and specific purpose reserve)
- Surplus Ratio:** Additional surplus of \$23.5 million or 1.6% of revenue would bring 2026/27 into alignment with McMaster’s target of 2.0%  
 Wilson College fit-out assumed for 78 beds (\$49M)

# Financial Health and Sustainability Indicators

## 2024/25 Budget and future years outlook including MIP support

	Target	2024/25 Budget	2025/26 Plan	2026/27 Plan
<b>Liquidity</b>				
Primary Reserves Ratio (days)	>90	224	222	195
Working Capital Ratio	>1.25	2.4	2.2	2.1
<b>Sustainability</b>				
Viability Ratio	>100%	202%	201%	185%
Debt Ratio	<35%	<b>39%</b>	<b>39%</b>	<b>40%</b>
Debt to Revenue Ratio	<35%	30%	29%	29%
Interest Burden	<2.0%	1.4%	1.4%	1.3%
<b>Performance</b>				
Surplus Ratio	>2.0%	2.5%	3.1%	<b>0.1%</b>
Net Operating Ratio	>7%	8%	18%	10%
Debt per FTE	<\$12,000	\$11,885	<b>\$12,043</b>	<b>\$12,114</b>

- Main impact of MIP support on financial metrics is on the Surplus Ratio as less funds are available to earn investment income  
MIP support reduces the amount available in the Central Bank to fund strategic projects by \$35.5M

# Financial Health and Sustainability Indicators

## Actions underway to maintain healthy metrics

- Maximize international student enrolment:
  - Increase deposit on enrolment to maximize yield on applications
  - Issue all available federal attestation letters only to serious students
  - Enhance recruitment efforts overseas
  - Tuition rate increases
- Maintain domestic enrolment:
  - Continue to accept students over the corridor to utilize capacity
  - Maximize out-of-province tuition rate increases
- Cost Containment:
  - Limit discretionary expenditures
  - Pause new hires and offer retirement incentives where feasible
  - Restrict capital expenditures to available funding
- No new external debt to be issued in this environment

# Financial Health and Sustainability Indicators

Best Case Scenario: Maintain Surplus Ratio at 2% and Viability Ratio around 200%

- Includes \$35.5M support for MIP
- Expense savings (non-research) of \$8M each year

		2024/25	2025/26	2026/27
	Target	Budget	Plan	Plan
<b>Liquidity</b>				
Primary Reserves Ratio (days)	>90	228	232	213
Working Capital Ratio	>1.25	2.4	2.2	2.1
<b>Sustainability</b>				
Viability Ratio	>100%	204%	207%	198%
Debt Ratio	<35%	39%	39%	39%
Debt to Revenue Ratio	<35%	30%	29%	29%
Interest Burden	<2.0%	1.4%	1.4%	1.3%
<b>Performance</b>				
Surplus Ratio	>2.0%	3.1%	4.4%	2.0%
Net Operating Ratio	>7%	8%	19%	12%
<b>Debt per FTE</b>				
	<\$12,000	\$11,885	\$12,043	\$12,114

- Most ratios improved compared to 2024/25 budget adjusted for MIP support (Slide 5)
- Lower expenses create a higher surplus, increasing expendable net assets and assets available for investment
- Debt Ratio continues to exceed threshold due to long-term liabilities

# Financial Health and Sustainability Indicators

## Worse Case Scenario: Additional Capital Expenditures reduce Viability Ratio to 99%

- Increase capital expenditures of \$117M in each year, increasing internal loans each year
- Level of internal loans would exceed the central bank capacity

		2024/25	2025/26	2026/27
	Target	Budget	Plan	Plan
<b>Liquidity</b>				
Primary Reserves Ratio (days)	>90	193	159	104
Working Capital Ratio	>1.25	2.4	2.2	2.1
<b>Sustainability</b>				
Viability Ratio	>100%	174%	144%	99%
Debt Ratio	<35%	39%	39%	40%
Debt to Revenue Ratio	<35%	30%	29%	29%
Interest Burden	<2.0%	1.4%	1.4%	1.3%
<b>Performance</b>				
Surplus Ratio	>2.0%	2.5%	2.7%	-0.6%
Net Operating Ratio	>7%	8%	18%	10%
<b>Debt per FTE</b>				
	<\$12,000	\$11,885	\$12,043	\$12,114

- Expendable net assets decrease as loans increase, decreasing Primary Reserves Ratio and Viability Ratio
- Surplus Ratio remains over target threshold in short term but declines as increased capital outlays reduce assets available for investing



# Financial Health and Sustainability Indicators

## Worse Case Scenario: Reduced International Undergraduate (UG) Enrolment

- Lower international UG enrolment of 1,183 FTE or 33% of 2024/25 projection, not replaced with domestic
- Tuition revenue decreased over \$50M per year

		2024/25	2025/26	2026/27
	Target	Budget	Plan	Plan
<b>Liquidity</b>				
Primary Reserves Ratio (days)	>90	209	192	150
Working Capital Ratio	>1.25	2.4	2.2	2.1
<b>Sustainability</b>				
Viability Ratio	>100%	189%	173%	143%
Debt Ratio	<35%	39%	40%	41%
Debt to Revenue Ratio	<35%	31%	31%	30%
Interest Burden	<2.0%	1.4%	1.4%	1.3%
<b>Performance</b>				
Surplus Ratio	>2.0%	-1.5%	-1.2%	-4.5%
Net Operating Ratio	>7%	4%	14%	6%
<b>Debt per FTE</b>				
	<\$12,000	\$12,301	\$12,472	\$12,550

- Net surplus dips below the target threshold for each of the years
- Lower revenues generates a loss beginning in 2025/26, breaching 3 metrics by 2026/27 and endangering AA credit rating