

2020-2023 FINANCIAL STATEMENTS

2023-2026 BUDGET

67th CSN
Convention
Montréal – 2023



POUVOIR
MAINTENANT



POUVOIR



MAINTENANT

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2023-2026 BUDGET



POUVOIR





2020-2023 Financial Statements

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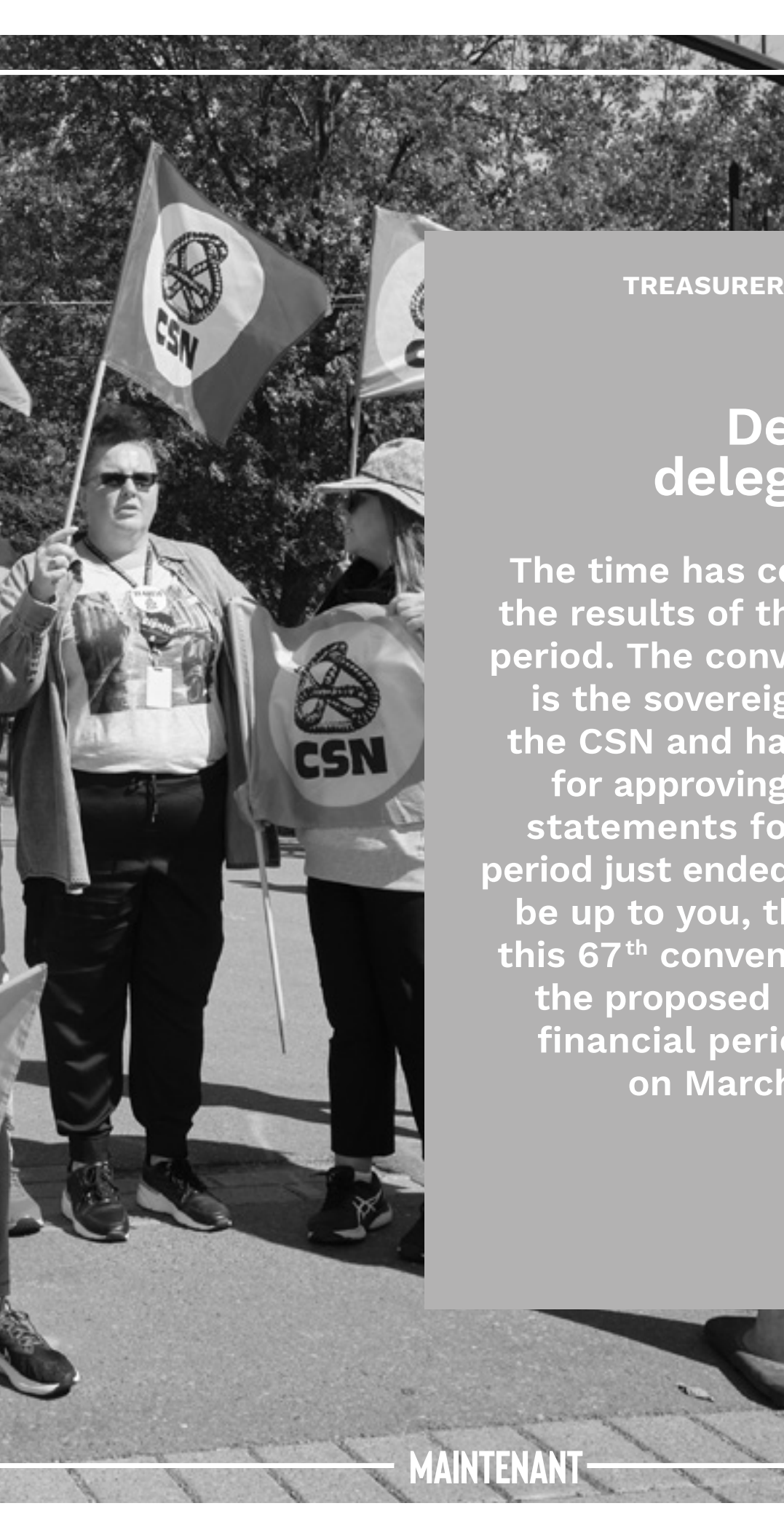
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TREASURER'S REMARKS

**Dear
delegates,**

The time has come to give you the results of the past financial period. The convention of unions is the sovereign authority of the CSN and has responsibility for approving the financial statements for the financial period just ended. Likewise, it will be up to you, the delegates to this 67th convention, to approve the proposed budget for the financial period that began on March 1, 2023.

This approach to transparency, democracy, and accountability in regard to how we use the union dues paid by our members is part of our history.

It is a distinctive characteristic of the type of trade unionism that we practise at the CSN. It is widely acknowledged, even by the most anti-union politicians and commentators, that the CSN's transparency regarding its financial situation is unequalled. This does entail some risks: anyone can see the CSN's financial situation and comment on it. So be it!

We continue to believe that our movement's members can make the shrewdest decisions when they have complete information. Moreover, it has always served the interests of those who belong to CSN unions as well as the interests of the movement as a whole.

Before examining the results for the last financial period, I would like to briefly review the CSN's financial structure and a few of the budget choices made by the last convention.

THE CSN'S FINANCIAL STRUCTURE

The CSN's Constitution and By-laws set the per capita dues paid to the CSN at 0.72% of total gross pay. The per capita dues collected are distributed among three separate funds: the 0.47% for the operating budget, 0.225% for the Professional Defence Fund, and 0.025% for the Special Support Fund.

The operating budget pays for the CSN departments and services that support the CSN's unions, federations, and central councils. These include the Mobilization and Regional Support Service, the Information Technology Department, the Research and Status of Women Department, the Health, Safety and Environment Department, the Support for Collective Bargaining Department, the Organizing Department, the Communications Department, the Finance Department, the Buildings Department, the Human Resources and Education Department, and the Legal Department. These departments and services enable the CSN to work effectively to defend the working conditions of its members and affiliated unions, and to advance their social and political demands.

The operating budget is also used to support the holding of various meetings, such as those of the Confederal Bureau and the Confederal Council, as well as the current convention, thereby helping the CSN to maintain a vigorous democratic life.

The Professional Defence Fund (PDF – Fonds de défense professionnelle) covers expenses in support of union struggles, such as special mobilization budgets, strike benefits, and allowances to unions during disputes, as well as legal expenses related to union struggles.

This fund also covers expenses in support of collective bargaining, such as financial support for consolidated or coordinated bargaining in the private sector. In the public sector, the entire operating budget of the Comité de coordination des secteurs public et parapublic (CCSPP, or Coordinating Committee for the Public and Parapublic Sectors) is paid out of the PDF. This same fund covers equalization payments to federations and central councils. Lastly, the PDF pays expenses in support of our demands, such as those related to confederal campaigns, regional campaigns conducted by central councils, and sectoral campaigns conducted by federations.

The third fund, the Special Support Fund (SSF – Fonds de soutien extraordinaire), is basically used to replenish the first two funds when necessary, as decided by the Confederal Council. A militant union organization like ours must be able to deploy its actions in accordance with evolving conditions. The SSF gives the movement the ability to adapt to such conditions and plays a crucial role in the CSN's financial structure.

2020-2023 BUDGET CHOICES

At the last convention, we projected our revenues for 2020–23 based on an estimate that, on average, we would have 256,958 dues-paying members each month and that the monthly average rate of per capita dues per dues-paying member would be \$27.85.

On the basis of these figures, we estimated that our per capita revenues for 2020–23 would total \$257,634,627, which would be \$13,149,073 or 5.4% more than the actual figure for 2017–20. The anticipated increase was relatively modest, as it was based on a reduction, of 4,586 (–1.8%), in the average number of dues-paying members. This decrease in membership was due mainly to the numerous layoffs in many organizations as a result of COVID-19. It is important to keep in mind that in the early days of the pandemic, we saw our average number of dues-paying members drop by about 27,000, or roughly 10% of our membership; and that membership recovery was quite slow. Nevertheless, the anticipated increase in the average rate of \$1.78 (+6.8%) provided hope for revenue growth.

	ACTUAL 2014–2017	ACTUAL 2017–2020	BUDGET 2020–2023
AVERAGE NUMBER OF DUES-PAYING MEMBERS	284,790	261,544	256,958
AVERAGE MONTHLY RATE OF PER CAPITA DUES	\$24.25	\$26.07	\$27.85
PER CAPITA REVENUE	\$248,572,641	\$244,485,554	\$257,634,627

Comrades, you will understand that low revenue growth, combined with the natural growth in our operating budget costs, prompted the CSN to restrict its budgetary choices in terms of operating expenditures. As a result, few additional resources were included in the last operating budget.

Nevertheless, efforts were made to confirm that the addition of a temporary union advisor position in the Health, Safety and Environment Department for the past three years would be made permanent; that the hiring of a documentation technician for one year would be included; and that the entire cost of an office employee for the central councils that had a service agreement with the CSN, namely the councils for the Laurentians, Lanaudière, and Cœur du Québec, would be assumed. Moreover, in the wake of the adoption of the operationalization plan, the training budgets for activists were also increased.

Although COVID-19 affected the CSN's budgeted revenues, the same was true of certain expense items. Accommodation and travel expenses, and expenses related to the holding of meetings, decreased. Conversely, the amounts budgeted for costs related to building sanitation requirements, computer projects to facilitate telework, and legal costs to analyze the numerous ministerial orders increased.

With respect to PDF expenditures, significant changes to the eligibility rules for receiving strike or lockout benefits resulted in the weekly projection being maintained at 475 benefits (74,100 benefits for the financial period).

In addition, because the CSN is a militant trade union organization in which the workers must always have the resources they need to wage their chosen

struggles, weekly benefits were increased from \$275 to \$300 at the end of the last convention. Moreover, they were increased progressively, according to the duration of the conflict. Thus, weekly strike and lockout benefits were increased in increments as follows: to \$325 after three months of conflict, \$350 after four months, \$375 after five months, and \$400 after six months.

In addition, to support the federations that were heavily affected by layoffs due to COVID-19, an exceptional measure, adopted by the Confederal Bureau meeting of June 18–19, 2020, was included in the budget. Therefore, a special equalization transfer of \$1 million was put in place.

In the end, given these choices, the budget that we approved showed a deficit of \$12,802,556 for the CSN's three funds combined. We projected deficits of \$6,695,551 for the operating budget and \$14,919,010 for the Professional Defence Fund, partly offset by \$8,812,005 in projected revenues for the Special Support Fund, which reduced the combined deficit.

Before moving on to present the highlights of the period 2020–23, I want to remind you that this period began on March 1, 2020, shortly before the COVID-19 outbreak was officially declared a global pandemic. The review of these financial statements must therefore take into account the harmful effects of COVID-19 on the CSN’s finances.

COMBINED FINANCIAL STATEMENTS

The combined financial statements represent the combined totals of the financial statements for the CSN’s three funds: the operating budget, the Professional Defence Fund (PDF), and the Special Support Fund (SSF).

For the 2020–23 financial period, the monthly average number of dues-paying members was 284,788. Since, at the last convention, we had projected a monthly average of 256,958 dues-paying members, there were therefore 27,830 more dues-paying members on average during the last financial period than had been budgeted, a significant increase (+10.8%). It should be noted that although this increase in membership compared with what was anticipated in the budget was already apparent in the first year, it became much more pronounced in the second year. The main reason for this growth was the significant increase in the average number of dues-paying members in the health and social services sector compared with what was budgeted.

The average monthly dues were \$27.54 per dues-paying member, \$0.31 less than the \$27.85 projected at the last convention (-1.1%).

	BUDGET	ACTUAL
AVERAGE NUMBER OF DUES-PAYING MEMBERS	256,958	284,788
AVERAGE MONTHLY RATE OF PER CAPITA DUES	\$27.85	\$27.54

Considering the above, it will come as no surprise that the CSN’s total revenue for the past three years, including per capita dues and interest, was \$287,990,651, which is \$28,016,024 (+10.8%) more than what was budgeted in the 2020–23 budget and \$39,355,254 (+15.8%) more than in the 2017–20 financial period. Note that interest revenue was also significantly higher than anticipated.

	ACTUAL 2017-2020	BUDGET 2020-2023	ACTUAL 2020-2023
PER CAPITA REVENUE	\$244,485,554	\$257,634,627	\$281,658,107
INTEREST REVENUE	\$4,149,843	\$2,340,000	\$6,332,544
TOTAL CSN REVENUE	\$248,635,397	\$259,974,627	\$287,990,651

Expenditures were \$250,166,204, which is \$22,610,979 less than the budgeted amount of \$272,777,183 (-8.3%), but \$27,106,355 more (+12.2%) than the previous financial period.

	ACTUAL 2017-2020	BUDGET 2020-2023	ACTUAL 2020-2023
TOTAL CSN EXPENDITURES	\$223,059,849	\$272,777,183	\$250,166,204

With more revenue and fewer expenditures than anticipated, this resulted in a surplus of revenue over expenditures of \$37,824,447, compared to a projected deficit of \$12,802,556.

	ACTUAL 2017-2020	BUDGET 2020-2023	ACTUAL 2020-2023
REVENUE	\$248,635,397	\$259,974,627	\$287,990,651
EXPENDITURES	\$223,059,849	\$272,777,183	\$250,166,204
SURPLUS (SHORTFALL) OF REVENUE OVER EXPENDITURES	\$25,575,548	(\$12,802,556)	\$37,824,447

As we will see below, most of this surplus comes from the operating budget.

OPERATING BUDGET

In the operating budget, revenue was \$188,994,063 while expenditures were \$161,306,534 (including the \$209,737 expense for mentoring), resulting in a surplus of \$27,687,529.

	ACTUAL 2017–2020	BUDGET 2020–2023	ACTUAL 2020–2023
REVENUE			
PER CAPITA DUES	\$163,449,483	\$172,275,049	\$188,254,512
INTEREST	\$485,419	\$240,000	\$739,551
TRANSFER FROM SPECIAL SUPPORT FUND	\$8,800,000	-----	-----
	\$172,734,902	\$172,515,049	\$188,994,063
EXPENDITURES BEFORE MENTORING	\$165,401,956	\$179,210,600	\$161,096,797
SURPLUS (SHORTFALL) BEFORE MENTORING	\$7,332,946	(\$6,695,551)	\$27,897,266
MENTORING	-----	-----	\$209,737
SURPLUS (SHORTFALL) AFTER MENTORING	\$7,332,946	(\$6,695,551)	\$27,687,529

Note that the presentation of results in the operating budget has been modified somewhat to show a surplus before and a surplus after mentoring. Although this had little impact in the last financial period, that will not be the case for the coming period. Let me explain. At the time of the renewal of the last CSN collective agreement, the parties agreed that a closed envelope of \$12 million (and up to \$15 million, under certain conditions) would be invested in a mentoring program. This program aims to support and equip less experienced advisors in the movement to ensure continuity of services and meet the many needs of the unions.

Having begun at the very end of the last period, this program is now fully operational, with no fewer than twenty-three mentors, including a senior mentor, working throughout the movement.

Given the exceptional nature of this expense—since it is non-recurring—we thought it appropriate to be able to measure the level of surplus or deficit in the operating budget before mentoring. This also makes it easier to track the level of use of the \$12 million envelope.

In addition, the level of expenditures before mentoring was substantially lower than budgeted (\$161,096,797 compared with \$179,210,600). The pandemic had a very significant impact on this situation by reducing accommodation and travel expenses, and the costs of union organizing, implementation of IT projects, building renovation work, etc. However, the addition of certain resources and the significant increase in the level of inflation partially offset the impact of the pandemic on our costs.

At the last convention, it was mentioned that the operating cash balance had decreased from \$21,643,695, as of February 28, 2017, to \$14,888,176, as of February 29, 2020, a decrease of \$6,755,519. However, the situation completely reversed as of February 28, 2023, with the operating cash balance totalling \$50,415,254, an increase of \$35,527,078 from February 29, 2020.

OPERATING CASH BALANCE	
FEBRUARY 29, 2020	\$14,888,176
FEBRUARY 28, 2017	\$50,415,254
INCREASE IN CASH BALANCE	\$35,527,078

This \$35,527,078 increase in the cash balance is certainly due, in part, to the \$27,687,529 surplus, but also to management of working capital (faster collection of receivables and slower payment of payables).

But much more than the cash balance, it is important to look at the net assets on the balance sheet—the true “bottom line” of the CSN’s operating budget. Net assets are calculated by deducting total debt from total assets. In short, the amount of this difference enables us to assess the operating budget’s ability to meet its obligations over the longer term and to absorb any shortfalls.

So, looking at the net assets on the operating budget balance sheet, we see that the value is \$67,124,814. However, we must be able to interpret this amount correctly by looking at the following figures:

NET ASSETS ON THE OPERATING BUDGET BALANCE SHEET AT FEBRUARY 28, 2023	
ALLOCATED TO MENTORING	\$11,790,263
CAPITAL INVESTMENTS	\$31,029,357
GAIN ON VALUATION	\$13,694,358
UNRESTRICTED	\$10,610,836
TOTAL	\$67,124,814

As described above, the net assets allocated to monitoring derive from the agreement between the parties during the recent collective agreement negotiations. The amount of \$11,790,263 represents the residual balance of the budgeted \$12 million, from which the expenses incurred at the end of the last financial period (\$209,737) were deducted. Considering the current deployment of mentoring, the entire amount should be disbursed over the next three years.

Net assets invested in capital assets represent the difference between the book value of the capital assets and the debts they bear. In order to cash in on the \$31,029,357 in net assets, we would either have to remortgage the buildings or sell off some capital assets. Neither of these scenarios is being considered.

Rather, a better picture of the long-term financial flexibility of the operating budget is provided by adding the net assets resulting from the gain on valuation to the unrestricted assets. Since the combined amount is \$24,305,194, as of February 28, 2023, we can say that the financial position of the operating budget as of that date was sound. This is the best measure of the operating budget’s ability to meet its financial obligations.

PROFESSIONAL DEFENCE FUND

For the Professional Defence Fund, per capita revenue was \$83,873,546 and interest revenue was \$5,382,466, for a total revenue of \$89,256,012.

Expenditures totalled \$88,859,670 during the last period. Although \$4,706,913 below the budgeted amount of \$93,566,583, expenditures are up \$31,201,777 from 2017–20.

This therefore results in a surplus of revenue over expenditures of \$396,342. But behind this small surplus lies a much more nuanced situation. Although in the first year of the period (a year heavily impacted by the pandemic and prior to the PDF's new rules on eligibility and benefit enhancements, adopted by the 66th Convention) the PDF posted a surplus of \$6,237,606, it incurred a deficit of \$5,841,264 in the last two years of the period.

	ACTUAL 2017–2020	BUDGET 2020–2023	ACTUAL 2020–2023
REVENUES			
PER CAPITA DUES	\$72,765,412	\$76,647,573	\$83,873,546
INTEREST	\$3,558,178	\$2,000,000	\$5,382,466
	\$76,323,590	\$78,647,573	\$89,256,012
EXPENDITURES			
SUPPORT FOR STRUGGLES	\$20,636,671	\$44,907,700	\$40,132,469
Strike benefits	\$3,319,677	\$21,802,500	\$25,630,705
BARGAINING	\$34,130,498	\$41,554,883	\$44,572,480
SUPPORT FOR DEMANDS	\$2,890,724	\$7,104,000	\$4,154,721
	\$57,657,893	\$93,566,583	\$88,859,670
EXCÉDENT (INSUFFISANCE)	\$18,665,697	(\$14,919,010)	\$396,342

One factor that greatly influences PDF spending is the number of benefits paid out. The average number of weekly strike and lockout benefits, which was 93 in 2017–20 (14,508 benefits for \$3,319,677), increased to 538 in 2020–23 (83,928 benefits for \$25,630,705). The difference is even more striking when one considers the number of average benefits paid out after the adoption of the new PDF eligibility rules, comprising approximately the last two years of the period. Thus, 79,300 benefits were paid out in the last two years of the period, which corresponds to a weekly average of 762 benefits. This “new” reality will need to be considered when preparing the 2023–26 budget. In addition, the average benefit in the last fiscal year was \$305.39, which indicates that many strikers were able to receive the increased benefit after three months of conflict.

It is true that variations in the number of benefits paid have been common over the Fund’s history. For example, during the period 2002–05, we had a weekly average of 607 strike and lockout benefit recipients, the highest since the late 1980s. During the following period, 2005–08, this figure fell to 140.

Now, let us consider the changes over time in the benefits paid to members who were on strike or locked out. From 1988 to 2020, we see major fluctuations in the number of recipients and, hence, in the total benefits paid from one three-year period to the next.

CHANGES IN STRIKE AND LOCKOUT BENEFIT PAYMENTS

	NUMBER OF RECIPIENTS	TOTAL BENEFITS PAID
1988-1990	704	\$7,185,212
1990-1992	454	\$5,138,033
1992-1994	420	\$5,691,832
1994-1996	481	\$7,335,575
1996-1999	464	\$11,557,460
1999-2002	299	\$7,532,210
2002-2005	607	\$18,840,497
2005-2008	140	\$4,382,431
2008-2011	494	\$15,670,730
2011-2014	263	\$9,739,920
2014-2017	165	\$6,426,235
2017-2020	93	\$3,319,677
2020-2023	538	\$25,630,705
2020-2021	89	\$1,279,475
2021-2023	762	\$24,351,230

Although there have been fluctuations, we can see a downward trend prior to the adoption of the new PDF eligibility rules. In the 1990s—from March 1, 1990, to February 28, 1999—we paid an average of 454 strike and lockout benefit recipients per week, with very little change in the number from year to year. Note that throughout this period, there was little variation in the number of benefits paid. From March 1, 1999, to February 28, 2011, the fluctuations were larger, and the average weekly number of strike and lockout benefit recipients decreased slightly for these years, to 385. Lastly, from March 1, 2011, to February 29, 2020, the number of recipients declined continuously; the average number for this entire period was 174 per week.

	WEEKLY AVERAGE NUMBER OF STRIKE AND LOCKOUT BENEFIT RECIPIENTS
1990-1999 ¹	454
1999-2011	385
2011-2020	174

Despite the historical fluctuations in the number of benefits paid, we believe that the new PDF eligibility rules, when taken together with the combativeness of our unions, will ensure that the average number of benefits paid will remain high.

To conclude our discussion of the Professional Defence Fund, we will underscore that, as of February 28, 2023, its net assets totalled \$74,861,147, of which \$45,000,000 were earmarked for the accumulated reserve fund of 150,000 benefit payments. Consequently, there is an unallocated amount of \$29,861,147—in other words, a surplus in the accumulated benefits reserve fund.

Net assets	\$74,861,147
Accumulated benefits reserve fund	\$45,000,000
Unrestricted	\$29,861,147

Thus, we can see that the financial situation of the Professional Defence Fund is still very good as of February 28, 2023.

SPECIAL SUPPORT FUND

The Special Support Fund's per capita revenue was \$9,530,049 and interest revenue was \$210,527, for a total revenue of \$9,740,576.

Since there were no transfers to any other fund, there were no expenditures. This results in a surplus of \$9,740,576.

Consequently, the net assets of the Special Support Fund are now \$11,925,161, compared with just \$2,184,585 as of February 29, 2020.

1. Every period identified in this table begins on March 1 of the first year shown and ends on the last day of February of the second year.

CONCLUSION

Dear delegates,

The unions affiliated with the CSN have made the decision to pool some of their resources in order to sustain the services and tools to support their actions on all fronts and at every level—local, regional, federal, and confederal.

The last budget proposal was developed in the unprecedented and uncertain context of the pandemic. Determining the levels of anticipated revenue and certain expenditures was risky. However, significant growth in membership has brought the CSN's per capita revenue to an all-time high. This, combined with substantial savings on certain expense items, mostly due to the pandemic's impact, has resulted in significant surpluses in the operating budget. This, therefore, has allowed the CSN to secure several new resources during the three-year period, while at the same time enabling it to commit to investing a very significant amount of money in supporting employees through implementation of the mentoring program. However, the adoption of new rules for the PDF and an increase in the level of benefits agreed at the last convention helped better support the struggles of our members, which translated into a significant increase in the expenditures of this fund.

By using the per capita dues paid by its affiliated unions, the CSN was therefore able to carry out the mandates entrusted to it by the 66th Convention and support its affiliated organizations. Indeed, over the past three years, the CSN's funds have been used to provide concrete support for the services and actions undertaken by all of its component organizations.

Now in a better financial position, the CSN has begun to redeploy resources that it had to reluctantly part with during previous periods. But much remains to be done. We must certainly continue in this direction, while ensuring that we organize our resources to support our union's activities in the short, medium, and long term. It is only in this way that the CSN's unions can improve their working conditions and that we can eventually live in a society that corresponds to the values defended by our movement.

LONG LIVE THE CSN!

Yvan Duceppe
CSN Treasurer





Financial Year Ending February 28, 2023

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Independent Auditor's Report

To the members of the Executive Committee of the
Confédération des syndicats nationaux (CSN)

Opinion

We have audited the financial statements of the Confédération des syndicats nationaux (CSN) (the "CSN"), which comprise the combined statement of financial position of the Operating Budget, the Professional Defence Fund and the Special Support Fund (the "Funds"), and the statement of financial position for each of the Funds as at February 28, 2023, and the combined statements of operations, changes in net assets, cash flows, and the statements of operations and changes in net assets for each of the Funds for the year then ended, and the notes to the financial statements, including the summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the CSN as at February 28, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the CSN in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

The budgetary information for the year ended February 28, 2023, presented for comparison to the statement of operations of each Fund, including the combined statement of operations, were not audited by us.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud

In preparing the financial statements, management is responsible for assessing the CSN's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the CSN or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the CSN's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CSN's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the CSN's ability to continue its activities. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the CSN to cease to continue its activities.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte LLP

April 24, 2023

¹ CPA auditor, public accountancy permit No. A120628

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED FINANCIAL STATEMENTS

OPERATING BUDGET

PROFESSIONAL DEFENCE FUND

SPECIAL SUPPORT FUND

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Actual 36 months 2017–2020	Budget 36 months 2020–2023	Actual 36 months 2020–2023
REVENUES			
Par capita	\$ 244 485 554	\$ 257 634 627	\$ 281 658 107
Interest and miscellaneous	4 149 843	2 340 000	6 332 544
	<u>248 635 397</u>	<u>259 974 627</u>	<u>287 990 651</u>
EXPENSES			
Management	41 964 723	45 916 347	41 981 485
Union organizing	23 904 909	25 680 610	18 418 830
Labour Relations Department*	32 677 147	-	-
Research and Status of Women Department*	-	6 690 592	5 452 023
Support for Collective Bargaining Department*	-	5 054 212	4 189 711
Health & Safety and Environment Department*	-	20 080 456	21 180 298
Communications	9 945 661	11 182 776	10 935 647
Department of Support for Mobilization and Regional Life	29 266 339	30 386 808	28 578 459
Administration	27 643 177	34 218 799	30 360 344
Support for struggles	20 636 671	44 907 700	40 132 469
Support for Collective Bargaining Department	34 130 498	41 554 883	44 572 480
Support for demands	2 890 724	7 104 000	4 154 721
	<u>223 059 849</u>	<u>272 777 183</u>	<u>249 956 467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE MENTORING	<u>25 575 548</u>	<u>(12 802 556)</u>	<u>38 034 184</u>
Mentoring	-	-	209 737
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AFTER MENTORING	<u>\$ 25 575 548</u>	<u>\$ (12 802 556)</u>	<u>\$ 37 824 447</u>

* The Labour Relations Department has been replaced by the three new departments: the Research and Status of Women Department, the Support for Collective Bargaining Department, and the Health & Safety and Environment Department as of March 1, 2020. Comparative data has not been reclassified.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 28, 2023

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 12 265 431	\$ 12 288 014
Term deposits, 3.00% to 5.30% (1.80% to 1.95% as at February 29, 2020)	12 546 291	112 942 906
Investment in Bâtirente Funds, at fair value	2 843 369	2 790 852
Accrued interest receivable	383 619	983 881
Accounts receivable	2 845 422	4 645 238
Per capita receivable, estimated	17 460 580	15 392 335
Per capita arrears receivable, estimated short-term receipts	7 844	10 949
Expenses chargeable to the next period	<u>1 825 258</u>	<u>932 271</u>
	50 177 814	149 986 446
PER CAPITA ARREARS RECEIVABLE	83 228	53 066
TERM DEPOSITS, received during the period	61 217 142	-
SOLIDARITY DEPOSIT (p. 46, Note 2)	755 000	755 000
INVESTMENT SHARES (p. 37, Note 3, p. 46, Note 4)	4 200 000	4 000 000
SHARE OF NET ASSETS OF CSN PENSIONERS' INSURANCE FUND (p. 19, Note 12)	17 042 877	18 334 125
CAPITAL ASSETS (p. 18, Note 6)	<u>65 226 038</u>	<u>60 506 023</u>
	<u>\$ 198 702 099</u>	<u>\$ 233 634 660</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 28, 2023

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	14 626 880	17 685 147
Current portion of long-term debt (p. 19, Note 9)	<u>1 479 996</u>	<u>1 479 996</u>
	16 106 876	19 165 143
LONG-TERM DEBT (p. 19, Note 9)	32 436 671	27 996 670
DEFINED BENEFIT PENSION PLAN OBLIGATION (p. 20, Note 13)	866 100	7 534 300
SUPPLEMENTAL DEFINED BENEFIT PENSION PLAN OBLIGATION (p. 20, Note 13)	11 014 900	6 693 300
DEFINED CONTRIBUTION POST-EMPLOYMENT INSURANCE PLAN OBLIGATION (p. 20, Note 12)	<u>17 042 877</u>	<u>18 334 125</u>
	<u>77 467 424</u>	<u>79 723 538</u>
NET ASSETS		
Restricted for the accrued benefits reserve	41 250 000	45 000 000
Restricted for mentoring	-	11 790 263
Invested in capital assets	31 309 371	31 029 357
Remeasurement gains	18 842 358	13 694 358
Unrestricted	<u>29 832 946</u>	<u>52 397 144</u>
	<u>121 234 675</u>	<u>153 911 122</u>
	<u>\$ 198 702 099</u>	<u>\$ 233 634 660</u>

Contingencies and commitments (p. 20, Note 10)

ON BEHALF OF THE EXECUTIVE COMMITTEE



Caroline Senneville
President



Yvan Duceppe
Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Restricted for accrued benefits reserve	Restricted for mentoring	Invested in capital assets	Remeasurement gains (losses)	Unrestricted	Total
Balance as at February 28, 2017	\$ 38 250 000	\$ -	\$ 27 605 996	\$ 16 314 158	\$ 10 960 773	\$ 93 130 927
Excess (deficiency) of revenues over expenses	-	-	(8 600 454)	-	34 176 002	25 575 548
Acquisition of capital assets	-	-	12 733 239	-	(12 733 239)	-
Increase in debt	-	-	(3 389 410)	-	3 389 410	-
Repayment of debt	-	-	2 960 000	-	(2 960 000)	-
Transfer to the accrued benefits reserve	3 000 000	-	-	-	(3 000 000)	-
Remeasurement gains	-	-	-	2 528 200	-	2 528 200
Balance as at February 29, 2020	\$ 41 250 000	\$ -	\$ 31 309 371	\$ 18 842 358	\$ 29 832 946	\$ 121 234 675
Excess (deficiency) of revenues over expenses	-	(209 737)	(8 458 145)	-	46 492 329	37 824 447
Acquisition of capital assets	-	-	3 738 130	-	(3 738 130)	-
Repayment of debt	-	-	4 440 001	-	(4 440 001)	-
Transfer to the accrued benefits reserve	3 750 000	-	-	-	(3 750 000)	-
Transfer to mentoring reserve	-	12 000 000	-	-	(12 000 000)	-
Remeasurement losses	-	-	-	(5 148 000)	-	(5 148 000)
Balance as at February 28, 2023	\$ <u>45 000 000</u>	\$ <u>11 790 263</u>	\$ <u>31 029 357</u>	\$ <u>13 694 358</u>	\$ <u>52 397 144</u>	\$ <u>153 911 122</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF CASH FLOWS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	2017–2020 36 months	2020–2023 36 months
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 25 575 548	\$ 37 824 447
Items not involving any changes in cash:		
Amortization of capital assets	8 236 229	8 458 145
Loss on disposal of capital assets	364 225	-
Investment in Bâtirente Funds – capitalized (revenue) losses	(168 263)	52 517
Employee future benefits	(2 501 100)	(2 801 400)
	31 506 639	43 533 709
Net change in non-cash operating working capital items:		
Accrued interest receivable	(64 935)	(600 262)
Accounts receivable	967 518	(1 799 816)
Per capita receivable, estimated	(3 431 955)	2 068 245
Per capita arrears receivable	(66 777)	27 057
Expenses chargeable to the next period	(909 660)	892 987
Accounts payable and accrued liabilities	(452 665)	3 058 267
	27 548 165	47 180 187
FINANCING ACTIVITIES		
Long-term debt	3 389 410	-
Repayment of debt	(2 960 000)	(4 440 001)
	429 410	(4 440 001)
INVESTING ACTIVITIES		
Net change in term deposits	(6 122 266)	(39 179 473)
Disposal of investment shares	500 000	200 000
Acquisition of capital assets	(12 733 239)	(3 738 130)
	(18 355 505)	(42 717 603)
INCREASE IN CASH	9 622 070	22 583
CASH, beginning of period	2 643 361	12 265 431
CASH, end of period	\$ 12 265 431	\$ 12 288 014

CONFÉDÉRATION DES SYNDICATS NATIONAUX

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

1. ACCOUNTING POLICIES

Fund accounting

The CSN accounts for contributions using the deferral method and presents its financial statements using fund accounting. Revenues and expenses related to basic services and administrative activities are presented in the Operating Budget. Revenues and expenses related to the special fund to help workers are presented in the Professional Defence Fund. Revenues and expenses for providing financial assistance to the Operating Budget and the Professional Defence Fund are reported in the Special Support Fund in accordance with articles 47(a) and 53(k) of the CSN's Constitution and By-laws.

Adoption of amendments to Section 3856, Financial Instruments, with respect to financial instruments originated or exchanged in a related party transaction

On March 1, 2020, CSN early adopted amendments to Section 3856, *Financial Instruments*, of the *CPA Canada Handbook* ("Section 3856") with respect to financial instruments originated or exchanged in a related party transaction (hereinafter referred to as "amendments to financial instruments in a related party transaction").

The amendments to Section 3856 provide guidance on the measurement of a financial instrument in a related party transaction. The amendments require that such a financial instrument be initially measured at cost. Cost depends on whether the instrument has repayment terms. Where the instrument has repayment terms, cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses. Otherwise, cost is determined using the consideration transferred or received by CSN in the transaction. Subsequent measurement depends on the method used initially and is generally at cost less any reduction for impairment or at fair value.

The CSN has applied the amendments to financial instruments in a related party transaction in accordance with the transitional provisions of Section 3856. The amendments must be applied retrospectively. Where financial instruments in a related party transaction exist at the date the amendments are applied for the first time, the cost of an instrument that has repayment terms is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment measured at the beginning of the earliest comparative period, i.e., March 1, 2017. The cost of an instrument that does not have repayment terms is deemed to be its carrying amount in CSN's consolidated financial statements, less any impairment, as at the same date. The fair value of an instrument that is an investment in shares quoted in an active market is determined as at the same date.

Where financial instruments in a related party transaction do not exist at the date the amendments are applied for the first time, a relief measure has been provided to eliminate the requirement to restate financial instruments in a related party transaction at the beginning of the earliest comparative period.

The adoption of these amendments had no material impact on disclosures or on the amounts reported in CSN's financial statements for the period considered.

Adoption of amendments to CPA Canada Handbook Section 3400, Revenue, with respect to the application of the current risk-and-rewards model for revenue recognition

The CSN early adopted the amendments to Section 3400, *Revenue*, for the fiscal period beginning on or after March 1, 2020, which provide additional guidance regarding the recognition of multiple-element arrangements, the percentage of completion, how to determine whether an entity is acting as a principal or agent and bill-and-hold arrangement transactions.

The application of this amendment had no impact on CSN's combined financial statements.

Adoption of amendments to Section 3462, Employee Future Benefits, which changed the valuation of the certain defined benefit pension plan obligations.

The CSN early adopted amendments to *CPA Canada Handbook* Section 3462, *Employee Future Benefits*, that changed the valuation of the defined benefit obligation for certain defined benefit pension plans. For plans for which there is no legislative, regulatory or contractual requirement to carry out a funding valuation, the amendments remove the option of carrying out a funding valuation and instead require an accounting valuation. The amendments had no material impact on the disclosures or amounts reported in these combined financial statements.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

1. ACCOUNTING POLICIES (CONTINUED)

Financial instruments

Initial measurement

Financial assets and financial liabilities originated or exchanged in arm's length transactions are initially recognized at fair value when CSN becomes a party to the contractual provisions of the financial instrument. Financial instruments originated or exchanged in related party transactions, except for parties whose sole relationship with CSN is in the capacity of management, are initially measured at cost.

Thereafter, all financial instruments are accounted for at amortized cost, except for the share of net assets of the CSN pensioners' insurance fund and the investment in Bâtirente Funds, which are presented at fair value. The net assets of the CSN pensioners' insurance fund are presented at fair value and essentially consist of an investment portfolio accounted for at fair value at the reporting date. The fair value of investments is established based on bid prices. Fair value fluctuations, which include interest earned, accrued interest, gains and losses on the disposal of investments and unrealized gains and losses are included in the combined statement of operations under interest and miscellaneous.

Subsequent measurement

All financial instruments are subsequently measured at amortized cost, except for the share of net assets of the CSN pensioners' insurance fund and the investment in Bâtirente Funds, which are presented at fair value. The net assets of the CSN pensioners' insurance fund are presented at fair value and essentially consist of an investment portfolio accounted for at fair value at the reporting date. The fair value of investments is established based on bid prices.

Interest earned on short-term investments and bonds, dividends received on unlisted shares, unrealized gains and losses on listed shares, and realized gains and losses on the sale of short-term investments and bonds are included in interest and miscellaneous in the cumulative statement of operations.

Transaction costs

Transaction costs related to financial instruments measured subsequent to initial recognition at fair value are expensed as incurred.

Transaction costs related to other financial instruments are added to the carrying amount of the asset or netted against the carrying amount of the liability and are then recognized over the expected life of the instrument using the effective interest method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the effective interest method and recognized in the combined statement of operations as interest income or expense.

Impairment

With respect to financial assets measured at cost or amortized cost, CSN recognizes an impairment loss, if any, in the combined statement of operations when there are indicators of impairment and it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment is reversed on the combined statement of operations for the period in which the reversal occurs.

Capital assets

Capital assets are accounted for at cost.

They are amortized based on their estimated useful lives using the the following method or terms:

	Method	Term
Development of parking lots	Straight-line	20 years
Property	Straight-line	15, 20 and 40 years
Furniture, equipment and tools	Straight-line	4, 5 and 10 years
Leasehold improvements	Straight-line	Lease term

CONFÉDÉRATION DES SYNDICATS NATIONAUX

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

1. ACCOUNTING POLICIES (CONTINUED)

Employee future benefit plans

CSN offers a defined benefit pension plan to employees who meet certain conditions. It also provides a defined benefit supplemental health, life and dental insurance benefit plan for employees who retired before January 1, 2010. A defined contribution plan is provided to other employees.

(a) Defined benefit plans

CSN accounts for its employee future benefit plan obligations as well as the related costs, net of plan assets. It has adopted the following methods to do so:

The cost of the defined benefit pension plans provided by CSN is established periodically by independent actuaries. CSN uses an actuarial valuation prepared for funding purposes to measure its defined benefit pension plan obligations, including a margin to reflect the stabilization provision established in the funding valuation. CSN uses an actuarial valuation prepared for accounting purposes to measure its supplemental defined benefit retirement plan obligations. This plan providing supplemental employment benefits is not capitalized.

The cost of pensions and supplemental retirement benefits earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

CSN recognizes the following:

- Defined benefit obligations, less the fair value of Plan assets and adjusted for any valuation allowance, are recognized in the combined statement of financial position;
- The cost of the plans for the period is recognized in the combined statement of operations;
- Remeasurements and other items resulting in particular from the difference between the actual return on plan assets and the return calculated using the discount rate determined for actuarial gains and losses, past services, settlements, curtailments and limits for defined benefit assets are recognized on the combined statement of changes in net assets.

(b) Defined contribution plans

The costs of the defined contribution plan are determined based on services rendered and the contribution rate in effect during the period.

Revenue recognition

Restricted contributions are recognized as revenue for the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions, i.e., per capita revenues, are recognized as revenue for the Operating Budget when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

1. ACCOUNTING POLICIES (CONTINUED)

Allocation of expenses

Certain expenses for CSN's Operating Budget are allocated among different departments or other CSN organizations (federations and central councils).

The Human Resources Department allocates expenses relating to the cost of the collective agreement, payroll processing and workforce renewal in proportion to the number of employees in each department.

The Legal Department invoices each department or organization that requested services, in proportion to the amount of time spent on each mandate.

The IT Department invoices network and telephony costs according to the number of work stations

The Montreal and Quebec City buildings charge rent to the various departments, in proportion to the amount of space occupied.

Analysis costs charged by MCE Conseils are allocated between the Research and Status of Women Department for the Operating Budget and shutdown and job preservation expenses for the Professional Defence Fund, based on a percentage established according to the type of work.

The allocation of expenses is presented in the schedules in the notes to the financial statements.

Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions, in particular with regard to the measurement of per capita amounts receivable and employee future benefits, which affect the reported amounts of assets and liabilities and the presentation of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the period. Actual results may differ from these estimates.

2. FINANCIAL INSTRUMENTS

Interest rate risk

Term deposits bear interest at fixed rates. Accordingly, a change in the market interest rate will affect the fair value of these investments.

Credit risk

Affiliated unions owe amounts to CSN in the normal course of its operations. CSN continuously performs assessments and maintains bad debt allowances, if necessary.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

FINANCIAL STATEMENTS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Actual 2017–2020	Budget 2020–2023	Actual 2020–2023
REVENUES			
Par capita	\$ 163 449 483	\$ 172 275 049	\$ 188 254 512
Transfer from the Special Support Fund	8 800 000	-	-
Interest and miscellaneous	485 419	240 000	739 551
	<u>172 734 902</u>	<u>172 515 049</u>	<u>188 994 063</u>
EXPENSES			
Management – p. 25	41 964 723	45 916 347	41 981 485
Union organizing – p. 26	23 904 909	25 680 610	18 418 830
Labour Relations Department*	32 677 147	-	-
Research and Status of Women Department* – p. 27	-	6 690 592	5 452 023
Support for Collective Bargaining Department* – p. 28	-	5 054 212	4 189 711
Health & Safety and Environment Department* – p. 29	-	20 080 456	21 180 298
Communications – p. 30	9 945 661	11 182 776	10 935 647
Department of Support for Mobilization and Regional Life – p. 31	29 266 339	30 386 808	28 578 459
Administration – p. 32	27 643 177	34 218 799	30 360 344
	<u>165 401 956</u>	<u>179 210 600</u>	<u>161 096 797</u>
EXCESS (DEFICIENCY) OF REVENUES OVER OVER EXPENSES BEFORE MENTORING	<u>7 332 946</u>	<u>(6 695 551)</u>	<u>27 897 266</u>
Mentoring	-	-	209 737
EXCESS (DEFICIENCY) OF REVENUES OVER OVER EXPENSES AFTER MENTORING	<u>\$ 7 332 946</u>	<u>\$ (6 695 551)</u>	<u>\$ 27 687 529</u>

* The Labour Relations Department has been replaced by the three new departments: the Research and Status of Women Department, the Support for Collective Bargaining Department, and the Health & Safety and Environment Department as of March 1, 2020. Comparative data has not been reclassified.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 28, 2023

	February 29, 2020	February 28, 2023
ASSETS		
CURRENT ASSETS		
Cash	\$ 3 364 608	\$ 8 681 783
Term deposits, 3.00% to 5.30% maturing from September 2023 to February 2024	-	38 942 619
Investment in Bâtirente Funds	2 843 369	2 790 852
Accrued interest receivable	191	191 869
Accounts receivable (p. 17, Note 3)	8 702 158	4 645 238
Per capita receivable, estimated	11 604 339	10 230 217
Per capita arrears receivable, estimated of short-term receipts (p. 17, Note 5)	5 132	7 657
Expenses chargeable to next financial period (p. 17, Note 4)	1 825 258	932 271
	28 345 055	66 422 506
TERM DEPOSITS, received during the period	8 680 199	-
PER CAPITA ARREARS RECEIVABLE (p. 17, Note 5)	53 902	40 915
SHARE OF NET ASSETS OF CSN PENSIONERS' INSURANCE FUND (p. 20, Note 12)	17 042 877	18 334 125
CAPITAL ASSETS (p. 18, Note 6)	65 226 038	60 506 023
	<u>\$ 119 348 071</u>	<u>\$ 145 303 569</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 28, 2023

	February 29, 2020	February 28, 2023
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (p. 19, Note 8)	11 922 242	16 140 364
Current portion of long-term debt (p. 19, Note 9)	1 479 996	1 479 996
	13 402 238	17 620 360
LONG-TERM DEBT (p. 19, Note 9)	32 436 671	27 996 670
DEFINED BENEFIT PENSION PLAN OBLIGATION (p. 20, Note 13)	866 100	7 534 300
SUPPLEMENTAL DEFINED BENEFIT PENSION PLAN OBLIGATION (p. 20, Note 13)	11 014 900	6 693 300
DEFINED CONTRIBUTIONS POST-EMPLOYMENT INSURANCE PLAN OBLIGATION (p. 20, Note 12)	17 042 877	18 334 125
	74 762 786	78 178 755
NET ASSETS		
Restricted for mentoring	-	11 790 263
Invested in capital assets	31 309 371	31 029 357
Remeasurement gains	18 842 358	13 694 358
Unrestricted	(5 566 444)	10 610 836
	44 585 285	67 124 814
	\$ 119 348 071	\$ 145 303 569
CONTINGENCIES (p. 20, Note 10)		
ON BEHALF OF THE EXECUTIVE COMMITTEE		

Caroline Senneville
President

Yvan Duceppe
Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Restricted for mentoring	Invested in capital assets	Remeasurement gains	Unrestricted (deficit)	Total
Balance as at February 28, 2017	\$ -	\$ 27 605 996	\$ 16 314 158	\$ (9 196 015)	\$ 34 724 139
(Deficiency) excess of revenues over expenses	-	(8 600 454)	-	15 933 400	7 332 946
Acquisition of capital assets	-	12 733 239	-	(12 733 239)	-
Increase in debt	-	(3 389 410)	-	3 389 410	-
Repayment of debt	-	2 960 000	-	(2 960 000)	-
Remeasurement gain	-	-	2 528 200	-	2 528 200
Balance as at February 29, 2020	\$ -	\$ 31 309 371	\$ 18 842 358	\$ (5 566 444)	\$ 44 585 285
(Deficiency) excess of revenues over expenses	(209 737)	(8 458 145)	-	36 355 411	27 687 529
Acquisition of capital assets	-	3 738 130	-	(3 738 130)	-
Repayment of debt	-	4 440 001	-	(4 440 001)	-
Transfer to mentoring reserve	12 000 000	-	-	(12 000 000)	-
Remeasurement losses	-	-	(5 148 000)	-	(5 148 000)
Balance as at February 28, 2023	\$ 11 790 263	\$ 31 029 357	\$ 13 694 358	\$ 10 610 836	\$ 67 124 814

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

1. INCORPORATION AND NATURE OF OPERATIONS

CSN, constituted under the *Professional Syndicates Act* (Quebec), is a not-for-profit labour organization whose purpose is to promote the professional economic, social, moral and political interests of workers.

By virtue of its constitution, CSN is not subject to income tax.

2. ADDITIONAL INFORMATION REGARDING THE STATEMENT OF OPERATIONS

	<u>2017–2020</u>	<u>2020–2023</u>
Amortization of capital assets	\$ 8 236 229	\$ 8 458 145
Loss on disposal of capital assets	364 225	-
Interest on long-term debt	5 394 201	5 546 208

3. ACCOUNTS RECEIVABLE

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
Federations – p. 68	\$ 1 764 198	\$ 2 746 346
Central councils – p. 68	98 410	131 832
Unions	284 097	1 155 282
Current collection balance due from the Professional Defence Fund	5 856 736	-
Special support	-	-
Other – p. 68	734 208	620 931
	8 737 649	4 654 391
Allowance for doubtful accounts	35 491	9 153
	<u>\$ 8 702 158</u>	<u>\$ 4 645 238</u>

4. EXPENSES CHARGEABLE TO THE NEXT PERIOD

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
Pamphlets	\$ 94 755	\$ 98 214
Printing – shipping	50 994	50 994
Expenses chargeable to the next period	1 679 509	783 063
	<u>\$ 1 825 258</u>	<u>\$ 932 271</u>

5. PER CAPITA ARREARS RECEIVABLE

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
Unions – p. 69	\$ 59 034	\$ 48 572
Estimated short-term receipts	5 132	7 657
	<u>\$ 53 902</u>	<u>\$ 40 915</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

6. CAPITAL ASSETS

	29/2/2020		
	Cost	Accumulated amortization	Net carrying amount
Land	\$ 805 500	\$ -	\$ 805 500
Development of parking lots	45 527	43 257	2 270
Property	73 248 580	13 539 417	59 709 163
Furniture, equipment and tools	15 574 818	10 865 713	4 709 105
Leasehold improvements	665 344	665 344	-
	<u>\$ 90 339 769</u>	<u>\$ 25 113 731</u>	<u>\$ 65 226 038</u>

	February 28, 2023		
	Cost	Accumulated amortization	Net carrying amount
Land	\$ 805 500	\$ -	\$ 805 500
Development of parking lots	45 527	43 579	1 948
Property	73 343 650	18 730 077	54 613 573
Furniture, equipment and tools	14 181 387	9 096 385	5 085 002
	<u>\$ 88 376 064</u>	<u>\$ 27 870 041</u>	<u>\$ 60 506 023</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

7. BORROWINGS – CAISSE

CSN has authorized lines of credit of \$4,000,000 at the prime rate plus 0.5%. Borrowings are secured by an open movable hypothec on the universality of claims and receivables. All of these lines of credit were undrawn as at February 28, 2023 and as at February 29, 2020.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	February 29, 2020	February 28, 2023
Trade payables	\$ 2 501 460	\$ 5 680 474
Salaries, vacation and overtime	7 062 300	8 541 841
Source deductions	848 362	730 941
Deferred revenue	1 304 230	598 826
Advance from the CCQ for union dues	100 000	100 000
Current collection balance due to the Special Support Fund	103 227	375 031
Current collection balance due to the Professional Defence Fund	-	113 251
Fundraising – Fondation Jamais seul campaign	2 663	-
	<u>\$ 11 922 242</u>	<u>\$ 16 140 364</u>

9. LONG-TERM DEBT

	February 29, 2020	February 28, 2023
Mortgage loan, with no principal repayments, bearing interest at 6.86%, maturing in February 2025	\$ -	\$ 17 000 000
Mortgage loan, with no principal repayments, bearing interest at 4.15%, matured during the period	5 000 000	-
Mortgage loan, with no principal repayments, bearing interest at 5.41%, matured during the period	12 000 000	-
	<u>16 916 667</u>	<u>12 476 666</u>
	33 916 667	29 476 666
	<u>1 479 996</u>	<u>1 479 996</u>
	<u>\$ 32 436 671</u>	<u>\$ 27 996 670</u>

Long-term debt is secured by a first immovable hypothec in the amount of \$60,000,000 and a first movable hypothec in the amount of \$60,000,000 on the universality of movable property and assets, tangible and intangible, present and future.

The principal payments to be made over the next two years are as follows:

2024	\$ 1 479 996
2025	\$ 27 996 670

On April 3, 2023, an interest rate swap agreement for the \$17,000,000 mortgage loan was entered into. Under this agreement, CSN will pay a fixed interest rate of 5.80%. This contract expires in March 2028.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

10. CONTINGENCIES

LOAN GUARANTEES

The CSN guarantees the total or partial repayment of bank borrowings of certain central councils and federations for an amount of \$1,150,000 as at February 28, 2023 (\$1,150,000 as at February 29, 2020). No borrowing guarantee was used as at February 28, 2023 and as at February 29, 2020. The CSN is of the opinion that these guarantees will not have a material adverse effect on its financial position and, consequently, no provision has been made in the financial statements for this purpose.

COMMITMENTS

The CSN is committed under leases expiring from March 1, 2023 to March 31, 2025. The balance of the commitment relating to these leases, excluding escalation clauses for property and other taxes, amounts to \$760,783. In addition, CSN is bound under renovation and maintenance contracts for its buildings. The total value of these contracts is \$1,878,750. Minimum lease payments over the forthcoming years are as follows:

2024	\$	2 264 839
2025	\$	187 347
2026	\$	187 347

11. RELATED PARTY TRANSACTIONS

The CSN's Operating Budget paid fees in the amount of \$1,619,241 (\$1,130,645 in 2017–2020) to MCE Conseils (Groupe de consultation pour le maintien et la création d'emploi du Québec). The CSN is related to this organization, since some of its officers are also directors of this organization. These transactions were in the normal course of business and were recognized at the exchange amount.

12. SUPPLEMENTAL DEFINED BENEFIT PENSION PLAN

The CSN and its affiliated organizations amended the post-retirement benefit plan for employees retiring on or after January 1, 2010. Under the new agreement entered into with the union, the CSN Pensioners' Insurance Fund was created. The funding of this new scheme is assumed by CSN and the affiliated organizations. Upon the Fund's inception, employers paid a lump sum of \$18,100,000, \$8,957,856 of which originated from CSN. In addition, a regular contribution of 2.00% (1.25% before January 1, 2015) of employees' salaries is paid to the Fund. CSN contributions are accumulated in the Fund in which all affiliated organizations participate. This Fund finances the premium payments of pensioners benefiting from this new plan. CSN's share of the Fund's net assets at fair value amounted to \$18,334,125 (\$17,042,877 as at February 29, 2020). The liabilities corresponding to these assets are of the same amount. Financial activities had no impact on cash.

13. EMPLOYEE FUTURE BENEFIT PLANS

The CSN has a defined benefit pension plan, a supplemental defined benefit pension plan and a supplemental defined contribution pension plan.

(a) Defined benefit plans

The defined benefit pension plan is intended for all employees and officers who meet certain conditions. Benefits under this plan are based on years of service and final salaries.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

13. EMPLOYEE FUTURE BENEFIT PLANS (CONTINUED)

(a) Defined benefit plans (continued)

The supplemental defined benefit plan is a non-contributory health, life, dental and travel insurance plan for the same persons as the pension plan.

The CSN measures its defined benefit obligations and the fair value of plan assets for accounting purposes as at February 28 of each fiscal period. The CSN uses an actuarial valuation prepared for funding purposes to measure its defined benefit pension plan obligations, including a margin to reflect the stabilization provision determined in the funding valuation. These obligations were therefore increased by the level of the stabilization provision of 18.1% and reduced by 5.0%. For the valuation of the pension plan for the period ended February 28, 2023, the December 31, 2021 actuarial valuation for funding purposes was used to measure the defined benefit obligations and the December 31, 2021 actuarial valuation for funding purposes was used to measure current service cost. These valuations have been extrapolated taking into account the applicable assumptions.

For the valuation of the supplemental defined benefit plan for the period ended February 28, 2023, the actuarial valuation for accounting purposes as at June 1, 2022 was used. This valuation has been extrapolated taking into account the applicable assumptions, including the discount rate, as at February 28, 2023.

Information regarding defined benefit plans is as follows:

		February 29, 2020	
		Pension plan	Supplemental benefit pension plan
Defined benefit obligations	Balance, beginning of period	\$ 281 920 500	\$ 11 517 400
	Current service cost	14 976 000	-
	Benefits paid	(40 804 000)	(2 035 100)
	Interest expense	48 430 900	1 210 800
	Actuarial (gains) losses	(3 692 300)	321 800
	Employee contributions	5 935 300	-
	Balance, end of period	\$ 306 766 400	\$ 11 014 900
Fair value of plan assets	Balance, beginning of period	\$ 276 527 600	\$ -
	CSN contributions	16 218 800	2 035 100
	Employee contributions	5 935 300	-
	Benefits paid	(40 804 000)	(2 035 100)
	Real return on plan assets	48 022 600	-
	Balance, end of period	\$ 305 900 300	\$ -
Calculation of deficit and defined benefit liability			
	Fair value of plan assets	\$ 305 900 300	\$ -
	Defined benefit obligations	306 766 400	11 014 900
	Calculation of deficit and defined benefit liability	\$ (866 100)	\$ (11 014 900)

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

13. EMPLOYEE FUTURE BENEFIT PLANS (CONTINUED)

		February 28, 2023	
		Pension plan	Supplemental benefit pension plan
Defined benefit obligations	Balance, beginning of period	\$ 306 766 400	\$ 11 014 900
	Current service cost	16 015 900	-
	Benefits paid	(47 130 800)	(1 776 600)
	Interest expense	52 441 400	765 300
	Actuarial losses (gains)	5 287 400	(3 310 300)
	Employee contributions	6 242 700	-
	Balance, end of period	<u>\$ 339 623 000</u>	<u>\$ 6 693 300</u>
Fair value of plan assets	Balance, beginning of period	\$ 305 900 300	\$ -
	CSN contributions	16 519 100	1 776 600
	Employee contributions	6 242 700	-
	Benefits paid	(47 130 800)	(1 776 600)
	Real return on plan assets	50 557 400	-
	Balance, end of period	<u>\$ 332 088 700</u>	<u>\$ -</u>
Calculation of deficit and defined benefit liability	Fair value of plan assets	\$ 332 088 700	\$ -
	Defined benefit obligations	339 623 000	6 693 300
	Calculation of deficit and defined benefit liability	<u>\$ (7 534 300)</u>	<u>\$ (6 693 300)</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

13. EMPLOYEE FUTURE BENEFIT PLANS (CONTINUED)

(a) Defined benefit plans (continued)

Cash flows

The following table represents the cash payments made during the period for employee future benefit plans.

	February 29, 2020	
	Pension plan	Supplemental benefit pension plan
Contributions to defined benefit plans	\$ 16 218 800	\$ 2 035 100

	February 28, 2023	
	Pension plan	Supplemental retirement benefit plan
Contributions to defined benefit plans	\$ 16 519 100	\$ 1 776 600

Composition of pension plan assets based on the valuation as at the measurement date, February 28 of each year:

Asset class	Percentage of plan assets	
	February 29, 2020	February 28, 2023
Fixed-income securities	39,8%	31,6%
Variable-income securities	40,4%	36,3%
Real estate	13,7%	21,4%
Other	6,1%	10,7%
Total	100,0%	100,0%

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

13. EMPLOYEE FUTURE BENEFIT PLANS (CONTINUED)

The main actuarial assumptions used by the CSN to measure the defined benefit expense and obligations are as follows:

		February 29, 2020	
		Pension plan	Supplemental retirement benefit plan
Defined benefit obligations as at February 29, 2020			
Discount rate		5.75%	2.45%
Rate of compensation increase		2.75%	n/a
Benefit cost for the period ended February 29, 2020			
Discount rate		5.75%	3.70%
Expected long-term rate of return on plan assets		5.75%	n/a
Rate of compensation increase		2.75%	n/a
		February 28, 2023	
		Pension plan	Supplemental retirement benefit plan
Defined benefit obligations as at February 28, 2023			
Discount rate		5.75%	5.05%
Rate of compensation increase	2022	6.23%	n/a
	2023 and 2024	3.50%	n/a
	Thereafter	2.50%	n/a
Benefit cost for the period ended February 28, 2023			
Discount rate		5.75%	5.05%
Expected long-term rate of return on plan assets		5.75%	n/a
Rate of compensation increase	2022	6.23%	n/a
	2023 and 2024	3.50%	n/a
	Thereafter	2.50%	n/a

(b) Defined contribution plans

The expense and disbursement for this defined contribution plan to date amounted to \$1,608,891 (\$1,512,845 in 2020).

14. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the presentation of the current period.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – MANAGEMENT

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
MANAGEMENT		
Executive Committee and support staff – p. 49	\$ 10 312 731	\$ 10 231 218
Control – p. 50	696 691	582 586
PDF Administration – p. 50	718 118	817 837
Property Management Department – p. 50	617 443	559 366
Human Resources Department – p. 51	12 034 218	10 512 952
Legal Department – p. 52	7 262 599	7 040 381
UCCO–SACC–CSN – p. 53	8 831 547	8 444 795
Confederal Office	264 000	165 562
Confederal Council	1 188 000	1 002 494
Conventions	1 900 000	1 480 606
Labour Groups and Committees – p. 54	1 416 000	691 946
International solidarity:		
International affiliation	375 000	444 151
Solidarity activities	300 000	7 591
	<u>\$ 45 916 347</u>	<u>\$ 41 981 485</u>

CONFEDERATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – UNION ORGANIZING

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
UNION ORGANIZING		
Salaries:		
1 coordinator		
15 union advisors		
4 office employees	\$ 6 348 909	\$ 6 782 230
Employee benefits	2 552 425	2 376 500
Continuing education	63 489	10 630
Travel and living expenses	723 189	455 564
Rent	1 145 000	1 116 597
Telephone	108 252	76 574
Computer services	151 015	124 775
Office expenses	108 431	72 206
	<u>11 200 710</u>	<u>11 015 076</u>
OPERATING EXPENSES		
Organizing – p. 71	8 000 000	2 592 686
Pre-certification hearings – p. 71	40 000	30 283
Collective bargaining – p. 71	700 000	418 895
Anti-raiding – p. 71	2 200 000	1 864 176
Legal expenses – p. 71	2 200 000	1 811 012
Rebate to federations of dues from newly affiliated unions – p. 71	400 000	298 107
Training – new unions	82 600	-
Visibility (advertising and promotional tools)	720 500	368 076
Other expenses	136 800	20 519
	<u>14 479 900</u>	<u>7 403 754</u>
	<u>\$ 25 680 610</u>	<u>\$ 18 418 830</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – RESEARCH AND STATUS OF WOMEN DEPARTMENT

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
RESEARCH AND STATUS OF WOMEN DEPARTMENT		
Salaries:		
6 union advisors (including coordination)		
2 office employees	\$ 3 449 325	\$ 3 693 550
Employee benefits	1 383 644	1 313 469
Continuing education	34 493	4 399
Travel and living expenses	193 960	105 785
Rent	346 546	346 147
Telephone	47 268	28 440
Computer services	72 306	66 475
Documentation	40 250	29 063
Office expenses	44 800	18 304
	<u>5 612 592</u>	<u>5 605 632</u>
OPERATING EXPENSES		
Business analyses	1 860 000	1 564 278
Status of women	125 000	18 442
French language promotion	-	390 279
Specialized professional fees	225 000	87 738
Subsidized expenses CPMT – Training implementation	-	222 285
	<u>2 210 000</u>	<u>2 283 022</u>
Revenues:		
Grant – Employment watch	828 700	1 437 057
Grant – French language promotion	-	390 279
CPMT grants – Participation in work initiatives	303 300	387 010
CPMT grants – Training implementation	-	222 285
	<u>1 132 000</u>	<u>2 436 631</u>
	<u>\$ 6 690 592</u>	<u>\$ 5 452 023</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – SUPPORT FOR COLLECTIVE BARGAINING DEPARTMENT

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
SUPPORT FOR COLLECTIVE BARGAINING DEPARTMENT		
Salaries:		
5 union advisors (including coordination)		
0.5 office employees	\$ 1 899 890	\$ 1 926 022
Employee benefits	762 437	668 248
Continuing education	18 999	651
Travel and living expenses	151 529	76 830
Rent	267 476	267 171
Telephone	31 716	18 425
Computer services	37 019	32 317
Office expenses	30 330	11 613
	<u>3 199 396</u>	<u>3 001 277</u>
OPERATING EXPENSES		
Specialized professional fees	<u>135 000</u>	<u>15 085</u>
	<u>3 334 396</u>	<u>3 016 362</u>
CISP (Private Sector Intersectoral Committee) and CCGN (General Collective Bargaining Coordinating Committee)		
Salaries:		
1 coordinator		
0.5 office employees	\$ 449 034	\$ 492 187
Employee benefits	184 445	169 335
Continuing education	4 490	15
Travel and living expenses	30 306	45 750
Rent	26 664	26 638
Telephone	6 588	1 254
Computer services	6 219	5 120
Office expenses	6 070	945
	<u>713 816</u>	<u>741 244</u>
OPERATING EXPENSES		
Support for Collective Bargaining Department	100 000	101 915
Arbitration support	600 000	249 817
Specialized professional fees	300 000	78 446
Documentation	6 000	1 927
	<u>1 719 816</u>	<u>1 173 349</u>
	<u>5 054 212</u>	<u>4 189 711</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – HEALTH & SAFETY AND ENVIRONMENT DEPARTMENT

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
HEALTH & SAFETY AND ENVIRONMENT DEPARTMENT		
Salaries:		
1 coordinator		
24.5 union advisors		
10 office employees	\$ 11 144 497	\$ 11 537 073
Employee benefits	4 526 867	4 102 525
Continuing education	111 445	5 999
Travel and living expenses	667 097	442 336
Rent	1 210 624	1 262 432
Telephone	178 956	120 669
Computer services	195 670	256 158
Documentation	34 500	35 056
Office expenses	170 800	211 304
	<u>18 240 456</u>	<u>17 973 552</u>
OPERATING EXPENSES		
Professional expertise	1 075 000	1 044 772
Legal costs	1 110 000	2 485 448
Training	4 125 000	3 143 457
Bailiffs, specialized professional fees and other expenses	115 000	141 773
CNESST expenses – Harassment	–	8 293
	<u>6 425 000</u>	<u>6 823 743</u>
Revenues:		
CNESST grant – PAFISST (training)	4 294 957	3 093 859
CNESST grant – art. 105	290 043	517 217
CNESST grant – Harassment	–	5 921
	<u>4 585 000</u>	<u>3 616 997</u>
	<u>\$ 20 080 456</u>	<u>\$ 21 180 298</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – COMMUNICATIONS DEPARTMENT

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
COMMUNICATIONS DEPARTMENT		
1 director		
1 coordinator		
12 union advisors		
4.5 office employees		
2 print shop employees		
Information – documentation – p. 55	\$ 10 379 266	\$ 9 791 296
Printing – distribution – p. 56	803 510	1 144 351
	<u>\$ 11 182 776</u>	<u>\$ 10 935 647</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – DEPARTMENT OF SUPPORT FOR MOBILIZATION AND REGIONAL LIFE

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
DEPARTMENT OF SUPPORT FOR MOBILIZATION AND REGIONAL LIFE		
1 coordinator		
40 union advisors		
15.37 office employees (14.62)		
National team – p. 57	\$ 3 747 305	\$ 3 191 985
Gaspésie–Îles-de-la-Madeleine – p. 57	1 812 362	1 302 325
Bas-Saint-Laurent – p. 58	1 569 935	1 370 708
Saguenay–Lac-Saint-Jean – p. 58	1 583 643	1 398 794
Québec–Chaudière–Appalaches – p. 59	2 592 071	2 765 487
Cœur-du-Québec – p. 59	1 688 554	1 668 003
Estrie – p. 60	1 472 120	1 438 960
Metropolitan Montreal – p. 60	5 171 718	5 328 586
Laurentides – p. 61	1 499 359	1 373 355
Lanaudière – p. 61	1 484 830	1 400 727
Montréal – p. 62	2 935 841	2 868 641
Outaouais – p. 62	1 449 330	1 407 526
Abitibi-Témiscamingue–Nord-du-Québec – p. 63	1 727 185	1 430 159
Côte-Nord – p. 63	1 652 555	1 633 203
	<u>\$ 30 386 808</u>	<u>\$ 28 578 459</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – ADMINISTRATION DEPARTMENT

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
ADMINISTRATION DEPARTMENT		
1 accountant		
1 coordinator		
10 union advisors (9)		
9 office employees (11)		
7 technicians (6)		
1 maintenance employee		
12 building employees		
Finance Department – p. 64	\$ 8 034 955	\$ 8 088 939
IT Department – p. 65	11 220 650	8 810 586
Montreal building – p. 66	8 924 464	8 023 400
Quebec City building – p. 67	1 406 080	1 564 184
	<u>29 586 149</u>	<u>26 487 109</u>
Administrative expenses		
Amortization of furniture	925 000	783 327
Specialized professional fees	250 000	161 942
Miscellaneous insurance	157 650	285 631
Assistance to provincial unions	3 300 000	2 642 335
	<u>4 632 650</u>	<u>3 873 235</u>
	<u>\$ 34 218 799</u>	<u>\$ 30 360 344</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

FINANCIAL STATEMENTS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Actual 2017–2020	Budget 2020–2023	Actual 2020–2023
REVENUES			
Par capita	\$ 72 765 412	\$ 76 647 573	\$ 83 873 546
Interest and miscellaneous	3 558 178	2 000 000	5 382 466
	<u>76 323 590</u>	<u>78 647 573</u>	<u>89 256 012</u>
EXPENSES			
SUPPORT FOR STRUGGLES			
Strike benefits – pp. 76–84	3 319 677	21 802 500	25 630 705
Suspension and dismissal benefits for union activity	89 274	1 045 200	78 182
Legal expenses – pp. 76–84	2 718 834	3 000 000	1 245 362
Mobilization expenses – pp. 76–84	10 979 906	13 560 000	10 967 472
Allowances to unions for strike expenses – pp. 76–84	1 389 460	2 500 000	295 975
Expenses – shutdowns and preserving jobs – p. 85	<u>2 139 520</u>	<u>3 000 000</u>	<u>1 914 773</u>
	<u>20 636 671</u>	<u>44 907 700</u>	<u>40 132 469</u>
SUPPORT FOR COLLECTIVE BARGAINING			
Equalization – p. 39	24 399 809	25 686 010	25 451 581
Cluster and local bargaining – p. 40	<u>9 730 689</u>	<u>15 868 873</u>	<u>19 120 899</u>
	<u>34 130 498</u>	<u>41 554 883</u>	<u>44 572 480</u>
SUPPORT FOR OUR DEMANDS – p. 41	<u>2 890 724</u>	<u>7 104 000</u>	<u>4 154 721</u>
	<u>57 657 893</u>	<u>93 566 583</u>	<u>88 859 670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 18 665 697</u>	<u>\$ (14 919 010)</u>	<u>\$ 396 342</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 28, 2023

	February 29, 2020	February 28, 2023
ASSETS		
CURRENT ASSETS		
Cash	\$ 8 373 293	\$ 2 212 960
Term deposits, 3.10% to 5.30% maturing from August 2023 to February 2024 (1.80% to 1.95% as at February 29, 2020)	12 546 291	65 220 558
Accrued interest receivable	382 011	689 349
Per capita receivable, estimated	5 261 992	4 644 091
Balance receivable from Operating Budget	-	113 251
Per capita arrears receivable		
estimated short-term receipts (p. 37, Note 2)	2 541	3 123
	26 566 128	72 883 332
TERM DEPOSITS, 2.25% to 3.10% maturing from August 2023 to October 2024, received during the period	52 536 943	-
INVESTMENT SHARES (p. 37, Note 3)	4 000 000	4 000 000
PER CAPITA ARREARS RECEIVABLE (p. 37, Note 2)	26 335	10 880
	<u>\$ 83 129 406</u>	<u>\$ 76 894 212</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (p. 38, Note 4)	8 664 601	2 033 065
NET ASSETS		
Restricted for the accrued benefits reserve	41 250 000	45 000 000
Unrestricted	33 214 805	29 861 147
	<u>74 464 805</u>	<u>74 861 147</u>
	<u>\$ 83 129 406</u>	<u>\$ 76 894 212</u>

ON BEHALF OF THE EXECUTIVE COMMITTEE

Caroline Senneville
President

Yvan Duceppe
Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

RESTRICTED FOR THE ACCRUED BENEFITS RESERVE

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
BALANCE, BEGINNING OF PERIOD	\$ 38 250 000	\$ 41 250 000
Transfer from unrestricted net assets of the Professional Defence Fund	<u>3 000 000</u>	<u>3 750 000</u>
BALANCE, END OF PERIOD	<u>\$ 41 250 000</u>	<u>\$ 45 000 000</u>

UNRESTRICTED

BALANCE, BEGINNING OF PERIOD	\$ 17 549 108	\$ 33 214 805
Excess of revenues over expenses	<u>18 665 697</u>	<u>396 342</u>
	36 214 805	33 611 147
Transfer to the accrued benefits reserve	<u>(3 000 000)</u>	<u>(3 750 000)</u>
BALANCE, END OF PERIOD	<u>\$ 33 214 805</u>	<u>\$ 29 861 147</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

1. EXISTENCE AND NATURE OF OPERATIONS

The CSN's Professional Defence Fund is a special fund set up to help workers and union organizations affiliated with the CSN who are facing difficulties as a result of a strike or lockout, dismissal or suspension when organizing a union, to assume financial responsibility for expenses and fees arising from legal proceedings instituted in connection with strikes, lockouts and following dismissals or suspensions for union activity, and to provide assistance to trade union organizations of workers affiliated to the CSN or being organized by the CSN facing exceptional professional difficulties of a general nature.

2. PER CAPITA ARREARS RECEIVABLE

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
Unions – p. 69	\$ 28 876	\$ 14 003
Estimated short-term receipts	<u>2 541</u>	<u>3 123</u>
	<u>\$ 26 335</u>	<u>\$ 10 880</u>

3. INVESTMENT SHARES

	<u>29/2/2020</u>	<u>February 28, 2023</u>
Investment shares redeemable at their par value of \$50 each at the option of the issuer upon expiry of a five-year term and at the option of the holder upon expiry of a ten-year term, interest set annually by the issuer.	\$ <u>4 000 000</u>	\$ <u>4 000 000</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	February 29, 2020	February 28, 2023
Trade payables	\$ 2 485 926	\$ 1 589 237
Vacation and salaries	321 939	443 828
Current collection balance due to the Operating Budget	5 856 736	-
	<u>\$ 8 664 601</u>	<u>\$ 2 033 065</u>

5. CONTINGENCIES

Multiple lawsuits totalling \$1,862,200 were brought against individuals, unions and the CSN. Management considers these claims to be without merit, and accordingly, no amount has been accrued in the financial statements with respect to these lawsuits.

6. RELATED PARTY TRANSACTIONS

The CSN's Professional Defence Fund paid shutdown and job preservation expenses amounting to \$1,765,682 (2017–2020: \$3,074,543) to MCE Conseils (Groupe de consultation pour le maintien et la création d'emploi du Québec). The CSN is related to this organization, since some of its officers are also directors of this organization. These transactions were in the normal course of business and were recognized at the exchange amount.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

EXPENSES – DEPARTMENT OF SUPPORT FOR COLLECTIVE BARGAINING

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
EQUALIZATION		
FEDERATION EQUALIZATION		
Fédération de la CSN – Construction	\$	4 185 000
Fédération du commerce		9 915 720
FNEEQ		224 856
Fédération des professionnelles		150 000
FSSS		1 605 048
FEESP		2 167 812
Fédération de l'industrie manufacturière		3 890 952
Fédération nationale des communications		1 279 236
	<u>\$ 23 418 629</u>	<u>\$ 23 418 624</u>
SPECIAL EQUALIZATION		
Fédération du commerce (special equalization)		678 832
Fédération de l'industrie manufacturière (special equalization)		61 489
Fédération nationale des communications et de la culture (special equalization)		32 092
	<u>1 000 000</u>	<u>772 413</u>
	<u>24 418 629</u>	<u>24 191 037</u>
REGIONAL EQUALIZATION		
Côte-Nord		267 888
Gaspésie–Îles-de-la-Madeleine		269 088
Outaouais		87 215
Lanaudière		63 433
Laurentides		26 496
Abitibi-Témiscamingue–Nord-du-Québec		241 960
Bas-Saint-Laurent		109 212
Saguenay–Lac-Saint-Jean		59 654
Estrie		104 422
Cœur-du-Québec		31 176
	<u>1 267 381</u>	<u>1 260 544</u>
	<u>\$ 25 686 010</u>	<u>\$ 25 451 581</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

EXPENSES – DEPARTMENT OF SUPPORT FOR COLLECTIVE BARGAINING

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
COLLECTIVE AND LOCAL BARGAINING		
Private sector – collective		
Coordination meetings	1 000 000	753 344
Operating expenses	2 500 000	2 539 681
Coordination – bargaining in federations	500 000	85 672
Training sessions for activists	500 000	332 536
Public sector – collective		
Support resources – p. 73	5 168 873	8 095 507
Coordination meeting	50 000	21 216
Operating expenses	4 500 000	6 774 610
Training session for activists	500 000	211 003
Local bargaining		
Operating expenses (preventive publ.) pp. 76 to 84	150 000	8 416
Training sessions for activists	1 000 000	298 914
	<u>\$ 15 868 873</u>	<u>\$ 19 120 899</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

EXPENSES – SUPPORT FOR OUR DEMANDS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
Solidarity donations	\$ 600 000	\$ 394 433
Confederal campaigns – p. 74	5 200 000	3 528 203
Sector campaigns	1 080 000	198 692
Regional campaigns	<u>224 000</u>	<u>33 393</u>
	<u>\$ 7 104 000</u>	<u>\$ 4 154 721</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

FINANCIAL STATEMENTS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023



	Actual 2017-2020	Budget 2020-2023	Actual 2020-2023
REVENUES			
Par capita	\$ 8 270 659	\$ 8 712 005	\$ 9 530 049
Interest	106 246	100 000	210 527
	<u>8 376 905</u>	<u>8 812 005</u>	<u>9 740 576</u>
EXPENSES			
Transfer to Operating Budget	<u>8 800 000</u>	<u>-</u>	<u>-</u>
	<u>8 800 000</u>	<u>-</u>	<u>-</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	\$ <u>(423 095)</u>	\$ <u>8 812 005</u>	\$ <u>9 740 576</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 28, 2023

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 527 530	\$ 1 393 271
Term deposits, 4.33% to 5.30% maturing from September 2023 to January 2024	-	8 779 729
Accrued interest receivable	1 417	102 663
Per capita receivable, estimated	594 249	518 027
Per capita arrears receivable, estimated		
short-term receipts (p. 46, Note 3)	171	169
Balance receivable from Operating Budget	<u>103 227</u>	<u>375 031</u>
	1 226 594	11 168 890
SOLIDARITY DEPOSIT (p. 46, Note 2)	755 000	755 000
INVESTMENT SHARES (p. 46, Note 4)	200 000	-
PER CAPITA ARREARS RECEIVABLE (p. 46, Note 3)	2 991	1 271
	<u>\$ 2 184 585</u>	<u>\$ 11 925 161</u>
NET ASSETS	<u>\$ 2 184 585</u>	<u>\$ 11 925 161</u>
ON BEHALF OF THE EXECUTIVE COMMITTEE		
		
Caroline Senneville President	Yvan Duceppe Treasurer	

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
BALANCE, BEGINNING OF PERIOD	\$ 2 607 680	\$ 2 184 585
(Deficiency) excess of revenues over expenses	<u>(423 095)</u>	<u>9 740 576</u>
BALANCE, END OF PERIOD	<u>\$ 2 184 585</u>	<u>\$ 11 925 161</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

1. EXISTENCE AND NATURE OF OPERATIONS

The Special Support Fund was created to provide financial assistance to the Operating Budget and the Professional Defence Fund in accordance with articles 47(a) and 53 (k) of the CSN's Constitution and By-laws.

2. SOLIDARITY DEPOSIT

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
Preferred shares issued by the Community Solidarity Action Fund, with no interest or specific terms of repayment.	\$ 400 000	\$ 400 000
IOUs with no interest or specific terms of repayment to the Community Solidarity Action Fund	355 000	355 000
	<u>\$ 755 000</u>	<u>\$ 755 000</u>

3. PER CAPITA ARREARS RECEIVABLE

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
Unions – p. 69	\$ 3 162	\$ 1 440
Estimated short-term receipts	171	169
	<u>\$ 2 991</u>	<u>\$ 1 271</u>

4. INVESTMENT SHARES

	<u>February 29, 2020</u>	<u>February 28, 2023</u>
Investment shares redeemable at their par value of \$50 each at the option of the issuer upon expiry of a five-year term and at the option of the holder upon expiry of a ten-year term, interest set annually by the issuer	\$ 200 000	\$ -

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 28, 2023

5. CONFÉDÉRATION DES SYNDICATS NATIONAUX (CSN) TRUST FUND

On November 24, 2003, the CSN Executive Committee created a trust named the CSN Trust Fund, the trustees of which are the members of the CSN Executive Committee. The objectives of this Fund are integrated with those of the CSN so that the two organizations have certain common and complementary objectives. The beneficiaries of this trust are collectively or individually the CSN or any other affiliated legal person established to assist workers or trade union organizations affiliated with the CSN or any other member of such organizations.

The financial statements of the CSN Trust Fund are not consolidated. The financial statements of the trust as at February 28, 2023 are summarized as follows: Total net assets of \$5,209,025 and liabilities of \$30,535 (net assets of \$5,138,076 and liabilities of \$12,045 as at February 29, 2020) while revenues totalled \$109,866 and expenses \$51,481 for the period from March 1, 2020 to February 28, 2023 (revenues of \$268,029 and expenses of \$55,082 for the period from March 1, 2017 to February 29, 2020).

During the period, no contributions were made to the Fund.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
EXECUTIVE COMMITTEE AND SUPPORT STAFF		
Salaries:		
6 Executive Committee members		
1 director general		
3 assistants (4)		
4 office employees	\$ 5 321 527	\$ 5 810 675
Employee benefits	2 174 416	1 808 839
Continuing education	53 215	1 730
Travel and living expenses	633 596	597 960
Rent	847 914	846 932
Telephone	83 448	67 913
Computer services	121 215	118 332
Office expenses	102 400	57 186
	<u>9 337 731</u>	<u>9 309 567</u>
Operating budget	<u>975 000</u>	<u>1 002 778</u>
Revenues:		
Directors' fees	-	81 127
	-	81 127
	<u>\$ 10 312 731</u>	<u>\$ 10 231 218</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
CONTROL		
Salary:		
1 controller	\$ 453 862	\$ 363 384
Employee benefits	181 778	108 491
Continuing education	4 539	11 268
Travel and living expenses	10 789	2 500
Rent	33 857	33 827
Telephone	5 658	3 075
Computer services	6 008	3 609
Office expenses	200	627
Professional fees	-	55 805
	<u>\$ 696 691</u>	<u>\$ 582 586</u>
PDF ADMINISTRATION		
Salaries:		
1 administrative manager	\$ 464 932	\$ 567 297
Employee benefits	186 212	183 142
Continuing education	4 649	-
Travel and living expenses	12 616	13 792
Rent	37 843	37 796
Telephone	5 658	4 415
Computer services	6 008	11 028
Office expenses	200	367
	<u>\$ 718 118</u>	<u>\$ 817 837</u>
PROPERTY MANAGEMENT		
Salaries:		
1 property manager	\$ 398 513	\$ 386 270
Employee benefits	159 610	120 343
Continuing education	3 985	-
Travel and living expenses	25 000	26 981
Rent	18 079	18 056
Telephone	4 968	2 167
Computer services	5 288	5 311
Office expenses	2 000	238
	<u>\$ 617 443</u>	<u>\$ 559 366</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
HUMAN RESOURCES AND TRAINING		
Salaries:		
1 director		
3 personnel officers		
7 training advisors		
8 office employees (7)	\$ 5 869 308	\$ 6 611 199
Employee benefits	2 452 187	2 290 586
Continuing education	58 693	5 881
Travel and living expenses	229 908	167 668
Rent	773 475	777 669
Telephone	79 128	57 097
Computer services	196 269	210 317
Office expenses	75 250	65 708
	<u>9 734 218</u>	<u>10 186 125</u>
Training for activists	1 000 000	501 702
Labour relations	750 000	642 248
Data processing	350 000	189 307
Workforce renewal	300 000	540 319
Collective agreement costs	1 000 000	1 146 135
Employee future benefit costs	1 000 000	-
Concerted action program for job retention (PACME) expenses	-	518 921
Expenses – Office 365 integration	-	92 996
	<u>4 400 000</u>	<u>3 631 628</u>
Revenues:		
Shared costs of HR & Training Dept. staff	2 100 000	2 615 601
PACME grant	-	596 204
Grant – Office 365 integration	-	92 996
	<u>2 100 000</u>	<u>3 304 801</u>
	<u>\$ 12 034 218</u>	<u>\$ 10 512 952</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
LEGAL DEPARTMENT		
Salaries:		
1 coordinator		
18 union advisors		
8 office employees	\$ 8 189 939	\$ 8 356 534
Employee benefits	3 342 970	3 128 908
Continuing education	81 899	20 326
Travel and living expenses	518 829	331 496
Rent	1 180 962	1 179 533
Telephone	124 992	93 444
Computer services	169 818	180 857
Office expenses	250 000	221 716
	13 859 409	13 512 814
Professional fees for outside services	3 076 998	3 815 090
Bailiffs and other professional services	800 000	733 687
Documentation	600 000	528 788
	4 476 998	5 077 565
Revenues:		
Billing	11 073 808	11 549 998
	\$ 7 262 599	\$ 7 040 381

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
UCCO–SACC–CSN		
Salaries:		
1 coordinator		
7 union advisors		
4 office employees	\$ 3 765 125	\$ 3 904 977
Employee benefits	1 542 567	1 330 413
Continuing education	37 651	1 807
Travel and living expenses	1 400 000	1 074 719
Rent	967 821	1 100 841
Telephone	73 010	52 714
Computer services	105 723	86 616
Office expenses	169 650	208 058
	8 061 547	7 760 145
Printing – shipping	100 000	65 858
Translation	30 000	7 609
Training Committee	40 000	65 449
Legal expenses	600 000	545 734
	\$ 8 831 547	\$ 8 444 795

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
LABOUR GROUPS AND COMMITTEES		
COMMITTEES		
Policy	\$ 5 000	\$ 6 271
Jurisdictions	10 000	3 174
Financial Surveillance	61 000	20 873
Status of Women	200 000	60 529
Health and Safety	200 000	80 175
Environment and Sustainable Development	50 000	29 291
LGBT	125 000	50 074
Youth	300 000	124 775
Intercultural Relations	50 000	24 870
	<u>1 001 000</u>	<u>400 032</u>
LABOUR GROUPS		
Inter-central councils	100 000	72 819
Inter-organization (federations and central councils)	150 000	123 930
International collective	35 000	-
Education	10 000	10 297
Health care and social services	10 000	78
Relationship with First Nations	10 000	11 945
Miscellaneous	100 000	72 845
	<u>415 000</u>	<u>291 914</u>
	<u>\$ 1 416 000</u>	<u>\$ 691 946</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
INFORMATION – DOCUMENTATION		
Salaries:		
1 director		
1 coordinator		
10 union advisors		
3.5 office employees	\$ 4 861 132	\$ 4 967 855
Employee benefits	1 966 397	1 683 221
Continuing education	48 611	6 133
Travel and living expenses	246 810	173 253
Rent	1 146 268	1 204 852
Telephone	86 651	71 466
Computer services	184 547	154 733
Office expenses	101 950	66 866
	8 642 366	8 328 379
Publications and institutional visibility	1 711 900	1 219 971
Bookstore	25 000	5 124
Subscriptions and documentation	100 000	253 873
	10 479 266	9 807 347
Revenues:		
Billing	100 000	16 051
	\$ 10 379 266	\$ 9 791 296

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
PRINTING – DISTRIBUTION		
Salaries:		
2 union advisors		
1 office employees		
2 print shop employees	\$ 1 416 658	\$ 1 222 516
Employee benefits	613 083	438 271
Continuing education	14 167	-
Travel and living expenses	7 506	1 767
Rent	806 118	805 195
Telephone	16 880	12 931
Computer services	61 448	49 741
Office expenses	17 650	13 294
	2 953 510	2 543 715
Photocopying consumables	1 500 000	780 729
Equipment leasing and maintenance	100 000	449 770
Distribution consumables	75 000	46 330
Stamps and courier services	1 300 000	1 329 011
Preparation of shipments	75 000	33 017
Work done by outside suppliers	1 000 000	757 466
Amortization of equipment	-	5 522
	4 050 000	3 401 845
Revenues:		
Billing	6 200 000	4 801 209
	<u>\$ 803 510</u>	<u>\$ 1 144 351</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020-2023	Actual 2020-2023
NATIONAL TEAM		
Salaries:		
1 coordinator		
4 union advisors		
1 office employees	\$ 1 887 603	\$ 1 713 924
Employee benefits	755 644	602 756
Continuing education	18 876	6 015
Travel and living expenses	528 498	333 347
Rent	433 446	424 865
Telephone	46 876	26 571
Computer services	43 029	48 318
Office expenses	27 913	32 726
Miscellaneous expenses	5 420	3 463
	<u>\$ 3 747 305</u>	<u>\$ 3 191 985</u>
GASPÉSIE-ÎLES-DE-LA-MADELEINE		
Salaries:		
2 union advisors		
1.7 office employees	\$ 1 068 303	\$ 897 006
Employee benefits	447 711	304 346
Continuing education	10 683	278
Travel and living expenses	300 000	113 438
Rent	135 954	118 077
Telephone	10 945	5 319
Computer services	29 616	29 785
Legal expenses	42 500	98 764
Office expenses	26 650	27 423
	<u>2 072 362</u>	<u>1 594 436</u>
Revenues:		
Service agreements	260 000	292 111
	<u>\$ 1 812 362</u>	<u>\$ 1 302 325</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
BAS-SAINT-LAURENT		
Salaries:		
2 union advisors		
1 office employee	\$ 900 051	\$ 850 042
Employee benefits	369 527	307 794
Continuing education	9 001	-
Travel and living expenses	115 734	82 675
Rent	106 645	85 302
Telephone	18 110	11 561
Computer services	21 492	23 407
Legal expenses	11 500	3 591
Office expenses	17 875	6 336
	<u>\$ 1 569 935</u>	<u>\$ 1 370 708</u>
SAGUENAY–LAC-SAINT-JEAN		
Salaries:		
2 union advisors		
1 office employee	\$ 900 051	\$ 878 431
Employee benefits	369 527	321 537
Continuing education	9 001	278
Travel and living expenses	135 221	63 337
Rent	82 215	81 207
Telephone	25 306	9 608
Computer services	21 492	19 831
Legal expenses	11 500	10 589
Office expenses	29 330	13 976
	<u>\$ 1 583 643</u>	<u>\$ 1 398 794</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
QUÉBEC–CHAUDIÈRE-APPALACHES		
Salaries:		
4 union advisors		
1 office employee	\$ 1 559 740	\$ 1 820 547
Employee benefits	627 363	610 732
Continuing education	15 597	-
Travel and living expenses	115 930	91 071
Rent	146 009	125 255
Telephone	28 908	16 036
Computer services	33 974	33 726
Legal expenses	15 000	53 407
Office expenses	49 550	14 713
	<u>\$ 2 592 071</u>	<u>\$ 2 765 487</u>
CŒUR-DU-QUÉBEC		
Salaries:		
2 union advisors		
1 office employee (0.75)	\$ 900 051	\$ 995 853
Employee benefits	369 527	347 372
Continuing education	9 001	-
Travel and living expenses	87 168	72 719
Rent	226 132	189 863
Telephone	27 648	17 161
Computer services	23 397	19 098
Legal expenses	7 500	2 417
Office expenses	38 130	23 520
	<u>\$ 1 688 554</u>	<u>\$ 1 668 003</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
ESTRIE		
Salaries:		
2 union advisors		
1 office employee	\$ 900 051	\$ 929 841
Employee benefits	369 527	359 080
Continuing education	9 001	220
Travel and living expenses	69 949	41 393
Rent	65 106	68 471
Telephone	13 316	9 016
Computer services	25 850	18 852
Legal expenses	7 500	4 892
Office expenses	11 820	7 195
	<u>\$ 1 472 120</u>	<u>\$ 1 438 960</u>
METROPOLITAN MONTREAL		
Salaries:		
8 union advisors		
2 office employees	\$ 3 119 481	\$ 3 320 903
Employee benefits	1 254 726	1 190 785
Continuing education	31 195	278
Travel and living expenses	171 308	164 279
Rent	440 826	440 320
Telephone	52 850	31 383
Computer services	64 182	74 597
Legal expenses	15 000	77 970
Office expenses	22 150	28 071
	<u>\$ 5 171 718</u>	<u>\$ 5 328 586</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
LAURENTIDES		
Salaries:		
2 union advisors		
1 office employee (0.75)	\$ 900 051	\$ 894 173
Employee benefits	369 527	280 258
Continuing education	9 001	-
Travel and living expenses	49 382	65 682
Rent	82 102	76 711
Telephone	24 088	10 313
Computer services	24 328	20 323
Legal expenses	11 500	5 960
Office expenses	29 380	19 935
	<u>\$ 1 499 359</u>	<u>\$ 1 373 355</u>
LANAUDIÈRE		
Salaries:		
2 union advisors		
1 office employee (0.75)	\$ 900 051	\$ 925 477
Employee benefits	369 527	318 075
Continuing education	9 001	-
Travel and living expenses	73 587	42 385
Rent	72 770	64 362
Telephone	12 132	8 510
Computer services	20 562	18 910
Legal expenses	11 500	535
Office expenses	15 700	22 473
	<u>\$ 1 484 830</u>	<u>\$ 1 400 727</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
MONTÉRÉGIE		
Salaries:		
4 union advisors		
1 office employee	\$ 1 559 740	\$ 1 663 041
Employee benefits	627 363	597 945
Continuing education	15 597	842
Travel and living expenses	147 931	117 112
Rent	446 574	390 617
Telephone	47 987	24 325
Computer services	40 149	32 126
Legal expenses	10 500	2 463
Office expenses	40 000	40 170
	<u>\$ 2 935 841</u>	<u>\$ 2 868 641</u>
OUTAOUAIS		
Salaries:		
2 union advisors		
0.67 office employees	\$ 820 731	\$ 861 804
Employee benefits	332 669	322 154
Continuing education	8 207	-
Travel and living expenses	82 286	43 963
Rent	124 525	122 998
Telephone	13 320	10 589
Computer services	21 492	19 979
Legal expenses	16 100	8 527
Office expenses	30 000	17 512
	<u>\$ 1 449 330</u>	<u>\$ 1 407 526</u>

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36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
ABITIBI-TÉMISCAMINGUE-NORD-DU-QUÉBEC		
Salaries:		
2 union advisors		
1 office employee	\$ 900 051	\$ 841 840
Employee benefits	369 527	267 632
Continuing education	9 001	-
Travel and living expenses	170 586	91 056
Rent	203 840	195 639
Telephone	22 933	8 161
Computer services	23 397	19 749
Legal expenses	21 250	-
Office expenses	6 600	6 082
	<u>\$ 1 727 185</u>	<u>\$ 1 430 159</u>
CÔTE-NORD		
Salaries:		
2 union advisors		
1 office employee	\$ 900 051	\$ 1 037 581
Employee benefits	369 527	380 449
Continuing education	9 001	1 165
Travel and living expenses	162 994	100 936
Rent	113 918	62 678
Telephone	27 687	14 540
Computer services	30 547	25 892
Legal expenses	21 250	487
Office expenses	17 580	9 475
	<u>\$ 1 652 555</u>	<u>\$ 1 633 203</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

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36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
FINANCE DEPARTMENT		
Salaries:		
1 coordinator		
1 accountant		
5 union advisors (4)		
9 office employees (10)	\$ 4 462 486	\$ 4 511 121
Employee benefits	1 913 160	1 583 239
Continuing education	44 625	248 512
Travel and living expenses	171 597	114 240
Rent	691 657	690 872
Telephone	45 901	39 812
Computer services	102 679	109 927
Office expenses	227 850	204 698
	7 659 955	7 502 421
Specialized professional fees	300 000	1 003 615
Documents and forms	10 000	20 307
Data processing	40 000	10 564
Legal expenses	50 000	31 228
Caisse charges	150 000	28 930
Doubtful accounts recovered	-	(26 338)
	8 209 955	8 570 727
Revenues:		
Administration	175 000	481 788
	\$ 8 034 955	\$ 8 088 939

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OPERATING BUDGET

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36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
IT		
Salaries:		
5 union advisors		
7 technicians (6)	\$ 3 407 938	\$ 3 334 171
Employee benefits	1 450 934	1 237 301
Continuing education	34 079	2 245
Travel and living expenses	65 294	52 541
Rent	513 336	512 731
Telephone	61 167	52 299
Computer services	116 878	69 172
Office expenses	25 000	29 965
	5 674 626	5 290 425
Telephone	1 821 000	1 921 122
Office automation	2 656 418	2 521 184
Network	2 200 000	1 888 577
Software	1 268 965	1 134 290
Professional fees	390 000	487 620
Amortization of computer hardware	3 850 000	2 449 109
	12 186 383	10 401 902
Revenues:		
Billing	6 640 359	6 881 741
	\$ 11 220 650	\$ 8 810 586

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
MONTREAL BUILDING		
Salaries:		
1 maintenance employee		
10 building employees	\$ 2 886 457	\$ 3 216 277
Employee benefits	1 375 438	1 168 818
Continuing education	28 865	1 506
Travel and living expenses	9 993	15 555
Rent	201 951	201 723
Telephone	16 885	12 619
Computer services	13 148	21 935
Office expenses	5 000	3 114
	4 537 737	4 641 547
Electricity and heating	1 800 000	1 384 917
Maintenance and repairs	2 400 000	2 168 628
Professional fees	350 000	126 834
Insurance	400 848	355 611
Interest on long-term debt	5 299 240	5 546 208
Taxes	5 414 576	5 295 373
COVID-19 expenses	-	264 893
Amortization	5 039 440	4 588 909
	25 241 841	24 372 920
Revenues	16 317 377	16 349 520
	\$ 8 924 464	\$ 8 023 400

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

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36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget 2020–2023	Actual 2020–2023
QUEBEC CITY BUILDING		
Salaries:		
2 building employees	\$ 661 071	\$ 632 651
Employee benefits	315 792	253 573
Continuing education	6 611	-
Travel and living expenses	6 000	348
Telephone	2 555	2 643
Computer services	9 504	6 336
Miscellaneous expenses	13 880	2 739
	1 015 413	898 290
Maintenance and repairs	150 000	274 824
Common costs	1 000 000	1 164 537
Specialized professional fees	25 000	-
Taxes	75 000	67 355
Amortization	679 376	631 448
	2 944 789	3 036 454
Revenues	1 538 709	1 472 270
Operating deficit	\$ 1 406 080	\$ 1 564 184

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

ACCOUNTS RECEIVABLE

FEDERATIONS

Fédération de la CSN-Construction	\$	189 389
Fédération du commerce		580 707
Fédération nationale des enseignantes et enseignants du Québec		349 662
Fédération des professionnelles		217 156
Fédération de la santé et des services sociaux		790 282
Fédération des employées et employés de services publics		204 050
Fédération de l'industrie manufacturière		210 527
Fédération nationale des communications		204 573
	\$	<u>2 746 346</u>

CENTRAL COUNCILS

Central Council – Côte-Nord	\$	5 953
Central Council – Outaouais		-
Central Council – Gaspésie–Îles-de-la-Madeleine		2 281
Central Council – Outaouais		2 601
Central Council – Lanaudière		-
Central Council – Laurentides		-
Central Council – Metropolitan Montreal		72 448
Central Council – Abitibi-Témiscamingue		4 192
Central Council – Québec–Chaudière-Appalaches		-
Central Council – Bas-Saint-Laurent		14 233
Central Council – Saguenay–Lac-Saint-Jean		2 460
Central Council – Estrie		-
Central Council – Montérégie		25 590
Central Council – Cœur-du-Québec		-
Central Council – Bas-Saint-Laurent		-
Balances of less than \$2,000		2 074
	\$	<u>131 832</u>

OTHER ACCOUNTS RECEIVABLE

STTCSN	\$	22 578
CSQ		84 735
FTQ		88 622
Payroll service		58 821
Fondaction		10 907
Le 155 Charest Est		16 486
APTS		95 525
CPMT		55 075
Other		188 182
	\$	<u>620 931</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

PER CAPITA ARREARS

AMOUNTS OWED BY UNIONS

SEE Signalisation J.P.	\$	5 438
STT Viandes du Breton		39 659
STT Philip Environnement		4 747
STT Bois Kennebec		10 264
Other		<u>9 345</u>
Total per capita arrears receivable		<u>64 015</u>
Portion allocated to the Professional Defence Fund		14 003
Portion allocated to the Special Support Fund		<u>1 440</u>
		<u>15 443</u>
	\$	<u><u>48 572</u></u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

SUMMARY OF CERTAIN EXPENSES

	Salaries	Employee benefits	Continuing education	Travel and living expenses	Rent	Telephone	Computer services	Office expenses
Exec. Committee & support staff	\$ 5 810 675	\$ 1 808 839	\$ 1 730	\$ 597 960	\$ 846 932	\$ 67 913	\$ 118 332	\$ 57 186
Control	363 384	108 491	11 268	2 500	33 827	3 075	3 609	627
PDF Administration	567 297	183 142	-	13 792	37 796	4 415	11 028	367
Property Management Dept.	386 270	120 343	-	26 981	18 056	2 167	5 311	238
Human Resources Dept.	6 611 199	2 290 586	5 881	167 668	777 669	57 097	210 317	65 708
Legal Department	8 356 534	3 128 908	20 326	331 496	1 179 533	93 444	180 857	221 716
Non-federated union	3 904 977	1 330 413	1 807	1 074 719	1 100 841	52 714	86 616	208 058
Union organizing	6 782 230	2 376 500	10 630	455 564	1 116 597	76 574	124 775	72 206
Research & Status of Women Dept.	3 693 550	1 313 469	4 399	105 785	346 147	28 440	66 475	29 063
Dept. of Support for Collective Bargaining	1 926 022	668 248	651	76 830	267 171	18 425	32 317	11 613
CISP and CCGN	492 187	169 335	15	45 750	26 638	1 254	5 120	945
Health & Safety and Environment Dept.	11 537 073	4 102 525	5 999	442 336	1 262 432	120 669	256 158	211 304
Information – Documentation	4 967 855	1 683 221	6 133	173 253	1 204 852	71 466	154 733	66 866
Printing – Shipping	1 222 516	438 271	-	1 767	805 195	12 931	49 741	13 294
Dept. of Support for Mobilization and Union Life	17 630 463	6 210 915	9 076	1 423 393	2 446 365	203 093	404 593	269 607
Finance Dept.	4 511 121	1 583 239	248 512	114 240	690 872	39 812	109 927	204 698
IT	3 334 171	1 237 301	2 245	52 541	512 731	52 299	69 172	29 965
Montreal building	3 216 277	1 168 818	1 506	15 555	201 723	12 619	21 935	3 114
Quebec City building	632 651	253 573	-	348	-	2 643	6 336	-
	<u>\$ 85 946 452</u>	<u>\$ 30 176 137</u>	<u>\$ 330 178</u>	<u>\$ 5 122 478</u>	<u>\$ 12 875 377</u>	<u>\$ 921 050</u>	<u>\$ 1 917 352</u>	<u>\$ 1 466 575</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

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36-MONTH PERIOD ENDED FEBRUARY 28, 2023

MISCELLANEOUS ORGANIZING AND CONSOLIDATION EXPENSES

	Organizing	Pre- certification hearings	Bargaining	Anti-raiding	Legal expenses	Rebate to fed. of dues from new unions	Total
Construction	\$ 8 183	\$ -	\$ -	\$ 1 615 681	\$ 15 278	\$ 2 533	\$ 1 641 675
Commerce	556 417	-	29 058	97 370	285 571	30 829	999 245
FNEEQ	38 769	-	52 816	1 031	65 928	19 164	177 708
Professionals	59 099	7 911	45 100	1 886	146 956	15 571	276 523
FSSS	49 813	629	141 435	48 622	249 530	71 260	561 289
FEESP	339 900	-	29 311	20 602	109 533	59 542	558 888
FIM	83 754	21 743	28 165	77 410	409 179	81 806	702 057
FNCC	13 063	-	93 010	1 574	248 782	17 402	373 831
Unions in exploration	1 119 632	-	-	-	280 255	-	1 399 887
Public sector	325 914	-	-	-	-	-	325 914
Non-federated	-	-	-	-	-	-	-
Initiation fees	(1 858)	-	-	-	-	-	(1 858)
	<u>\$ 2 592 686</u>	<u>\$ 30 283</u>	<u>\$ 418 895</u>	<u>\$ 1 864 176</u>	<u>\$ 1 811 012</u>	<u>\$ 298 107</u>	<u>\$ 7 015 159</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Budget	Actual
	2020–2023	2020–2023
PUBLIC SECTOR		
COLLECTIVE BARGAINING		
Support staff:		
Salaries	\$ 2 953 971	\$ 5 066 720
Employee benefits	1 172 180	1 856 175
Continuing education	29 540	799
Travel and living expenses	300 000	311 774
Rent	545 014	544 387
Telephone	41 268	58 590
Computer services	57 940	117 718
Office expenses	18 960	78 071
Operating budget		
Research	30 000	57 991
Subscriptions	20 000	3 282
	<u>\$ 5 168 873</u>	<u>\$ 8 095 507</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Actual 2020–2023
Confederal campaigns	
Closed confederal campaigns	5 141
Campaign – 5-10-15	401
Summit on preschool education	4 960
Summit – fair transition	1 212
Assessment and outlook – OHS 2019	3 247
Drug insurance	29 443
4 ans, c’pas grand – Phase 1	10 664
National Health and Safety Week 2019	20 483
La planète s’invite au travail	6 939
Youth gathering – 2020	69
4 ans, c’pas grand – phase 2	2 058
100th anniversary – CSN	731 926
Roberge educational reform	3 722
LSST and LATMP reforms	171 708
Global women’s march – 2020	20 764
Electoral reform	11 914
COVID-19 – Solidarity	232 653
COVID-19 (Phase 2)	1 573 835
National Health and Safety Week 2020	24 717
Agis pour que ça cesse!	23 690
National Day of Caring 2021	3 836
International Women’s Day – March 8	37 249
Workers’ Memorial Day – April 28	3 024
International Workers’ Day – May 1	20 046
LGBT Day	4 000
International Women’s Day – March 8, 2021	24 267
Worker’s Memorial Day – April 28, 2021	8 650
International Workers’ Day – May 1	45 943
Consolidation – mutual aid networks	6 770
Inclusive unionism	48 574
National Health and Safety Week 2021	23 231
Consolidation – mutual aid networks (Phase 2)	54 537
Post-COVID recovery	48 525
Pay equity 25th anniversary	11 498
Inter-union Climate Network	389
International Women’s Day – March 8, 2022	43 800
Worker’s Memorial Day – April 28, 2022	-
International Workers’ Day – May 1, 2022	39 298
Assessment and outlook – OHS 2022	7 294
Minimum \$18	625
OHS: Protecting everyone	40 458
National Health and Safety Week 2022	1 259

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PROFESSIONAL DEFENCE FUND

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36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Actual 2020–2023
Confederal campaigns (continued)	
Climate justice	28 316
Working better!	5 192
Consolidation – mutual aid networks (Phase 3)	48 736
March 8, 2023	67 049
Employment insurance	5 584
Health and Soc. Svc. for a truly public network!	11 007
CSN Forum of Government Bodies	9 500
Total– 2020-2023 campaigns	\$ 3 528 203

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION CSN-CONSTRUCTION					
CSN-Construction	\$ -	\$ -	\$ -	\$ 3 380	\$ 60 044
Balances of less than \$2,000			-		
	\$ -	\$ -	\$ -	\$ 3 380	\$ 60 044

FÉDÉRATION DU COMMERCE

SR Salariés Caisses Desjardins de la Côte-Nord				5 268	
STT Château Cartier					2 400
SE Biscuiterie Harnois				3 533	
STT Coop Lanaudière	285 875		32 944	93 845	21 254
STT Station Mont-Tremblant	87 450		3 200	107 141	3 427
SE Cie Montour	111 600		2 400	14 158	5 864
STT Hotel Meridian Mtl	1 029 725		14 352	100 667	22 886
ST Hôtel Bonaventure				7 399	
STT Épiciers Unis Metro-Richelieu				44 807	
STT Ramada Inn				7 386	
ST Rôtisserie Au Coq				3 373	
STT Lallemand Inc.				5 694	
STT Ikea				31 776	
STT Coop Cégep Maisonneuve	31 900		800	2 167	12 263
STT Hilton – Laval				4 087	
STT Hôtel Côte-de-Liesse	5 700			10 558	
STT Hôtel Quality Pointe-Claire	6 300			9 418	
STT Hôtel Berri				3 063	
STT Comfort Inn				3 976	
STT Urgel Bourgie				4 942	
STT Holiday Inn Simemonde				12 180	
STT Distribution Multi-Markes Laval				3 432	
STT Marriott Château-Champlain	18 300			23 253	23 252
STT Iron Mountain				4 051	
STT Stationnement de Montréal				6 340	
STT Réno-Dépôt Pointe-Claire				5 981	2 111
STT Hôtel Holiday Inn Laval				4 809	
STT Sucre Lantic				11 491	
STT Suites Faubourg St-Laurent				3 114	
STT Mount Stephen Club				2 107	
STT Residence Inn by Marriott				2 473	
STT Réno-Dépôt Anjou				6 232	
S Raffinage Sucre Lantic				3 368	
SEE Librairie Raffin Plaza St-Hubert	11 000			6 295	1 350
STT Motel Ideal	4 500			4 322	214
SEE Ben Deshaies				8 998	
STT Hilton Québec	1 198 180		18 944	102 975	16 160
ST Commerce Rive-Sud				3 749	
STT Restaurants St-Hubert				2 587	
STT Olymel Vallée-Jonction	2 577 116			262 369	5 941
STT Couvoir Désy				2 587	
STT Alex Couture				5 625	
STT Librairie Renaud-Bray				2 108	
SE Distribution 20-20				7 629	

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DU COMMERCE (CONTINUED)					
STT Maxi Lévis				3 271	
SEE Hôtel Delta Québec	29 400			14 317	9 343
STT Colabor Lévis	32 003			17 480	22 175
STT Hotel et Golf de la faune				2 749	
STT Coopérative des Deux-Rives	150 600			93 329	1 645
ST Viandes du Breton	65 100		2 200	30 744	9 079
STT Nutrinor				3 236	
SE Caisses Pop. Saguenay-Lac-St-Jean				26 204	
STT Provigo Chicoutimi				2 383	
SE IGA Chicoutimi				3 240	
SEE Super C Jonquière				4 952	
SEE Marché Métro P.E. Prix				3 893	
SE Marché Bergeron Jonquière				3 121	
STT Super C Chicoutimi				3 442	
STT Québec Linge Saguenay				2 287	
STT Delta Sherbrooke	17 400			5 170	4 482
STT Hôtel Quality	5 400			3 276	
SE Bureau de SSQ Vie	391 200			184 249	
STT Caisse d'économie solidaire				11 986	
S. Inséminateurs ferme du CIAQ				8 857	
S. Salarié-e-s SSQ Ass. générales	113 700			58 695	1 334
SE Caisse Marie-Victorin				2 355	
STT Abattoir volailles St-Jean-Baptiste				17 496	
SE Usine transf. volailles Ste-Rosalie				16 358	
SSS Baxters Canada Inc.				16 869	
SS Lassonde				3 692	
STT Produits Bridor	1 682 100		12 930	77 394	4 736
STT PJC Entrepôt	1 225 950		16 044	158 565	29 350
STT Colabor	30 900			7 664	
STT Ferme St-Zotique				13 081	
STT Coopplus	3 000				
SE Groupe Olymel	(43 450)			32 214	3 330
STT Mckesson Drummondville				2 611	
STT du commerce	21 300		52 216	19 873	7 728
S. Employé-es de la restauration				8 161	
Balances of less than \$2,000		-		64 438	8 556
	\$ 9 092 249	\$ -	\$ 156 030	\$ 1 888 985	\$ 218 880

FÉDÉRATION NATIONALE DES ENSEIGNANTES ET ENSEIGNANTS DU QUÉBEC

SEE Cégep Sept-Îles	24 600			3 424	-
SE Écoles des pêches et aquaculture	4 500				-
SEE Centre d'études collégiales Baie-des-Chaleurs	6 600				-
SE Cégep de l'Outaouais	43 800			9 943	-
Heritage Faculty Association	21 900				-
SEE Cégep rég. de Lanaudière à Joliette	46 500			4 332	-
SEE Cégep rég. de Lanaudière à L'Assomption	31 800			5 994	-
SEE Cégep rég. de Lanaudière à Terrebonne	27 600			2 867	-
S. Personnel Collège Champagney				10 824	-
SPP Cégep St-Jérôme	61 500			18 165	-
SEE Collège Lionel-Groulx	52 200			11 585	-
SP Cégep St-Laurent	45 300			14 809	-
SEE Cégep Montmorency	95 100			18 846	-

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PROFESSIONAL DEFENCE FUND

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36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION NATIONALE DES ENSEIGNANTES ET ENSEIGNANTS DU QUÉBEC (CONTINUED)					
SP Collège de Maisonneuve	37 800			9 503	-
SP Cégep du Vieux-Montréal	45 300			7 102	
John Abbott Coll. Faculty Association	111 000			12 590	
SPE Cégep Ahuntsic	66 600			12 772	
S. Chargé(e-s) de cours de l'UQAM				33 706	13 068
S. Chargé(e-s) de cours U. de M.				30 682	
SP Cégep Marie-Victorin	55 500				
A. Grad. Students Employed at McGill				11 813	
SEE Collège André-Grasset				7 317	
SP Collège Dawson	74 700			16 201	
Vanier College Teachers Association				6 194	
SP Collège de Rosemont	41 400			9 040	
SE Cégep André-Laurendeau	55 500			7 242	
McGill Course Lecturers and Instructors Union				19 627	
SPP Académie linguistique Inter					7 348
SE École Vanguard Québec					
A. Grad. Students Employed at McGill					
SEE Villa-Maria					
McGill Course Lecturers and Instructors Union					
SEE ITHQ	19 200			26 060	
SPE Centre d'études collégiales Chibougamau	4 800				
SEE Cégep Abitibi-Témiscamingue	51 600			3 319	
SP Cégep Limoilou	64 200			7 954	
SPP Collège Lévis-Lauzon	51 600			8 471	
SP Collège François-Xavier Garneau	88 800			7 442	
S. Professeurs Petit séminaire Québec					
Champlain St-Lawrence Teachers' Union	15 000				
S. Personnel Séminaire St-François					
SE Cégep Beauce-Appalaches	40 800			3 885	
SCC Université Laval					
SE Cégep de Thetford-Mines	27 600				
SPE Centre d'études collégiales Charlevoix	5 100				
SE Campus La Pocatière et Montmagny	18 600				
S. Prof. laïcs du Collège Ste-Anne La Pocatière					
SPE Collège Chicoutimi	41 100			2 629	
SEE Cégep St-Félicien	25 800			2 462	
SEE Collège d'Alma	24 300			3 521	
SP Centre québ. de formation aéronautique	9 000				
SPE Cégep de Jonquière	11 100			7 260	
STT Enseignement de Mashteuiatsh				12 365	
SPE Cégep de Sherbrooke	56 400				
S. Tuteurs et tutrices de Télé-Université					1 463
A. Professeurs du Collège Stanislas					
S. Chargé(e-s) de cours UQO				11 307	
SEE Cégep Granby-Haute-Yamaska	33 000			8 704	
SP Cégep de St-Hyacinthe	78 600				
SEE Cégep de St-Jean-sur-Richelieu	32 400			10 944	
SP Cégep Édouard-Montpetit	76 500			8 576	
SEE Cégep Champlain	9 900				
SP École Notre-Dame-de-Lourdes					
SEE Collège de Valleyfield	26 700			2 387	
SEE Collège Jean de la Menais					
SEE Collège de Shawinigan	31 200			2 202	
SP Cégep de Trois-Rivières	64 500				
Balances of less than \$2,000	-	-	-	34 707	868
	\$ 1 923 600	\$ -	\$ -	\$ 448 773	\$ 22 747

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DES PROFESSIONNELS					
S. Avocats aide juridique Laurentides-Lanaudière				6 959	
S. Avocats aide juridique Montréal				26 099	4 491
S. Professeurs Université du Québec				1 039 295	
Concordia University Prof. Employees' Union					
S. Avocats Aide juridique BSL/GASP				9 612	
SE Comm. des droits de la personne	21 000			10 458	
SP Tech. et prof. de la SAQ				2 300	
Negotiations (26) – 2017					
SPUQO				143 180	
SN Archaeologists of Quebec				5 130	2 046
Balances of less than \$2,000	-	-		5 770	633
	\$ 21 000	\$ -	\$ -	\$ 1 303 126	\$ 7 170
FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX					
STT CPE de la Manicouagan	79 500		1 256	13 811	-
STT CPE de Sept-Îles	116 700		1 208	22 722	-
STT CPE le Mur-Mur	27 600		400		-
ST CPE Voyage de mon enfance	44 700		800	2 250	-
STT Marée montante Ste-Anne-des-Monts	22 500		800	4 869	-
STT CPE Pouce pousse Richmond	26 400		800		-
ST CPE La Marinière	12 600		400		-
STT CSSS Baie-des-Chaleurs				5 054	-
ST CPE MRC Bonaventure	20 400		400		-
S. RSG MRC Bonaventure				2 611	-
S. RSG MRC D'Avignon				2 141	-
STT CPE La Ramée			400	4 128	-
SE CPE Chez ma tante	16 800		400		-
STT CPE Baie à Maria	17 400		400		-
STT Les petits coquillages	12 300		400		-
STT CPE des butineurs	26 400		800	2 048	-
STT CPE Outaouais	428 400		4 228	72 510	-
STT SSS Outaouais				24 316	-
S. RSG L'Éveil de la nature-Petite Nation				2 245	-
STT CPE Région Lanaudière	321 000		3 270	46 588	-
STT CSSS Nord de Lanaudière				2 674	-
ST Garde milieu fam. Aux portes du matin				2 572	-
ST CPE région Laurentides	709 500		5 216	135 083	-
STT CSSS Des Sommets				18 628	-
STT Centres d'hébergement Laurentides				8 354	-
S. Ambulances Laurentides				12 505	-
S. Paramédics Laurentides-Lanaudière	600			39 225	-
SE Maison-mère Sœurs de Miséricorde				574	10 996

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX (CONTINUED)					
SNE Maison-mère sœurs Providence				3 595	2 653
S. Assistantes techniques de labo. Héma-Qc				11 952	17 150
STT Buanderie Centrale de Montréal				3 136	
STT Garderies de Montréal	2 346 500		12 236	312 039	6 657
S. Soins infirmiers Ste-Justine				7 556	
SE Urgences santé				25 371	
STT Centres d'héb. du Grand Montréal				12 171	
STT Héma-Québec				12 374	10 035
STT Tech. labo. Hema-Québec	5 759			14 846	9 803
STT MP				6 841	
STT Intervention communautaire				13 642	
STT Transport adapté métropolitain					8 103
SEE CUSM				40 909	
STT CSSS Bordeau Cartierville St-Laurent				21 801	
S. du préhospitalier	14 976			25 328	6 939
S. Personnel de soutien de la CUS				21 388	
A. RSEE A-V-P-P				3 771	
S. RSG milieu familial de Montréal-Est				7 246	
S. RSG milieu familial de la Pointe-de-l'Île				5 260	
S. RSG du BC Force Vive				6 873	
S. RSG milieu familial Familigarde				4 322	
S. RSG milieu familial Maisons Enjouées				4 446	
S. RSG de MTL-Nord-St-Michel				3 258	
STT de l'Accueil Bonneau				10 674	
STT CPE MRC Rouyn-Noranda	75 300		1 144	2 941	
STT CPE Les petits chatons	22 800		800	6 494	
STT CPE Cannelle et Pruneau	19 500		400	2 837	
STT CPE P'tits Maringouins	9 300		400		
STT CPE Secteur Ville-Marie	10 200		400		
STT CPE Bambin et Câlin	35 400		800	3 519	
STT CSSS Les Eskers de l'Abitibi				21 360	
S. Paramédics A-T N-d-Q	3 000			21 999	
STT CPE Pidaban	24 600		400	3 728	
STT CPE Vallée des Loupiots	41 100		840	8 554	
STT CPE Québec-Chaudière-Appalaches	1 368 000		9 044	213 003	
R.E.T.A.Q.M.	11 288			23 642	5 971
STT CHP Québec-Chaudière-Appalaches				5 239	5 600
SII Héma-Québec				32 176	
STT CSSS Montmagny-L'Islet				13 735	
SEE Milieu familial de Beauport				3 890	
SEE Milieu familial de Ste-Marie				2 641	
STT Hôtel. Hommes et Maison Charlotte				26 814	
ST CPE MRC Rimouski-Neigette	57 900		936	9 386	
P. Service de garde Enfant joue	52 500				
SRT CPE MRC Matapédia	7 200		400	314	
SE CPE Rivière-du-Loup	164 100		1 808	7 351	
STT Résidences d'héb. Rimouski-Neigette				9 386	5 191
ST CPE MRC de la Mitis	19 500		400		
ST CPE Les p'tits flots	12 300		400		
STT CPE MRC du Témiscouata	35 700		800		
STT Institutions religieuses Rimouski			400	5 833	
STT Service de garde Enfant joue	18 000		400		
STT CPE Baleine bricoleuse	16 500				
S. Personnel bureau CISSSBSL				4 840	
STT CPE Saguenay-Lac-St-Jean	655 500		5 004	134 365	
STT CHP Saguenay-Lac-St-Jean	66 916			23 494	7 866
STT CRDI du Saguenay-Lac-St-Jean				38 868	
SEE Agence SSS Saguenay-Lac-St-Jean				49 484	

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX (CONTINUED)					
S. RSG milieu familial Domaine du Roy				6 298	
S. Paramédics Saguenay-Lac-St-Jean-Nord	1 112			34 206	
ST CPE de l'Estrie	744 300		6 084	111 330	
S. Paramédics de l'Estrie				6 403	
SP Centre jeunesse de l'Estrie				46 394	
STT CPE Montérégie	1 448 400		8 040	246 926	
Bur. et adm. du CSSS Richelieu-Yamaska				20 340	
S. RSG milieu familial de la Montérégie				6 993	
S. Paramédics et préhosp. Montérégie	800			28 026	2 935
STT CSSS Champlain-Charles-Lemoyne				30 064	
STT BC Joie de Vivre				3 771	
S. RSG BC Vos Tout-Petits				9 663	
SRTT CPE Cœur-du-Québec	640 200		4 764	125 243	
S. Paramédics Cœur-du-Québec				4 106	
S. SSS Drummond				16 003	
S. Paramédics de la CAM	480			6 381	
Préhospitalier 2020					100 000
Balances of less than \$2,000	-	-	800	109 805	12 547
	\$ 9 811 931	\$ -	\$ 77 878	\$ 2 495 963	\$ 215 714

FÉDÉRATION DES EMPLOYÉES ET EMPLOYÉS DES SERVICES PUBLICS

SP soutien Cégep de Baie-Comeau	12 300				
SE soutien Cégep de Sept-Îles	12 300			3 307	
STT Transport ferroviaire Tshiuetin	(275)				
SE soutien Cégep de la Gaspésie	10 200				
SE Centre des Pêches de Grande-Rivière	3 900				
SE soutien Cégep des Îles	3 600				
SE soutien Campus Carleton-sur-Mer	4 200				
SE Municipaux des Îles				8 649	
STT Municipalité Bonaventure				7 479	
SE soutien Cégep de l'Outaouais	25 200			5 774	
STT Aéroport Gatineau					2 481

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DES EMPLOYÉES ET EMPLOYÉS DES SERVICES PUBLICS (CONTINUED)					
A. soutien Collège Héritage	12 300				
STT Resto-Casino Hull				6 646	
S. Cols bleus de Gatineau				8 435	
SP soutien Cégep rég. de Lanaudière	40 200				
S. Autobus Terremont				8 617	50 000
STT Autobus R.M.	12 000				
SE Cégep Lionel-Groulx	34 800			11 002	
SE soutien Cégep de St-Jérôme	33 000				
STT Ville de Ste-Adèle				2 360	
SPS Pierre Neveu				3 152	
SP Soutien CS Seigneurie-des-Mille-Îles				4 404	
AP Pers. adm. CSSDM				4 533	
SNEE CSDM				4 533	
A. Concierges écoles du district de Montréal				3 981	
SEE Cégep du Vieux-Montréal	41 400				
SEE Cégep de Rosemont	27 600				
SE soutien Cégep St-Laurent	23 100			4 878	
SE Entr. Soc. transport Ville Laval				4 636	
SE Cégep Montmorency	23 700			7 894	
Concordia University Library Employees' Union				3 947	
SE soutien Cégep André-Laurendeau	24 000			5 801	
STT OIIQ				3 737	
SEE Société du Palais des Congrès Mt				6 013	
Concordia University Support Staff Union				4 427	
STT Cimetière Notre-Dame-des-Neiges	76 800		4 256	89 911	31 280
SE Bureau Cimetière Notre-Dame	104 700		4 800	49 917	8 587
SSS de la RIO				682	
SEE Collège Gérard-Griffin	9 300				
STT STM				2 587	
STT Transco				5 618	
Fraternité constables et agents de la paix STM				4 024	7 788
STT Autobus Duplessis				25 000	4 370
STT Autobus Ideal				9 727	
SAA Sécurité des chantiers ADM				3 928	1 474
SE municipaux ville de Chapais				3 406	3 918
STT Boralex					5 233
STT Relais routier du KM 381				6 160	
S. Traverse Québec-Lévis	35 400			4 721	
S. Chauffeurs d'autobus de la Rive-Sud	79 500		1 272	31 711	
SE Transport public Québec métropolitain				50 917	40 063
SE Municipaux Côte-de-Beaupré					69 351
SE Transport scolaire Tremblay et Paradis	32 700		512	10 655	
SE Support Fonds FRQNT-FQSC				2 242	
SS Garages CTCUQ					18 172
Champlain RC St-Lawrence Teachers' Union	2 400				
SP soutien scolaire des Découvreurs				15 880	
STT Municipaux Ville de Donnacona				2 671	
SP soutien Cégep de Beauce-Appalaches	13 500			3 033	
SE Transport Autobus B.R.	6 900		400	7 664	
SP soutien Cégep de Rimouski	39 300				
SNE Cégep de Rivière-du-Loup	19 200				
SP soutien Cégep de Matane	13 200				
SE Traverse Matane-Baie-Comeau	15 300			2 729	
SP soutien Cégep de la Pocatière	16 500				
SE soutien Cégep de Jonquière	43 800			8 148	
SE service du Collège de Chicoutim	40 200				
SEE soutien Cégep d'Alma	13 500			4 578	
SE soutien Cégep de St-Félicien	15 900			4 693	
S. soutien scolaire Lac-St-Jean				3 838	
SE Municipaux du Saguenay				55 112	
STT Soutien scol. Des Sommets				3 718	
S. Agents de la paix serv. correctionnels		5 829		319 796	11 143
STT SAQ				91 383	4 603

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DES EMPLOYÉES ET EMPLOYÉS DES SERVICES PUBLICS (CONTINUED)					
STT SQDC	32 400			37 934	3 299
STT Uni-es BANQ	74 100			84 974	
SE Municipaux Bromont				7 971	
SE soutien Cégep de Sorel-Tracy	8 700				
SEE Société des Traversiers Sorel	20 100			13 971	
SE soutien Cégep de St-Hyacinthe	23 100				
SNE Municipaux de Chambly				4 063	
SNE soutien St-Jean-sur-Richelieu	22 800			4 900	
SEE STRSM				26 782	
SNE soutien Cégep Champlain	8 100				
SEE de la Confédération de l'UPA				3 806	
STT Cité des arts et des sports				7 510	
SP soutien Hautes-Rivières				10 964	
SSS Vallées des Tisserands				5 110	
SEE Comm. scol. Sorel-Tracy				3 346	
SE Municipaux Sorel-Tracy	16 800			19 680	
S. Personnel tech., adm. et édu.				11 328	
SE soutien Cégep de Drummondville	9 900				
SP soutien Collège de Shawinigar	11 400			2 201	
SE Cégep de Trois-Rivières	30 300				
S. Soutien scolaire Chemin-du-Roy				3 501	
S. Cols blancs Ville de Shawinigar				5 143	
SE Munic. cols blancs de Drummondville				2 812	
STT Centres aquatiques du Québec				3 747	
Application for declaratory judgment					8 437
School bus mobilization 2022				29 769	
Balances of less than \$2,000	(275)			151 771	30 437
	\$ 1 284 650	\$ 5 829	\$ 11 240	\$ 1 476 226	\$ 300 636

FÉDÉRATION DE L'INDUSTRIE MANUFACTURIÈRE

STT LM Wind Power	-	-	-	17 183	-
SNT Pâtes et Papiers Crabtree				10 478	
STT Bridgestone				22 111	
STT Outils A.Richard Co.				7 820	
STT Industries Mailhot	141 900		2 052	9 359	2 549
STT Orica				3 254	
STT Demix Béton				10 308	
SE Scieries Mont-Laurier				2 942	
STT Kruger				9 016	
SNE Velan				7 689	
STT Lavo				9 819	
ST Câbles Acier Pointe-Claire				3 403	
STT Cheminées Sécurité				10 360	
STT Bitumar				3 435	
STT MDA Espace				7 511	
STT Rolls-Royce Canada	3 120 325		44 775	332 574	47 760
STT Mitchel-Lincoln Cavendish	104 400		1 200	36 172	
STT Mine Noranda				20 751	-
STT Norascon				7 105	-
STT Industries Rouillard				2 624	-
ST Chantier naval de Lauzon				49 912	-
SSS General Dynamics Produits de défense				5 318	-
ST Mecart				2 550	-
STT Canam Structal				9 200	-
SE Bombardier La Pocatière				6 417	-
SNTR – Transport Gino Bois				3 944	-
SNTR Pâtes et Papiers Kénogami Inc.				6 743	-
ST Scierie Petit Paris	-	-	-	10 221	-
STT TLD-CSN	64 500				
STT de Gurit	-	-	-	4 595	-

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DE L'INDUSTRIE MANUFACTURIÈRE (CONTINUED)					
STT Pâtes et Papiers de Brompton	-	-	-	3 668	8 760
ST Pâtes et papiers de Windsor	-	-	-	29 959	1 078
STT Pâtes et Cartons d'East Angus Inc.	-	-	-	5 649	-
SN de la Sylviculture	-	-	-	4 772	-
SNT Produits chimiques Valleyfield	-	-	-	6 015	-
SE Bureau Alstom Energies	-	-	-	3 569	-
SNEE Kronos Canada	-	-	-	21 283	-
STT Indeck	-	-	-	2 177	-
SE Sico Longueuil	-	-	-	-	14 863
STT Services Industriels Newalta	-	-	-	11 441	-
ST Demix Béton	54 450	-	2 800	12 833	8 546
STT Oldcastle	9 600	-	-	7 786	-
UTT Lockweld	-	-	-	5 547	-
STT Produits performants General Chemical	2 100	-	-	-	-
SS Emballages Mitchel-Lincoln	-	-	-	6 735	-
STT Fonderie Belgen	-	-	-	6 145	-
STT Soucy Internationa	-	-	-	3 783	-
STT Technocell	-	-	-	7 486	-
STT Industries manufacturières	-	-	-	10 222	-
Balances of less than \$2,000	-	-	-	103 010	4 939
	\$ 3 497 275	\$ -	\$ 50 827	\$ 884 894	\$ 88 495

FÉDÉRATION NATIONALE DES COMMUNICATIONS

ST Information La Presse	-	-	-	5 936	-
S. Musée des Beaux-Arts de Montréal	-	-	-	4 082	-
S. Rédaction du Soleil	-	-	-	-	138 673
ST Radio-Canada	-	-	-	346 660	3 848
S. Service de la publicité du Nouvelliste	-	-	-	2 497	-
S. Information Nouvelliste	-	-	-	2 497	-
Balances of less than \$2,000	-	-	-	31 053	300
	\$ -	\$ -	\$ -	\$ 392 725	\$ 142 821

OTHER EXPENSES

UCCO-SACC	-	2 587	-	546 701	-
Solidarity merchandise	-	-	-	44 525	-
Signs, posters and buttons	-	-	-	108 684	-
FDP tools	-	-	-	457 848	-
Press releases (Telbec)	-	-	-	701 007	-
Bill 10 – Health and social services	-	-	-	-	8 579
Bill 15 – Pension plans 2015	-	-	-	-	49 961
Essential services – 2017	-	-	-	-	21 505
Intervention – Bill 24	-	-	-	-	46 923
Follow-up – general assemblies	-	-	-	-	45 722
Bankruptcy GCM	-	-	-	-	16 165
Miscellaneous	-	-	-	214 635	-
	\$ -	\$ 2 587	\$ -	\$ 2 073 400	\$ 188 855
	\$ 25 630 705	\$ 8 416	\$ 295 975	\$ 10 967 472	\$ 1 245 362

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

EXPENSES FOR COMPANY SHUTDOWNS AND FOR PRESERVING JOBS

Advisory Group for Maintaining and	
Creating Jobs in Quebec	\$ 1 500 000
STT Non-assujettis (STTNA-CSN)	321
STT Ritz-Carlton	3 890
STT PJC	6 189
S. prof. laïcs Collège Ste-Anne La Pocatière	3 609
A. Professeurs du Collège Stanislas	6 680
STT Santé et SS de l'Outaouais	6 695
STT Fondation de la santé Gatineau	6 480
ST CPE région Laurentides	7 583
SE Maison mère sœurs de la miséricorde	1 877
CPE Montréal et Laval	141
STT Pavillon St-Joseph	13 756
STT CHU de Québec	13 373
STT Hôtel. pour hommes et Maison Charlotte	516
S. RSG milieu familial Estrie	5 662
SE Municipaux Ville de Saguenay	4 698
ST Câbles d'acier Pointe-Claire	3 608
STT Pharmetics	710
STT Portes Celco	274
ST Granicor	14 164
STT Pâtes et Papiers de Brompton	84
ST Chlorate Beauharnois	160
ST Information du Droit	28 573
S. Conseillers en publicité – Le Droit	28 573
SE Bureau – Le Droit	28 573
S. Représentants (CEP) du Soleil	28 573
SE Bureau du Soleil	28 573
S. Rédaction du Soleil	28 573
S. Communications du Progrès du Saguenay	28 573
S. Publicitaires du Saguenay	28 573
SNE de La voix de l'Est	28 573
S. Serv. de la publicité du Nouvelliste	28 573
S. Information du Nouvelliste	28 573
	\$ <u>1 914 773</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OTHER FINANCIAL INFORMATION

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OTHER FINANCIAL INFORMATION

OPERATING BUDGET

CHANGES IN QUARTERLY RESULTS BUDGETED FOR THE 2020–2023 PERIOD

(WITH COMPARISON WITH ACTUAL RESULTS)

Number of months	Period ending	Budget	Actual
6	August 31, 2020	\$ -	\$ -
12	February 28, 2021	(1 685 321)	5 969 694
18	August 31, 2021	(3 014 782)	10 997 447
24	February 28, 2022	(3 920 190)	16 353 478
30	August 31, 2022	(5 742 678)	20 053 744
36	February 28, 2023	(6 695 551)	27 687 529

CONFÉDÉRATION DES SYNDICATS NATIONAUX

LIST OF PROJECTS CARRIED OUT BY MCE CONSEILS, THE ADVISORY GROUP ON
PRESERVING AND CREATING JOBS IN QUEBEC

36-MONTH PERIOD ENDED FEBRUARY 28, 2023

FÉDÉRATION DU COMMERCE

FÉDÉRATION NATIONALE DES ENSEIGNANTES ET ENSEIGNANTS DU QUÉBEC

FÉDÉRATION DES PROFESSIONNELLES

FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX

FÉDÉRATION DES EMPLOYÉES ET EMPLOYÉS DE SERVICES PUBLICS

FÉDÉRATION DE L'INDUSTRIE MANUFACTURIÈRE

FÉDÉRATION NATIONALE DES COMMUNICATIONS

FINANCIAL CONTRIBUTIONS

Research and Status of Women Department – p. 24	\$	1 564 278
Expenses for company shutdowns and preserving jobs – p. 87	\$	1 914 773





Report from the surveillance committee

**Financial Year Ending
February 28, 2023**

MAINTENANT

Under Article 60 of the CSN's Constitution and Bylaws, a threemember Oversight Committee is elected by the Convention; but the Convention may refer this election to the the Confederal Council, which it did.

During the 2020–23 term, this committee was composed of Pauline Bélanger and, for the first part of the term, Denis Beaudin and Michel Tétreault. Following the departures of Denis and Michel, Eric Céré and Dany Chamberland were elected. The members of the Oversight Committee thank Denis and Michel for their years of service.

The Oversight Committee discharged all of its duties, with a focus on its responsibility to inform decisionmaking bodies wisely on major budget issues.

The committee's duties are:

- To examine any special expense not provided for in the budget;
- To examine the Treasurer's semiannual reports;
- To oversee the administration of the Professional Defence Fund and the application of the Bylaws;
- To be represented, by one of its members, at all sessions of the CSN's Confederal Bureau, Confederal Council, and Convention (the entire Oversight Committee attends the deliberations on the financial statements);
- To make recommendations, as it deems useful, to the Executive Committee and the Confederal Bureau; and
- To inform the Confederal Council regarding transfers of funds recommended by the Executive Committee or the Confederal Bureau.

In this context, we met several times with the CSN's Treasurer, accountant, and departmental coordinators. We are satisfied with the explanations provided for material variances between the budget and actual spending, and we thank all the above officers for their invaluable cooperation. We also thank the office staff for their generous contribution to the fulfilment of our mandate.

For the 2020–23 period, the average monthly number of duespaying members was 284,788—27,830 more than the projected 256,958.

The average amount of dues was lower than projected: \$27.54 instead of \$27.85.

Combined results

At the end of the 36 month financial period that ended February 28, 2023, the CSN's total revenue was \$287,990,651, with \$281,658,107 coming from the per capita and \$6,332,544 from interest.

Expenditures totalled \$249,956,467, which is \$22,820,716 less than projected in the budget. The financial period closed with a surplus of \$37,824,447, compared with a projected deficit of \$12,802,556, a positive variance of \$50,627,003.

Assets

Net assets increased from \$121,234,675, on February 29, 2020, to \$153,911,122, on February 28, 2023. The favourable variance is due mainly to the per capita and the combined interest generated by our three funds during the 36 month period.

OPERATING BUDGET

Operating budget revenues were \$188,994,063, whereas the projection was \$172,515,049.

Expenses totalled \$161,096,797, which was \$18,813,803 lower than the adopted projection of \$179,210,600. After applying the mentoring expense of \$209,737, the 2020–23 financial period therefore ended with a \$27,897,266 surplus of revenues over expenses.

The operating cash balance went from \$14,888,176, on February 29, 2020, to \$50,415,254, on February 28, 2023, a \$35,527,078 increase over the past thirty-six months.

LEADERSHIP – PAGE 25

EXECUTIVE COMMITTEE AND SUPPORT STAFF – PAGE 49

We note an amount of \$81,127 for the new budget line item "Allowance for presence." This consists of reimbursements for attending meetings of the Fondation Board of Directors.

HUMAN RESOURCES – PAGE 51

The CSN received a \$596,204 grant from the Programme actions concertées pour le maintien en emploi (PACME), for reimbursement of salaries while attending training, and a \$92,996 grant from the Fonds de développement et de reconnaissance des compétences de la main d'oeuvre (FDRCMO), for Office 365 integration.

The “Cost of future benefits” line item is zero, whereas the projection was \$1 million. During the audit, the auditors requested that this item be removed since the provision was no longer required, according to the actuarial reports.

The positive variance in the decrease in benefits is due in part to group insurance and the pension plan, which now cost less. This was true for all modules.

HEALTH, SAFETY, AND ENVIRONMENT – PAGE 29

LEGAL EXPENSES – PAGE 29

We note that the “Legal expenses” line item surged, some files were transferred to an outside firm specializing in health and safety, on account of the large number of cases that the team was unable to handle.

To address the situation, an analysis was performed and three advisor positions were added to the team, as well as one-and-a-half clerical positions.

COMMUNICATIONS – PAGE 30

INFORMATION DOCUMENTATION – PAGE 55

The “Subscriptions and documentation” line item is \$253,873, higher than the projection of \$153,873. This overrun is due, among other things, to digitization of documents in connection with the 100th anniversary of the CSN.

PRINTING DISTRIBUTION – PAGE 56

Equipment rental and maintenance amounted to \$449,770, which is higher than the projection of \$349,770 due to the rental of two new pieces of equipment, among other things. As the CSN owns some equipment, this budget item includes depreciation expenses and maintenance costs.

For “Preparation of mailouts,” the amount is \$33,017, less than the \$41,983 projection. This is due to the fact that few shipments were sent using companies other than Canada Post and Purolator.

ADMINISTRATION – PAGE 32

FINANCE – PAGE 64

In “Professional fees,” there was an overrun of \$703,615, as no financial statements could be produced after February 29, 2020. To address the problem, in March 2021 the Treasurer requested a quote from the specialized firm already on site, which was also providing training in the new computer system. The Finance Department was finally able to produce financial statements as of August 31, 2021.

All invoices over \$50,000 must be approved by the Treasurer and the President. In June 2021, the Treasurer received the March invoice for payment. This triggered an investigation, immediate termination of the contract, and a request for a review of all invoices from March through June, 2021. The dispute with the consulting firm was concluded as of December 2021. At the time of this review, the Oversight Committee recommended that:

- When hiring a specialized external firm for any special project over \$25,000, a request for proposals be issued, acceptance of the contract be done by the Executive Committee, and regular followup with the retained firm be done by an appropriate person in charge.
- That all contracts include a clause stipulating that any cost overrun must be approved in advance by the signatory.

This recommendation was adopted by the Confederal Bureau in November 2021, and the Oversight Committee noted subsequently that it had been implemented.

PROFESSIONAL DEFENCE FUND

The revenues of the Professional Defence Fund were \$89,256,012, compared with a projection of \$78,647,573.

Expenses totalled \$88,859,670, which was \$4,706,913 less than the adopted projection of \$93,566,583. The 2020–23 financial period therefore ended with a surplus of revenue over expenses of \$396,342, a difference of \$15,315,352 compared with the adopted budget.

Assets

Net assets increased from \$74,464,805, on February 29, 2020, to \$74,861,147, on February 28, 2023.

CONSOLIDATED AND LOCAL BARGAINING – PAGE 40

It should be noted that the CCSPP did not get a break between the two public sector bargaining rounds. The last round dragged on and the collective agreement was only for three years. No sooner was it signed than the next round began.

STRIKE BENEFITS – PAGES 76–84

Following the last Convention, strike pay was increased to \$300, to begin with. The allocated reserve was therefore increased from \$41,250,000 to \$45,000,000 in 2021. There were several strikes during the threeyear period: discontinuous strikes, unlimited general strikes (with or without essential services), and even lockouts. The total number of benefit payments during the period was 83,928. The following table shows the average number of strike benefits per week during this period.

Average after 6 months		Average after 1 year	89
Average after 18 months	411	Average after 2 years	648
Average after 30 months	671	Average for 36 month period	538

* The projection was for 475 strike payments per week.

SPECIAL SUPPORT FUND

During this period, the Special Support Fund posted revenues of \$9,740,576.

Assets

Net assets were \$11,925,161 as of February 28, 2023, compared with \$2,184,585 as of February 29, 2020.

RECOMMENDATION

The Oversight Committee recommends that the 67th CSN Convention approve the financial statements for the operating budget, the Professional Defence Fund, and the Special Support Fund, as well as the combined results, for the 36 month period ending February 28, 2023.

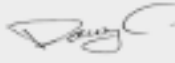
The CSN Oversight Committee



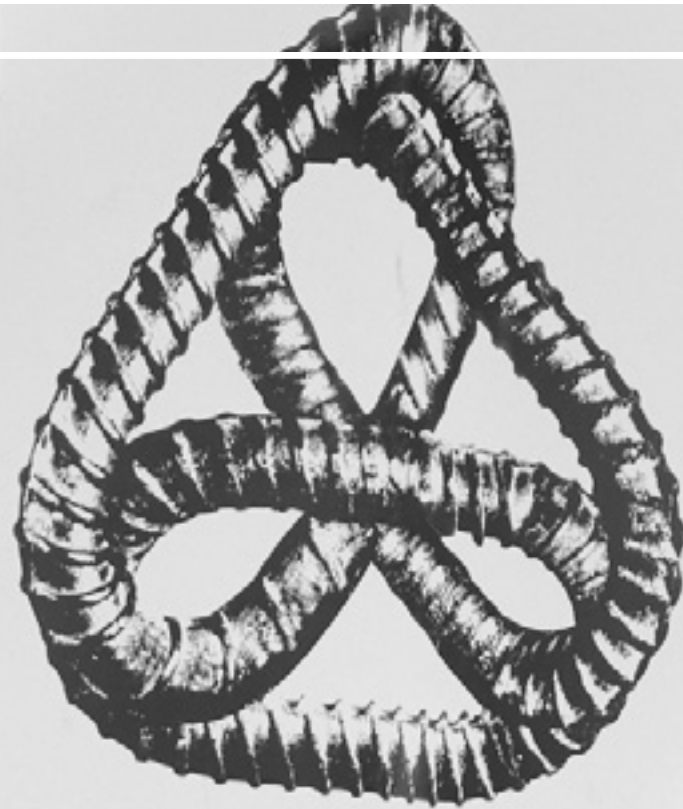
Pauline Bélanger



Eric Céré



Dany Chamberland



CSN





Budget Proposals 2023–2026

MAINTENANT

2023-2026 BUDGET

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TREASURER'S REMARKS

Dear
delegates,

Today we carry out an important responsibility for our unions: approving the CSN's budget for the period March 1, 2023, to February 28, 2026.

MAINTENANT

This budget is based on choices. It must support the policy directions that you are being asked to set at this convention.

It must also support the struggles that the CSN and its affiliated organizations—its unions, central councils, and federations—will wage in the coming years.

Our responsibility as a labour organization is to make choices that will let us continue to promote workers’ occupational, economic, social, and political interests, and thereby improve the working and living conditions of the members that we represent, as well as all Quebecers, in the short, medium, and long terms. This is the task to which we now turn.

At the CSN, this process is transparent and eminently democratic. We are proud to say that there are few union organizations in the world that can claim to be as transparent and democratic as we are.

The Pre-Convention Committee has already debated this proposed budget and recommends that you approve it. Now it is up to you to examine, analyze, and debate it, and ultimately make your decision.

DISTRIBUTION OF PER CAPITA REVENUE

As already noted at this Convention, our Constitution and By-laws set the per capita dues to be paid to the CSN at 0.72% of total gross pay. The amounts collected are distributed among our three separate funds as follows: 0.47% for the operating budget, 0.225% for the Professional Defence Fund, and 0.025% for the Special Support Fund.

When debating the proposed budget before you, please keep the purpose and role of each of these funds in mind.

The operating budget pays for the CSN services and departments that provide support for its unions, federations, and central councils. This budget also covers the costs of our democratic processes.

The Professional Defence Fund covers expenditures related to:

- Support for struggles: strike and lockout benefits, strike and lockout expense allowances to unions, benefits in cases of dismissal for union activities, and legal expenses and fines related to labour disputes
- Support for collective bargaining: the range of services that support co-ordination of public-sector bargaining; expenditures to support consolidated, coordinated, and local bargaining in the private sector; and equalization transfers to federations and central councils
- Support for our demands through confederal, sectoral, and regional campaigns and solidarity donations

The Special Support Fund can be used when needed to replenish the operating budget or the Professional Defence Fund. I will return to this subject.

BACKGROUND

Before going any further with the presentation of the 2023–26 budget, I would like to give you some background on the CSN’s financial position, discussing each of the three funds.

During the 2020–23 financial period, the CSN experienced significant growth in its membership compared with the preceding three-year period. Let’s look at the changes in the average number of dues-paying members since 1996:

AVERAGE NUMBER OF DUES-PAYING MEMBERS	
PERIOD	DUES-PAYING MEMBERS
1996-1999	204,012
1999-2002	223,093
2002-2005	245,749
2005-2008	266,145
2008-2011	274,156
2011-2014	287,330
2014-2017	284,790
2017-2020	261,544
2020-2023	284,788

As the above table shows, for about twenty years, from 1996 to 2014, the number of CSN dues-paying members grew continuously. In 2014–17, it dropped slightly, and then in 2017–20, rather sharply. But then, in 2020–23, contrary to what had been forecast when the budget for this period was prepared in the midst of the pandemic, the number of dues-paying members grew substantially, returning to the same level as in 2014–17.

Obviously, these changes affected the CSN's revenues from per capita dues. Let's take a closer look.

PER CAPITA REVENUE BY THREE-YEAR PERIOD

PERIOD	PER CAPITA REVENUE	INCREASE (DECREASE) IN PER CAPITA REVENUE	PERCENTAGE INCREASE (DECREASE) OVER THREE YEARS
1996-1999	\$120,627,618		
1999-2002	\$139,666,167	\$19,038,549	15.8%
2002-2005	\$166,889,609	\$27,223,442	19.5%
2005-2008	\$188,829,163	\$21,939,554	13.1%
2008-2011	\$211,551,251	\$22,722,088	12.0%
2011-2014	\$235,764,323	\$24,213,072	11.6%
2014-2017	\$248,572,641	\$12,808,318	5.4%
2017-2020	\$244,485,554	- \$4,087,087	- 1.7%
2020-2023	\$281,658,107	\$37,172,553	15.2%

From 2005–08 through 2014–17, growth in per capita revenue slowed steadily. In 2017–20, instead of growing, per capita revenue actually decreased, by \$4,087,087, or 1.7%. However, the \$37,172,553 rebound in per capita revenue in 2020–23 was truly spectacular. This was attributable largely to growth in the number of members of CSN unions in the health and social services system.

When the 2020–23 budget was presented, some concerns were raised about the CSN's operating cash balance, but by February 28, 2023, it had recovered.

OPERATING CASH BALANCE	
February 28, 2011	\$19,160,610
February 28, 2014	\$27,344,759
February 28, 2017	\$21,643,695
February 29, 2020	\$14,888,176
February 28, 2023	\$50,415,254

This is all the more reassuring for two reasons. First, as noted when the CSN's 2020–23 financial statements were presented, we have a financial obligation of nearly \$12 million related to the mentoring program, which the CSN will have to assume in the coming years. Second, it is plausible that in the medium term, the Special Support Fund will be unable to support the operating budget, because it will have to support the Professional Defence Fund instead.

Like the operating budget, the Professional Defence Fund is in very sound financial condition, which enabled us to adopt new rules governing this fund at our last convention.

Under these new rules, eligibility for strike and lockout benefits was greatly improved, and the amount of the benefits was raised significantly. As a result, expenditures for strike benefits in 2020–23 were more than \$22,300,000 greater than in 2017–20.

In addition, the present budget calls for these benefits, which are currently \$300, to increase to \$315 as soon as this conference closes, to \$320 as of March 1, 2024, and to \$325 as of March 1, 2025. It also provides for these base benefits to be increased by \$25 after three months of conflict, \$50 after four months, \$75 after five months, and \$100 after six months.

It is worth recalling that over the years, CSN conventions have passed many motions with this same objective of protecting the Professional Defence Fund in the short, medium, and long terms so that it can always support the struggles that workers democratically decide to wage.

That was why the 1996 convention decided that the Professional Defence Fund should maintain an accrued benefits reserve fund equal to 150,000 benefit payments. The CSN unions deemed the creation of such a reserve fund indispensable. A union organization such as ours is never immune to attacks from those who want to weaken the labour movement in general and the CSN in particular. We must therefore, under all circumstances, ensure that we have the means of responding to such attacks and that the CSN has the resources to support workers in their struggles.

In 2002, because the reserve fund did not contain the equivalent of 150,000 benefit payments, the convention decided:

- To rebuild the reserve fund to 150,000 benefit payments
- To ban any use of the accumulated revenue in the Special Support Fund until the total cash balance of the Professional Defence Fund and the Special Support Fund equalled 150,000 benefit payments

In conclusion, the Professional Defence Fund must always have an accrued reserve fund equal to 150,000 benefit payments. As soon as this reserve fund falls below this level, we have to draw on the Special Support Fund.

Since 2011, the Professional Defence Fund has had a reserve fund equal to 150,000 benefit payments.

As we saw in the presentation of the financial statements, as of February 28, 2023, the net assets of the Professional Defence Fund stood at \$74,861,147. Of this total, \$45,000,000 (150,000 x \$300) was earmarked for the accrued benefits reserve fund; hence the Professional Defence Fund had a surplus of \$29,861,147 above and beyond this reserve.

NET ASSETS – PROFESSIONAL DEFENCE FUND	\$74,861,147
ACCRUED BENEFITS RESERVE FUND	\$45,000,000
SURPLUS – PROFESSIONAL DEFENCE FUND	\$29,861,147

At the last convention, we made some bold decisions about the use of the Professional Defence Fund. These decisions had a large and nearly immediate impact on the average weekly number of strike and lockout benefit payments.

	PROJECTED NUMBER OF PAYMENTS	ACTUAL NUMBER OF PAYMENTS	PROJECTED AMOUNT PAID OUT	ACTUAL AMOUNT PAID OUT
2011-2014	700	263	\$25,662,000	\$9,739,920
2014-2017	550	165	\$21,450,000	\$6,426,235
2017-2020	475	93	\$19,549,000	\$3,319,677
2020-2023	475	538	\$21,802,500	\$25,630,705
2020-2021	475	89	\$7,267,500	\$1,279,500
2021-2023	475	762	\$14,535,000	\$24,351,205

In the three financial periods from 2011 to 2020, as well as in 2020–21, the actual number of strike and lockout benefit payments, and hence the actual total dollar amount of these payments, were well below what had been forecast in the corresponding budgets.

But the situation has changed since the adjustments to the eligibility criteria for strike and lockout benefits were adopted. From March 1, 2021, to February 28, 2023, the situation reversed. Of course, this is only a two-year period, but that does not make the reversal any less spectacular, because, during this period, an average of 762 benefit payments were made, compared with the 475 payments projected in the budget.

Our boldness in making substantial enhancements to the Professional Defence Fund at the last convention will probably have some consequences for the Special Support Fund, which will have to support the Professional Defence Fund in the medium and long term.

REVENUE

Two factors determine the total amount of per capita dues that members pay to the CSN. The first is the number of dues-paying members. We estimate that for 2023–26, the average number of dues-paying members of the CSN will be 304,768. The corresponding figure for 2020–23 was 284,788. Although this number was lower at the start of this three-year period because of the COVID-19 pandemic, it has since bounced back. According to the statistics calculated for the 2021 calendar year, the average number of dues-paying members was slightly over 300,000.

The other factor that determines the total amount of per capita dues that the CSN receives is the average monthly rate of dues, which varies with our members' salaries. For the coming three years, we project that this average rate will be \$28.79, compared with \$27.54 for 2020–23.

We therefore project that per capita revenue for 2023–26 will total \$315,874,000. This represents a projected increase of 12.2% over per capita revenue for 2020–23, which already represented an increase of 15.2% over per capita revenue for 2017–20.

	ACTUAL 2017–2020	ACTUAL 2020–2023	BUDGET 2023–2026
AVERAGE NUMBER OF DUES-PAYING MEMBERS	261,544	284,788	304,768
AVERAGE MONTHLY RATE OF PER CAPITA DUES	\$26.07	\$27.54	\$28.79
PER CAPITA REVENUE	\$244,485,554	\$281,658,107	\$315,874,000

EXPENDITURES

In 2020–23, in light of its sound financial health, the CSN began redeploying its resources, in particular to its Union Organizing Department, its Health, Safety and Environment Department, and its Support for Mobilization and Regional Life Department. Given the sizable surpluses that the CSN’s operating budget and its two funds ran in 2020–23, and, most of all, the fact that the number of dues-paying members continues to grow (albeit more slowly), we believe that it is possible and even desirable to continue along this path in 2023–26.

SURPLUSES FOR THE THREE-YEAR FINANCIAL PERIOD ENDED FEBRUARY 28, 2023

OPERATING BUDGET	\$27,687,529
PROFESSIONAL DEFENCE FUND	\$396,342
SPECIAL SUPPORT FUND	\$9,740,576
TOTAL	\$37,824,447

In the present budget, we are therefore proposing to confirm the positions that were added in the last budget and that are already in place or in the process of being put in place, and to add some new ones: 43.5 in all, distributed as shown in the following table.

	NEW POSITIONS CONFIRMED OR CREATED			TOTAL
	UNION ADVISOR	OFFICE EMPLOYEE	MANAGEMENT STAFF	
EXECUTIVE COMMITTEE			1.0	1.0
PROFESSIONAL DEFENCE FUND		1.0		1.0
HUMAN RESOURCES AND TRAINING	1.0	4.0	2.0	7.0
LEGAL DEPARTMENT	2.0	1.0		3.0
UCCO-SACC-CSN	1.0	0.5		1.5
UNION ORGANIZING	4.0	0.67		4.67
RESEARCH AND STATUS OF WOMEN	2.0			2.0
HEALTH, SAFETY AND ENVIRONMENT	3.5	1.5		5.0
COMMUNICATIONS	2.0	1.5		3.5
SUPPORT FOR MOBILIZATION AND REGIONAL LIFE	7.0	2.33		9.33
FINANCE		2.0		2.0
INFORMATION SYSTEMS	2.0		1.0	3.0
BUILDING MANAGEMENT AND MAINTENANCE		0.5		0.5
TOTAL	24.5	15.0	4.0	43.5

These new positions, of course, will have a major effect on operating-budget expenditures, as we shall see shortly. But let's take a closer look at what justifies the new positions.

THE EXECUTIVE COMMITTEE'S workload made it essential to add a political advisor. Because this advisor was handling the content for the convention, the convention paid their salary, in principle, for a certain time. In addition, the Executive Committee was receiving revenue, in the form of stipends, for the President's and the Treasurer's service on the Fondation Board of Directors. As a result, it became more affordable to add this advisor to the Executive Committee team.

AS REGARDS THE PROFESSIONAL DEFENCE FUND, it was essential to add one office employee position to handle requests for reimbursement, which are constantly growing in number and volume.

With the growing demands being placed on **THE HUMAN RESOURCES AND TRAINING DEPARTMENT,** the addition of positions was inevitable. Thus, in light of the growing need for computer training for CSN employees, the hiring of a union advisor and an office employee became necessary.

In addition, in order to support the Assistant Director, Staffing at a time when recruitment has become a crucial issue, a management advisor was recruited. Also, in order to help an assistant director supervise the selection and implementation of a new payroll and human resources management system, an assistant was added at the end of 2020–23. It should be noted that the creation of numerous joint committees during the last round of bargaining with the union resulted in an increase in their tasks. Finally, in the last bargaining round, the parties agreed to create a float team of three office employees to fill in when individual CSN employees are absent. It was decided that administratively, these three float employees would be considered part of the Human Resources and Training Department.

THE LEGAL DEPARTMENT is in high demand to meet the needs of the Confederation and its affiliated federations. Two union advisor positions and one legal technician position have been added to this department, which should help to reduce the CSN's use of outside law firms.

THE UNION OF CANADIAN CORRECTIONAL OFFICERS (UCCO-SACC-CSN), which is affiliated directly with the CSN, is experiencing growing needs in the Québec Region. These needs are attributable mainly to the high volume of grievances to be handled, which requires the addition of the equivalent of 0.5 office employee positions. Also, even though this is only a technical addition, the position of the UCCO-SACC-CSN union advisor for mobilization will be made official in the present budget.

IN ACCORDANCE WITH THE UNION-ORGANIZING PLAN adopted by the Confederal Bureau on November 25, 2021, it was agreed to add four union advisor positions in the regions. The first of these positions, based in Rimouski, will serve Bas-Saint-Laurent and Gaspésie. The second, based in Rouyn-Noranda, will cover Abitibi-Témiscamingue–Nord-du-Québec and Outaouais. The third, based in Quebec City, will serve Côte-Nord and Québec–Chaudière-Appalaches. Lastly, the fourth position will be based in Saint-Jérôme and cover the Laurentides region. In addition, a 0.67 FTE office employee position will be added in Rouyn-Noranda, under a service agreement with the Fédération de l'industrie manufacturière and in support of the union advisors in the Union Organizing Department. All these items are confirmed in this budget.

IN THE RESEARCH AND STATUS OF WOMEN DEPARTMENT, the development of in-house training programs with the unions is experiencing great success. This program, which is funded in part by the Commission des partenaires du marché du travail, also requires the services of specialized consultants. Considering the scope of the work, a temporary union advisor position had been added to the team in 2020–23. This position was self-funded by the absences in this department. Therefore, in order to support the team, which handles an ever-growing number of increasingly complex files, the present budget confirms the addition of this position and converts the coordination position to full-time.

THE HEALTH, SAFETY AND ENVIRONMENT DEPARTMENT was under pressure for a good part of 2020–23, as the number of open files for supporting injured workers exploded. In fact, many cases had to be referred externally. That is why, in the course of this period, it was agreed to convert a 0.5 FTE union advisor position into a full-time position that had already been budgeted and to add three union advisor positions and 1.5 office employee positions to the team.

In the last budget, it was agreed that a 0.5 FTE archivist position would be covered by the campaign budget for the activities surrounding the CSN's centennial celebrations. This position was maintained after the campaign ended. Now we plan to make this situation official, with the entire position henceforth to be assumed by **THE COMMUNICATIONS DEPARTMENT**. This department must be able to adapt to the many changes currently affecting the world of communications and to be better equipped, in particular, with regard to social networks. That is why we plan to add to the department two union advisor positions and one office employee position.

As we have seen in the past, our unions have waged a very large number of struggles since the adoption of the new rules for the Professional Defence Fund. Such struggles, of course, also require help from **THE SUPPORT FOR MOBILIZATION AND REGIONAL LIFE DEPARTMENT**. Over the period 2020–23, this department had trouble providing support for all these struggles, which is why we assigned two new union advisor positions and one new office employee position to the department's team at CSN headquarters. The present budget calls for adding one union advisor position to each of the "average" regions (Cœur du Québec, Laurentides, and Saguenay–Lac-Saint-Jean), so that each will then have three union advisor positions. In addition, it has been agreed to "retool" the larger regions (Québec–Chaudière–Appalaches, Montréal métropolitain, and Montérégie) by adding one union advisor to each of them. Each of these last two regions will also receive an additional 0.5 FTE office employee position, so that it can meet the needs there. Lastly, the CSN will complete the 0.33 FTE office employee position necessary because of the end of a service agreement in the Outaouais region. As a result of all these additional positions in the Support for Mobilization and Regional Life Department, the present budget does not provide for the extension of one of the two union advisor positions added to this department's team at CSN headquarters in 2020–23.

THE FINANCE DEPARTMENT experienced some problems early in 2020–23, which required the creation of a task force with the Syndicat des travailleuses et travailleurs de la CSN. Even though progress was achieved in several areas, the problems with accounting for per capita dues receipts necessitate the addition of a bookkeeper to perform this task. The budget calls for this position to be confirmed. The budget also provides for the addition of a secretary/bookkeeper to deal with the anticipated challenge of dealing with our unions' cash-flow problems.

If there is any area that is changing very rapidly, it is information systems. **THE CSN'S INFORMATION SYSTEMS DEPARTMENT** provides vital support for all of its activities, yet has no management position at its head. In fact, a subcontractor performs the equivalent of this job. We believe that it is long past time to correct this situation and create an Information Systems management position. Also, our information systems are especially vulnerable in two areas: programming, with just one union advisor position, and networking, where we need to enhance cybersecurity and ensure that our networks remain available at all times. Consequently, the budget calls for the creation of one union advisor position to deal with computer applications and another to deal with networking.

LASTLY, REGARDING THE BUILDING IN MONTREAL, we plan to add a 0.5 FTE position for a building employee, considering the space's very high level of use.

THE NUMBER OF RESOURCES is one thing, but the cost of each resource is another. In this regard, in order to estimate the increased costs correctly, we have used an inflation-adjustment factor that is fairly high, but realistic.

AND SINCE WE EXPECT the process of returning to normal after the pandemic to continue throughout 2023–26, we have significantly increased travel and accommodation expenses, the costs of meetings of bodies and working groups, and activities related to international solidarity and training for activists. Another part of the return to normal is that the Information Systems and Building Management and Maintenance departments will begin catching up on multiple investment projects, which will result in increased amortization expenses for both departments.

At the start of 2023–26, **THE PLANNED REPLACEMENT** of a payroll and human resource management system that has reached the end of its service life will result in an increase in data-processing costs. But the new system—a proven one that is suited to our needs—will increase the quality of our data and provide efficient computer support.

REGARDING THE EXPENDITURES FROM THE PROFESSIONAL DEFENCE FUND, because the number of strike and lockout benefit payments was significantly greater than what had been budgeted, especially during the two years following the major changes to the fund's rules, we intend to increase our forecast weekly average to 780 payments from 475 (to 121,680 from 74,100 over the three-year period). In our opinion, the large number of unions that will be bargaining during this period, together with current conditions that are favourable for our struggles, justify this decision.

ALSO REGARDING the Professional Defence Fund, we have reduced certain expenditure items below their 2020–23 levels, including suspension and dismissal benefits for union activity and allowances to unions for strike expenditures. Our analysis found that these two expenditure items had been overestimated in the last budget. Nevertheless, for each of these items, the amount provided in the present budget is significantly higher than the amount actually spent in 2020–23.

REGARDING CLUSTER BARGAINING, especially in the public sector, we believe that contrary to the case in 2020–23, a settlement will be reached before the current financial period ends. This means that the size of the team supporting this bargaining will be reduced for part of this period, which will in turn reduce the expenditure.

IN 2020–23, the budget for confederal campaigns was increased to purchase masks for all of our members and for the CSN's centennial celebrations. Even though these events are now behind us, we increased the confederal campaigns budget to cover expenses for the just transition.

LASTLY, we plan to increase the budget for solidarity donations. We believe that the rules concerning unions' anniversaries should be updated to account for the number of union members who are asking for donations.

We regard **ALL THESE MEASURES** as demonstrations of the kind of trade unionism and solidarity that we practice at the CSN—as tangible manifestations of what confederation means to us, namely our movement's ability to wage our struggles while always striving to provide our affiliated unions with the best possible services.

NOW LET'S LOOK at the breakdown of the projected revenue and expenditure figures for the CSN's three funds.

OPERATING BUDGET

In the operating budget, we project \$206,200,000 in per capita revenue and \$1,000,000 in interest, for a total revenue of \$207,200,000. We project expenditures of \$215,767,600 before mentoring, resulting in a deficit of \$8,567,600 before mentoring. When we add the projected \$11,790,300 in mentoring expenditures, the deficit increases to \$20,357,900.

	2020-2023 BUDGET	2020-2023 ACTUAL	2023-2026 BUDGET
REVENUE			
PER CAPITA	\$172,275,049	\$188,254,512	\$206,200,000
INTEREST	\$240,000	\$739,551	\$1,000,000
TRANSFER FROM SPECIAL SUPPORT FUND	-----	-----	-----
	\$172,515,049	\$188,994,063	\$207,200,000
EXPENDITURES BEFORE MENTORING	\$179,210,600	\$161,096,797	\$215,767,600
SURPLUS (DEFICIT) BEFORE MENTORING	(\$6,695,551)	\$27,897,266	(\$8,567,600)
MENTORING	-----	\$209,737	\$11,790,300
SURPLUS (DEFICIT) AFTER MENTORING	(\$6,695,551)	\$27,687,529	(\$20,357,900)

Because the mentoring expenditure is exceptional and non-recurring, we believe that the focus should be on the surplus or deficit in the operating budget before mentoring: the \$8,567,600 deficit.

This is a relatively large deficit, but the financial condition of the operating budget is sound enough to absorb it, at least for a certain amount of time.

When we presented the financial statements as of February 28, 2023, we addressed the idea of the operating budget's net assets, which we described as our savings for a rainy day. Thus, the net assets shown on the statement for the operating budget totalled \$67,124,814. Several comments are in order here.

**NET ASSETS OF OPERATING BUDGET
AS OF FEBRUARY 28, 2023**

ALLOCATED FOR MENTORING	\$11,790,263
INVESTED IN CAPITAL ASSETS	\$31,029,357
REMEASUREMENT GAINS	\$13,694,358
UNRESTRICTED	\$10,610,836
TOTAL	\$67,124,814

First, the \$11,790,263 in net assets allocated for mentoring is the balance remaining from the budgeted \$12,000,000 after we subtract the \$209,737 expenditure generated in 2020–23. As can be seen in the budget, the entire amount is supposed to be spent in 2023–26. Thus, the balance should be zero at the end of this period.

Regarding the \$31,029,357 invested in capital assets, to access this money we would have to either remortgage our buildings or sell some of our properties, neither of which would be wise.

Lastly, the best way to judge the operating budget's ability to meet its financial obligations is to sum the net assets from remeasurement gains and the unrestricted net assets, for a total of \$24,305,194 as of February 28, 2023.

Therefore, all things being equal, if the \$8,567,600 deficit in the operating budget were repeated for three financial periods in a row, then the net assets of the operating budget would be reduced to zero.

This is why we will have to stabilize the deficit in the operating budget in the medium term.

PROFESSIONAL DEFENCE FUND

For the Professional Defence Fund, we project \$98,704,000 in per capita revenue and \$5,000,000 in interest, for total revenue of \$103,704,000. Expenditures are projected at \$113,380,500, which would leave us with a deficit of \$9,676,500.

As can be seen below, the main source of the increase to Professional Defence Fund expenditures in the 2023–26 budget is the larger amount budgeted for strike benefits.

	BUDGET 2020–2023	ACTUAL 2020–2023	BUDGET 2023–2026
REVENUE			
PER CAPITA	\$76,647,573	\$83,873,546	\$98,704,000
INTEREST	\$2,000,000	\$5,382,466	\$5,000,000
	\$78,647,573	\$89,256,012	\$103,704,000
EXPENDITURES			
SUPPORT FOR STRUGGLES	\$44,907,700	\$40,132,469	\$57,945,500
Strike benefits	\$21,802,500	\$25,630,705	\$39,696,000
SUPPORT FOR BARGAINING	\$41,554,883	\$44,572,480	\$48,030,000
SUPPORT FOR DEMANDS	\$7,104,000	\$4,154,721	\$7,405,000
	\$93,566,583	\$88,859,670	\$113,380,500
SURPLUS (DEFICIT)	(\$14,919,010)	\$396,342	(\$9,676,500)

SPECIAL SUPPORT FUND

Finally, for the Special Support Fund, we project per capita revenue of \$10,970,000 and interest revenue of \$200,000, for total revenue of \$11,170,000.

	BUDGET 2020–2023	ACTUAL 2020–2023	BUDGET 2023–2026
REVENUS			
PER CAPITA	\$8,712,005	\$9,530,049	\$10,970,000
INTEREST	\$100,000	\$210,527	\$200,000
	\$8,812,005	\$9,740,576	\$11,170,000
EXPENDITURES	-----	-----	-----
SURPLUS	\$8,812,005	\$9,740,576	\$11,170,000

CONCLUSION

Comrades,

As I stated at the beginning of these remarks, the CSN's budget must support the policy directions that you are tasked with setting at this convention, and the struggles that the CSN and its affiliated organizations—its unions, central councils, and federations—will wage in the coming years.

This budget is designed to do exactly that, by continuing the extensive redeployment of the CSN's human resources in its various departments that began in 2020–23. Not only will the number of CSN employees increase, but they will also receive better support for their learning process through the large amounts allocated to the mentoring program. And that's not all, because significant amounts have been budgeted for confederal campaigns, which will help to carry out the proposals that you adopt at this convention.

We consider this a bold budget, because it calls for the confirmation or addition of no fewer than 43.5 new CSN employees. For the CSN, this will entail considerable financial obligations, but the Confederation's sound financial condition will allow us to take them on. Also, we consider this a sign of faith in the movement's

future, because all of these additional resources will give us even more confidence in our ability to successfully tackle the many challenges that await us.

This budget also embodies the principle of solidarity, one of the CSN's fundamental values, which is expressed most fully in its Professional Defence Fund. This fund is now in a better position than ever to support workers who are struggling to improve their working conditions or simply to be treated with respect.

Comrades, we bear a great union and social responsibility. I have shown you how, for the 2023–26 financial period, we are committed to use the money entrusted to us to support the CSN's central councils, federations, unions and, most important, its members.

**YOURS
IN SOLIDARITY,**

Yvan Duceppe
CSN Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

2023-2026 COMBINED BUDGET

OPERATING BUDGET

PROFESSIONAL DEFENCE FUND

SPECIAL SUPPORT FUND

CONFÉDÉRATION DES SYNDICATS NATIONAUX

2023-2026 COMBINED BUDGET

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
REVENUES					
Per capita	257 634 627	\$	281 658 107	\$	315 874 000
Interest and miscellaneous	2 340 000		6 332 544		6 200 000
	<u>259 974 627</u>		<u>287 990 651</u>		<u>322 074 000</u>
EXPENSES					
Management - p. 5	45 916 347		41 981 485		55 336 500
Union organizing - p. 6	25 680 610		18 418 830		27 443 700
Research and status of women - p. 7	6 690 592		5 452 023		9 695 300
Support for negotiations - p. 8	5 054 212		4 189 711		5 492 200
Health, safety and environment - p. 9	20 080 456		21 180 298		24 616 900
Communications - p. 10	11 182 776		10 935 647		15 182 400
Support for mobilization and regional life - p. 11	30 386 808		28 578 459		38 940 800
Administration - p. 12	34 218 799		30 360 344		39 059 800
Support for struggles - p. 15	44 907 700		40 132 469		57 945 500
Support for collective bargaining - p. 15	41 554 883		44 572 480		48 030 000
Support for our demands - p. 15	7 104 000		4 154 721		7 405 000
	<u>272 777 183</u>		<u>249 956 467</u>		<u>329 148 100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE MENTORING	(12 802 556)		38 034 184		(7 074 100)
Mentoring program - p. 13	-		209 737		11 790 300
	<u>-</u>		<u>209 737</u>		<u>11 790 300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AFTER MENTORING	<u>(12 802 556)</u>	\$	<u>37 824 447</u>	\$	<u>(18 864 400)</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

	Budget 36 months 2020-2023	Actual 36 months 2020-2023	Budget 36 months 2023-2026	
REVENUES				
Per capita	172 275 049	\$ 188 254 512	\$ 206 200 000	\$
Interest and miscellaneous	240 000	739 551	1 000 000	
	<u>172 515 049</u>	<u>188 994 063</u>	<u>207 200 000</u>	
EXPENSES				
Management - p. 5	45 916 347	41 981 485	55 336 500	
Union organizing - p. 6	25 680 610	18 418 830	27 443 700	
Research and status of women - p. 7	6 690 592	5 452 023	9 695 300	
Support for negotiations - p. 8	5 054 212	4 189 711	5 492 200	
Health, safety and environment - p. 9	20 080 456	21 180 298	24 616 900	
Communications - p. 10	11 182 776	10 935 647	15 182 400	
Support for mobilization and regional life - p. 11	30 386 808	28 578 459	38 940 800	
Administration - p. 12	34 218 799	30 360 344	39 059 800	
	<u>179 210 600</u>	<u>161 096 797</u>	<u>215 767 600</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE MENTORING	<u>(6 695 551)</u>	<u>27 897 266</u>	<u>(8 567 600)</u>	
Mentoring program - p. 13	-	209 737	11 790 300	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AFTER MENTORING	<u>(6 695 551)</u>	<u>\$ 27 687 529</u>	<u>\$ (20 357 900)</u>	<u>\$</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - MANAGEMENT

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
MANAGEMENT					
Executive committee and support staff – p. 22	10 312 731	\$	10 231 218	\$	11 490 400
Control – p. 23	696 691		582 586		704 200
PDF Administration– p. 23	718 118		817 837		1 147 200
Property management – p. 23	617 443		559 366		693 000
Human resources and training– p. 24	12 034 218		10 512 952		14 253 000
Legal – p. 25	7 262 599		7 040 381		10 029 000
UCCO–SACC–CSN – p. 26	8 831 547		8 444 795		10 303 700
Confederal Office	264 000		165 562		300 000
Confederal Council	1 188 000		1 002 494		1 500 000
Convention	1 900 000		1 480 606		3 000 000
Labour Groups and Committees – p. 27	1 416 000		691 946		1 216 000
International solidarity :					
International affiliation	375 000		444 151		400 000
Solidarity activities	300 000		7 591		300 000
	<u>45 916 347</u>	\$	<u>41 981 485</u>	\$	<u>55 336 500</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - UNION ORGANIZING

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
UNION ORGANIZING					
Salaries					
1 coordinator					
19 union advisors (15)					
4.67 office employees (4)	6 348 909	\$	6 782 230	\$	9 026 400
Employees benefits	2 552 425		2 376 500		3 569 600
Continuing education	63 489		10 630		14 300
Travel and living expenses	723 189		455 564		790 800
Rent	1 145 000		1 116 597		1 143 800
Telephone	108 252		76 574		81 000
Computer services	151 015		124 775		162 800
Office expenses	108 431		72 206		85 000
	<u>11 200 710</u>		<u>11 015 076</u>		<u>14 873 700</u>
OPERATING EXPENSES					
Organizing	8 000 000		2 592 686		7 000 000
Pre-certification hearings	40 000		30 283		40 000
Collective bargaining	700 000		418 895		500 000
Anti-raiding	2 200 000		1 864 176		2 200 000
Legal expenses	2 200 000		1 811 012		1 800 000
Rebate to federations of dues from newly affiliated unions	400 000		298 107		400 000
Training - new unions	82 600		-		80 000
Visibility (advertising and promotional tools)	720 500		368 076		500 000
Other expenses	136 800		20 519		50 000
	<u>14 479 900</u>		<u>7 403 754</u>		<u>12 570 000</u>
	<u>25 680 610</u>	\$	<u>18 418 830</u>	\$	<u>27 443 700</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - RESEARCH AND STATUS OF WOMEN

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
RESEARCH AND STATUS OF WOMEN					
Salaries					
11 union advisors (including coordination) (9)					
2 office employees	3 449 325	\$	3 693 550	\$	4 875 400
Employees benefits	1 383 644		1 313 469		1 925 000
Continuing education	34 493		4 399		5 200
Travel and living expenses	193 960		105 785		206 100
Rent	346 546		346 147		526 100
Telephone	47 268		28 440		39 200
Computer services	72 306		66 475		97 000
Documentation	40 250		29 063		30 000
Office expenses	44 800		18 304		25 000
	<u>5 612 592</u>		<u>5 605 632</u>		<u>7 729 000</u>
OPERATING EXPENSES					
Business analyses	1 860 000		1 564 278		1 900 000
Status of women	125 000		18 442		75 000
French language promotion	-		390 279		400 000
Specialized professional fees	225 000		87 738		1 005 000
Subsidized expenses CPMT - Training implementation	-		222 285		
	<u>2 210 000</u>		<u>2 283 022</u>		<u>3 380 000</u>
Revenues :					
Grant - Employment watch	828 700		1 437 057		825 000
Grant - French language promotion	-		390 279		-
CPMT Grant - Participation in work initiatives	303 300		387 010		110 000
CPMT Grant - Training implementation	-		222 285		478 700
	<u>1 132 000</u>		<u>2 436 631</u>		<u>1 413 700</u>
	<u>6 690 592</u>	\$	<u>5 452 023</u>	\$	<u>9 695 300</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - SUPPORT FOR NEGOTIATIONS

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
SUPPORT FOR NEGOTIATIONS						
Salaries						
5 union advisors (including coordination)						
0.5 office employee	1 899 890	\$	1 926 022	\$	2 317 500	\$
Employees benefits	762 437		668 248		902 300	
Continuing education	18 999		651		1 000	
Travel and living expenses	151 529		76 830		193 500	
Rent	267 476		267 171		119 400	
Telephone	31 716		18 425		16 800	
Computer services	37 019		32 317		40 900	
Office expenses	30 330		11 613		10 000	
	<u>3 199 396</u>		<u>3 001 277</u>		<u>3 601 400</u>	
OPERATING EXPENSES						
Specialized professional fees	135 000		15 085		100 000	
	<u>3 334 396</u>	\$	<u>3 016 362</u>	\$	<u>3 701 400</u>	\$
CISP (Private sector intersectoral committee) AND CCGN (General collective bargaining coordinating committee)						
Salaries						
1 coordinator						
0.5 office employee	449 034	\$	492 187	\$	525 500	\$
Benefits	184 445		169 335		210 000	
Continuing education	4 490		15		100	
Travel and living expenses	30 306		45 750		42 300	
Rent	26 664		26 638		41 500	
Telephone	6 588		1 254		5 600	
Computer services	6 219		5 120		10 800	
Office expenses	6 070		945		2 000	
	<u>713 816</u>		<u>741 244</u>		<u>837 800</u>	
OPERATING EXPENSES						
Support for Collective bargaining	100 000		101 915		150 000	
Arbitration support	600 000		249 817		600 000	
Specialized professional fees	300 000		78 446		200 000	
Documentation	6 000		1 927		3 000	
	<u>1 719 816</u>		<u>1 173 349</u>		<u>1 790 800</u>	
	<u>5 054 212</u>	\$	<u>4 189 711</u>		<u>5 492 200</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - HEALTH, SAFETY AND ENVIRONMENT

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
HEALTH, SAFETY AND ENVIRONMENT						
Salaries						
1 coordinator						
28 union advisors (24.5)						
11.5 office employees (10)	11 144 497	\$	11 537 073	\$	14 014 100	\$
Employees benefits	4 526 867		4 102 525		5 586 600	
Continuing education	111 445		5 999		7 000	
Travel and living expenses	667 097		442 336		714 600	
Rent	1 210 624		1 262 432		1 660 800	
Telephone	178 956		120 669		125 800	
Computer services	195 670		256 158		292 700	
Documentation	34 500		35 056		34 500	
Office expenses	170 800		211 304		170 800	
	<u>18 240 456</u>		<u>17 973 552</u>		<u>22 606 900</u>	
OPERATING EXPENSES						
Professional expertise	1 075 000		1 044 772		1 350 000	
Legal expenses	1 110 000		2 485 448		1 250 000	
Training	4 125 000		3 143 457		4 125 000	
Bailiffs, specialized professional fees and other expenses	115 000		141 773		250 000	
CNESST expenses - Harassment	-		8 293			
	<u>6 425 000</u>		<u>6 823 743</u>		<u>6 975 000</u>	
Revenues :						
CNESST grant - PAFISST (training)	4 294 957		3 093 859		4 500 000	
CNESST grant - art.105	290 043		517 217		465 000	
CNESST grant - Harassment	-		5 921			
	<u>4 585 000</u>		<u>3 616 997</u>		<u>4 965 000</u>	
	<u>20 080 456</u>	\$	<u>21 180 298</u>	\$	<u>24 616 900</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - COMMUNICATIONS

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
COMMUNICATIONS						
1 director						
1 coordinator						
14 union advisors (12)						
6 office employees (4.5)						
2 print shop employees						
Information - documentation - p. 27	10 379 266	\$	9 791 296	\$	13 076 100	\$
Printing - distribution - p. 28	803 510		1 144 351		2 106 300	
	<u>11 182 776</u>	\$	<u>10 935 647</u>	\$	<u>15 182 400</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES — SUPPORT FOR MOBILIZATION AND REGIONAL LIFE

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
SUPPORT FOR MOBILIZATION AND REGIONAL LIFE						
1 coordinator						
47 union advisors (40)						
17.7 office employees (15.37)						
National team – p. 30	3 747 305	\$	3 191 985	\$	5 533 600	\$
Gaspésie–Îles-de-la-Madeleine - p. 30	1 812 362		1 302 325		1 849 400	
Bas-Saint-Laurent - p. 31	1 569 935		1 370 708		1 780 700	
Saguenay–Lac-Saint-Jean - p. 31	1 583 643		1 398 794		2 214 100	
Québec–Chaudière-Appalaches - p. 32	2 592 071		2 765 487		3 469 900	
Cœur-du-Québec - p. 32	1 688 554		1 668 003		2 325 400	
Estrie - p. 33	1 472 120		1 438 960		1 750 700	
Montréal Métropolitain - p. 33	5 171 718		5 328 586		6 886 500	
Laurentides - p. 34	1 499 359		1 373 355		2 145 400	
Lanaudière - p. 34	1 484 830		1 400 727		1 677 200	
Montréal – p. 35	2 935 841		2 868 641		3 955 900	
Outaouais - p. 35	1 449 330		1 407 526		1 759 200	
Abitibi-Témiscamingue-Nord-du-Québec - p. 36	1 727 185		1 430 159		1 818 700	
Côte-Nord - p. 36	1 652 555		1 633 203		1 774 100	
	<u>30 386 808</u>	\$	<u>28 578 459</u>	\$	<u>38 940 800</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - ADMINISTRATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
ADMINISTRATION					
1 director					
1 accountant					
12 union advisors (10)					
11 office employees (9)					
7 technicians					
1 maintenance employee					
12.5 building employees (12)					
Finances - p. 37	8 034 955	\$	8 088 939	\$	9 214 900
Information technology - p. 38	11 220 650		8 810 586		15 952 200
Montreal building - p. 39	8 924 464		8 023 400		8 102 900
Québec City building - p. 40	1 406 080		1 564 184		1 775 400
	<u>29 586 149</u>		<u>26 487 109</u>		<u>35 045 400</u>
Administrative expenses					
Amortization of furniture	925 000		783 327		752 400
Specialized professional fees	250 000		161 942		300 000
Miscellaneous insurance	157 650		285 631		212 000
Assistance to provincial unions	3 300 000		2 642 335		2 750 000
	<u>4 632 650</u>		<u>3 873 235</u>		<u>4 014 400</u>
	<u>34 218 799</u>	\$	<u>30 360 344</u>	\$	<u>39 059 800</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

EXPENSES - MENTORING PROGRAM

	Budget		Actual		Budget	
	36 months		36 months		36 months	
	2020-2023		2020-2023		2023-2026	
MENTORING PROGRAM						
1 Main mentor						
22 Union advisors						
Salaries	-	\$	-	\$	8 017 400	\$
Benefits	-		-		3 183 400	
Travel and living expenses	-		-		589 500	
	-	\$	-	\$	11 790 300	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

2023-2026 BUDGET

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

2023-2026 BUDGET

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
REVENUES					
Per capita	76 647 573	\$	83 873 546	\$	98 704 000
Interest and miscellaneous	2 000 000		5 382 466		5 000 000
	<u>78 647 573</u>		<u>89 256 012</u>		<u>103 704 000</u>
EXPENSES					
<u>SUPPORT FOR STRUGGLES</u>					
Strike benefits	21 802 500		25 630 705		39 696 000
Suspension and dismissal benefits for union activities	1 045 200		78 182		249 500
Legal expenses	3 000 000		1 245 362		3 000 000
Mobilization expenses	13 560 000		10 967 472		12 000 000
Allowances to unions for strike expenses	2 500 000		295 975		500 000
Expenses - Shutdowns and preserving jobs	3 000 000		1 914 773		2 500 000
	<u>44 907 700</u>		<u>40 132 469</u>		<u>57 945 500</u>
<u>SUPPORT FOR COLLECTIVE BARGAINING</u>					
Equalization – p. 16	25 686 010		25 451 581		29 868 000
Consolidated and local negotiations – p. 17	15 868 873		19 120 899		18 162 000
	<u>41 554 883</u>		<u>44 572 480</u>		<u>48 030 000</u>
<u>SUPPORT FOR OUR DEMANDS – p. 18</u>	<u>7 104 000</u>		<u>4 154 721</u>		<u>7 405 000</u>
	<u>93 566 583</u>		<u>88 859 670</u>		<u>113 380 500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(14 919 010)</u>	\$	<u>396 342</u>	\$	<u>(9 676 500)</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

2023-2026 BUDGET

EXPENSES — SUPPORT FOR COLLECTIVE BARGAINING

	Budget 36 months 2020-2023	Actual 36 months 2020-2023	Budget 36 months 2023-2026
EQUALIZATION			
FEDERATION EQUALIZATION			
Fédération de la CSN-Construction		4 185 000	
Fédération du commerce		9 915 720	
FNEEQ		224 856	
Fédération des professionnelles		150 000	
FSSS		1 605 048	
FEESP		2 167 812	
Fédération de l'industrie manufacturière		3 890 952	
Fédération nationale des communications et de la culture		1 279 236	
	<u>23 418 629</u>	<u>\$ 23 418 624</u>	<u>\$ 28 427 000</u>
EXTRAORDINARY EQUALIZATION			
Fédération du commerce		678 832	
Fédération industrie manufacturière		61 489	
Fédération nationale des communications et de la culture		32 092	
	<u>1 000 000</u>	<u>772 413</u>	
	<u>24 418 629</u>	<u>24 191 037</u>	<u>28 427 000</u>
REGIONAL EQUALIZATION			
Côte-Nord		267 888	
Gaspésie—Îles-de-la-Madeleine		269 088	
Outaouais		87 215	
Lanaudière		63 433	
Laurentides		26 496	
Abitibi-Témiscamingue-Nord-du-Québec		241 960	
Bas-Saint-Laurent		109 212	
Saguenay—Lac-St-Jean		59 654	
Estrie		104 422	
Cœur-du-Québec		31 176	
	<u>1 267 381</u>	<u>1 260 544</u>	<u>1 441 000</u>
	<u>25 686 010</u>	<u>\$ 25 451 581</u>	<u>\$ 29 868 000</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

2023-2026 BUDGET

EXPENSES — SUPPORT FOR COLLECTIVE BARGAINING

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
CONSOLIDATED AND LOCAL NEGOTIATIONS					
Private sector - consolidated					
Coordination meetings	1 000 000	\$	753 344	\$	1 000 000
Operating expenses	2 500 000		2 539 681		4 500 000
Coordination of collective bargaining in federations	500 000		85 672		500 000
Training sessions for activists	500 000		332 536		500 000
Public sector – consolidated					
Support resources – p. 41	5 168 873		8 095 507		5 982 000
Coordination meetings	50 000		21 216		50 000
Operating expenses	4 500 000		6 774 610		4 500 000
Training sessions for activists	500 000		211 003		300 000
Local negotiations					
Operating expenses (preventive advertising)	150 000		8 416		80 000
Training sessions for activists	1 000 000		298 914		750 000
	<u>15 868 873</u>	\$	<u>19 120 899</u>	\$	<u>18 162 000</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

2023-2026 BUDGET

EXPENSES - SUPPORT FOR OUR DEMANDS

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
Solidarity donations	600 000	\$	394 433	\$	700 000	\$
Confederal campaigns	5 200 000		3 528 203		5 400 000	
Sectoral campaigns	1 080 000		198 692		1 080 000	
Regional campaigns	224 000		33 393		225 000	
	<u>7 104 000</u>	\$	<u>4 154 721</u>	\$	<u>7 405 000</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

2023-2026 BUDGET

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

2023-2026 BUDGET

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
REVENUES						
Per capita	8 712 005	\$	9 530 049	\$	10 970 000	\$
Interest and miscellaneous	100 000		210 527		200 000	
	<u>8 812 005</u>		<u>9 740 576</u>		<u>11 170 000</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>8 812 005</u>	\$	<u>9 740 576</u>	\$	<u>11 170 000</u>	\$

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
EXECUTIVE COMMITTEE AND SUPPORT STAFF					
Salaries					
6 Executive committee members					
1 director general					
4 assistants (3)					
4 office employees	5 321 527	\$	5 810 675	\$	6 418 000
Employees benefits	2 174 416		1 808 839		2 404 000
Continuing education	53 215		1 730		5 000
Travel and living expenses	633 596		597 960		700 000
Rent	847 914		846 932		964 600
Telephone	83 448		67 913		44 800
Computer services	121 215		118 332		119 000
Office expenses	102 400		57 186		60 000
	9 337 731		9 309 567		10 715 400
Operating budget	975 000		1 002 778		160 000
Legal expenses					325 000
Specialized professional fees					350 000
Memberships, contributions and affiliations					120 000
Mix meetings					45 000
	975 000		1 002 778		1 000 000
Revenues :					
Directors' fees	-		81 127		225 000
	10 312 731	\$	10 231 218	\$	11 490 400

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
CONTROL						
Salaries						
1 controller	453 862	\$	363 384	\$	466 000	\$
Employees benefits	181 778		108 491		171 500	
Continuing education	4 539		11 268		6 000	
Travel and living expenses	10 789		2 500		21 000	
Rent	33 857		33 827		31 200	
Telephone	5 658		3 075		2 800	
Information technology	6 008		3 609		5 500	
Office expenses	200		627		200	
Professional fees	-		55 805			
	<u>696 691</u>	\$	<u>582 586</u>	\$	<u>704 200</u>	\$
PDF ADMINISTRATION						
Salaries						
1 administrative manager						
1 office employees (0)	464 932	\$	567 297	\$	749 300	\$
Employees benefits	186 212		183 142		291 500	
Continuing education	4 649		-		400	
Travel and living expenses	12 616		13 792		21 000	
Rent	37 843		37 796		68 200	
Telephone	5 658		4 415		5 600	
Computer services	6 008		11 028		11 000	
Office expenses	200		367		200	
	<u>718 118</u>	\$	<u>817 837</u>	\$	<u>1 147 200</u>	\$
PROPERTY MANAGEMENT						
Salaries						
1 property manager	398 513	\$	386 270	\$	466 300	\$
Employees benefits	159 610		120 343		171 100	
Continuing education	3 985		-		400	
Travel and living expenses	25 000		26 981		30 000	
Rent	18 079		18 056		16 700	
Telephone	4 968		2 167		2 800	
Computer services	5 288		5 311		5 500	
Office expenses	2 000		238		200	
	<u>617 443</u>	\$	<u>559 366</u>	\$	<u>693 000</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
HUMAN RESOURCES AND TRAINING					
Salaries					
1 director					
4 personnel officers (3)					
1 executive advisor (0)					
8 training advisors (7)					
9 office employees (8)					
3 office employees - support team (0)	5 869 308	\$	6 611 199	\$	9 192 700
Employees benefits	2 452 187		2 290 586		3 652 500
Continuing education	58 693		5 881		7 800
Travel and living expenses	229 908		167 668		324 600
Rent	773 475		777 669		910 500
Telephone	79 128		57 097		81 000
Computer services	196 269		210 317		190 700
Office expenses	75 250		65 708		75 200
	<u>9 734 218</u>		<u>10 186 125</u>		<u>14 435 000</u>
Training for activists	1 000 000		501 702		1 000 000
Labour relations	750 000		642 248		750 000
Data processing	350 000		189 307		675 000
Workforce renewal	300 000		540 319		600 000
Collective agreement costs	1 000 000		1 146 135		1 200 000
Employee future benefits costs	1 000 000		-		-
Expenses - Concerted action program for job retention (PACME)	-		518 921		-
Expenses - office 365 integration	-		92 996		-
	<u>4 400 000</u>		<u>3 631 628</u>		<u>4 225 000</u>
Revenues:					
Shared costs of HRTS staff	2 100 000		2 615 601		3 300 000
Billing : Office employees support team	-		-		957 000
Grant - CPMT	-		-		150 000
PACME grant	-		596 204		-
Grant - office 365 integration	-		92 996		-
	<u>2 100 000</u>		<u>3 304 801</u>		<u>4 407 000</u>
	<u>12 034 218</u>	\$	<u>10 512 952</u>	\$	<u>14 253 000</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
LEGAL					
Salaries					
1 coordinator					
20 union advisors (18)					
9 office employees (8)	8 189 939	\$	8 356 534	\$	10 446 000
Employees benefits	3 342 970		3 128 908		4 276 000
Continuing education	81 899		20 326		22 300
Travel and living expenses	518 829		331 496		504 200
Rent	1 180 962		1 179 533		1 312 000
Telephone	124 992		93 444		83 900
Computer services	169 818		180 857		201 000
Office expenses	250 000		221 716		250 000
	<u>13 859 409</u>		<u>13 512 814</u>		<u>17 095 400</u>
Professional fees for outside services	3 076 998		3 815 090		3 179 000
Bailiffs and other professional services	800 000		733 687		858 000
Documentation	600 000		528 788		600 000
	<u>4 476 998</u>		<u>5 077 565</u>		<u>4 637 000</u>
Revenues:					
Billing	<u>11 073 808</u>		<u>11 549 998</u>		<u>11 703 400</u>
	<u>7 262 599</u>	\$	<u>7 040 381</u>	\$	<u>10 029 000</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
UCCO-SACC-CSN					
Salaries					
1 coordinator					
8 union advisors (7)					
4.5 office employees (4)	3 765 125	\$	3 904 977	\$	4 733 000
Employees benefits	1 542 567		1 330 413		1 892 000
Continuing education	37 651		1 807		2 000
Travel and living expenses	1 400 000		1 074 719		1 352 500
Rent	967 821		1 100 841		1 212 000
Telephone	73 010		52 714		44 700
Computer services	105 723		86 616		97 500
Office expenses	169 650		208 058		200 000
	8 061 547		7 760 145		9 533 700
Printing, shipping	100 000		65 858		100 000
Translation	30 000		7 609		30 000
Training committee	40 000		65 449		40 000
Legal expenses	600 000		545 734		600 000
	8 831 547	\$	8 444 795	\$	10 303 700

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
LABOUR GROUPS AND COMMITTEES					
COMMITTEES					
Policy	5 000	\$	6 271	\$	15 000
Jurisdiction	10 000		3 174		10 000
Surveillance	61 000		20 873		61 000
Status of Women	200 000		60 529		175 000
Health and Safety	200 000		80 175		125 000
Environment and Sustainable Development	50 000		29 291		50 000
LGBT	125 000		50 074		125 000
Youth	300 000		124 775		250 000
Intercultural Relations	50 000		24 870		50 000
	<u>1 001 000</u>		<u>400 032</u>		<u>861 000</u>
LABOUR GROUPS					
Inter-central councils	100 000		72 819		100 000
Inter-organization (federations and central councils)	150 000		123 930		100 000
International collective	35 000		-		-
Education	10 000		10 297		10 000
Health care and social services	10 000		78		10 000
First Nations Realities	10 000		11 945		25 000
Child care	-		-		10 000
Miscellaneous	100 000		72 845		100 000
	<u>415 000</u>		<u>291 914</u>		<u>355 000</u>
	<u>1 416 000</u>	\$	<u>691 946</u>	\$	<u>1 216 000</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
INFORMATION - DOCUMENTATION					
Salaries					
1 director					
1 coordinator					
12 union advisors (10)					
5 office employees (3.5)	4 861 132	\$	4 967 855	\$	6 692 600
Employees benefits	1 966 397		1 683 221		2 651 900
Continuing education	48 611		6 133		8 800
Travel and living expenses	246 810		173 253		276 700
Rent	1 146 268		1 204 852		1 170 500
Telephone	86 651		71 466		55 900
Computer services	184 547		154 733		134 700
Office expenses	101 950		66 866		100 000
	8 642 366		8 328 379		11 091 100
Publications and institutional visibility	1 711 900		1 219 971		1 700 000
Bookstore	25 000		5 124		10 000
Subscriptions and documentation	100 000		253 873		300 000
	10 479 266		9 807 347		13 101 100
Revenues:					
Billing	100 000		16 051		25 000
	10 379 266	\$	9 791 296	\$	13 076 100

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
PRINTING — DISTRIBUTION						
Salaries						
2 union advisors						
1 office employee						
2 print shop employees	1 416 658	\$	1 222 516	\$	1 589 330	\$
Employees benefits	613 083		438 271		652 700	
Continuing education	14 167		-		650	
Travel and living expenses	7 506		1 767		1 770	
Rent	806 118		805 195		742 400	
Telephone	16 880		12 931		14 000	
Computer services	61 448		49 741		37 800	
Office expenses	17 650		13 294		17 650	
	2 953 510		2 543 715		3 056 300	
Photocopying consumables	1 500 000		780 729		1 000 000	
Equipment leasing and maintenance	100 000		449 770		500 000	
Distribution consumables	75 000		46 330		75 000	
Postage and courier services	1 300 000		1 329 011		1 400 000	
Preparation of shipments	75 000		33 017		75 000	
Work done by outside suppliers	1 000 000		757 466		1 000 000	
Amortization of equipment	-		5 522		-	
	4 050 000		3 401 845		4 050 000	
Revenues:						
Billing	6 200 000		4 801 209		5 000 000	
	803 510	\$	1 144 351	\$	2 106 300	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
NATIONAL TEAM						
Salaries						
1 coordinator						
5 union advisors (4)						
2 office employee (1)	1 887 603	\$	1 713 924	\$	2 980 600	\$
Employees benefits	755 644		602 756		1 173 500	
Continuing education	18 876		6 015		7 800	
Travel and living expenses	528 498		333 347		836 200	
Rent	433 446		424 865		407 000	
Telephone	46 876		26 571		25 200	
Computer services	43 029		48 318		67 800	
Office expenses	27 913		32 726		30 000	
Miscellaneous expenses	5 420		3 463		5 500	
	<u>3 747 305</u>	\$	<u>3 191 985</u>	\$	<u>5 533 600</u>	\$
GASPÉSIE-ÎLES-DE-LA-MADELEINE						
Salaries						
2 union advisors						
1.7 office employees	1 068 303	\$	897 006	\$	1 246 100	\$
Employees benefits	447 711		304 346		503 700	
Continuing education	10 683		278		600	
Travel and living expenses	300 000		113 438		154 900	
Rent	135 954		118 077		149 800	
Telephone	10 945		5 319		16 800	
Computer services	29 616		29 785		46 800	
Legal expenses	42 500		98 764		25 000	
Office expenses	26 650		27 423		25 000	
	<u>2 072 362</u>		<u>1 594 436</u>		<u>2 168 700</u>	
Revenues :						
Service agreement	260 000		292 111		319 300	
	<u>1 812 362</u>	\$	<u>1 302 325</u>	\$	<u>1 849 400</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
BAS-SAINT-LAURENT						
Salaries						
2 union advisors						
1 office employee	900 051	\$	850 042	\$	1 050 800	\$
Employees benefits	369 527		307 794		420 300	
Continuing education	9 001		-		600	
Travel and living expenses	115 734		82 675		107 200	
Rent	106 645		85 302		144 000	
Telephone	18 110		11 561		11 200	
Computer services	21 492		23 407		21 600	
Legal expenses	11 500		3 591		15 000	
Office expenses	17 875		6 336		10 000	
	<u>1 569 935</u>	\$	<u>1 370 708</u>	\$	<u>1 780 700</u>	\$

SAGUENAY-LAC-SAINT-JEAN

Salaries						
3 union advisors (2)						
1 office employee	900 051	\$	878 431	\$	1 372 400	\$
Employees benefits	369 527		321 537		545 800	
Continuing education	9 001		278		1 000	
Travel and living expenses	135 221		63 337		152 300	
Rent	82 215		81 207		83 900	
Telephone	25 306		9 608		11 200	
Computer services	21 492		19 831		22 500	
Legal expenses	11 500		10 589		15 000	
Office expenses	29 330		13 976		10 000	
	<u>1 583 643</u>	\$	<u>1 398 794</u>	\$	<u>2 214 100</u>	\$

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OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
QUÉBEC-CHAUDIÈRE-APPALACHES						
Salaries						
5 union advisors (5)						
1 office employee	1 559 740	\$	1 820 547	\$	2 144 300	\$
Employees benefits	627 363		610 732		847 000	
Continuing education	15 597		-		1 600	
Travel and living expenses	115 930		91 071		203 800	
Rent	146 009		125 255		165 200	
Telephone	28 908		16 036		19 600	
Computer services	33 974		33 726		48 400	
Legal expenses	15 000		53 407		20 000	
Office expenses	49 550		14 713		20 000	
	<u>2 592 071</u>	\$	<u>2 765 487</u>	\$	<u>3 469 900</u>	\$
CŒUR-DU-QUÉBEC						
Salaries						
3 union advisors (2)						
1 office employee	900 051	\$	995 853	\$	1 372 400	\$
Employees benefits	369 527		347 372		545 800	
Continuing education	9 001		-		1 000	
Travel and living expenses	87 168		72 719		160 900	
Rent	226 132		189 863		179 400	
Telephone	27 648		17 161		11 200	
Computer services	23 397		19 098		24 700	
Legal expenses	7 500		2 417		10 000	
Office expenses	38 130		23 520		20 000	
	<u>1 688 554</u>	\$	<u>1 668 003</u>	\$	<u>2 325 400</u>	\$

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OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
ESTRIE						
Salaries						
2 union advisors						
1 office employee	900 051	\$	929 841	\$	1 050 800	\$
Employees benefits	369 527		359 080		420 300	
Continuing education	9 001		220		700	
Travel and living expenses	69 949		41 393		75 000	
Rent	65 106		68 471		151 700	
Telephone	13 316		9 016		11 200	
Computer services	25 850		18 852		21 000	
Legal expenses	7 500		4 892		10 000	
Office expenses	11 820		7 195		10 000	
	<u>1 472 120</u>	\$	<u>1 438 960</u>	\$	<u>1 750 700</u>	\$

METROPOLITAN MONTREAL

Salaries						
9 union advisors (8)						
2.5 office employees (2)	3 119 481	\$	3 320 903	\$	4 125 900	\$
Employees benefits	1 254 726		1 190 785		1 624 700	
Continuing education	31 195		278		3 200	
Travel and living expenses	171 308		164 279		323 900	
Rent	440 826		440 320		649 600	
Telephone	52 850		31 383		33 600	
Computer services	64 182		74 597		75 600	
Legal expenses	15 000		77 970		20 000	
Office expenses	22 150		28 071		30 000	
	<u>5 171 718</u>	\$	<u>5 328 586</u>	\$	<u>6 886 500</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
LAURENTIDES						
Salaries						
3 union advisors (2)						
1 office employee	900 051	\$	894 173	\$	1 372 500	\$
Employees benefits	369 527		280 258		545 800	
Continuing education	9 001		-		600	
Travel and living expenses	49 382		65 682		75 000	
Rent	82 102		76 711		83 700	
Telephone	24 088		10 313		11 200	
Computer services	24 328		20 323		21 600	
Legal expenses	11 500		5 960		15 000	
Office expenses	29 380		19 935		20 000	
	<u>1 499 359</u>	\$	<u>1 373 355</u>	\$	<u>2 145 400</u>	\$
LANAUDIÈRE						
Salaries						
2 union advisors						
1 office employee	900 051	\$	925 477	\$	1 050 800	\$
Employees benefits	369 527		318 075		420 300	
Continuing education	9 001		-		600	
Travel and living expenses	73 587		42 385		75 000	
Rent	72 770		64 362		65 000	
Telephone	12 132		8 510		11 200	
Computer services	20 562		18 910		19 300	
Legal expenses	11 500		535		15 000	
Office expenses	15 700		22 473		20 000	
	<u>1 484 830</u>	\$	<u>1 400 727</u>	\$	<u>1 677 200</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
MONTÉRÉGIE						
Salaries						
5 union advisors (4)						
1.5 office employee (1)	1 559 740	\$	1 663 041	\$	2 260 500	\$
Employees benefits	627 363		597 945		896 700	
Continuing education	15 597		842		3 400	
Travel and living expenses	147 931		117 112		245 700	
Rent	446 574		390 617		442 200	
Telephone	47 987		24 325		16 800	
Computer services	40 149		32 126		36 600	
Legal expenses	10 500		2 463		14 000	
Office expenses	40 000		40 170		40 000	
	<u>2 935 841</u>	\$	<u>2 868 641</u>	\$	<u>3 955 900</u>	\$

OUTAOUAIS

Salaries						
2 union advisors						
1 office employee (0.67)	820 731	\$	861 804	\$	1 050 800	\$
Employees benefits	332 669		322 154		420 300	
Continuing education	8 207		-		600	
Travel and living expenses	82 286		43 963		81 900	
Rent	124 525		122 998		127 000	
Telephone	13 320		10 589		11 200	
Computer services	21 492		19 979		26 400	
Legal expenses	16 100		8 527		21 000	
Office expenses	30 000		17 512		20 000	
	<u>1 449 330</u>	\$	<u>1 407 526</u>	\$	<u>1 759 200</u>	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
ABITIBI-TÉMISCAMINGUE-NORD-DU-QUÉBEC					
Salaries					
2 union advisors					
1 office employee	900 051	\$	841 840	\$	1 050 800
					\$
Employees benefits	369 527		267 632		420 300
Continuing education	9 001		-		700
Travel and living expenses	170 586		91 056		139 000
Rent	203 840		195 639		132 200
Telephone	22 933		8 161		11 200
Computer services	23 397		19 749		29 500
Legal expenses	21 250		-		25 000
Office expenses	6 600		6 082		10 000
	<u>1 727 185</u>	\$	<u>1 430 159</u>	\$	<u>1 818 700</u>
					\$

CÔTE-NORD

Salaries					
2 union advisors					
1 office employee	900 051	\$	1 037 581	\$	1 050 800
					\$
Employees benefits	369 527		380 449		420 300
Continuing education	9 001		1 165		600
Travel and living expenses	162 994		100 936		158 300
Rent	113 918		62 678		68 400
Telephone	27 687		14 540		11 200
Computer services	30 547		25 892		29 500
Legal expenses	21 250		487		25 000
Office expenses	17 580		9 475		10 000
	<u>1 652 555</u>	\$	<u>1 633 203</u>	\$	<u>1 774 100</u>
					\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
FINANCES						
Salaries						
1 accountant						
5 union advisors (including coordination)						
11 office employees (9)	4 462 486	\$	4 511 121	\$	5 326 000	\$
Employees benefits	1 913 160		1 583 239		2 187 000	
Continuing education	44 625		248 512		82 400	
Travel and living expenses	171 597		114 240		166 800	
Rent	691 657		690 872		744 200	
Telephone	45 901		39 812		53 200	
Computer services	102 679		109 927		120 300	
Office expenses	227 850		204 698		200 000	
	7 659 955		7 502 421		8 879 900	
Specialized professional fees	300 000		1 003 615		300 000	
Documents and forms	10 000		20 307		20 000	
Data processing	40 000		10 564		40 000	
Legal expenses	50 000		31 228		50 000	
Bank charges	150 000		28 930		100 000	
Doubtful accounts recovered	-		(26 338)		-	
	8 209 955		8 570 727		9 389 900	
Revenues :	175 000		481 788		175 000	
Administration	8 034 955	\$	8 088 939	\$	9 214 900	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
INFORMATION TECHNOLOGY					
Salaries					
1 director					
7 union advisors (5)					
7 technicians (including coordination)	3 407 938	\$	3 334 171	\$	5 189 000
Employees benefits	1 450 934		1 237 301		2 067 000
Continuing education	34 079		2 245		3 400
Travel and living expenses	65 294		52 541		105 100
Rent	513 336		512 731		533 300
Telephone	61 167		52 299		44 700
Computer services	116 878		69 172		94 800
Office expenses	25 000		29 965		25 000
	5 674 626		5 290 425		8 062 300
Telephony	1 821 000		1 921 122		2 572 000
Office automation	2 656 418		2 521 184		3 122 500
Network	2 200 000		1 888 577		2 431 700
Software	1 268 965		1 134 290		2 811 400
Cybercrime insurance	-		-		207 600
Specialized professional fees	390 000		487 620		150 000
Amortization	3 850 000		2 449 109		3 861 000
	12 186 383		10 401 902		15 156 200
Revenues :					
Billing	6 640 359		6 881 741		7 266 300
	11 220 650	\$	8 810 586	\$	15 952 200

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026	
MONTREAL BUILDING						
Salaries						
1 maintenance employee						
10.5 building employees (including coordination)(10)	2 886 457	\$	3 216 277	\$	3 621 600	\$
Employees benefits	1 375 438		1 168 818		1 564 700	
Continuing education	28 865		1 506		1 600	
Travel and living expenses	9 993		15 555		29 800	
Rent	201 951		201 723		388 600	
Telephone	16 885		12 619		14 000	
Computer services	13 148		21 935		16 200	
Office expenses	5 000		3 114		5 000	
	4 537 737		4 641 547		5 641 500	
Electricity and heating	1 800 000		1 384 917		1 600 000	
Maintenance and repairs	2 400 000		2 168 628		2 578 200	
Specialized professional fees	350 000		126 834		225 000	
Insurance	400 848		355 611		521 400	
Interest on long-term debt	5 299 240		5 546 208		5 400 000	
Taxes	5 414 576		5 295 373		5 721 300	
COVID-19 expenses	-		264 893		-	
Amortization	5 039 440		4 588 909		5 160 100	
	25 241 841		24 372 920		26 847 500	
Revenues	16 317 377		16 349 520		18 744 600	
	8 924 464	\$	8 023 400	\$	8 102 900	\$

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
QUEBEC CITY BUILDING					
Salaries					
2 building employees	661 071	\$	632 651	\$	773 500
Employees benefits	315 792		253 573		338 500
Continuing education	6 611		-		700
Travel and living expenses	6 000		348		1 000
Telephone	2 555		2 643		5 600
Computer services	9 504		6 336		10 800
Miscellaneous expenses	13 880		2 739		5 000
	1 015 413		898 290		1 135 100
Maintenance and repairs	150 000		274 824		261 000
Common costs	1 000 000		1 164 537		1 200 000
Specialized professional fees	25 000		-		15 000
Taxes	75 000		67 355		80 700
Amortization	679 376		631 448		844 000
	2 944 789		3 036 454		3 535 800
Revenues	1 538 709		1 472 270		1 760 400
	1 406 080	\$	1 564 184	\$	1 775 400

PROFESSIONAL DEFENCE FUND

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

2023-2026 BUDGET

SUPPLEMENTARY INFORMATION

	Budget 36 months 2020-2023		Actual 36 months 2020-2023		Budget 36 months 2023-2026
PUBLIC SECTOR					
CONSOLIDATED NEGOTIATIONS					
Support resources :					
Salaries	2 953 971	\$	5 066 720	\$	3 453 600
Employees benefits	1 172 180		1 856 175		1 362 000
Continuing education	29 540		799		900
Travel and living expenses	300 000		311 774		300 000
Rent	545 014		544 387		623 500
Telephone	41 268		58 590		49 000
Computer services	57 940		117 718		73 000
Office expenses	18 960		78 071		50 000
OPERATING BUDGET:					
Research	30 000		57 991		50 000
Subscriptions	20 000		3 282		20 000
	<u>5 168 873</u>	\$	<u>8 095 507</u>	\$	<u>5 982 000</u>

BUDGET PROPOSALS

**1.
That the Pre-Convention Committee's recommendation concerning the budget proposal read as follows:**

The Pre-Convention Committee recommends that the 67th Convention adopt the budget proposal respecting the operating budget, the Professional Defence Fund (PDF), the Special Support Fund, and the combined budget for the 2023–2026 period.

**2.
That the Pre-Convention Committee's recommendation on the amount of strike or lockout benefits and the amount of benefits in the event of dismissal, suspension or reprisal for union activity read as follows:**

The Pre-Convention Committee recommends that the following proposals be accepted:

**1.
CHANGES TO THE AMOUNT OF BENEFITS**

1.1

Amount of strike and lockout benefits
(pursuant to Article 18.01 of the PDF By-laws)

That the weekly strike and lockout benefits be increased to:

- \$315 as of May 21, 2023;
- \$320 as of March 1, 2024;
- \$325 as of March 1, 2025.

That strike or lockout benefits be increased by:

- \$25 after 3 months of conflict;
- \$50 after 4 months of conflict;
- \$75 after 5 months of conflict;
- \$100 after 6 months of conflict;

in each of the three years (2023, 2024, 2025).

1.2

Amount of benefits in the event of dismissal, suspension, or reprisals for union activity
(pursuant to Article 27.01 of the PDF By-laws)

That the benefits for dismissal, suspension, or reprisals for union activity be increased to:

- \$315 as of May 21, 2023;
- \$320 as of March 1, 2024;
- \$325 as of March 1, 2025.

POUVOIR



MAINTENANT

This budget also embodies the principle of solidarity, one of the CSN's fundamental values, which is expressed most fully in its Professional Defence Fund. This fund is now in a better position than ever to support workers who are struggling to improve their working conditions or simply to be treated with respect.

