I. Structure.
   a. General description. Six budget line items will be created, henceforth referred to as a *section budget*. Each section budget may have *exclusive items*—expenses and categories of expenses for which it is uniquely responsible, and *program items*—expenses and categories of expenses that constitute appropriate use of that section budget. Exclusive items are largely expenses that are required by the AGS constitution or are prior commitments that are unlikely to change, such as (special) project funds, Student Government staff support, or UCSA membership dues. Program items are the responsibility of the individual under whose purview the given section budget resides, to be determined in concert with the committees with which he or she is working.

   b. Apportionment.
      1. Apportionment for section budget funds was done based on the expenditures on line items that accrued in past years. These line items have been assigned to different section budgets as either exclusive items or program items. The budget is based off of an estimated yearly income of $163,000, which is composed of graduate student registration fees and 7% of Anthill Pub and Grille revenues.
      2. Apportionment of section budget funds shall occur in two phases: All budget funds will be dispensed at the start of the fiscal year, which begins July 1. AGS Council shall approve this apportionment in the budget legislation at the beginning of the fiscal year. A contingency account will also be established (§1.c.7). Halfway through the year, a budget review will take place, based on knowledge of new plans and examining the usage of funds to-date. This budget review will involve a re-apportionment of funds, and some funds will be transferred from the Contingency account into the respective section budgets that require additional funding.

   c. Section budget descriptions. The following are the names of the section budgets, the individuals responsible for them, the amounts apportioned, a listing of exclusive items that are assigned to each, and as comprehensive a list of program items as is possible with current knowledge.
      1. President. The AGS president shall be responsible. $52,280. *Exclusive items*: executive stipends ($31,950), AGS funding of graduate clubs ($500), annual AGS awards ($1100), and payments to Student Government for office space and staff support, benefits, liability insurance, and banking fees ($16,780). *Program items*: presidential travel, committee meeting food.
      2. Finance. The VP Finance shall be responsible. $7800. *Exclusive items*: Pub advisory board expenses *Program items*: stipends for staff (BFC chair at $200/month), committee meeting food, other committee expenses including market research, buildout estimate fees, and business startup costs.
      3. Internal. The VP Internal shall be responsible. $25000 for the Summer and Fall Quarters. $10000 to be added for Winter and Spring Quarters. *Exclusive items*: orientation reception, welcome week party. *Program items*: social events, stipends for staff (social chair at $200/month), committee meeting food.
4. **External.** The VP External shall be responsible. $22700. **Exclusive items:** UCSA dues (to be determined, but $7000 at the time of this writing), NAGPS dues. **Program items:** staff stipends (Legislative Liaison at $200/month), committee meeting food, travel to conferences, student forums, lobbying.

5. **Admin.** The VP Admin shall be responsible. $19290. **Exclusive items:** telephone, office supplies, photocopies, software, furniture and equipment, Council meeting food, publicity expenditures (which may include town halls and departmental publicity meetings). **Program items:** staff stipends (Campus Communication Director at $200/month), committee meeting food.

6. **Project Funds.** Formerly referred to as “Special Projects,” the name has been updated to reflect the language in the AGS Constitution. The VP Finance shall be responsible. $15000. **Exclusive items:** funding of graduate community-proposed projects. **Program items:** none.

7. **Contingency.** The VP Finance shall be responsible. $7730. Council must ratify the apportionment of Contingency funds.

II. **Practice.**
   a. **Oversight.** This budget has a number of mechanisms to ensure that expenditures are appropriate. The following sections will illustrate the ways in which the different entities within AGS will have oversight over the budgetary process, and the different responsibilities of each entity in ensuring the fiscal soundness of AGS.

   1. **Responsibilities of Executives.** As re-allocations within section budgets may be made by the responsible executives without council approval, program expenditures for section budgets must be reviewed and signed for by the executive responsible for the section budget as defined in §§I.c.1-7. Executives are also responsible for estimating apportionments for line-item expenses for their budgets, and making updated estimates available to their committees and Council within the first three weeks of each quarter during the school year. The apportionment of line items over $500 must be presented to Council prior to the use of funds and details of and justification for the expenditure shall be provided. Executives shall review budgeting and spending at executive meetings.

   2. **Review of Check Requests.** Either the President or VP Finance must review and sign a check request in order for the check request to be processed.

   3. **Responsibilities of the VP Finance.** In addition, the VP Finance shall make available to Council a list of checks disbursed under each section budget.

   4. **Responsibilities of Committees.** Committees shall work with executives to determine their apportionment for each quarter. Committees shall review their expenditures to ensure consistency with their mandate and projected expenses.

   5. **Powers of Council.** Re-apportionment of funds between section budgets may only be done with Council approval. Council shall review the check disbursements and executive expenditure projections and reports to ensure that expenses are appropriate, and offer guidance where appropriate. In the event that Council finds that proposed expenditures are inappropriate, Council shall, in the absence of appropriate action to alter the offending expenditures, create resolutions to prevent such expenditures from taking place. Such resolutions shall be considered binding.
b.  *Staff Appointments.* Under this budget, all new stipends for positions outside of those enumerated in this document must be approved by Council.