

AUS FY2025-2026 Operating Budget

Approved by AUS Legislative Council on November 12, 2025

"...the rhythm of history follows the stops and starts of moving with the times and being arrested by shock only to move on again..." - Kathleen Stewart (2009)

"Politics is the skilled use of blunt objects." - Lester B. Pearson

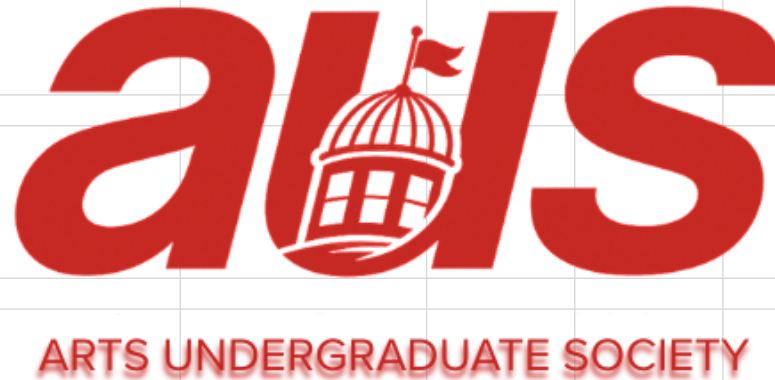
" At present our sympathy and our judgement are liable to be on different sides, which is a painful and paralysing state of mind...in the field of action...[we] will not be successful until [we] can pursue a definite objects with our feelings and intellects in tune" - John Maynard Keynes (1926)

"Attending... means...chronicling how incommensurate elements hang together in a scene that bodies labor to be in (or to get through). In the expressivity of something coming into existence, bodies labor to literally fall into step with the pacing, the habits, the lines of attachment, the responsibilities shouldered, the sentience, of that things which has come into existence." - Kathleen Stewart (2009)

"...the Devil is the arrogance of the spirit, faith without smile, truth that is never seized by doubt. The Devil is grim because he knows where he is going, and, in moving, he always returns whence he came." - Umberto Eco (1980)

"Associated or joint activity is a condition of the creation of a community" - John Dewey

"Public institutions can reclaim their rightful role as servants of the common good...they must get over the self-fulfilling fear of failure and realize that experimentation and trial and error (and error and error) are part of the learning process." - Mariana Mazzucato (2018)



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	11) Stipends and Wages	11.1 Stipends and Wages 2025-2026			
	12) GLAs	12.1 List of General Ledger Accounts for 2025-2026			
1.1 Executive Committee 2025-2026	President	Aishwarya Rajan			
	VP Internal	Sophie Nguyen			
	VP Finance	Ben Weissman			
	VP Academic	Vivian Wright			
	VP Communications	Pearce-Tai Thomasson			
	VP External	Emma Chen			
	VP Social	Samantha Pierotti			
	Arts Representative	Justice Bongiovanni			
	Arts Representative	Delaney Cahill			
	Arts Representative	Sienna Gigliotti			
	Arts Senator	Keith Babayon			
	Arts Senator	Maggie Tang			
1.2 AUS Mission	<ul style="list-style-type: none"> · We will represent the beliefs of Arts students. · We will build and promote an equitable and inclusive faculty. · We will build and promote an equitable and inclusive association. · We encourage new opportunities for involvement for all students. · We will be the most innovative and forward-thinking faulty association. · We will improve campus life for Arts students. · We will ensure professionalism and accountability in our dealings with students and their fees. 				

	<ul style="list-style-type: none"> We aspire to provide the most effective student and academic services. 			
	<ul style="list-style-type: none"> We seek to run dynamic and engaging events that enhance the Arts identity, promote equity and inclusion. 			
	<ul style="list-style-type: none"> We intend to embrace the fine arts and to be at the forefront of creating new opportunities for the arts at McGill. 			
	<ul style="list-style-type: none"> We aspire to be leaders in environmental policy. 			
	<ul style="list-style-type: none"> We aspire to create powerful bonds with other faculty associations. 			
	<ul style="list-style-type: none"> We will foster strong relationships with our departmental associations and empower them to realize the AUS's shared vision. 			
	<ul style="list-style-type: none"> We will build strong institutions to ensure our progress is not lost. 			
	<ul style="list-style-type: none"> We will take risks in the pursuit of these ideals because Arts students deserve nothing less. 			
	<ul style="list-style-type: none"> We will make Arts students proud to call the Faculty of Arts theirs. 			
1.3 Background, Changes, Budget Building, Assumptions & Limitations, Notes on Reading the Budget	<p>1) Yearly, the AUS must pass a budget. This budget estimates revenues and expenses for the Fiscal Year (May 01, 2025 – April 30, 2026): allocating a specified amount of spending to each department/portfolio while estimating the total revenue each department/portfolio brings into AUS. Likewise, AUS's Financial By-laws require a temporary summer (May 01, 2025 - September 30, 2026) budget be ratified to govern spending when Legislative Council is not sitting. The figures from the Summer Budget are aggregated into this Operating Budget.</p>			
	<p>2) The budget is divided into sections – Portfolios, Departments, Compensation and Future Outlook. Since 2019, all portfolio/departments revenue and expenses are categorised into “Classes” and “General Ledger Accounts”. General Ledger Accounts indicate the specific nature/source (from a standardized list) of the respective revenue or expense stream, while Classes and Sub-Classes indicate which part of the organization is generating/spending that specific stream of revenue/expense. These classifications make it possible to standardize expense/revenue categorization across the organization while simultaneously creating a capacity to locate the origin/destination transactions within AUS's financial geography. Furthermore, these categories have been standardized across the whole organization: in its arrangement and tracking categories, the budget is synchronized with AUS's departments and AUS's accounting software. This synchronization will ultimately allow for real-time updates to the budget and three separate verification systems to ensure accuracy.</p>			
	<p>3) The budget building process involves AUS executives and departments estimating total spending and revenue in their portfolios and areas of responsibility. These estimates are cross-referenced (as much as possible) with previous years' spending. Likewise, executives and departments propose areas of priority in their portfolios and estimate (in consultation with the VP Finance) the financial implications of special initiatives to advance specific portfolio/departmental goals. These initial proposals on special initiatives and core operation are compiled, aggregated and evaluated (for inclusion in the final proposed budget) relative to each-other. The proposed budget is presented to the FMC for approval. If approved, the final proposed budget is presented to Council for approval. If approved, the budget is administered over the course of the fiscal year and modified immaterially as appropriate.</p>			

	<p>4) All budgets make educated assumptions and predications about expenses and revenues. However, the following limitations and assumptions, and their potential inaccuracy, could have material impacts on the budget (positive refers to decreasing deficit/increasing surplus, negative refers to increasing deficit/decreasing surplus):</p> <ul style="list-style-type: none"> • It is assumed base fee revenue will not decrease between semesters. The budget anticipates no materially significant positive or negative changes. For departments, it is assumed that any spending in excess of the Departmental Allocation will be funded through FMC or other forms of fundraising. This budget assumes all Departmental Budget changes will not have an additionally negative impact on the budget. • No AUIF allocations (apart from the CIF allocation) have been included in the budget. If they are received, budgetary impact will be net-zero. • BDA revenues and expenses are unknown (especially with changes in BDA venue) – this budget assumes, despite price increases last year, BDA will operate as a break-even operation (if at all). The whole social portfolio is assumed to operate on a break-even basis. • Grad Ball, BDA and EPIC budgeting are not finalized – these are variable components of the budget. However, in consultation with the VP Social, both events would assume break-even operation (and by virtue of the budget contingency, could accommodate a small loss). • The President’s budget assumes stable spending on legal consultation as a result of an upcoming MOA re-negotiation. There is a potential change also associated with enforcing settlement agreements. Likewise, it is assumed there will be no protracted legal battles. • Compensation is assumed to change minorly for the year due to an increase in Quebec's minimum wage from \$15.75/hour to \$16.10/hour. Additionally, certain costs like food, beverage, and venue expenses are expected to increase due to inflationary pressures. • The Audit expense is assumed to stay as budgeted. However, any changes to the amount would likely have a material negative impact on the budget. • It is assumed no sponsorships will be collected this year. If they are, this would likely have a net-positive impact on the budget. • It is assumed all funds provided through FMC and CIFCO will be used. If they are not, this would have a materially positive impact on the budget. 			
	<p>5) When reading the budget, notes on the various highlights, formatting or portfolio/budget tab specific notes will be indicated on each page budget page. These notes will provide guidance on the interpretation of the budget.</p>			

Annual Revenue		
Description	Projected 25/26	Actual 25/26
Class Income		
President	\$ 2,100.00	\$ -
VP Internal	\$ 1,600.00	\$ 162.50
VP Finance	\$ 304,843.35	\$ 148,282.06
VP Academic	\$ -	\$ -
VP External	\$ 6,500.00	\$ 6,132.00
VP Communications	\$ 30,000.00	\$ 30,000.00
VP Social	\$ 122,750.00	\$ 14,263.01
Frosh	\$ 40,000.00	\$ -
Total Revenue	\$ 507,793.35	\$ 198,839.57
Annual Expenses		
Description	Projected 25/26	Actual 25/26
Class Expenses		
President	\$ 34,537.21	\$ 3,875.03
VP Internal	\$ 12,908.55	\$ 465.55
VP Finance	\$ 144,156.60	\$ 5,779.23
VP Academic	\$ 26,226.88	\$ 373.87
VP External	\$ 5,600.00	\$ 1,008.72
VP Communications	\$ 36,867.96	\$ 4,986.49
VP Social	\$ 134,459.45	\$ 12,874.73
Frosh	\$ -	\$ -
Stipends and Wages	\$ 112,394.55	\$ 13,086.56
Total Expenses	\$ 507,151.19	\$ 42,450.18
Surplus/(Deficit)	\$ 642.16	\$ 156,389.39
General Notes:		
1) Breakdowns are given by portfolio		
2) Frosh Expenses are still forthcoming, so the projected \$40,000 in Frosh profit is aggregated into this operating summary. The final Frosh budget will be added to this Live budget as tab 10 upon completion.		

3.1 President's Budget Categorized into Sub-Class and GLAs

Arts Undergraduate Society

CLASS: President

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
President and VP Finance: SNAX	2300-AUS Revenues	\$ 2,100.00	\$ -	\$ 2,059.55	Profit from SNAX for the 2025-2026 Year
	Total Revenue	\$ 2,100.00	\$ -	\$ 2,059.55	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
President: AUS Elections	6200-Contingent Expenses	\$ 500.00	\$ -	\$ 18.80	AUS Elections Reimbursements: To be allocated to GLAs at the discretion of the President and VP Finance
President: AUS Mural	8000-Supplies	\$ 1,550.00	\$ 1,546.05	\$ -	AUS Mural Project: Supplies
President: Equity	9850-Food	\$ 200.00	\$ -	\$ -	Food for events run by the Equity Committee
President: Executive Committee	6800-Apparel/Accessories	\$ 1,000.00	\$ -	\$ 620.87	Gear for Executive team
President: Executive Committee	9850-Food	\$ 2,600.00	\$ 1,349.03	\$ 2,167.42	Food for Executive Committee meetings and staff mixers
President: Operating	7500-Insurance	\$ 16,000.00	\$ -	\$ 15,741.36	Yearly liability insurance purchase
President: Operating	8000-Supplies	\$ 1,000.00	\$ 552.20	\$ 268.87	General office supplies (+shredder)
President: Operating	10310-Website Fees	\$ 585.00	\$ 243.64	\$ 923.87	Cloudways subscription (24/25 actuals included Jotform)
President: Operating	10240-Legal and Professional Fees	\$ 10,000.00	\$ -	\$ -	Yearly allocation for legal consultation and litigation
President: Operating	9850-Food	\$ 102.21	\$ 102.21	\$ -	Snacks & coffee at the Arts Program Fair
President: Special Projects	6200-Contingent Expenses	\$ 1,000.00	\$ 81.90	\$ 572.56	To be allocated to GLAs at the discretion of the President and VP Finance
	Total Expenses	\$ 34,537.21	\$ 3,875.03	\$ 20,313.75	
	Working Surplus / Deficit	-\$ 32,437.21	-\$ 3,875.03	-\$ 18,254.20	
General Notes:					
1) Full column yellow highlight indicates a new or noteworthy item; yellow highlighting restricted to the GLA column indicates discretionary spending.					
2) Yellow highlight in the Actual column indicates an actual item that needs to be updated					

4.1 VP Internal's Budget Categorized into Sub-Class and GLAs

Arts Undergraduate Society

CLASS: VP Internal

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Internal: AUS Store	3250-Apparel Revenue	\$ 200.00	\$ -	\$ 86.00	
VP Internal: Operations	1783-Table and Lounge Booking Revenue	\$ 1,400.00	\$ 162.50	\$ 1,400.00	
	Total Revenue	\$ 1,600.00	\$ 162.50	\$ 1,486.00	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Internal: AUS Awards	7100-Alcohol	\$ 2,400.00	\$ -	\$ 2,700.00	AUS Awards: Alcohol expenses
VP Internal: AUS Awards	9850-Food	\$ 2,300.00	\$ -	\$ 2,110.00	AUS Awards: Food expenses
VP Internal: AUS Awards	10200-Stationery and printing	\$ 430.00	\$ -	\$ 417.77	AUS Awards: Printing & engraving
VP Internal: AUS Awards	10450-Venue Rental	\$ 2,300.00	\$ -	\$ 2,290.63	AUS Awards: Venue rental
VP Internal: AUS Holiday Party	7100-Alcohol	\$ 600.00	\$ -	\$ 606.69	Beer order for AUS Holiday Party (extras go to BDA)
VP Internal: AUS Holiday Party	9850-Food	\$ 600.00	\$ -	\$ 578.10	Food for AUS Holiday party
VP Internal: FEARC	6200-Contingent Expenses	\$ 2,000.00	\$ -	\$ 12.20	Allocation for FEARC Events
VP Internal: Departmental Orientation	9850-Food	\$ 414.01	\$ 414.01	\$ 350.69	Food at Departmental/Equity Training
VP Internal: Legislative Council	9850-Food	\$ 400.00	\$ -	\$ 210.56	Legislative Council Snacks & Refreshments
VP Internal: Legislative Council	10200-Stationery and printing	\$ 14.54	\$ 14.54	\$ 18.00	New Placecards for LC
VP Internal: Operating	7200-Liquor Permits	\$ 1,000.00	\$ -	\$ 755.00	Liquor permits for AUS & AUS departmental events
VP Internal: Operating	8000-Supplies	\$ 300.00	\$ 37.00	\$ 269.17	For small purchases: i.e. adapter, copying keys for departments, cleaning supplies, office supplies
VP Internal: Operating	8100-Advertising/Promotional	\$ 150.00	\$ -	\$ -	AUS Tabling Materials: To invest in AUS banner, postcards and tablecloth for future AUS tablings
	Total Expenses	\$ 12,908.55	\$ 465.55	\$ 10,318.81	
	Working Surplus / Deficit	-\$ 11,308.55	-\$ 303.05	-\$ 8,832.81	
General Notes:					
1) Full column yellow highlight indicates a new or noteworthy item; yellow highlighting restricted to the GLA column indicates discretionary spending.					
2) Yellow highlight in the Actual column indicates an actual item that needs to be updated					

5.1 VP Finance's Budget Categorized into Sub-Class and GLAs

Arts Undergraduate Society

Class: VP Finance

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Finance: Operations	3996-Student Fees	\$ 133,707.79	\$ 133,707.79	\$ 134,607.06	Fall 2025 base membership fee
VP Finance: Operations	3996-Student Fees	\$ 133,707.79	\$ -	\$ 134,607.06	Winter 2026 base membership fee
VP Finance: Operations	3996-Student Fees	\$ 28,807.00	\$ 14,403.50	\$ 32,790.00	Ethical Procurement and Sustainability fee collection
VP Finance: Operations	4150-Interest Earned	\$ 1,670.77	\$ 170.77	\$ -	Deposit interest earned from AUS savings account
VP Finance: Operations	4150-Interest Earned	\$ 6,950.00	\$ -	\$ 9,481.16	GIC Revenue
	Total Revenue	\$ 304,843.35	\$ 148,282.06	\$ 311,485.28	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Finance: Departmental Allocations	6200-Contingent Expenses	\$ 49,427.20	\$ -	\$ 44,440.86	Departmental allocations 2025-2026
VP Finance: FMC: Journal Fund	6200-Contingent Expenses	\$ 18,719.09	\$ -	\$ 16,426.45	To be allocated to GLAs at the discretion of VP Finance and FMC
VP Finance: FMC: Special Projects	6200-Contingent Expenses	\$ 13,370.78	\$ -	\$ 14,749.51	To be allocated to GLAs at the discretion of VP Finance and FMC
VP Finance: FMC: Supplementary Departmental Fund	6200-Contingent Expenses	\$ 24,067.40	\$ -	\$ 18,112.51	To be allocated to GLAs at the discretion of VP Finance and FMC
VP Finance: FMC: Sustainability and Ethical Procurement Fund	6200-Contingent Expenses	\$ 5,185.26	\$ -	\$ 1,329.55	To be allocated to GLAs at the discretion of VP Finance and FMC
VP Finance: FMC: Operations	9850-Food	\$ 200.00	\$ 58.62	\$ -	Food for Financial Management Committee (FMC) meetings
VP Finance: Operations	8301-Sparc Bloc Fees	\$ 678.00	\$ 47.46	\$ 666.70	\$1.13 fee per payment processed with Sparc Pay (Actuals updated as of 08/27)
VP Finance: Operations	8300-Bank Charges	\$ 1,104.00	\$ 564.00	\$ 1,104.00	RBC account fees
VP Finance: Operations	8403-Interest Expense	\$ 1,597.73	\$ 1,451.73	\$ -	RBC credit card interest/fees
VP Finance: Operations	1000-Quickbooks Subscription	\$ 9,223.00	\$ 3,073.28	\$ 17,129.08	Quickbooks Advanced, Time, and Payroll subscription
VP Finance: Operations	10240-Legal and Professional Fees	\$ 20,000.00	\$ -	\$ 4,920.93	Auditor cost (Billed in the summer)
VP Finance: Operations	10000-Dues and Subscriptions	\$ 375.91	\$ 375.91	\$ -	Jotform subscription for 2025-2026
VP Finance: Finance Training	9850-Food	\$ 208.23	\$ 208.23	\$ -	Food for Departmental Finance Training
	Total Expenses	\$ 144,156.60	\$ 5,779.23	\$ 118,879.59	
	Working Surplus / Deficit	\$ 160,686.75	\$ 142,502.83	\$ 192,605.69	
General Notes:	1) Full column yellow highlight indicates a new or noteworthy item; yellow highlighting restricted to the GLA column indicates discretionary spending. 2) Yellow highlight in the Actual column indicates an actual item that needs to be updated				

6.1 VP Academic's Budget Categorized into Sub-Class and GLAs

Arts Undergraduate Society

Class: VP Academic

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
		\$ -	\$ -	\$ -	The VP Academic portfolio does not bring in any revenues
	Total Revenue	\$ -	\$ -	\$ -	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Academic: AUS Teaching Awards Dinner	9401-Gifts/Cards	\$ 275.51	\$ -	\$ 275.51	AUS Teaching Awards: Printing & engraving
VP Academic: AUS Teaching Awards Dinner	10450-Venue Rental	\$ 1,500.00	\$ -	\$ 1,133.47	AUS Teaching Awards: Venue rental
VP Academic: Operations	8100-Advertising/Promotional	\$ 300.00	\$ 222.50	\$ 39.96	Print materials to had out at events
VP Academic: Operations	9850-Food	\$ 151.37	\$ 151.37	\$ -	Food for Peer Tutoring Orientation
VP Academic: Peer Tutoring	10102-Peer Tutoring Transfers	\$ 15,000.00	\$ -	\$ 5,616.38	Peer tutoring fund to pay tutors (\$7500/semester)
VP Academic: Writing Centre	10102-Peer Tutoring Transfers	\$ 8,000.00	\$ -	\$ -	Writing centre fund to pay tutors (\$4000/semester)
VP Academic: Special Projects	Discretionary Spending	\$ 1,000.00	\$ -	\$ 450.00	To be allocated to GLAs at the discretion of the VP Academic and VP Finance
	Total Expenses	\$ 26,226.88	\$ 373.87	\$ 7,515.32	
	Working Surplus / Deficit	-\$ 26,226.88	-\$ 373.87	-\$ 7,515.32	
General Notes:	1) Full column yellow highlight inc Bump up 700 if other projections are low, Peer Tutoring & Writing Centre are priority items				
	2) Yellow highlight in the Actual column indicates an actual item that needs to be updated				

7.1 VP Communications's Budget Categorized into Sub-Class and GLAs

Arts Undergraduate Society

Class: VP Communications

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Communications: FAC & CIFCO	3201-AUS Revenues:AUIF	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	AUIFC Funding for CICFO & FAC
	Total Revenue	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Communications: CIFCO	Discretionary Spending	\$ 12,000.00	\$ -	\$ 11,170.00	CICFO Fall
VP Communications: CIFCO	Discretionary Spending	\$ 12,000.00	\$ -	\$ 7,621.00	CICFO Winter
VP Communications: FAC	Discretionary Spending	\$ 6,000.00	\$ 3,253.86	\$ 5,027.32	Fine Arts Exhibition
VP Communications: Francophone Committee	9850-Food	\$ 200.00	\$ -	\$ -	Food for Francophone Committee events (Soirée Raclette)
VP Communications: Operations	6851-Subcontractors	\$ 630.00	\$ -	\$ -	AUS Free Headshot Program (\$630 to hire photographers)
VP Communications: Operations	8000-Supplies	\$ 100.00	\$ 100.00		AUS Free Headshot Program - Photography banner (\$100)
VP Communications: Operations	6851-Subcontractors	\$ 1,000.00	\$ 54.00	\$ -	Fund to hire photographers on an at-need basis: To be allocated at the discretion of the VP Communications & VP Finance
VP Communications: Operations	10000-Dues and Subscriptions	\$ 3,750.00	\$ 1,249.31	\$ 1,620.23	Intuit Mailchimp subscription for 2025-2026
VP Communications: Operations	10000-Dues and Subscriptions	\$ 150.00	\$ 150.00	\$ -	Canva Premium subscription for 2025-2026
VP Communications: Operations	10000-Dues and Subscriptions	\$ 537.96	\$ 179.32	\$ -	Adobe Express subscription for Sept 2025-Apr 2026
VP Communications: Operations	10200-Stationery and Printing	\$ 500.00	\$ -	\$ -	AUS Printed Materials
	Total Expenses	\$ 36,867.96	\$ 4,986.49	\$ 25,438.55	
	Working Surplus / Deficit	-\$ 6,867.96	\$ 25,013.51	\$ 4,561.45	

General Notes:

- 1) Full column yellow highlight indicates a new or noteworthy item; yellow highlighting restricted to the GLA column indicates discretionary spending.
- 2) Yellow highlight in the Actual column indicates an actual item that needs to be updated

8.1 VP External's Budget Categorized into Sub-Class and GLAs

Arts Undergraduate Society

Class: VP External

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP External: Grad Fair	3900-Registration Fees	\$ 6,500.00	\$ 6,132.00	\$ 16,960.00	
	Total Revenue	\$ 6,500.00	\$ 6,132.00	\$ 16,960.00	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP External: ACEC	9850-Food	\$ 3,000.00	\$ -	\$ -	AUS Food Insecurity Projection - through ACEC
VP External: Grad Fair	6200-Contingent Expenses	\$ 125.00	\$ -	\$ -	Contingency fund for Grad Fair
VP External: Grad Fair	8000-Supplies	\$ 212.50	\$ 50.06	\$ -	Supplies, decor, & misc. equipment for AUS x SUS Graduate Fair
VP External: Grad Fair	8100-Advertising/Promotional	\$ 100.00	\$ -	\$ -	Photography & promotional materials for AUS x SUS Graduate Fair
VP External: Grad Fair	9850-Food	\$ 812.50	\$ 421.26	\$ -	Catering for AUS x SUS Graduate Fair
VP External: Grad Fair	10450-Venue Rental	\$ 650.00	\$ 537.39	\$ 2,219.00	Venue rental for AUS x SUS Graduate Fair
VP External: MHAUS	6200-Contingent Expenses	\$ 500.00	\$ -	\$ 106.60	Annual Allocation for MHAUS. To be allocated to GLAs at the discretion of the VP Internal and VP Finance.
VP External: Work Your BA	6200-Contingent Expenses	\$ 200.00	\$ -	\$ 76.64	Annual Allocation for Work Your BA events. To be allocated to GLAs at the discretion of the VP Internal and VP Finance.
	Total Expenses	\$ 5,600.00	\$ 1,008.72	\$ 2,402.24	
	Working Surplus / Deficit	\$ 900.00	\$ 5,123.28	\$ 14,557.76	
General Notes:					
1) Full column yellow highlight indicates a new or noteworthy item; yellow highlighting restricted to the GLA column indicates discretionary spending.					
2) Yellow highlight in the Actual column indicates an actual item that needs to be updated					
3) Grad fair expenses estimated proportional to projected AUS x SUS revenue split					

9.1 VP Social's Budget Categorized into Sub-Class and GLAs

Arts Undergraduate Society

Class: VP Social

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Social: BDA	3200-AUS Revenues	\$ 51,750.00	\$ 14,263.01	\$ 69,775.37	All BDA Revenues below are aggregated into this budget line
VP Social: BDA	3200-AUS Revenues	\$ 1,000.00	\$ -	\$ -	Sleeman Monetary Substitutes for cups
VP Social: EPIC	3200-AUS Revenues	\$ -	\$ -	\$ 46.00	
VP Social: Grad Ball	3900-Registration Fees	\$ 70,000.00	\$ -	\$ -	
Total Revenue		\$ 122,750.00	\$ 14,263.01	\$ 69,821.37	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Social: BDA	Variable (See Breakdown Below)	\$ 64,061.24	\$ 12,874.73	\$ 80,020.05	All BDA Expenses are aggregated into this budget line
VP Social: EPIC	6200-Contingent Expenses	\$ 1,500.00	\$ -	\$ 35.00	The specific breakdown of EPIC expenses right now is unclear, since
VP Social: Grad Ball	Variable (See Breakdown Below)	\$ 68,898.21	\$ -	\$ 66,772.58	
Total Expenses		\$ 134,459.45	\$ 12,874.73	\$ 146,827.63	
Working Surplus / Deficit		-\$ 11,709.45	\$ 1,388.28	-\$ 77,006.26	

9.2 Detailed Bar-des-Arts Budget Categorized into Sub-Class and GLAs

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Social: BDA	3200-AUS Revenues	N/A	N/A	\$ 3,386.57	*This is an extra BDA, 12 BDAs were done last year in 1st semester instead of 10
VP Social: BDA	3200-AUS Revenues	N/A	N/A	\$ 2,142.48	*This is an extra BDA, 12 BDAs were done last year in 1st semester instead of 11
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ 2,904.76	\$ 2,346.27	BDA September 18, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ 2,199.50	\$ 2,197.57	BDA September 25, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ 2,416.50	\$ 2,126.71	BDA October 2, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ 2,272.25	\$ 2,844.51	BDA October 9, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ 1,675.50	\$ 2,152.71	BDA October 23, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ 2,794.50	\$ 3,832.71	BDA October 30, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,078.18	BDA November 6, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,452.30	BDA November 13, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,802.11	BDA November 20, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 3,645.40	BDA November 27, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 3,620.75	BDA January 15, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 3,203.69	BDA January 22, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,698.27	BDA January 29, 2025

VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,551.34	BDA Feburary 5, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 3,459.98	BDA Feburary 12, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,340.05	BDA Feburary 19, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,473.65	BDA Feburary 26, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 3,041.02	BDA March 12, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,977.25	BDA March 19, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 3,110.75	BDA March 26, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 3,028.30	BDA April 2, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,893.25	BDA April 9, 2025
VP Social: BDA	3200-AUS Revenues	\$ 2,250.00	\$ -	\$ 2,369.55	Grad-DA
	Total Revenue	\$ 51,750.00	\$ 14,263.01	\$ 69,775.37	
	Expenses				
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Social: BDA	6800-Apparel/Accessories	\$ 1,200.00	\$ 1,056.62	\$ 1,273.35	BdA Staff/Manager Shirt order
VP Social: BDA	6800-Apparel/Accessories	\$ 1,500.00	\$ -	\$ 1,520.69	BdA tokens and cups order
VP Social: BDA	11442-Furniture	\$ 108.74	\$ 108.74	\$ -	New Panini Press
VP Social: BDA	7200-Liquor Permits	\$ 302.50	\$ 302.50	\$ -	BdA Liquor Permit for 2025-2026
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	N/A	N/A	\$ 2,482.46	*This is an extra BDA, 12 BDAs were done last year in 1st semester instead of 10
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	N/A	N/A	\$ 4,891.07	*This is an extra BDA, 12 BDAs were done last year in 1st semester instead of 11
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ 445.28	\$ 3,272.78	BDA September 18, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ 2,197.59	\$ 3,846.08	BDA September 25, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ 4,991.41	\$ 1,457.55	BDA October 2, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ 803.11	\$ 3,788.70	BDA October 9, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ 2,969.48	\$ 2,950.42	BDA October 23, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 2,853.76	BDA October 30, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 3,597.29	BDA November 6, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 1,380.20	BDA November 13, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 2,883.95	BDA November 20, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 2,962.84	BDA November 27, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 4,045.14	BDA January 15, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 2,314.68	BDA January 22, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 4,758.03	BDA January 29, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 2,153.66	BDA Feburary 5, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 3,636.53	BDA Feburary 12, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 2,979.02	BDA Feburary 19, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 3,316.61	BDA Feburary 26, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 3,207.38	BDA March 12, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 2,497.63	BDA March 19, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 3,473.05	BDA March 26, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 4,249.44	BDA April 2, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 3,649.62	BDA April 9, 2025
VP Social: BDA	7100-Alcohol Expense, 9850-Food, 8000-Supplies	\$ 2,650.00	\$ -	\$ 578.12	Grad-DA
	Total Expenses	\$ 64,061.24	\$ 12,874.73	\$ 80,020.05	

	BDA Surplus/Deficit	-\$ 12,311.24	\$ 1,388.28	-\$ 10,244.68	

9.3 Detailed Grad Ball Budget Categorized into Sub-Class and GLAs

Revenue					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Social: Grad Ball	3900-Registration Fees	\$ 70,000.00	\$ -	\$ 67,979.50	Grad Ball Ticket Sales
	Total Revenue	\$ 70,000.00	\$ -	\$ 67,979.50	
Expenses					
CLASS	General Ledger Account	Projected 25/26	Actual 25/26	Actual 24/25	Notes
VP Social: Grad Ball	6050-Taxes	\$ -	\$ -	\$ -	Not expecting to profit significantly, no taxes
VP Social: Grad Ball	6200-Contingent Expenses	\$ 1,000.00	\$ -	\$ 453.67	Contigent expenses
VP Social: Grad Ball	6851-Subcontractors	\$ 750.00	\$ -	\$ 465.00	Photographer & DJs
VP Social: Grad Ball	6852-Bursaries	\$ 2,000.00	\$ -	\$ 2,074.00	Bursary Fund
VP Social: Grad Ball	8000-Supplies	\$ 800.00	\$ -	\$ 794.24	Flowers, Candles, etc.
VP Social: Grad Ball	10450-Venue Rental	\$ 62,848.21	\$ -	\$ 61,296.05	Windsor Hall Venue Rental
VP Social: Grad Ball	10451-Equipment Rental	\$ 2,500.00	\$ -	\$ 2,143.30	Audio Equipment & Photobooth
	Total Expenses	\$ 68,898.21	\$ -	\$ 66,772.58	
	Working Surplus / Deficit	\$ 1,101.80	\$ -	\$ 1,206.92	

General Notes:
 1) Full column yellow highlight indicates a new or noteworthy item; yellow highlighting restricted to the GLA column indicates discretionary spending.
 2) Yellow highlight in the Actual column indicates an actual item that needs to be updated

11.1 Stipends and Wages 2025-2026

Arts Undergraduate Society

Class: Stipends and Wages

CLASS: President	Projected 25/26	Actual 25/26	Notes
Hourly Employees			
Equity Commissioners (2)	\$ 2,511.60	\$ -	3 hrs/wk per commissioner, 26 wks/year
Secretary General (Admin & Accountability)	\$ 6,279.00	\$ -	7.5 hrs/wk per employee, 26 wks/yr
Deputy Secretary General (1)	\$ 2,093.00	\$ -	5 hrs/wk, 26 wks/yr
Stipends			
Elections Officers (2)	\$ 300.00	\$ -	\$150/year per officer
Speaker (1)	\$ 400.00	\$ -	\$40/meeting, 10 meetings this year
Recording Secretary (1)	\$ 250.00	\$ -	\$25/meeting, 10 meetings this year
Summer Pay (Equity Commissioners & Sec Gen)	\$ 1,051.81	\$ 1,051.81	65.33 hrs across all 5 employees
Total Stipends	\$ 950.00	\$ -	
Total Wages	\$ 11,935.41	\$ 1,051.81	
Total Units	9.00	9.00	
CLASS: VP Internal			
Stipends			
Internal Commissioner (1)	\$ 300.00	\$ -	\$150/semester
Sustainability/External Commissioner (1)	\$ 300.00	\$ -	\$150/semester
Total Stipends	\$ 600.00	\$ -	
Total Units	2.00	2.00	

CLASS: VP Communications	Projected 25/26	Actual 25/26	Notes
<i>Stipends</i>			
Fine Arts Commissioner (2)	\$ 800.00	\$ -	\$200/semester per commissioner
Francophone Commissioner (1)	\$ 500.00	\$ -	\$250/semester
Social Media Coordinator (1)	\$ 700.00	\$ -	\$350/semester
Webmaster (3)	\$ 1,500.00	\$ -	\$500 per webmaster
<i>Total Stipends</i>	\$ 3,500.00	\$ -	
<i>Total Units</i>	7.00	7.00	
CLASS: VP External	Projected 25/26	Actual 25/26	Notes
<i>Stipends</i>			
Arts Community Engagement Commissioner (1)	\$ 300.00	\$ -	\$300/year
International Student Affairs Coordinator (1)	\$ 300.00	\$ -	\$300/year
Sponsorships Coordinator (1)	\$ 600.00	\$ -	\$600/year
Career Coordinator (2)	\$ 600.00	\$ -	\$300/year per coordinator
Mental Health Commissioner (2)	\$ 600.00	\$ -	\$300/year per commissioner
<i>Total Stipends</i>	\$ 2,400.00	\$ -	
<i>Total Units</i>	7.00	0.00	*No employees have been onboarded yet
CLASS: VP Academic	Projected 25/26	Actual 25/26	Notes
<i>Stipends</i>			
Peer Tutoring Coordinator (2)	\$ 1,200.00	\$ -	\$300/semester per coordinator
Essay Center Coordinator	\$ 600.00	\$ -	\$300/semester
<i>Total Stipends</i>	\$ 1,800.00	\$ -	
<i>Total Units</i>	3.00	3.00	

CLASS: VP Finance	Projected 25/26	Actual 25/26	Notes
<i>Stipends</i>			
Finance Commissioner (1)	\$ 2,000.00	\$ -	\$1,000/semester
<i>Total Stipends</i>	\$ 2,000.00	\$ -	
<i>Total Units</i>	1.00	1.00	
CLASS: Executives and Office	Projected 25/26	Actual 25/26	Notes
<i>Hourly Employees</i>			
AUS Executive Assistants (3)	\$ 15,456.00	\$ -	3 assistants, 40 hrs/week, 24 weeks/year
AUS Executives (10)	\$ 44,313.00	\$ -	9.54 hr/wk for 9 execs, 20 hr/wk for President, 26 wks/yr
Arts Senators (2)	\$ 7,986.89	\$ -	9.54 hr/wk for 2 senators, 26 wks/yr
AUS Executives Summer Pay (7)	\$ 12,002.55	\$ 12,002.55	745.5 hrs across 7 employees
AUS Executive Assistant Summer Pay (1)	\$ 32.20	\$ 32.20	2 Hours for one assistant
<i>Total Wages</i>	\$ 79,790.63	\$ 12,034.75	
<i>Total Units</i>	15.00	15.00	
SNAX (President + Finance)	Projected 25/26	Actual 25/26	Notes
<i>Salary Employees</i>			
General Manager (Inventory)	\$ 3,139.50	\$ -	
General Manager (Personnel)	\$ 3,139.50	\$ -	
General Manager (Marketing)	\$ 3,139.50	\$ -	
<i>Total Stipends</i>	\$ 9,418.50	\$ -	
<i>Total Units</i>	3.00	3.00	

Total Stipends & Wages	Projected 25/26	Actual 25/26	Notes
	\$ 112,394.55	\$ 13,086.56	Summer 2025, Fall 2025, & Winter 2026 Stipends/Wages

12.1 List of General Ledger Accounts for 2025-2026

Arts Undergraduate Society

	Revenue:			
	1783	Table Booking Revenue		
	1784	Lounge & Room Bookings		
	24658	IOC Equalization Income		
	3200	AUS Revenues		
	3201	AUS Revenues:AUIF		
	3250	Apparel Revenue		
	3450	Samosa Sales		
	3900	Registration Fees (Events)		
	3951	Shipping and Delivery Income		
	3952	Snax Onecard Revenue		
	3954	Uncategorized Income		
	3980	Refunds-Allowances		
	3985	Sales of Product Income		
	3990	Services		
	3995	Square Income		
	3996	Student fees		
	3997	Work Study Reimbursement		
	3999	Billable Expense Income		
	4000	Sponsorship Received		
	4150	Interest earned		
	5100	Contingent Income		
	Expenses:			
	10000	Dues and Subscriptions		

	10102	Peer Tutoring		
	10103	Performance/Musicians		
	10105	Rent or lease payments		
	10106	Freight and Delivery		
	10108	Payroll Expenses		
	10114	Charitable Donation		
	10152	Sponsorships and Funding		
	10181	Commissions and fees		
	10200	Stationery and printing		
	10205	Technology Purchases		
	10209	Event Registration		
	10240	Legal and professional fees		
	10310	Website Fees		
	10405	Parking		
	10450	Venue Rental		
	10451	Equipment Rental		
	10500	Security		
	10700	Transportation		
	11410	Uncategorized Expense		
	11442	Furniture		
	11453	Repair and maintenance		
	1550	Office expenses		
	2354	Federal Taxes		
	2355	Quebec Taxes		
	3768	IOC Equalization Expense		
	3991	Bad debts		
	6000	Amortization Pool & Furniture		
	6100	Amortization Equipment		
	6200	Contingent Expenses		

	6300	Journal Printing		
	6400	Theatre Supplies		
	6500	Memorandum of Agreement		
	6800	Apparel/Accessories		
	6851	Subcontractors		
	6852	Bursaries		
	6900	Refunds		
	7100	Alcohol Expense		
	7200	Liquor Permits		
	7500	Insurance		
	7503	Event Harm Reduction and Education		
	7550	Disposal Fees		
	7800	Phone Charges		
	8000	Supplies		
	8002	Job Materials		
	8050	Cleaning Expenses		
	8100	Advertising/Promotional		
	8300	Bank charges		
	8301	Sparc Bloc Fees		
	8403	Interest expense		
	8503	Utilities		
	8650	Drinks		
	8750	Shipping and delivery expense		
	8751	Copyright		
	8754	Child Care		
	9300	Gratuity		
	9401	Gifts/Cards		
	9700	Hotel		
	9802	Tools		

	9850	Food		
	9850-1	Food:Samosas		
	10050	Miscellaneous		