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| <b>Date of Meeting:</b> | April 9, 2025  |
| <b>Ruling:</b>          | Constitutional |

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**PURDUE GRADUATE STUDENT SENATE**

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**BILL No. SP25-B00X**

**Improving Financial Transparency through  
Accountability and Procedural Updates**

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**Author(s):** Sukesh Ranganathan

**Sponsor(s):** Vincent Sassard, Department of Earth, Atmospheric, and Planetary  
Sciences

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**WHEREAS,** the Financial Code of Operations does not define the end of the fiscal year, which has confused spending among the stakeholders; and

**WHEREAS,** the Financial Code of Operations does not mention how spending occurs for various expenditures on both internal and operational expenses done at PGSG; and

**WHEREAS,** the Financial Code of Operations does not mention the procedure for requesting and utilizing funds from income that is not sourced from the student activity fees; and

**WHEREAS,** the Financial Code of Operations does not currently establish a clear procedure for the record-keeping of purchased items or for verifying their issuance, thereby limiting transparency and accountability within the organization; and

**WHEREAS,** the Financial Code of Operations does not mention the reallocation procedure for the Small Research Grant and unused funds from other grants;

**NOW, THEREFORE, BE IT ENACTED,** that the FCO be amended to include the following text:

**III. DEFINITIONS**

I. Fiscal Year (FY): The PGSG Fiscal Year shall be defined as one (1) calendar year beginning July 1 and ending June 30. The budget shall include all funding for the entirety of the upcoming Fiscal Year.

**VI. INTERNAL PGSG SPENDING PROCEDURES**

## A. Budgeting Procedures and Processes

### 1. PGSG Spending

a. The PGSG President and Treasurer will not submit any check request forms for events not in the budget or where appropriate BOSO or SAO guidelines have not been followed, e.g., failure to submit SAO Event Planning Forms.

v. All spending over \$100 must be performed by the Team Chairs unless otherwise assigned by the Team Chair and approved by the PGSG Treasurer.

vi. Team Chairs or their substitutes, including the members of the PGSG Executive Board, are allowed only to spend up to \$500 using their personal payment methods and are eligible for reimbursements. Any purchases above \$500 are to be made through the P-cards provided by BOSO or using checks for invoices submitted either before or after events as mentioned in FCO Section VI.A.1.a.i. Under unforeseen circumstances, with supporting documentation and approval from the PGSG Treasurer via documented emails is required to be eligible for reimbursements;

vii. All reimbursement requests for an event/activity must be turned into the PGSG Treasurer within one (1) month after the event/activity.

x. In the case of bulk food orders, pre-tax spending is capped at \$25 per person per meal for small groups (less than 30 people) and \$20 for large groups (greater than or equal to 30 people) with an adjustment for inflation every fiscal year as specified by United States Department of Labor<sup>1</sup>, and all food orders are encouraged to be done with the Approved Caterers list provided by Purdue<sup>2</sup>;

xi. All events must have a detailed breakdown of expenditures for the events in the SAO Event Planning Forms / APF submitted by the Team Chairs and shall require authorization of at least 2 of the following: PGSG President, PGSG Treasurer, PGSG Chief of Staff and PGSG Advisor or their delegate. The person submitting the APF cannot approve the APF, and any expenditure of over \$5000 shall require authorization from the PGSG Advisor.

xii. Any event with a total expenditure exceeding \$3500 shall require a majority vote approval by the PGSG Executive Board on the expenditure breakdown of that event before submitting the SAO Event Planning Forms / APF as approved by the respective committee or by the PGSS. If a meeting of the Executive Board does not happen before the event, an in-principle approval can be provided by the PGSG President, PGSG Treasurer, and PGSG Advisor in the case of the committee, the PGSG Chief of Staff, or in

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<sup>1</sup> <https://www.bls.gov/cpi/>

<sup>2</sup> <https://dining.purdue.edu/AboutUs/ApprovedCaterers.html>

the case of the Senate, the PGSG Senate Chair. In-principle approvals shall be ratified by a majority vote by the PGSG Executive Board at their next meeting.

xiii. Any purchases made with P-cards, Amazon, University Book Store, or any other approved online purchase medium through BOSO shall require authorization of at least 2 of the following: PGSG President, PGSG Treasurer, and PGSG Advisor or their delegate. The purchase request for these methods is to be submitted by the Team Chairs or their substitute, members of the PGSG Executive Board; only after approval shall it be purchased adhering to the list requested via documented email. The person submitting the request cannot approve the request for the purchases mentioned above and any purchase of over \$3500 shall require authorization from the PGSG Advisor.

#### C. Procedure for Request and Utilization of Extra Funds

1. All funding requests from other PGSG BOSO accounts, excluding the PGSG and PGSG GRAC accounts, and including but not limited to the PGSG ENDOWMENT, PGSG PRESIDENT LECTURE SERIES ENDOW, PGSG PROJECTS AND ENTERPRISES, PGSG STUDENT FEES, and PGSG VAC POSTER PROGRAM accounts, are to be submitted in documentation to the PGSG Executive Board and approved by majority vote is required for an approval for spending upon a specific event subjected to the spending rules as in FCO Section VI.A.1.

2. Any extra funds obtained as income, which are not sourced from student activity fees and not included in the budget approved by the PGSS, must be disclosed to the PGSG Executive Board. The expenditure breakdown for these specific funds must be approved by a majority vote of the PGSG Executive Board. All spending shall be subject to the stipulations outlined in the FCO section VI.A.1. This information shall be recorded in the quarterly updates that the PGSG Treasurer submits to the PGSS.

#### D. Procedure for Record-Keeping of Purchased Items and Distribution

##### 1. Inventory Creation and Documentation

a. All purchased items shall be inventoried at the time of purchase. An inventory record shall be created that includes, at a minimum, the following details:

- i. Purchase date;
- ii. Item description, including model, serial number (if applicable), and other pertinent details;
- iii. Vendor/supplier information;
- iv. Purchase cost; and
- v. Assigned storage location.

##### 2. Verification and Sign-Off Protocol

a. Upon distribution of any purchased item, the grad student recipient shall be required to sign an acknowledgment of receipt.

- b. The sign-off shall include verification through the recipient's official Purdue email address.
  - c. The acknowledgment shall be appended to the corresponding inventory record, thereby ensuring traceability and accountability for the item's issuance.
- 3. Inventory Maintenance and Auditing
  - a. A designated administrative staff member (or a committee) shall be responsible for the maintenance of the central inventory log.
  - b. Periodic audits shall be conducted (at least monthly) to ensure the accuracy and completeness of the inventory records. Any discrepancies between the recorded and actual inventory shall be immediately addressed and documented. Procedures shall be developed with PGSC Admin staff and PGSG Advisor when discrepancies occur.
- 4. Record Updates for Transfers and Returns
  - a. In the event of an item transfer or return, the inventory log shall be updated accordingly, recording the new custodianship or confirming the item's return to storage.
  - b. Such updates must be carried out promptly to reflect the current status of all purchased items.
  - c. All electronic and/or physical documentation pertinent to inventory records, distribution acknowledgments, and return forms shall be archived for a minimum period of five academic years.

## VII. EXTERNAL PGSG SPENDING PROCEDURES

### B. Funding Authorization

- 1. The PGSG Treasurer and Grant Review and Allocation Chair are responsible to ensure VII, A, 2.
  - iii. Funds may be reallocated between the 5 budget categories as needed with approval of the committee.
    - 1. Reallocations between the applications that GRAC directly approves (Travel, Professional, GSOGA, Small Research Grant and Symposium grants) may occur in the spring semester when one grant receives fewer applications than expected while another grant has greater application numbers (e.g. \$1,000 originally allocated to the Symposium Grant may be used for Professional Grant);
- 5. Authorization for the disbursement of the Accessibility Grant Funds shall be given by a Review Committee presided by the GRAC Chair and consisting of: PGSG President, Treasurer, Chief of Staff, Advisor, Diversity Officer, GRAC Professional Development Vice Chair, a representative from the Critical Disability studies program, and GRAC Accessibility Vice Chair.
- 3. Reallocations to any grant may occur during the final Executive Board meeting of the academic year, if unused funds remain;

4. If unused funds remain at the end of the final round of applications, the GRAC Chair may add another round within the Fiscal Year to award grants.

**PASSED, APPROVED, AND ENACTED** *[INSERT DAY OF PASSAGE]*<sup>th</sup> day of *[INSERT MONTH OF PASSAGE]* 2025.

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Somosmita Mitra  
President, PGSG

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Victor Gutierrez-Schultz  
Senate Chair, PGSS

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Ethan Johnson  
Parliamentarian, PGSG

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Sukesh Ranganathan  
Author

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Vince Sassard  
Floor Sponsor, Senator for Earth,  
Atmospheric, and Planetary Sciences

**Certification**

I, Abigayl Novak, Senate Clerk of the Purdue Graduate Student Senate, do hereby certify that the foregoing resolution was regularly passed and adopted by the Purdue Graduate Student Senate of Purdue University, at a regular meeting thereof held on the *[INSERT DAY OF PASSAGE]*<sup>th</sup> day of *[INSERT MONTH OF PASSAGE]* 2025 by the following vote:

**AYES (0):**  
**NAYS (0):**  
**ABSENT (0):**  
**ABSTAINED (0):**

**IN WITNESS WHEREOF**, I have hereunto set my hand this *[INSERT DAY OF CERTIFICATION]*<sup>th</sup> day of *[INSERT MONTH OF CERTIFICATION]* 2025.

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Abigayl Novak  
Senate Clerk, PGSS