SEAS STUDENT GROUP HANDBOOK

Included:

Administrative and Funding support for SEAS related Student Organizations

Harvard College Policies for Student Organizations

Goals:

The Student Affairs Office seeks to support, organize, and unify the many varied student organizations that are related to Engineering and Applied Sciences at Harvard College. The SAO will maintain records and information on all SEAS-related groups, act as a resource for all of these groups, liaise between the groups and the appropriate offices across campus when necessary, and will connect student organizations more closely with each other and SEAS.

Member Organizations:

Any official organization that is interested in engineering or applied science related areas may register as a SEAS affiliated student group. This will include both ISO’s and SSO’s as defined by the Harvard College Office of Student Life. The Student Affairs Office and the School of Engineering and Applied Sciences will only recognize and support student groups registered with the office.

Administrative and Funding Support for SEAS related Student Organizations

The Student Affairs Office wants to ensure that each and every student group related to SEAS is successful in their individual mission as part of the College. To assist in this process the SEAS Student
Affairs Office offers grants of financial assistance to student organizations. These grants are to be used for the production of events and activities that will meet the needs and interests of the student body.

All events and programming must be potentially open to the entire school to receive school funding. In addition, we recommend when applicable that cosponsoring with other student organizations and/or offices in the College. To receive funding from SEAS you must be registered under the guidelines set by the SEAS Student Affairs Office.

Every student organization, however affiliated with the College must also be registered with SEAS through the Student Affairs Office. Forms and other information will be available in the Student Affairs Office (Pierce 110). Once a group is approved as a member-group of SEAS it will be eligible to make a budget proposal for the academic year.

**Funding:**

While the Student Affairs Office recognizes that is difficult to anticipate the entire years events it is hoped that groups will put forth a concerted effort to have reasonable expectations coupled with realistic budgets. The more detail provided will make the allocation process easier. To ensure that the funding process is viewpoint neutral, the following guidelines must be followed:

- The group must demonstrate how their activities contribute to the mission of SEAS.
- The group’s activities must not duplicate current offerings by another group, SEAS, or the College.
- The group’s activities must be potentially open to all students: It is understood that not every event can accommodate every student who is interested in participating or attending. However, the entire student body must have an equal opportunity to sign up for such an event, even if only there is a cap due to a first come, first served basis.
- All organization’s proposals must be fiscally responsible.

Funding decisions are not based on a group’s mission or purpose. No organization will be denied funding based on any advocated opinions. Nevertheless, viewpoint neutral funding does not guarantee funding will be equal for all groups. Different groups may require varying amounts of funding to function effectively on campus. Please do not take dissimilar amounts of funding as a demonstration of differing support for groups. Every group will receive equal judgment from the Student Affairs office.

**Nondiscrimination and Accessibility Policy:**

Organizations may not have any programs or events that restrict or limit participation based on sex, disability, race, color, nationality, age, marital status, religion, or sexual orientation. Organizations that receive funding from SEAS do so with the expressed understanding that such discrimination is explicitly
prohibited and that any violation of this policy will result in forfeiture of status with SEAS including group privileges and funding for the remainder of the academic year.

Furthermore it is required that no program or activity exclude from participation, deny benefits to, or subject to discrimination, any individual solely because of his or her disability. All groups must take affirmative steps to provide reasonable accommodations in all facilities and services to the known physical or mental limitations of any individual wishing to participate.

**Budgeting Process:**

Budget application will be due TBD by 5:00PM, emailed to Josh Cooper.

The application must be filled out in its entirety to be reviewed.

Budgets must include information on outside resources as well as funding through offices or departments on campus.

The Student Affairs Office will determine the budget allocations to all SEAS groups. The office may seek suggestions and recommendations from outside administrators/faculty if necessary for purposes of validation.

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**Harvard College Policies for Student Organizations**

It is necessary for all student organizations to follow the policies set forth in the Student Organization Handbook published by the Office of Student Life. The Handbook can be accessed by going to [http://osl.fas.harvard.edu/icb/icb.do](http://osl.fas.harvard.edu/icb/icb.do) and selecting Student Activities on the left side navigation, and then under that choosing Handbook and Policy Guides.

There are many sections that are important to take note of for working with the SEAS Student Affairs Office. These sections are as follows:

**Student Organization Advisers**

ISOs are required to have an adviser who is an employee of the University and preferably one who holds a personal interest or professional expertise that relates to the organization he or she is advising. This requirement serves to promote student/staff/faculty interactions and allows faculty and staff to stay connected to students’ extracurricular lives. ISOs should consult regularly with the adviser regarding the activities of the organization.

Simply having your adviser(s) sign the annual agreement saying that he or she will serve as your adviser is not harnessing the contributions that he or she might offer your organization. It is important for student organizations to
select advisers who will help the organization meet its goals and provide guidance along the way. Each year, student organizations should determine what role they might want their advisers to assume for the upcoming period and to have a conversation with their advisers about these expectations. Similarly, each adviser may have their own expectations for the organization or for the role they are willing to play. It is a two-way street and both advisers and student organizations should ensure that they are well matched for one another and if not, to find a more appropriate fit. Your organization may select new advisers at any time. Please notify the Office of Student Life of such changes.

The following are questions that your organization may want to consider for selecting a faculty adviser and that they may want to consider before serving as an adviser:

1. How much involvement is expected or needed?
2. How often does the organization meet and do you expect your adviser to be present for these meetings?
3. How many major activities does your organization execute each year?
4. How experienced are the officers of the organization?
5. What are some ways that your organization could use the advice of an adviser? Is there someone at the University who has particular interest or experience in this area?
6. What skills would your proposed adviser bring the organization? How do these skills match those of your organization?
7. Are there areas in which you need specific assistance from your adviser and/or are there areas that are hands-off for your adviser?
8. If you want your adviser to let you know when they believe you are making a mistake as an organization, how do you want them to express this concern?

Expectations for Organizations and Advisers

Student organizations should be sensitive and limit expectations placed on advisers; however, at the same time, it is perfectly acceptable (and encouraged) that you involve your adviser in your activities. An adviser may be a hands-on director or simply an overseer, but the best balance lies somewhere between. Here are some possible expectations your advisers might have about working with your organization:

1. Give notices of meetings – You should always give notice of meetings to your advisers and try to include and invite their participation on a mutually agreed upon level of involvement.
2. Develop relationship with officers – This will help communication flow easily and establish a base from which to work together.
3. Send invitations to events – Events are a great way to keep advisers informed. Try to give enough advance notice to allow advisers to plan to attend.
4. Consult on problems – Advisers should be notified of problems. Their experience and knowledge could be invaluable in helping you to solve the issues productively and quickly.
5. Provide copies of minutes – Advisers should regularly receive any document produced by your organization (e.g. minutes, agendas, etc.)

Adviser Functions and Responsibilities

The functions of faculty, graduate and staff advisers or graduate trustees of recognized student organization are two-fold. First, they endeavor to make a positive contribution to the healthy growth and functioning of an undergraduate organization by giving constructive advice and aid of various kinds. Second, they can help prevent or cure undesirable situations that may develop.

The nature and importance of their responsibility will vary with the nature and past history of the specific organization. For example, advising a prominent publication will differ from advising a more esoteric activity with few financial affairs and less visibility. But in any case, the faculty, staff, graduate adviser or trustees should act in accordance with the basic policy of Harvard College. Their role shall be purely advisory unless some special crisis arises requiring drastic intervention. In any such case, consultation with Deans Friedrich and de la Peña will naturally be involved (495-1558).
For student organizations that travel internationally, the adviser will encourage the student members to register said travel prior to departure. This allows the student travelers to be covered under the University’s I-SOS insurance policy and provides us with the necessary information should emergency evacuation or medical care be needed. The adviser is not expected to travel with the student organization, but would also be covered under this insurance policy should they decide to join the organization.

Faculty, staff, graduate advisers or trustees have no legal responsibility for undergraduate organization debts. However, debts incurred by undergraduates should always be a matter of concern to advisers or trustees since their debts reflect on the good name of the organization and ultimately of Harvard College.

Student Organization Adviser Agreement
Advisers and trustees should be familiar with the regulations for undergraduate organizations, which are printed here and available online at the Harvard College Office of Student Life website. When securing advisers for an organization, the organization must submit a letter from each adviser stating that he or she has read this statement and agrees to serve the organization in this capacity. This form can be found below. The document with the original signatures must be filed with the Office of Student Life annually. Advisers will be asked to re-confirm their advisory capacity annually, during student organization re-registration at the start of each fall semester.

Use of Student Organization Name and Other Harvard Trademarks on Harvard Insignia Items

General Information about the Harvard Trademark Program

The Trademark Program is charged with the protection and licensing of Harvard’s trademarks worldwide and the administration of the University’s internal Use-of-Name policies and guidelines. The office also provides advice to members of the Harvard community on a wide range of trademark related issues.

In its protection efforts, the office registers Harvard’s various trademarks and works to stop their unauthorized use around the world. Through its domestic and international licensing endeavors, the office licenses the University’s trademarks (e.g., Harvard, Harvard University, Harvard College, Harvard Medical School, HBS, Harvard Football, the VERITAS shield, etc.) to qualified companies to produce a variety of insignia items; proceeds from the sales of these items are provided to the Faculty of Arts and Sciences for undergraduate financial aid. The office also administers Harvard’s Use-of-Name policies, which were established by the University to ensure that the Harvard name and insignias are used appropriately and accurately by the University community and in accordance with the principles contained in the policies.

Ordering Apparel or Other Mercantile Items Bearing Harvard’s Trademarks

Any student or student organization that wants to have apparel or other mercantile items produced bearing any of the University’s trademarks (e.g., Harvard, Harvard University, Harvard College, H, the VERITAS shield, all other Harvard school and house shields, etc.), including items bearing a student organization’s name that incorporates any of Harvard’s trademarks and/or logos, must seek approval from the Trademark Program before ordering such items (whether such items are for use by the student, student organization, to give away, or to sell). The Trademark Program will provide guidance on how the trademarks may be used on the items, information about official University licensees will assist the student or student organization in selecting a licensee to produce the items (only official licensees of Harvard are permitted to produce mercantile items bearing the University’s trademarks), appropriate forms to be completed by the requesting student or student organization, and will determine if the items being ordered qualify for royalty exemption.

Student organizations wishing to sell any items (t-shirts, mugs, water bottles, etc) bearing their student organization name or any other Harvard name or logo must contact the Harvard Trademark Program at (617) 495-9513 or trademark_program@harvard.edu before proceeding. The following guidelines apply to officially recognized
student organizations that give away or sell items bearing their organization name or (if granted permission to do so) other Harvard trademarks.

Student organizations may create approved products on a royalty-free basis bearing their student organization name (and possibly another Harvard trademark):

1. for their own internal use;
2. to be given away to the members of that student organization;
3. to be sold on a limited and one-time-only basis to the members of the student organization and non-members as a fundraiser to benefit the student organization.

Student organizations may not sell products bearing any Harvard trademarks, including their student organization name, directly to the public or to retailers for re-sale to the public.

All products and artwork (including the student organization name or any other Harvard trademark) must receive approval from the Trademark Program prior to production.

Student organizations may be granted permission to sell Harvard items not containing their student organization name to the general public as long as they agree to take a license from the Trademark Program and pay royalties. Please contact the Trademark Program directly for permission and instructions.

For more information see:
www.trademark.harvard.edu

ISO Business Cards

ISOs are permitted to have business cards printed for officers and other principals of the organization (chairperson, director, president, etc). The Harvard Trademark Program will provide the template to which all organizations must adhere. The business cards must clearly identify the organization’s affiliation with Harvard (“a student-run organization at Harvard College”) and not use the Harvard logo or shield in any way. It will be possible to include an original, non-Harvard logo associated with the organization, however.

Print vendors will require written permission to print the word “Harvard” on any business card or stationery. Student organizations may receive this written permission, as well as the required template, by sending a request to the Harvard Trademark Program at trademark_program@harvard.edu or calling the Trademark Program (617) 495-9513.

The Harvard Trademark Program will provide the template and permission to have business cards made only with approval from the Harvard College Office of Student Life. The Office of Student Life will send written approval to the Trademark Program showing the approved student organization logo (if one is to be used), the student organization’s official name, a list of students and their titles who are granted permission to have business cards made.

Student organizations are not permitted to produce business cards, using their own printing equipment, if those cards use the Harvard name or trademarks without permission from the Harvard Trademark Program.

Publications

A student organization publication must bear a statement on its cover identifying that it is a publication of a student organization using the phrase: “a student-run publication at Harvard College." In addition, the copyright page (or corresponding section) of the publication must state that “The Harvard College name and/or shield are trademarks of the President and Fellows of Harvard College and are used by permission of Harvard University."

Web Pages, URLs and Other Electronic Uses
The rules for appropriate usage of the Harvard name and trademark apply in the electronic context as well. The internet address for an officially recognized student organization should mirror the approved organization name in its entirety and be attached to the appropriate University domain (i.e. hcs.harvard.edu/organization name). Similarly, in cases where student organizations choose to register a domain name outside of harvard.edu, the University requires that the domain name accurately reflect the officially recognized name of the student organization. Any significant departure from the approved student organization name, including omissions or abbreviations, needs approval from the Office of Student Life, and in some cases, the Provost. Acronyms are acceptable in both internal and external situations. External domain names should be within the .net or org domains.

Ownership of external domain names should reside with the student organization and not with an individual. The University reserves the right to require that any domain name with the word Harvard in it and which causes confusion with other university activities, or is otherwise inappropriate, be assigned back to the University.

**Required Language for Websites**

As is the case with publications, a student organization’s website must bear a statement prominently placed on its homepage identifying the organization as:

- “a student-run organization at Harvard College” or
- “an officially recognized student-run organization at Harvard College.”

In addition, the website’s main page must also state:

- “The Harvard College name and/or shield are trademarks of the President and Fellows of Harvard College and are used by permission of Harvard University.”

All student organization websites must visibly display their organizational affiliation in a prominent location (For example: “Harvard College Typists Group, a student organization at Harvard College.”)

**Promotional Materials and Related Activities:**

The trademark guidelines also apply to student organization promotional materials and related activities. Thus, all brochures, posters, publicity materials, etc. related to any student organization event or activity, whether taking place in the U.S. or abroad, must clearly identify the event/activity as being hosted by an officially recognized student organization from (relevant school name).

**Membership Recruitment**

Recruiting new members is one of the most important tasks an organization faces. With the high rate of turnover in collegiate settings, an organization must continually update its membership roster to include fresh minds and ideas. Organizations in good standing with the College are automatically assigned a table at the campus-wide Activities Fair, held the first week of school every year at the SOCH. Many organizations can find all of the members they need on this day, so organizational leaders spend a lot of time throughout the summer preparing attractive presentations highlighting their organization's mission, goals, and strengths (make sure to bring along sign-up lists for freshmen and upperclassmen alike!). However, there are also opportunities for recruitment outside of the activities fair:

It can often be useful for an organization to get in touch with a school department which parallels their own interests (arts organizations with the Office of the Arts, science research organizations with their particular departments, political organizations with the Institute of Politics). These established, formal departments are usually the first place new students will seek information about topics in which they are interested, so creating a partnership with the department can enable you to connect with students who already share a passion for your mission. At the very least, by introducing yourself to the department staff and leaving them with your information, the department will be able to better direct students who may be looking for your very organization, and just not know it.

Another tried-and-true method is holding an event on campus: if you're a literary organization, hold a poetry reading. If you're a political organization, sponsor a debate. If you're an athletic organization, host a pick-up game. There are many spaces available around campus, from the Cambridge Queen's Head to the MAC Quad, which are perfect for
such informal events. This strategy can be especially effective: it is both a chance to show off your members' strengths, and seeing an organization in action usually leads an audience to seek membership themselves.

Section III: Financial Management

There are many elements that contribute to sustainable organizations. Strong financial management, combined with adequate resources, can go a long way toward achieving sustainability for your organization. To emphasize the importance of strong financial controls, the College requires officially recognized student organizations to submit a copy of their previous year's financial report along with the proposed budget for the coming year as a part of annual re-registration in October.

The Office of Student Life may also request your organization to submit its bank statements for review. It may also require an audit of your organization’s finances by an independent accounting firm or Harvard’s Risk Management and Audit Services Department. An audit is a good way to re-educate your organization about proper financial management and can provide suggestions on improving your organization’s financial management techniques.

Officers’ Responsibilities: Checks and Balances

Your organization is responsible for its own finances and financial records. The College will provide guidance, if needed, but the responsibility rests with the leadership of the student organization. In order to maintain good financial control, it is necessary for more than one person to hold responsibility for financial transactions. The philosophy of checks and balances is an important one to maintain because Harvard College holds all officers responsible for any debts incurred on behalf of the organization if the organization does not have sufficient funds to pay for an expense.

Sample Financial Documents

The Office of Student Life has provided sample financial documents on its website, located under the Finances and Fundraising Section.

Tax Reporting Regulations

Tax-Exempt Status

Student organizations are not Federally Tax-Exempt Non-profit Organizations. Only the federal government can confer charitable status on an organization. Filing for charitable status (501(c)(3) status) is a lengthy legal procedure which then commits the organization to the rigorous annual reporting procedures required by the IRS. Because of the annual reporting requirements and the frequent turnover of student leadership, we do not encourage student organizations to file for charitable status.

If your organization is registered with the IRS as a non-profit 501(c)(3) corporation, you must file special financial reports annually with the Secretary of State in the Commonwealth of Massachusetts (Form PC) and with the IRS (Form 990). (PLEASE NOTE: being a charitable non-profit organization is NOT the same thing as being tax-exempt in Massachusetts.)

Consultant Payments

Most student organizations do not pay salaries to their members, or hire consultants. No earnings of an undergraduate organization may accrue to individual members. (If your organization would like to pay a salary to a member or provide another form of remuneration, you must first obtain approval from the Office of Student Life. Salaries will ordinarily conform to the standard wage for student employment, although special consideration may be given for an organization’s manager.)
If you hire or contract with someone for a service to your organization (e.g. a coach, an accompanist, or an event planner) and that person’s single or cumulative payments exceeds $600 in a year, you must submit a 1099 Form reporting that payment to both the consultant and the IRS. (This threshold amount is determined annually by the IRS and should be confirmed by your organization.) Form 1099 can be obtained at www.irs.gov/pub/irs-pdf/f1099msc.pdf.

Student Organization Gift Accounts

Student organizations receive vital financial support from alumni/ae and private contributors as well as corporate donations each year. Because most of Harvard College student organizations are not incorporated as 501(c)(3) organizations and are therefore unable to accept tax-deductible contributions, some student organizations may want to open Gift Accounts with the College. By opening a Gift Account and depositing donor contributions directly into this account, Harvard University accepts tax-deductible contributions from donors on behalf of the student organization. The donor receives an acknowledgement of the receipt of the gift from the University’s Recording Secretary’s Office.

In order to establish a gift fund with the University, you must first receive permission from the Office of Student Life. Once approval is given, you must bring your first donation check in person to the Office of Student Life for processing. This first gift will be used to establish the fund and all subsequent gifts will be placed into this new account. Each account has a number and will be given to the officers of the organization. This account number needs to be referred to when making requests for withdrawal. The College will consider requests to establish a gift account for those organizations that have a proven and sustained contribution to the Harvard College community. Rarely will a request to open a gift fund for a new student organization be approved. For information about how to make a gift account deposit, please see the Office of Student Life website.

Tax Deductible Contributions

Funds raised and deposited into Gift Accounts must be solicited in compliance with the tax-exempt status of Harvard University, furthering the mission of an educational institution. Only contributions and gifts may be deposited into these gift funds (no sales income, ticket profits, etc). Contributions need to be for activities of the organization, and, usually, no goods or services may be provided in exchange for these gifts (subscriptions, tickets, tee shirts, etc). If goods or services are provided to a donor, the donor must be notified of the cost of those services so that he or she may deduct them from the overall total gift for tax deduction purposes. (IRS Publication 526 describes certain membership benefits and tokens that do not affect tax deductibility.)

Please remember that sales from advertising and other goods are not donations and should be deposited directly into your Harvard University Employee Credit Union bank account. Membership dues are also not considered gifts, are not tax deductible, and cannot be deposited into Gift Accounts.

If your organization is conducting a phone-a-thon, you should not at anytime accept a donor’s credit card number. Rather, you should direct your donor to the Harvard University credit card site. If the donor is having difficulty charging on-line, direct them to contact the Recording Secretary’s Office at (617) 495-1750 for assistance. In accordance with the University’s Data Security policies and vendor credit card certification compliance rules, organizations should not accept, store, or transact credit card gifts.

Gift Account Policies

Donations are being made to Harvard for your student organization and therefore Harvard has the fiduciary responsibility for those gifts on behalf of your organization. Acting for Harvard, the Assistant Dean of Student Life must approve all expenses made with these funds to confirm that gifts are spent for appropriate expenses. All receipts and invoices should be kept, as these may be required for IRS auditors.

It is important for student organizations to allow plenty of time for a check to be cut from these accounts once your request for funds is made. Typical processing from the time funds are requested to the time a check is ready for
deposit into your Credit Union bank account is three weeks. There are periods of the University's fiscal year when processing time may take longer. Please plan ahead. For information about how to make a gift account withdrawal, please see the Office of Student Life website.

University Gift Accounts earn interest on any unspent balances, which is credited at the end of each fiscal year in August. Student organizations are not charged a tax on their gift funds. As of 2010-11 this exemption from the FAS Policy on taxing gift funds remains.

**Banking with Harvard University Employees Credit Union**

Officially recognized student organizations are required to bank only with the Harvard University Employees Credit Union (HUECU) located at 16 Dunster Street. The Office of Student Life has negotiated an agreement with HUECU to provide free checking and savings accounts for all officially recognized student organizations of Harvard College. HUECU provides:

- Free, electronic statements, along with images of cancelled checks, electronically delivered monthly to your student organization. Your organization may save these statements to a storage media or print them out for record keeping.
- Free, automated 24-hour telephone banking to check your organization’s account balances, make account transfers (from savings to checking and vice versa), and more.
- Six months of searchable statements available online.
- Dual signature checks, which comply with the Office of Student Life requirement that two officers of the student organization must sign all checks (ideally the President and Treasurer of the organization).
- Availability of higher interest-bearing accounts for student organizations with substantial assets. (See HUECU for more details.)
- A dedicated account service representative for all student organizations.
- Satisfaction of working with a not-for-profit credit union.

**ATM/Debit Cards**

Student organizations are permitted to use ATM/debit cards with their accounts. Student organizations must request a debit card from HUECU and the card must be in the name of the President, thus allowing sufficient accountability of the expenditure of those funds. Only one card per student organization will be issued. Each card will expire at the end of the semester unless otherwise notated at the time of application. Each replacement card will cost $5 and be deducted from the organization’s checking account. (The President should make all purchases and, all purchases should be verified by the Treasurer during monthly account reconciliation. Organizations should not allow purchases to be made by the same person who reconciles the account.)

Student organizations should limit the use of ATM and debit cards since they rarely provide the paper trail that is helpful in accounting. The use of an ATM to withdraw cash to purchase supplies should also be discouraged since mis-management of organization funds may occur more easily. Subsequent officers may also find it difficult to understand organization expenses without paid invoices and appropriate paperwork. ATM and debit cards should be limited to purchasing on-line merchandise or to provide a deposit for a service. Daily limits for ATM and debit cards are $1,000 for cash withdrawals and $3,000 for point-of-sale purchases (retail stores and vendors).

**Changing Account Signers**

At least one current signer must be present to add or remove additional signers to an organization’s account. To add or change signers, student organizations should obtain an account change letter from the Office of Student Life and complete a new deposit resolution form and signature card at the HUECU. This ensures that HUECU has the most updated information for each account and signer. If all current signers on file have graduated and left the College, please bring documentation proving the signer’s elected position to the organization to the Office of Student Life and obtain an account change letter.

The Office of Student Life requires at least two signers on each account; however, there is a limit to the number of
signers that can be listed on an account. However, each time there is a change to any of the signers listed on the account, the new signers will be required to sign the deposit resolution and signature card. It is recommended that each account have only two to three signers at a given time.

Due to state and federal banking regulations, the HUECU cannot provide checking reserve lines, credit cards, or any lending products to organizational accounts.

A representative from the student organization may pick up the paperwork necessary to initiate an account from the Harvard University Employees Credit Union branch located at 16 Dunster Street, or on-line at www.huecu.org/student-banking/huecu-student-organization-account.84.html. All student organizations will be required to have two co-signers for each account, an EIN number and a letter from the Office of Student Life verifying that your organization is officially recognized by Harvard College.

**Obtaining an Employer Identification Number (EIN)**

An Employer Identification Number (EIN) is a nine-digit number that the Internal Revenue Service uses to identify those required to file various business tax returns. EINs are used by a wide variety of employers, sole proprietors and corporations, as well as by non-profit organizations (which most student organizations at Harvard College are considered to be for banking, but not tax, purposes).

Student organizations wishing to open a bank account must apply for an Employee Identification Number (EIN) by completing the SS-4 form “Application for Employer Identification Number” published by the Department of the Treasury. (Student organizations should apply for and receive an EIN online at www.irs.gov/businesses/small/article/0,,id=102767,00.html.) Most types of organizations can be found under the option to "View Additional Types, Including Tax-Exempt and Governmental Organizations."

Once you receive this EIN from the electronic process above, your organization can use this EIN number to open a checking account at HUECU.

Organizations should not open a checking account using an individual's social security number. The financial burden of that account then rests with that individual and they become responsible for claiming any interest accrued on that account on their own taxes. They also become responsible for the account if there is a problem with it.

While the online SS-4 form requires the individual to enter his/her Social Security Number (SSN), it is still the EIN that is used to open a checking account, not any individual's SSN. If filling out the paper SS-4 form, simply leave blank lines 7a and 7b. Student organizations are not permitted for any reason whatsoever to use Harvard University's EIN, tax ID, or tax-exempt numbers for these same reasons.

**Financial Training Seminars**

Each fall semester at least one officer of each student organization must attend a financial training seminar offered by the Office of Student Life. This required training will cover general accounting concepts, important information about keeping records, and other critical business information regarding contracts, annual filing requirements, etc.

Information regarding these workshops will be sent to all student organization Presidents and Treasurers in the early fall term. All Officers are responsible for understanding the information in this Handbook for Student Organizations and for any additional information presented at the training seminar.

**Planning for the Fiscal Year**

The officers of each student organization must determine for themselves an optimal time at which the finances for the organization should be wrapped up for the year. This decision may be based on any number of factors such as the
primary activity of the organization, the end of the academic year, or prior to or after the election period of new officers. Harvard University’s fiscal year is July 1–June 30.

**Periodic Reporting**

Officers should and must know the financial standing of the organization (income, expenses, encumbrances, etc.) at all times throughout the year in order for the organization to make accurate decisions about future events and expenses. Depending on the complexity of your student organization, the Treasurer should make no less than one formal report each semester to the other officers of the organization (and/or members, depending on the organization’s constitution). The report must be reviewed and approved by the officers. All officers should give signed approval of these reports. (Please note that officers will be held responsible whether or not these approvals are made.) The lack of attention and accountability of financial matters is viewed by the Office of Student Life as neglect by all officers of the organization. (See below for a sample financial report.)

**Budgeting**

At the beginning of each fiscal year, the officers should plan the potential activities of the year and create a budget for each of these activities. This budget will then provide a general basis to determine how all funds of the organization will be used in the coming year. Be certain to document the key assumptions you have made in creating your budget, including ticket price, projected number of sales, etc.

The document should include:

- Last year’s actual expenses and income.
- The present year’s budget (projected expenses and expected income).
- The present year’s actual year-to-date-total expenses and income.
- The variance between budgeted and actual expenses and income.

A detailed budget must be uploaded to the Student Organization Portal once a year as a requirement of re-registration.

**Paying Bills**

Cash disbursement (or “accounts payable”) is the process of paying the expenses of your organization and entering those payments in your financial record. (Organizations might wish to consider purchasing financial management software to simplify record keeping and reconciliations.) Payments or reimbursements should only be used for expenses that are for the purpose of the organization, as the organization has defined its mission in its constitution. In other words, student organizations are not permitted to use the organization’s bank accounts for individuals’ expenses.

By following some simple guidelines, your organization will be well on the way to good financial management.

**DO**

- Pay bills with checks, not cash.
- Require two signatures to make a check valid.
- Keep good documentation of bills received and paid.
- Pay within the vendor’s terms and avoid interest charges.
- Stamp or mark invoices “paid” to avoid double payments.
Reconcile checkbook register and bank statement balances monthly. (Student organizations can facilitate this by viewing their statements online at any time through their Harvard University Employees Credit Union account.) The President of the organization should sign the reconciliation documenting their review.

DON’T

- Pay for personal expenses with organizational funds.
- Pay bills twice (always mark invoices PAID once payment is sent).
- Pre-sign blank checks.
- Write checks payable to cash (except in the case of petty cash).

Procedures

Invoices

To pay an invoice (bill) directly to a vendor, the member requesting the payment must submit a completed “Check Request Form” to the Treasurer (download below). The form must be submitted with the original invoice, which clearly documents the nature of the expense, and packing slip (if applicable). In order to avoid duplicating payments to vendors, never pay from invoice copies or statements. This is a common error by student organizations. Always request new invoices from the vendor if necessary. Keep invoices on file for five years.

Personal Reimbursements

To reimburse a member of your organization, the member must submit to the Treasurer a completed “Check Request Form,” an original receipt that clearly documents the nature of the expense, and a copy of the canceled check.

Paying Invoices

The Treasurer should pay invoices on or before the invoice due date or within 30 days, using the following procedures:

1. Approve the expense.
2. Match the “Check Request Form” to the invoice and packing slip or receipt and canceled check.
3. Complete the check and request a signature from the co-signatory.
4. Write the invoice number on the check for payment or attach a copy of the receipt to the check.
5. Place the check number and the date paid on the “Check Request Form”.
6. Send the check to the vendor or to the member requesting reimbursement.
7. Enter payments into the checkbook register.
8. File the invoice/receipt with the “Check Request Form” by vendor name.
9. Mark invoices ‘PAID’ with date to reduce risk of double payment.

Voiding Checks

If a check is written incorrectly, void it immediately by writing “VOID” across the face of the check and crossing out the signatures. Then file the voided check in sequential order with the canceled checks. Enter the check in the checkbook register as usual and write “VOID.”

Petty Cash Fund
If the officers of an organization strongly believe that some readily available cash is necessary to effectively run the organization, clear procedures must be instituted to track the flow. Petty cash disbursements are the only cash disbursements your organization should permit.

A petty cash fund simplifies reimbursements for small or unexpected expenditures. Do not use a Petty cash fund as an operating fund—such as for paying invoices for goods or services, or making advances or loans to any person. Petty cash funds must be kept separate from other funds.

- For a one-time, special event petty cash fund, organizations may have money on hand to pay for travel expenses, to make change at an event, or to use overseas. The organization should keep detailed records of these petty cash fund expenses and close out the fund at the end of the event.
- For more on-going petty cash funds, organizations should not have funds in excess of $50 and should only use these funds to reimburse members for small expenses. To establish a petty cash fund, the Treasurer prepares a “Check Request Form” made out to “Cash,” documenting the check in the checkbook register.
- The petty cash fund must be kept in a secure location where only its custodian (the Treasurer) can obtain it and a separate ledger for the petty cash fund must be created.
- Petty cash is a separate fund from all others, requiring a distinct form, the “Petty Cash Voucher,” (download below) to disburse the funds. These vouchers must be stored in a separate location from the petty cash fund as must the ledger of transactions.
- To withdraw from the petty cash fund, the person requesting the reimbursement fills out a ”Petty Cash Voucher” and attaches the supporting original receipts.
- The completed form and receipts are then submitted to the Treasurer who reviews and approves the voucher before disbursing the cash. The person receiving the cash also signs the form to confirm acceptance of the cash payment. The Treasurer files the voucher.
- Replenish the petty cash fund when the cash level is low (around $10). The Treasurer must first reconcile the fund and then complete a “Check Request Form.” The second authorized signer would review the Petty Cash Reconciliation Form (download below) and then write out a check for the necessary amount.

Purchasing

One or more individuals in your organization, usually only officers, should be authorized to order goods and services. Only those people should make purchases on behalf of your organization. If your organization is continuously ordering a large quantity of goods, contact different vendors to get estimates. Student organizations should compare for the best prices and service for your order. It might also make good financial sense to apply for membership to a wholesale club.

Transition of Officers

The outgoing Treasurer should complete the following checklist prior to leaving office:

- File all financial records for the past year (receipts, monthly statements, etc.). Student organization records should be kept a minimum of five years.
- Complete the financial report.
- Review the financial report with the new Treasurer; submit one copy to the Office of Student Life upon annual re-registration. Discrepancies and resulting actions should be documented in writing.
- Reconcile all debts or have a written plan on file describing how any debts will be settled in the future.
- Change co-signers on the organization’s bank accounts at Harvard University Employees Credit Union.
• Deliver all bank statements, checkbooks, and other financial information to the new Treasurer.

One of the most important ways of supporting an organization is through the maintenance of good financial records. Clear financial records and procedures help to ensure that the funds are used in accordance with the goals of the organization and ensure that officers of your organization prioritize the activities for the year. The documents can also act as historical records, providing information on which past events were successful, which vendors had the best prices, and when activities took place.

Student Organization Filing Requirements

Student organizations are viewed as legally distinct from Harvard University and must independently comply with federal and state laws, including various filing requirements. A memorandum from the Office of General Counsel provides a summary of certain basic legal requirements affecting student organizations. The memorandum can be found at: www.ogc.harvard.edu/legal_info.php

Section IV: Fundraising

Fundraising is not an end in itself. Funds should always be raised to support an organization’s mission or to underwrite operations or programs, based on current or forecasted needs.

All student organizations need resources. Sustainable organizations have developed sound processes that can ensure a consistent flow of resources over time.

Resources can include:

• in-kind contributions (food, equipment, space, technical assistance)
• awarded contracts (agreements to accomplish specific actions)
• pledges (agreements to provide resources at a specific time in the future)
• sales of tickets or merchandise; and contributions (restricted or unrestricted) from people, businesses, and/or foundations.

These resources can be obtained both on-campus and off-campus and through a variety of techniques including proposals, telethons, direct mail, annual giving, endowment campaigns, events, and sponsorship.

Student organizations sometimes want to raise funds for their own organizations or to help nonprofit organizations. Organizations must first receive permission from the Office of Student Life in order to fund raise. If funds are being raised for a nonprofit organization, documentation of the tax-exempt status of the organization will be required. Permission from each House is required in order to distribute information or to collect funds.

Fundraising in the Houses

Fund raising in House dining halls is at the discretion of the Houses.

Houses do allow information distribution and occasional fund raising, by permission only. Student organizations should contact each House Office individually; mass e-mails to Masters are not appropriate or permitted. Whenever possible, contributions collected for nonprofit organizations should be made by checks, made payable to the agency.

Harvard Rules and Regulations

As a recognized student organization, you need the permission of the Office of Student Life in order to raise funds from: alumni or other individuals; businesses or corporations; foundations; government grants and contracts; and
special events (on campus or off). The Office of Student Life is here to help you. Requests for permission to
fundraise should be submitted to the Assistant Dean of Harvard College for Student Life. Appointments can be
scheduled by contacting osl@fas.harvard.edu

Budgets and a Plan

Before you make an appointment to speak with someone in the Office of Student Life about your fundraising needs
and plans, your organization must develop and document a plan including current budgets for the entire organization
and the specific project if applicable. Project budgets should include both projected expenses and income. Please use
the budget template provided on the Office of Student Life website.

Scope

Depending on the scope of your fundraising plan, the Office of Student Life will advise you of next steps. For
example, if you plan to contact alumni of your organization, no special provision is needed (unless you are planning a
major endowment campaign). If you plan to hold a fundraising event on campus, you will need to register your event
and obtain the permission of the House or building where the event will take place as well as all appropriate City of
Cambridge licenses. (See section on Acquiring Licenses for Events).

Alumni and Other External Constituents

If you plan to contact other alumni, individuals, foundations, or corporations, the Office of Student Life will connect
you with the Harvard College Fund (HCF) after meeting with your organization to review the plans. (The HCF is the
department that raises funds from alumni to benefit areas such as financial aid, faculty salaries, and the undergraduate
experience). HCF will schedule a time to meet with you to discuss your plans. Since Harvard is an active fundraising
organization, it takes pains to be sure that outside organizations and persons do not receive multiple requests from
Harvard.

Disaster Relief, Charity Good Drives, and Raising Funds for Others

Students sometimes want to collect goods to help domestic and emergency relief drives. However, without adequate
collaboration with an established relief agency that can distribute the collected goods, such efforts are often a waste of
time and goods. By collaborating with an established relief agency, you can be sure that the goods you collect are
needed and that a means of distribution is available. Do not collect cash; instruct donors to make checks payable to
the relief agency with which you are collaborating. Make certain that you have obtained permission from building
supervisors before setting up collection points in Harvard buildings. Be sure to establish a pick-up date and get
appropriate permissions for parking from the House or University Operations for Harvard Yard.

Student organizations that raise funds to give to other non-profit organizations or NGO’s must exercise care
in selecting their recipient organizations. You are responsible for accurate representation of the recipient
organization to the donors and due diligence in seeing that the donated funds are used as represented.
Research and documentation of the recipient organization’s charitable status should be on file with the
student organization and available to the Office of Student Life.

Maintaining financial records

It is particularly important for organizations to keep scrupulous records of all contributions and income received, and
the purposes for which the money was donated. The Office of Student Life will provide financial training in the fall
and spring semesters as well as advise organizations on recommended financial procedures.

Corporate Sponsorship and Relationships
Harvard is committed to ensuring that students have an experience of college that is not overly commercialized. Relationships with corporations, businesses, and other supporters must be managed effectively and appropriately to ensure ongoing support for your organization as well as compliance with College policies. The Office of Student Life should be consulted when engaging corporate relationships.

Sponsorship of Events and Activities

The College requires that each student organization maintain local autonomy, having no institutional connections with outside organizations. Co-sponsorship of an event with non-Harvard organizations or individuals is not permitted on the Harvard campus.

Student organizations may not co-sponsor on-campus events with external or unrecognized organizations (e.g., non-profit organizations; businesses; independent contractors) and may not collaborate with unrecognized student organizations (final clubs, fraternities, sororities) on campus. Non-Harvard organizations and individuals may not hold events on campus by using a student organization as a vehicle to stage an event on campus property or to reserve a campus room for a function (i.e. running a workshop about the organization or product, or hosting an event aimed exclusively at recruitment). Any employment recruitment events should be coordinated in conjunction with the Office of Career Services.

Room reservation privileges granted to recognized organizations are non-transferable.

In special circumstances, unrecognized student organizations whose membership consists entirely of Harvard College undergraduates may, at the discretion of a particular Harvard office or department, be permitted to co-sponsor educational programs organized by that office or department.

Corporate Support

Local business establishments and multinational corporations make contributions of goods and services and money out of a combination of altruism and self-interest. They give to build community relations, improve their image to shareholders and customers, return favors, obtain tax breaks, and improve the quality of life in the areas where they are located. Corporations also want to make certain that the programs they support will reflect well on them. There are major differences between soliciting from corporations and from local businesses, although both are part of the business sector. Local businesses are not likely to have large amounts of money to give away, but they are especially likely to participate in student initiatives, particularly through in-kind donations of goods or services.

Bear in mind that local businesses receive many requests from Harvard student organizations on a weekly basis. If you plan on submitting grant applications to large corporations, you must first check with the Office of Student Life for permission.

Soliciting Corporate Support

The principle of accuracy governs all efforts to solicit corporate support for student organization activities and events. Most importantly, student organizations must clearly identify their affiliation with Harvard as “a student-run organization at Harvard College.”

Best practices for soliciting corporate support:

- Put all agreements in writing to clearly articulate what you will receive and what you will provide in return (see Acknowledging Corporate Support).

- When multiple members of your organization are soliciting support, specifically appointed leaders of the organization should sign all agreements. This will help to minimize confusion or inconsistency when finalizing terms of support and acknowledgment of support.
Typical support that student organizations seek from local businesses and corporations are:

- Cash contributions.
- Underwriting an event.
- In-kind contributions of products or services.

In return for their support, organizations may be asked to give recognition to the corporation. It is important for organizations to understand what they can and cannot provide in exchange for corporate support.

The College has specific regulations concerning appropriate ways of acknowledging corporate/business support. All forms of acknowledgment must clearly identify the role of the corporation/business/donor as “supporter” and not as “sponsor” or “co-sponsor” of the event itself. Student organizations may give public acknowledgement for support by:

- Oral acknowledgement at events.
- Printed recognition of support in a designated section of posters and programs, in mailings and press releases.
- Web site display of a corporate logo or link to corporate web site (with permission of the Office of Student Life). Corporate logos and links to corporate web sites should be in a separate section of the student organization’s web site clearly identified as recognition for support, not endorsement of the product. Corporate logos may not be placed on the home page of a web site.
- T-shirts with corporate logos where the logo is not used in conjunction with an official Harvard name or trademark.

Best Practices for following College policy when acknowledging corporate support:

- In all cases, appropriate language should be used: “Made possible through a gift from “X corporation/business/donor” or “With gratitude for the generous support of X, Y, and Z.”
- The following phrases are not appropriate: “X Event Brought to you by X Company” or “X Company Presents X Event”
- Do not place corporate logos or names next to or near the Harvard name or trademarks.
- Always be sure to promptly provide a written letter of acknowledgement and thanks.
- If you have questions about how best to acknowledge support, contact osl@fas.harvard.edu.

The College does not allow corporate recognition for contributions through:

- Hanging sponsorship banners from/in Harvard buildings.
- Corporate booths, tables or other promotional activities at Harvard College events
- Endorsement of products.

Other Policies Governing Corporate Sponsorship:

- Corporate support of events that take place in the Houses is not permitted.
- Alcohol companies, services, or distributors may not provide support (i.e. monetary, gifts in kind, products, etc.) for student organization events.