



UNIVERSITY OF TORONTO

Handbook for Student Societies

Office of the Vice-Provost, Students

2018-19 Online Edition

Handbook for Student Societies in the University of Toronto

June 2018

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Office of the Vice-Provost, Students
27 King's College Circle, Room 221
University of Toronto
Toronto, ON M5S 1A1
Phone: (416) 978-3870 Fax: (416) 946-7745

Email: vp.students@utoronto.ca

Web: <http://www.viceprovoststudents.utoronto.ca>

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Introduction

There are over forty Student Societies at the University of Toronto. “Student Societies” is a term that applies to all student organizations on whose behalf the University collects compulsory non-academic incidental fees, including some residence councils (but excluding student societies in the Federated Universities¹ where fees are assessed “locally”; that is, the Federated Universities collect their own fees for student societies).

Although they can vary widely in size, range of interest, and level of activity, student societies all have at least three things in common:

- 1) they represent and are accountable to given “constituencies” (that is, the area they represent - e.g., UTGSU represent all graduate students),
- 2) membership is automatic with registration in academic divisions within the University (or, where applicable, residence affiliation), and
- 3) all members are charged a compulsory fee as part of their total payment to the University.

The University believes that student societies perform a valuable service in the organization of student activities and the development of campus life, and that significant educational benefits are available both to those who personally participate in the running of a society and to those who enjoy the program options offered.

In collecting student society fees, the University believes that it is responding to the will of the majority of students expressed through their elected bodies. However, the University is also acutely aware—particularly in view of the sums involved—that it then has a moral obligation to the students (who support the societies through their fees) to ensure that the funds are properly accounted for, and that the societies concerned function in an orderly and democratic fashion.

Although any one of the Governing Council’s standing boards or committees may be concerned from time to time with various aspects of student life on campus, the University Affairs Board has specific responsibility for a number of student affairs and student services areas, including liaison with student societies and recognized campus groups.² Whether it is communication or consultation on policy, or matters of administrative concern involving the Governing Council, the University administration, or student societies, the most likely channel

¹ The University of St. Michael’s College, The University of Trinity College, and Victoria University

² A “recognized campus group” is an organization which has received formal recognition by the University through the Office of the Vice-Provost, Students (under the *Policy on the Recognition of Campus Groups*). While the University does not collect fees on behalf of recognized campus groups, a number of student society fees include designated portions which are, in turn, passed on to these organizations.

for these matters is the University Affairs Board; and the first point of contact is the Office of the Vice-Provost, Students.

This *Handbook* is intended to pull together the policies and guidelines which govern relations between student societies and the University of Toronto, as well as to provide some practical suggestions and tips for day-to-day operations. Please see the “Quick Checklist for New Student Society Executives” in Appendix H for an overview.

We hope it is useful, especially to incoming executives, and welcome comments and questions at any time.

There are two policies that are particularly relevant to Student Societies – The Policy for Compulsory Non-Academic Incidental Fees (CNAIF) and the Policy for Open, Accessible and Democratic Autonomous Student Organizations (OADASO). The policies are as follows:

Policy for Compulsory Non-Academic Incidental Fees (CNAIF)

Although many policies affect student life and campus activities, there are two University policies, approved by the Governing Council, which affect the operation of student societies.

The *Policy for Compulsory Non-Academic Incidental Fees* regulates compulsory non-academic incidental fees generally. Section B of the *Policy* bears directly on the operation of student societies.

Because of its importance, the *Policy* is reproduced in full here.

The *Policy on Open, Accessible and Democratic Autonomous Student Organizations* provides guidance on what constitutes “open, accessible and democratic” in relation to both Student Societies and Campus Groups, and assists in the resolution of disputes within and among Student Societies

**The Policies printed herein is prepared for purposes of convenience only. Authorized copies of the policy may be obtained from the Office of the Governing Council.*

The Policy for Compulsory Non-Academic Incidental Fees

Preamble

Purpose

The aim of this policy is to regulate the compulsory non-academic incidental fees in the campus services and student societies' areas for which the University Affairs Board has responsibility: Athletics, Hart House, Health Service, Student Services Fees and various campus-wide and divisional student societies.

Responsibility

In recognition of their differing kinds and levels of service, activity, and need, divisions and organizations on whose behalf such incidental fees are collected shall have the initiating authority to establish such fees, subject to approval by the University Affairs Board of the Governing Council. Requests to cancel or to change an existing fee, or to introduce a new levy, will be reviewed by the Office of the Vice-President and Provost which will, according to the guidelines, bring the requests with recommendations to the University Affairs Board.

Applicability

Where facilities or services are open to the campus as a whole, the fee structure shall include all groups of tuition-paying potential users. However, if there seem to be valid reasons for differentials, as for example in the case of students at the University of Toronto at Mississauga and the University of Toronto at Scarborough, these will be recognized where possible.

Information Concerning Fees

The University administration shall pursue ways and means of ensuring that information relating to incidental fees is clearly presented and readily available, particularly to newly-admitted students.

Fees Addressed

This policy shall apply to compulsory non-academic incidental fees charged to students for campus and student services, student societies, and specific, limited projects within the University including those for academic purposes.

Policy

A. General

Assessment of Fees

1. All applicable compulsory non-academic incidental fees shall be charged to all students who are liable for academic fees except those categories of students noted in A.1.(b) below and those categories of students designated by the University Affairs Board as exempt from such fees on the recommendation of the senior assessor.

a. Categories of students exempted from such fee shall not have access to campus services for which compulsory non-academic incidental fees are normally charged.

b. Students registered in the School of Continuing Studies and students registered in the Additional Qualification Program of the Ontario Institute for Studies in Education/University of Toronto shall not be charged compulsory non-academic incidental fees.

Sessional Amounts

2. Compulsory non-academic incidental fees shall be reported and approved as amounts to be charged to registered students on a sessional basis. Those fees which are not applicable in any particular session (summer, fall or winter) shall explicitly be described as such.

Charging of Fees to Full-time and Part-time Students

3. All full-time students as designated by the academic divisions shall be charged the normal fees as described in A.3.(a) below and all part-time students as designated by the academic divisions shall be charged fees as described in A.3.(b) below.

Normal Fees

a. All full-time students on any campus in any session (fall, winter or summer) shall be charged the normal compulsory non-academic incidental fees applicable in that session.

Part-time Fees

b. All part-time students on any campus in any session (fall, winter or summer) shall be charged compulsory non-academic incidental fees at a rate of 20% of the normal compulsory non-academic incidental fees applicable in that session. This provision will not necessarily apply to student society fees.

Sex

4. There shall not be fee differentials based on sex.

Persons Over 65

5. Compulsory non-academic incidental fees shall not be charged to students registered in Arts and Science programs who are 65 years of age or older. Such students shall have access to campus services for which compulsory non-academic incidental fees are normally charged.

Protocol on Non-Tuition Fees

6. The establishment of compulsory non-academic incidental fees or increases to fees charged for campus services shall be subject to terms and conditions of the Memorandum of Agreement Between The University of Toronto, The Students' Administrative Council, The Graduate Students' Union and The Association of Part-Time Undergraduate Students For a Long-Term Protocol on the Increase or Introduction of Compulsory Non-Tuition Related Fees while it is in effect, and/or other applicable agreements and policies.

Other Fees

7. With respect to fees for student societies, the foregoing does not limit or restrict the Governing Council from authorizing the collection of compulsory non-academic incidental fees for organizations, purposes, or activities other than those referred to above, provided always that any such fees have been duly initiated in accordance with the by-laws of the organization affected, and are handled in a manner consistent with the policies and procedures relating to student societies' fees. However, fees will not normally be collected on behalf of organizations other than student societies except when such fees are included in the student society fee for the constituency concerned.

B. Student Societies

Definition of Student Society

A student society is an organization on whose behalf the University collects a compulsory non-academic incidental fee, in which membership is automatic and determined by registration and status in a particular division or program, or in one of a number of divisions or programs of the University of Toronto. In the case of a residence student society, membership is determined by residency in a particular University residence.

Constitutions of Student Societies

1. In order to encourage greater awareness and participation on the part of their constituents and to minimize some of the problems which can arise when office-holders change each year, student societies must have constitutions and/or by-laws which provide for the orderly and democratic governance of the society. These constitutions and/or by-laws must include specific provisions which fulfill the following requirements:

Regular Financial Reports

a. that a report is made on a regular basis (preferably monthly) to the executive and council or board of directors of the society's financial position including:

- a comparison of year-to-date actual income and expense to budget;
- a statement of expected income and expense for the balance of the fiscal year (or a "cash flow forecast" to the end of the year);

Annual Audit

b. that auditors be appointed to conduct an annual audit of the society's financial statements, and that the audited financial statements and the auditor's report thereon be approved by the executive and presented to the members, including through such means as a general meeting of the society's membership as early as possible in the subsequent academic session, publication in campus media, etc.;

Availability of Records

c. that, in addition to B.1.(b) above, all financial records, budgets, auditor's reports, council minutes and minutes of council committees, commissions, or other subsidiary bodies of the society be available for examination by any member of the constituency concerned;

Accounting and Financial Procedures

d. that appropriate guidelines be adhered to for accounting and financial procedures consistent with the directions outlined in the Handbook for Student Societies (published annually by the Office of the Vice-President and Provost);

Procedures to Request a Change in Fee

e. a description of the procedure to be followed in order to request a change in the society's fee;

Complaints from Members

f. a description of a procedure which provides for the expeditious consideration of complaints from members of the society that the society is not following its constitution or is failing in some other way to manage its affairs properly.

Copies of Constitution Deposited with University

Each student society on whose behalf the University collects a compulsory fee shall deposit a copy of its constitution and/or by-laws, and of any amendments thereto which may be approved from time to time, with the head of the division or program in which the society is located, with the Office of the Governing Council, and with the Office of the Vice-President and Provost. (Three societies, the Association of Part-time Undergraduate Students, the Students' Administrative Council, and The Varsity, draw their membership from more than one academic division and need file a copy of their constitution only with the Office of the Governing Council and with the Office of the Vice-President and Provost.)

Conditions on Collection of Fee (Audit Requirement)

2. The University shall continue to collect fees on behalf of student societies only so long as the individual societies operate in an open, accessible and democratic fashion, following the terms of their constitutions, and submit evidence, in the form of an annual report from an independent auditor licensed under the Public Accountancy Act, that adequate financial records are being maintained and that funds collected are being properly accounted for.

Exemption from Audit Requirement

a. Exemptions from the above audit requirement may be granted by the University's Internal Auditor provided that all the following conditions are fulfilled:

(i) incidental fees collected by the University on behalf of the student society concerned amount to less than \$30,000 in the fiscal year, and the total amount of other income, not including fees, does not exceed \$7,500 in the fiscal year. (These amounts may be changed from time to time by the Office of the Vice-President and Provost acting in consultation with the Internal Auditor. Student societies shall be notified of changes in the Handbook for Student Societies);

(ii) the request is made no later than October 31 following the end of the fiscal year concerned and is supported by two-thirds of the full membership of the executive of the society; and

(iii) the Internal Auditor is satisfied that the society is maintaining proper books of accounts and supporting documentation.

If an exemption is granted, unaudited financial statements must be prepared by a public accountant or by the student society, and submitted for review and acceptance by the Internal Auditor. The specific documentation required for this review shall be described in the Handbook for Student Societies and must be submitted no later than December 31 following the end of the fiscal year.

The student society will reimburse the Internal Audit Department for the cost incurred in reviewing the society's financial information. At the discretion of the student society, the student society may appoint an independent public accountant to provide a Review Engagement Report instead of the review by the Internal Audit Department.

Withholding of Fee Installments

b. If an auditor's report is required, and is not received by December 31, or if there is a denial of audit opinion or other qualification which in the view of the University's Internal Auditor requires special attention, the Office of the Vice-President and Provost may, in consultation with the Internal Auditor, withhold further installments of the fees collected until it is satisfied that the problems or questions which were identified have been resolved satisfactorily.

Portions of Fee Designated for Affiliates of Student Societies

c. Where a portion of the student society fee is designated for another organization, the student society must obtain, by December 31, from the organization that receives the designated portion of the fee, financial statements audited by a public accountant. Where the total amount of the fee remitted annually falls below that amount specified in this Policy for waiving of the requirement of an audit, the student society has the discretion to waive the audit on the same basis the Internal Audit Department would waive the requirement of Audit.

Student societies shall report annually on the receipt of audited financial statements and/or exemptions granted related to organizations that receive designated portions of student society fees.

Disbursement of Funds to Other Organizations

d. If student societies disburse funds to other organizations, including course unions and clubs, they shall require a statement of expenditures, covering the amount of funds disbursed, prepared and signed by the appropriate official from the receiving course union, club or other organization.

Procedures to Address Allegations of Irregularities

3. If the Office of the Vice-President and Provost has reason to believe that a student society is not operating in an open, accessible and democratic fashion and following the terms of its constitution, it shall inform the society of this in writing along with details of whatever inadequacies in the society's conduct of its affairs are alleged to exist. In the case of a divisional student society, the division head should similarly be informed. The Office of the Vice-President and Provost should ensure that the society's internal complaint procedure had been exhausted before it proceeds further unless there are compelling reasons for doing otherwise, in which case this should be reported to the University Affairs Board. If the Office of the Vice-President and Provost intends to proceed further, the student society should be given the opportunity to comment upon the allegations that have been made. If the Office of the Vice-President and Provost continues to have reason to believe that significant constitutional or procedural irregularities exist, further installments of fees may be withheld.

Report of Fees Withheld

Whenever funds are withheld from a student society, the Office of the Vice-President and Provost shall so inform the next meeting of the University Affairs Board. A decision to withhold funds may be appealed by the student society involved to the University Affairs Board.

Requests to Change Fees

4. Requests to change the fee collected on behalf of a student society and requests for new fees shall be approved only when evidence has been presented that the request has been authorized by due constitutional process in the organization. The procedures to request approval of a new fee or an increase to an existing fee shall be published in the Handbook for Student Societies.

Cost of Living Increases

a. Where the amount of an increase in the fee charged is not greater than the year-over-year change in consumer prices for Ontario as measured by Statistics Canada (December-over-December) as of December 31 of the previous year, the request must be supported by the results of a previous referendum approving the principle of a cost-of-living adjustment.

In special circumstances (e.g., when a portion of a student society fee is designated for a health plan or capital project), other inflation indexes or predetermined inflation factors may be used, provided that the request is supported by the results of a previous referendum approving the use of the specific inflation index or predetermined inflation factor.

Referendum Requirement

b. Where the amount of an increase in the fee charged is greater than the year-over-year change in consumer prices, the request must be supported by the majority of the society's members voting in a recent referendum.

Special Levies

5. Student society fees may include levies for specific, limited projects, within the University including those for academic purposes. Such levies shall:

- a. be approved by whatever process is required by the student society's constitution for consideration of a fee increase, and by a referendum;
- b. be in effect for a limited time period or include provision for periodic review;
- c. be treated as part of the student society fee but be specifically listed on students' accounts;
- d. be paid by the Student Accounts office directly to the student society or to a restricted account for the purposes designated in writing by the student society. Such a designation must be approved by the council or board or directors of the society.

Assessment of Student Society Fees

6. Notwithstanding the provisions outlined in A.3. and A.4. above, student society fees may be charged in a manner explicitly authorized by the members of the society voting in a referendum.

7. In acknowledgment of the differing levels of service provided in the Summer Session, student society fees shall be charged in the Summer Session when this principle is supported through the appropriate and due constitutional decision-making process within the society.

a. Fees charged in the Summer Session shall normally include all designated portions of student society fees except as directed pursuant to the terms and conditions of a relevant referendum on the matter.

Policy on Open, Accessible and Democratic Autonomous Student Organizations (OADASO)

May 2016

Preamble

The University of Toronto has long held that Student Societies and recognized Campus Groups are autonomous organizations. Students' membership in Student Societies is automatically determined by registration and the University collects a compulsory non-academic fee from them on behalf of their societies. Student Societies are required under the *Policy for Compulsory Non-Academic Incidental Fees* to operate in an "open, accessible and democratic" manner. The *Policy on the Recognition of Campus Groups* sets out the principles for recognition of Campus Groups entitled to use the name "University of Toronto" as well as the responsibilities of those groups in attaining and maintaining that recognition, including principles that encompass openness, transparency and democracy. This *Policy on Open, Accessible and Democratic Autonomous Student Organizations* is intended to provide guidance on what constitutes "open, accessible and democratic" in relation to both Student Societies and Campus Groups, (for the purpose of this Policy, together referred to as "Student Organizations"); and to assist in the resolution of disputes within and among Student Societies.

Purpose

The *Policy on Open, Accessible and Democratic Autonomous Student Organizations* ("this Policy") is in response to student requests for greater clarity on the terms "open, accessible and democratic", as used in the *Policy for Compulsory Non-Academic Incidental Fees* and the creation of an effective dispute resolution mechanism for members of a Student Society when it is asserted that a complaint has not been satisfactorily resolved by the Student Society. Complaints can include a broad range of concerns from individual members regarding the operations of Student Societies, elections, as well as issues between Student Societies. The *Policy for Compulsory Non-Academic Incidental Fees* shall continue to apply, including its Procedures to Address Allegations of Irregularities. Societies themselves have the internal structures and skills to resolve complaints made by their members. However, a process is required to respond to certain complaints that cannot be resolved at the society level and which can inform the decisions of the Vice-President and Provost in carrying out responsibilities under the *Policy for Compulsory Non-Academic Incidental Fees* which may lead to a decision to withhold fees.

This Policy includes two sections. *Section A* describes principles which are indicative of open, accessible and democratic functioning of Student Organizations and applies to all such organizations at the University of Toronto. For the purposes of *this Policy*, "Student Organization" shall mean any group approved under the

auspices of the *Policy on the Recognition of Campus Groups*² and any group for which the University collects fees under the *Policy for Compulsory Non-Academic Incidental Fees*³.

Section B outlines a complaint and resolution mechanism for complaints involving Student Societies. The definition of “Student Society” used in *this Policy* shall be the same definition used in the *Policy for Compulsory Non-Academic Incidental Fees*. The principles of open, accessible and democratic functioning, outlined in *Section A*, shall inform and guide the complaint and resolution process outlined in *Section B*.

This Policy is intended to work in concert with the *Policy on the Recognition of Campus Groups* and the *Policy for Compulsory Non-Academic Incidental Fees*.

Policy

The University of Toronto holds freedom of thought, inquiry and speech as among its highest ideals, and such freedoms apply to its student body. The University affirms the value of autonomous Student Organizations operating independently and without interference from the University in their day-to-day operations. However, autonomy must be exercised in a manner that is compliant with the law and University policy. Further, all Student Organizations must conduct themselves in an open, accessible and democratic manner.

A. Open, Accessible and Democratic

This section applies to Student Societies as defined by the *Policy for Compulsory Non-Academic Incidental Fees* and Campus Groups as defined by the *Policy for the Recognition of Campus Groups*.

Openness, accessibility and democracy are broadly accepted ideals applicable to many community-based organizations. There is no single definition of what constitutes an open organization, an accessible one, or a democratic one. The terms are inter-related, take on meaning depending on the context, and may vary by the size, scope and mandate of an organization. They may evolve as organizations and the expectations of their members change. For a Student Organization to be considered open, accessible and democratic, the following attributes tend to apply.

The criteria listed below are not absolute, since they are meant to describe general standards in accordance with which Student Organizations, ranging in size and budget from very small to the very largest, should act.

² Campus Groups are voluntary organizations formed by members of the University community. See: *Policy on the Recognition of Campus Groups*, Revised May 25, 1993

³ “A Student Society is an organization on whose behalf the University collects a compulsory non-academic incidental fee, in which membership is automatic and determined by registration and status in a particular division or program, or in one of a number of divisions or programs of the University of Toronto. In the case of a residence student society, membership is determined by residency in a particular University residence.” *Policy for Compulsory Non-Academic Incidental Fees*, September 23, 2003

This Policy acknowledges that unique, autonomous organizations will choose various means to act in an open, accessible and democratic way, and that differences in the application of these principles are to be expected.

Open Student Organizations are characterized by many of the following:

- Widely-available information on the organization's operations, membership, and mandate
- Transparency about rules of operations
- Willingness to freely share information about the organization with members
- Clear and transparent membership criteria
- Commitment to ensuring that meetings, events and activities of the organization are communicated to the membership in such a way that members are able to participate fully in such meetings, events and activities
- Commitment to ensuring that members' voices and perspectives whether expressed individually or by a group, can be heard and, if appropriate, acted upon

Accessible Student Organizations are characterized by many of the following:

- Willingness and desire to integrate new members into the group
- In the case of voluntary groups, an environment that seeks out and welcomes new members, with clearly articulated and publicly available criteria regarding how to join
- Commitment to encourage and facilitate participation in the full scope of the organization's activities
- Transparency about what the activities are
- Openness to scrutiny
- Commitment to diversity and equity
- Commitment to clarity in communications
- Commitment to allowing a diversity of perspectives to be heard
- Fair processes for members to initiate change

Democratic Student Organizations are characterized by many of the following:

- Openness to the participation of members in all activities
- Effective and clearly identified channels of communication between members and the executive
- Transparency and accountability to the membership, especially in budgeting and expenditures
- Transparent management
- Commitment to consider and respect the range of members' views whether majority or minority in nature
- Ensuring that those affected by decisions have a voice in processes leading to decisions
- Ways for dissent, and for complaints, to be considered and resolved, and, where appropriate, processed at successively higher levels within the organization
- Ability of all members to stand for executive positions
- Impartial and fair elections processes that allow members to participate easily as both voters and candidates, including the provision of an arms-length Chief Returning Officer for elections

B. Complaint and Resolution Process

The complaint and resolution process shall only apply to Student Societies as defined by *the Policy for Compulsory Non-Academic Incidental Fees*.

A dispute resolution process, including a review or appeal of disputes can assist in maintaining the elements of openness, accessibility and democracy within an organization. Part of openness, accessibility and democracy is to have good internal processes that deal effectively and fairly with disputes and complaints, and to ensure that these are well understood and open in a fair and reasonable way to all who are affected. On occasion, a dispute may not be resolved internally and a process of review or appeal that goes beyond the specific Student Society may be required for resolution to be achieved.

Therefore, there is a requirement for a University-wide complaint and resolution process applicable to Student Societies.

The society's internal complaint and resolution process, referred to in the *Policy for Compulsory Non-Academic Incidental Fees*, must be exhausted before proceeding to the Complaint and Resolution Process outlined in *this Policy*. Further, the University acknowledges that the societies themselves have a role in the establishment of a complaint and resolution process when disputes are between societies. Therefore, where agreements between Student Societies include a complaints resolution mechanism for inter-Student Society disputes, such mechanism should first be exhausted before the matter is reviewed by the *University Complaint and Resolution Council for Student Societies*.

University Complaint and Resolution Council for Student Societies (CRCSS)

The *CRCSS* will be established with jurisdiction and authority to consider complaints that a Student Society is not operating in an open, accessible and democratic fashion and/or following the terms of its constitution.

B.I. CRCSS Procedures

1. The complainant shall outline the nature of the complaint and confirm that the society's complaint procedure has been exhausted, in writing to the Chair.
2. The Chair shall confirm that the society's own internal complaint mechanism has been exhausted before a complaint may be referred to the *CRCSS*.
3. Where an agreement between two or more Student Societies contains a mechanism for resolution of disputes among them, such complaint mechanism must be exhausted before such a complaint may be referred to the *CRCSS*.
4. The Chair shall inform the Student Society of the complaint and shall inform both the complainant and the Society against whom the complaint has been made ("the responding society") of the names of the *CRCSS* members chosen to review the complaint.
5. The complainant and the responding society will have an opportunity to write to the Chair to raise an objection of conflict of interest or bias regarding the *CRCSS* members chosen to review the complaint. The Chair will rule upon the matter of any objection and may, based on the information provided by the society, select an alternative student member at the Chair's discretion.

6. The responding society will be provided with a copy of the complaint and will have an opportunity to submit a written response to the allegations in the complaint to the *CRCSS*.
7. The *CRCSS* Panel shall review the information provided, request additional information and/or conduct interviews.
8. The *CRCSS* Panel shall determine the outcome based on the information gathered. The deliberations of the *CRCSS* Panel will be conducted in private and will be confidential.
9. The complaint shall be considered by the *CRCSS* Panel in a timely manner.
10. The *CRCSS* Panel may consider, but is not bound by, previous decisions.
11. The *CRCSS* Panel will make its recommendations in writing with reasons which will be provided to the complainant, the responding society, and to the Vice-President and Provost.

B.II. *CRCSS* Chair

The *CRCSS* Chair will be a University of Toronto faculty, staff or alumni member appointed by the University Affairs Board on the recommendation of the University Affairs Board Striking Committee with experience in dispute resolution.

The Chair of the *CRCSS* shall be appointed for a term of two years and may be re-appointed. The term shall begin on July 1.

B.III. *CRCSS* Panel

1. The *CRCSS* Panel will be determined on a complaint-by-complaint basis. The Panel will be composed of five (5) voting members, including the *CRCSS* Chair and four (4) students. One (1) non-voting member will also be appointed by the Vice-President and Provost to provide secretariat support and advice on relevant University policies and procedures.
2. The *CRCSS* Panel student members will be drawn from a pool of students consisting of an appointee from each Student Society. The student appointees will act independently and possess skills to assess the merits of the appeals in an unbiased fashion. Student appointees must be registered in a program leading to a University of Toronto degree and may not be an Executive of a Student Society or a staff member of a Student Society.
3. The names and contact information for student appointees to the *CRCSS* pool of students shall be provided to the Office of the Vice-President and Provost by June 1st of each year. Student appointees shall be appointed for a one year term and may be re-appointed. Appointments shall begin on July 1.
4. Selection of Panel
The Chair will select the students for each Panel. No student will be selected for the Panel who was appointed to the pool by the society against which the complaint is directed. The Panel will include one (1) student appointee of a Representative Student Committee, and three (3) additional student appointees. The Chair will consider the type of complaint; and the size, location, constituency and type of organization when selecting the members.

- a. The *CRCSS* Panel shall avoid any conflict of interest or reasonable apprehension of bias and ensure that none of its members considering a complaint has any significant direct prior or present involvement in the issue that is the subject matter of the complaint being considered.
- b. Members of the *CRCSS* Panel shall disclose any conflicts of interest in advance of considering any complaint.
- c. Should the Student Societies fail to provide appointees for the pool, and consequently there are not sufficient student appointees to fulfill the requirements for student members of a panel as set out above, the Chair may appoint current or former student members of the University Affairs Board and/or Campus Affairs Committees to the panel.

B.IV. *CRCSS* Panel Decisions

1. Wherever possible and appropriate, the *CRCSS* Panel, *by a majority and with the Chair's agreement*, will consider informal resolution including mediation.
2. Should the *CRCSS* Panel be unable to come to a decision by consensus, the decision shall be made by a simple majority.
3. The *CRCSS* Panel has the power, in its discretion, to determine that no further action is required; to pursue informal resolution among the parties; to issue a reprimand where it determines that a Student Society has not operated in an open, accessible and democratic fashion or followed its constitution; to recommend to a society that changes to its by-laws, constitution, or operational processes be made; to recommend that actions be taken by the Student Society to enhance openness, accessibility and democratic operation; and/or to recommend to the Vice-President and Provost that fees be withheld pursuant to the *Policy for Compulsory Non-Academic Incidental Fees*. The authority to withhold fees remains the Vice-President and Provost's.
4. Summaries of the *CRCSS* Panel's decisions will be posted on-line. Copies of the decisions and related materials will be maintained by the Office of the Vice-Provost, Students.

The Vice-President and Provost will consider the recommendations of the *CRCSS* Panel in the determination of whether or not to withhold fees. However, should there be a compelling reason to do so, the Vice-President and Provost may take immediate action under the *Policy for Compulsory Non-Academic Incidental Fees* without the recommendation of the *CRCSS*.

Glossary

Student Society: As defined in the *Policy for Compulsory Non-Academic Incidental Fees*, an organization for which membership is compulsory, and based on registration and status. The University collects compulsory fees from the members on the society's behalf.

Relevant Policy: *Policy for Compulsory Non-Academic Incidental Fees, September 23, 2003*

A Student Society is an organization on whose behalf the University collects a compulsory non-academic incidental fee, in which membership is automatic and determined by registration and status in a particular division or program, or in one of a number of divisions or programs of the University of Toronto. In the case of a residence Student Society, membership is determined by residency in a particular University residence.

Representative Student Committees: Student Societies with special status, derived from the authority that exists in the *University of Toronto Act* for the University to recognize a representative committee of the students, to act as the voice of the students in dealing with the University.

Currently there are four (4) representative student committees: Students' Administrative Council acting as the University of Toronto Students' Union (UTSU), Association of Part-time Students (APUS), Scarborough Students' Union (SCSU), and University of Toronto Graduate Students' Union (UTGSU).

Relevant Policy: 1947 University of Toronto Act, Section 34 (1):

The Board may make provision for enabling the students of the University, University College and the federated universities and federated colleges to appoint a representative committee of themselves to be chosen in such manner as shall be approved by the Board, which shall be the recognized official medium of communication on behalf of such students between them and the Board.

Campus Groups: Voluntary organizations formed by members of the University community. Membership in campus groups is open to all members of the University community.

Relevant Policy: *Policy on the Recognition of Campus Groups, Revised May 25, 1993*

Student Organizations: For the purposes of *this Policy*, "Student Organization" refers to Student Societies and Campus Groups as defined above.

Relevant Policies: *Policy on the Recognition of Campus Groups* and the *Policy for Compulsory Non-Academic Incidental Fees*.

Student Society Constitutions

As the elected representatives of their student constituents and the trustees of moneys collected from students, student societies are expected to conduct their affairs in accordance with recognized constitutional and business practices. The University's interest in constitutional matters is concentrated on seeing that student societies operate in an open, accessible, and democratic fashion.

Three principles are paramount:

- Organizations for which compulsory fees are assessed should be answerable for the management of those funds;
- Procedures should be sensible, sound, and designed to recognize and protect students' interests; and
- Information relating to fees and financial management should be readily available, and those affected should be encouraged to take an active interest in the policies and procedures which apply to them.

Student societies should ensure that an up-to-date copy of their constitution and contact information for their executive officers is filed with the head of the academic division, college or administrative office concerned, the ULife database and with the Office of the Vice-Provost, Students.

Requirements

The constitution and/or by-laws (and any other governing documents) must be subject to approval by the society's constituents. The council or board of the society might have a significant role in the approval process, but the members at large of the society (i.e., the students who are charged the student society fee), must have ultimate control over the governance of the society.

The constitution and/or by-laws should at a minimum address the following areas and must address the specific areas outlined in Section 1 of the *Policy for Compulsory Non-Academic Incidental Fees (CNAIF)*.

- Definitions:** Clearly articulated definitions for terms used in the governing document(s)
- Objectives:** The primary objectives of the society
- Membership:** A description of the students who automatically become members of the society upon registration and, if applicable, the process by which other students may become members
- Council/Board:** A description of the main governance body of the organization including its powers, duties, and authority
- Executive:** A description of the executive committee of the organization (the body normally charged with carrying out the normal business of the society under specific authority granted by the constitution and/or the council/board) including its powers, duties, and authority
- Officers and Executive Committee Members:** A list of officers and other members of the society's executive and their duties
- Meetings of Members:** The procedures relevant to holding ordinary meetings of members

- **Annual General Meeting:** The procedures relevant to holding the Annual General Meeting of the society (i.e., the meeting at which the society’s audited financial statements are received by the members and at which the consent of members is sought on an annual basis for other important proposals)
- **Meetings of the Council/Board:** The procedures relevant to holding meetings of the main governance body of the society
- **Meetings of the Executive:** The procedures relevant to holding meetings of the executive committee of the society
- **Rules of Order:** The rules of order used for meetings of the society and any special procedures implemented by the society
- **Committees:** A description of the standing committees or commissions of the society including membership, powers, duties and accountability to the main governance body of the society
- **Conflict of Interest:** The rules and procedures concerning conflict of interest (see “Conflict of Interest” below)
- **Elections and Referenda:** The rules and procedures governing elections and referenda conducted by the society
- **Membership Fee:** The procedures relevant to requesting an increase or decrease of the fee collect by the University on behalf of the society (see section B.1.(e) of the *CNAIF Policy*)
- **Financial Procedures:** An outline of the accounting and financial procedures of the society (see section B.1.(d) of the *CNAIF Policy*)
- **Financial Reporting:** The process by which regular reports are made to the executive and council/board concerning the society’s financial position (see section B.1.(a) of the *CNAIF Policy*)
- **Audit Requirements:** The procedures concerning the annual audit of the society’s financial statements (see section B.1.(b) of the *CNAIF Policy*)
- **Records:** A statement concerning the availability to members of formal meeting and financial records of the society (see section B.1.(c) of the *CNAIF Policy*)
- **Grievances:** The procedures for handling complaints and other grievances (see section B.1.(f) of the *CNAIF Policy* and “Allegations of Improper Conduct by Student Societies” below)
- **Accountability for Payments to Other Organizations:** The procedures concerning portions of the society’s fee designated for other organizations and disbursements to other groups (see sections B.2.(c) and B.2.(d) of the *CNAIF Policy*)
- **Other Governing Documents:** A list of other governing documents of the society, the applicability of and authority granted by these documents, and the procedures for amending these documents
- **Amendments:** The procedures for making amendments to the constitution and/or by-laws. The ultimate power and authority to change the constitution and/or by-laws of a student society must rest with the general members of the society

Constitutional Issues

Incorporation

A number of student societies are incorporated. The approval of the Governing Council is required as part of the incorporation process. Student societies which are contemplating becoming incorporated should contact the Office of the Vice-Provost, Students, early in the planning process so as to be aware of the University's requirements in this respect.

Resolution of Disputes

Conflict and disputes between individuals and groups are normal characteristics of the operation of student societies. Indeed, some people would say that conflict is necessary to the healthy growth of an organization. In some cases, however, conflict and disputes cannot be readily resolved through a society's own means.

Mediation is a technique used to help two or more parties resolve a dispute relatively informally. Mediation might be an appropriate route to follow when there is an unresolvable disagreement between executive or council members, or when there is a case of harassment in which the two parties are both willing to resolve the situation informally. Mediation is an option for certain types of offences in some University policies.

The University of Toronto uses the services of mediators trained by St. Stephen's Community House. If your organization is involved in a situation that might benefit from the help of a mediator, call the Coordinator, Student Policy Initiatives in the Office of the Vice-Provost, Students at (416) 946-4066.

Conflict of Interest

Essentially there are two types of "conflicts of interest" when dealing with student societies, financial conflicts and constitutional conflicts. Both types of conflict of interest should be addressed in the society's constitution and/or by-laws.

Financial Conflicts:

- 1) A person in a position to effect an official decision has a personal or financial interest in the outcome of the decision
- 2) An executive member receives money or gifts from a third party in association with a decision by the society to employ, or contract with, this third party

In these cases, societies should require individuals to declare their conflict and the individuals themselves should not participate (i.e. vote) in the decisions taken related to the conflict. See Appendix F for an example of a written declaration of conflict.

Constitutional Conflict:

- 1) A person is involved in two (or more) organizations and the interests of one organization are at odds with the interests of the other

- 2) A person is selected or elected by and from a particular constituency while being expected to act in the best interests of the organization as a whole and not as a “representative” of their constituency

It is important to consider the conflicts that people might face when they are selected by the executive or by the board/council for various positions. Ideally, a person should not be selected for a position when a potential conflict exists. It might also be useful to remind people of their responsibilities when they are elected as representatives of a society.

Conduct of Individuals Involved in Student Societies

Notwithstanding any rules and procedures that a society might have related to conduct, it is important to note that executive officers, council/board members and others involved in the society can be held personally responsible by the University through a complaint under the *Code of Student Conduct* or the *Policy and Procedures: Sexual Harassment* for their activities in a student society that are defined as offences. Copies of both policies are available from the Office of the Governing Council Secretariat or the Office of the Vice-Provost, Students.

Individuals and societies are subject to all of the statutory laws of Ontario and the *Criminal Code of Canada* as they may relate to activities conducted by the organization. Furthermore, societies and individuals can be held jointly and/or individually liable under common law or statute law for any act or omission that might be considered negligence or failing to fulfill an obligation under law.

When an individual or group has been accused of improper conduct, it may be necessary and appropriate to make special accommodations in order to protect individuals and/or to minimize disruption to the normal activities of the society. These accommodations may range from arranging for alternate working conditions to suspending an individual from their normal duties and privileges pending the outcome of an investigation. Societies should include appropriate provisions in their by-laws and/or constitutions in order to take these kinds of measures.

Allegations of Improper Conduct by Student Societies

In order to preserve the independence of the student societies, the University tries to minimize its involvement in their affairs. However, in the event that difficulties cannot be resolved within the society concerned, this section outlines the procedure to be followed.

Section B.3. of the *Policy for Compulsory Non-Academic Incidental Fees* describes the conditions under which the University would intervene in the affairs of a student society:

If the Office of the Vice-President and Provost has reason to believe that a student society is not operating in an open, accessible and democratic fashion and following the terms of its constitution, it shall inform the society of this in writing along with details of whatever inadequacies in the society's conduct of its affairs are alleged to exist. ... The Office of the Vice-President and Provost should ensure that the society's internal complaint procedure had been exhausted before it proceeds further unless

there are compelling reasons for doing otherwise, in which case this should be reported to the University Affairs Board.

This policy assumes that all student societies provide an internal complaint procedure. Therefore, it is important to clearly outline the grievance procedures process in the organization's constitution or by-laws (even if the details of such procedures are handled as a matter of standing policy).

Generally, four sections should be considered in the outline of the society's grievance procedures:

- | | |
|---------------------------------------|--|
| 1) Investigation & Hearing | A description of how an individual or designated committee will hear and/or investigate allegations or grievances |
| 2) Recommendations | The procedure by which the details of the investigation are reported (usually to the executive) including one or more options for resolution of the case |
| 3) Decision | How the executive decides upon the resolution of the case including the implementation of recommendations, and what, if any, additional actions might be taken |
| 4) Appeal of Decision | The procedure by which an appeal of the Decision is handled (usually to the council or board of the society) |

A timetable for the whole process (including the time within which each of these steps should be taken) should be included as part of the procedure. All steps should be well-documented.

It is important to note the OADASO Policy Section B outlines the complaint and resolution process for Student Societies once internal processes have been exhausted.

Fee Guidelines

Student Society Fees

All University fees, including those for membership in student societies, are collected by the University as a condition of enrollment, under authority vested in the Governing Council by *The University of Toronto Act*.

Compulsory non-academic incidental fees are not charged to students registered in Arts and Science programs who are 65 years of age or older so long as the University waives other fees for these students.

Each student society proposes its own fee, subject to approval by the University Affairs Board.

Societies have different needs and concerns: for example, some may only organize and offer one or two social events during the year, while others become involved in a variety of programs and services, from academic to entrepreneurial, athletic to professional. This range of interest and activity is usually reflected in the respective fees – and budgets – of the organizations concerned.

Payment or Release of Funds

The University will undertake to release to student societies the fees collected on their behalf in each academic session. Payments are calculated and disbursed by Student Accounts, Financial Services Department, 3rd Floor, 215 Huron Street. Funds for the fall-winter session are normally released in three installments of roughly 60%, 30%, and 10% respectively. Funds for a summer session (if applicable) are released in two installments of roughly 60% and 30% of the previous summer session fees with the remaining balance treated as an adjustment to the first fall-winter installment.

Payment of the installments is subject to compliance with the audit requirements set out in the following section on **Audits**.

Cheques are sent through campus mail unless arranged in advance to be picked-up from the Student Accounts office.

Financial Timeline

Item	Date(s)
Fiscal Year (In general)	May 1 st – April 30 th
Student Society Cheques Released – 60%	On or about September 30 th
Audit Memo Sent by OVPS to Student Societies	Early November
Audit Exemption Letter Due	October 31 st
Audit Due	Before December 31 st
Student Society Cheques Released – 30%	On or about January 15 th
Fee Memo Sent by OVPS to Student Societies*	Early February
Fee Increase Form Due*	March 15 th
Student Society Cheques Released – 10%	On or about March 15 th
Supporting Documentation for Fee Increases Due*	March 31 st
Student Society Cheques Released**	On or about May 15 th
Student Society Cheques Released*** - 60%	On or about June 15 th
Student Society Cheques Released*** - 30%	On or about July 15 th

* Fee timelines are for St. George Campus only. For UTM and UTSC timelines, please contact your Campus Groups Administrator.

** May cheques are only issued if there is a balance on the account at the end of the academic year.

*** Not all student societies collect and receive summer fees.

Audits

Each student society on whose behalf a compulsory non-academic incidental fee is collected is required by the *Policy for Compulsory Non-Academic Incidental Fees* (apart from the exceptions noted in the *Policy*) to have its books audited annually by an independent auditor licensed under the *Public Accountancy Act*. The appointment of an auditor should be approved each year by resolution at the full council level. The audited financial statements should be signed jointly by the treasurer and at least one other executive officer, received by the council or the appropriate legislative body of the student society and formally accepted by

resolution. In addition, the council is responsible for bringing these reports to the attention of and making them available to the general membership of the society.

A copy of the audited financial statements should also be forwarded to the Office of the Vice-Provost, Students no later than December 31st each year. If the auditor's report is not received by this date, or if there is a denial of audit opinion or other qualification which the reviewer feels is sufficiently serious to require special attention, the University may withhold further installments of the fees collected for that year until the society is able to show, by means of an interim review by its auditors of its current books, that the problems or questions which were identified have been satisfactorily resolved.

Unqualified, in this case, means without condition or limitation as in it is a clean report and there are no qualifying factors to the auditor's review. Qualified, in this case, means an auditor is unable to render a full opinion about the society's finances, because the accounting may not meet the Generally Accepted Accounting Principles or because the information was for some reason incomplete. For example, collecting entrance fees to a program by cash with no receipt means the auditor cannot verify how much money you actually received because there is no paper trail to confirm the final amount.

Standard of Audit

When the audit has been completed, the auditor may submit a memorandum of recommendations addressed to the executive of the society and containing comments on:

- The efficacy of procedures
- Any unusual operating results
- Any other aspects of accounting and financial control which should be brought to the attention of the membership

The audit reviewer in the Office of the Vice-Provost, Students will expect a copy of any such interim memorandum of this nature if one is received by the society.

Audit Items

The following documentation should be prepared for a student society's selected auditor (See appendices for some examples – your Campus Groups Administrator can also provide you with more detailed exemplars):

- Ledgers/books/journals that provide details of all accounting transactions. These ledgers must be complete and accurate. The ledger detail must be totaled and these totals must agree to the revenue and expense amounts reported in the financial statements.
- Bank statements and cancelled cheques for every month of the fiscal year. These documents must be organized and details of outstanding cheques/deposits at year-end must be provided.
- Receipts/invoices to support all expenditures
- Receipts or other documentation to support revenue/cash receipts other than fee revenue received from the University

- Financial Statements (balance sheet and income statement) must be prepared accurately and in accordance with Generally Accepted Accounting Principles. The statements must be prepared by an individual with appropriate knowledge/experience. A bookkeeper/accountant should be hired if necessary. Internal Audit will not accept financial statements that are incorrect or that need adjustment.

Audit Tips

To minimize audit fees:

- Keep books up-to-date
- Make certain that all files are in order and complete
- Arrange a pre-audit meeting with the auditors to determine what they will need, including any schedules and/or analysis for their audit files
- Be accessible during the audit for questions (leave a telephone number if not on campus)
- Do not agree to the audit fees if they appear unreasonable. Discuss any reservations with the auditor
- Auditors employed by student societies will be able to do a better job and will charge a more modest fee if they are involved in the creation and monitoring of the bookkeeping systems throughout the year preceding their audit and if a bookkeeper maintains complete records eliminating the need for the auditor to do the more routine work
- The cost of the audit should be projected in the budget

Exemption from Audit

Exemptions from the audit requirement (outlined in section B.2. of the CNAIF *Policy*) may be granted by the University's Internal Auditor provided that:

- 1) The fees collected by the University on behalf of the student society concerned amount to less than \$30,000 in the fiscal year
- 2) The total amount of other income, not including fees, does not exceed \$7,500 in the fiscal year
- 3) The Internal Auditor is satisfied that the society is maintaining proper books of accounts and supporting documentation

The request for exemption must be made in writing and it must bear the signatures of two-thirds of the full membership of the executive of the society. The request letter must be sent by October 31st to the Internal Audit Department, the Office of the Vice-Provost, Students and to the relevant campus' student life office.

Societies that have requested an exemption from the audit requirements may choose to have their books and records reviewed by the Internal Audit Department or provide a Review Engagement Report.

Review by Internal Audit Department

If an audit exemption has been requested, the following documentation must be submitted to the Internal Audit Department no later than December 31st (See appendices for some examples – your Campus Groups Administrator can also provide you with more detailed exemplars):

- Ledgers/books/journals that provide details of all accounting transactions. These ledgers must be complete and accurate. The ledger detail must be totaled and these totals must agree to the revenue and expense amounts reported in the financial statements.

- Bank statements and cancelled cheques for every month of the fiscal year. These documents must be organized and details of outstanding cheques/deposits at year-end must be provided.
- Receipts/invoices to support all expenditures
- Receipts or other documentation to support revenue/cash receipts other than fee revenue received from the University
- Financial Statements (balance sheet and income statement) must be prepared accurately and in accordance with Generally Accepted Accounting Principles. The statements must be prepared by an individual with appropriate knowledge/experience. A bookkeeper/accountant should be hired if necessary. Internal Audit will not accept financial statements that are incorrect or that need adjustment.

If a Society submits inaccurate, disorganized, or incomplete statements and/or supporting documentation to Internal Audit, the documents will be returned to the Society and fees will be withheld until appropriate documentation is completed. For more information about organizing financial documents please see the Financial Management section on page 30.

The society must reimburse the Internal Auditor for the cost incurred in reviewing the financial statements.

Review Engagement Report

At the discretion of the student society, the student society may appoint an independent public accountant to provide a Review Engagement Report instead of the review by the Internal Audit Department. During the performance of a review engagement, analysis, enquiry, and discussion are the principle procedures to meet the objective of a review engagement. This objective is to ascertain whether the financial statements are plausible. If, after reviewing the financial statements, the accountants are satisfied that the financial statements are plausible, in other words the financial statements are worthy of belief, an accountant's standard or unqualified report will be issued.

Requests for Fee Changes

The University Affairs Board has established procedures for organizations considering changes in the student incidental fees collected on their behalf by the University. The Office of the Vice-Provost, Students & First Entry Divisions reviews submissions from student societies concerning fee changes in light of the requirements spelled out in these procedures, and then, if appropriate, forwards the requests with its recommendations to the University Affairs Board. The Board looks particularly for assurance that:

- The decision to change the fee was arrived at by proper constitutional process and with adequate discussion and publicity within the constituency concerned;
- That applicable referenda were conducted in a fair and democratic manner; and
- That accurate financial records are maintained.

Student societies requesting changes in fees are required to submit the following documentation to the Office of the Vice-Provost, Students as early as possible. The deadline for UTM and UTSC to submit fee documentation is usually in January. The deadline for St. George to submit fee documentation is usually in March. These earlier timelines for UTM and UTSC reflect that fee decisions can be local ones, and are

considered at Campus Council before continuing to the University Affairs Board. Requests for fee changes for a summer session should be submitted no later than October 15th of the preceding fall/winter academic period.

It is important to note the deadlines. Early timing is essential in order to allow adequate attention to the requirements and steps which have been laid down, to resolve any questions or problems which may arise, to ensure that the approvals process is completed while students are still on the campus, and any necessary adjustments can be made in calendars, fee assessment and collection procedures, etc.

Fee Change Procedure

All requests for new fees, changes to fees, the addition of new designated portions of fees, or changes in the designations and/or levels of existing portions of fees must be made using the Fee Change Request Form (located in Appendix G) and must be submitted to the Office of the Vice-Provost, Students with the following:

1. Evidence that the request to change the existing fee (or to institute a new charge) has been authorized by due constitutional process of the organization. This evidence should include:
 - A copy of or specific reference to the section of the society's constitution and/or by-laws which relates to the mechanism for fee changes;
 - A copy of the relevant rules and procedures governing the process related to the mechanism for fee changes;
 - Minutes of the meeting at which the resolution to request the change was approved and minutes of any other relevant meetings (e.g., the minutes of the meeting at which ratification of referenda results occurred if this decision was independent of a formal resolution to request a fee increase); and
 - A formal declaration from an appropriate officer or representative of the society certifying that the organization has complied with the terms of its constitution and/or by-laws, and the rules and procedures relevant to the request.

2. Details of any referenda related to the subject which may have been held including:
 - The full text of referendum questions (and a copy of the paper ballot used when applicable);
 - The full results of the referenda (including the number of members voting in favour of the proposal, the number voting in opposition, the number of spoiled or abstaining ballots and the total number of eligible voters);
 - Copies of formal notices, newspaper advertisements, flyers, and other publicity given the matter to ensure that those who may be affected by the change are aware of the proposal, including size and purpose of the increase, and have had the opportunity to make their views known;
 - The decisions and rulings concerning any applicable complaints or concerns related to the referendum process.

3. The budget for the current year together with details of any subsequent amendments or deviations and an estimate of actual income and expenditures to date.³
4. An audited statement of accounts for the previous financial year showing sources of income and nature of expenditures may also be required.

As part of the fee increase request process, an assessment of the procedures used to seek approval of the fee increase is undertaken. This assessment addresses fairness and democracy of the process, as well as compliance with all applicable rules, procedures and policies.

Fee Change Referendum

A student society conducting a referendum on the subject of a fee change, may find it impractical or impossible to do so before their fee documentation deadline. In this event, the request and required supporting documentation should be submitted as above, and should include a notice of intent to hold a referendum; the referendum results must then be available by the April meeting dates of the University Affairs Board.

Student societies should consult with the Director of the Office of the Vice-Provost, Students, early in the referendum planning process in order to ensure that the University's requirements are met. Societies are also asked specifically to seek advice on the wording of referendum questions.

For more information about referenda please see Appendix F.

Financial Management

The University's Internal Auditor has prepared a set of guidelines, primarily to orient student executives in general, and the treasurers specifically, toward maintaining adequate records and control over their finances. It has been suggested that the following guidelines outlined in the *Handbook for Student Societies* be included or referred to in student society constitutions.

The practices described are not inclusive, and the assistance of a professional accountant should be sought for any specific problems. The Office of the Vice-Provost, Students is also always ready to provide advice and direction.

Responsibility & Authority

Roles and Duties of the Executive

The typical responsibilities of the treasurer, secretary, and president, particularly as they relate to financial matters, are briefly described in the following sections. These sections are not intended to replace the constitutional rights of the members of the society but merely to point out some basic responsibilities which should be incorporated in the constitution as a matter of good administrative and business practice.

³ Not required for fees for designated purposes or cost of living increases.

Treasurer

- Maintenance and security of the financial records of the society, including establishment of adequate internal controls
- Co-ordination and preparation of an annual budget, and any subsequent revisions thereto, for presentation to the executive committee and the council of the society
- Reporting similarly, at least on a monthly basis, the financial position of the society and a comparison of actual revenue and expenditures to budget
- Compliance with University policies regarding appointment of auditors and financial reporting requirements to the membership of the society and to the Governing Council
- Executive compliance with financial policies, procedures and internal controls adopted by the society
- The orderly transfer of all assets, books and other financial records to the incoming treasurer

Secretary

- Preparation and distribution of notices of meetings and an agenda for each meeting. The agenda in most instances would include receiving the treasurer's interim report. The treasurer's annual report should be adopted by due process of resolution
- Maintenance and security of minutes of each meeting, including a record of attendance and voting. For organizations that hold more or less regular meetings at which decisions are reached involving commitments, financial or otherwise, the maintenance of a proper record in the form of minutes, signed by the president and the secretary, is imperative
- Knowledge and custody of the constitution and by-laws. The secretary must assist the president in dealing with points of order arising in the course of a meeting
- The orderly transfer of minutes and other records to the incoming secretary (In some academic divisions, copies of the student society's duly approved minutes and other documents are also filed with the head or other administrative official of the college, faculty, or school concerned. Societies which do not at present have this policy may wish to consider it as another means of ensuring that a continuing and complete record of their proceedings is maintained and accessible.)

President

- Overall direction of the activities of the society
- Chair of the executive committee and *ex-officio* member of all other committees
 - The executive committee is composed of the officers of the society
- Responsible for ensuring that officers carry out their respective duties

Vice-President

- The position of vice-president is not essential, provided that there is constitutional provision for appropriate delegation/action in the absence of the president

- The vice-president's responsibilities may include oversight of various committees, ensuring that all the activities of the group meet regulations and policies of the University of Toronto, and coordinating organizational recruitment efforts.

Internal Control

Internal control means that there are adequate organizational safeguards and procedural checks to protect the assets of the student society and to ensure that the society's objectives are met. It also means the effective allocation and use of the student society's resources. These resources are cash generated from fees and other income, physical plant facilities purchased or made available by the University and the human resources hired by the student society. Professional help and advice may be required to create and implement such controls. The auditor engaged by the society can provide a memorandum each year outlining financial areas needing improvement, and the Office of the Vice-Provost, Students may also be able to assist in developing appropriate procedures.

Financial Control

The budget is a primary financial control for the student society and should be approved by the full council.

- The creation of a budget forces the executive to look at its objectives and to plan, organize and direct the society towards meeting these objectives
- The reporting of "actual" and "budgeted" operating results provides the vehicle by which the executive can monitor and control the financial activities of the society
- Significant variations from budgets would require an immediate explanation and some executive direction to meet these financial exigencies
- Deficit budgeting should be prohibited where the deficit exceeds the student society's accumulated surplus.

Accounting Controls

Accounting control refers to the segregation, grouping and accumulation of accounting transactions according to the nature of the income or expenditure.

- Salaries should be segregated from other expenditures
- Student fees income should be segregated from other income and appear as a separate line item in the financial statements
- Expenditures such as social costs should be grouped to indicate the total costs for all social events

The allocation of income or expenditures to accounts should always be consistent.

Physical Control

Physical control of assets includes the use of:

- Lockable petty cash boxes, files and drawers and control over the number of keys issued
- Bank safety deposit boxes (contracts, bonds, etc.)
- Prompt deposits of all cash in banks
- Limited access to office areas
- Controlled access to inventory areas (supplies, athletic equipment, yearbooks, etc.)

Mechanical Checks

Mechanical checks include those methods used to ensure that the records are both accurate and complete.

- A trial balance of the books (Appendix D), prepared at least once a month
 - Ensures that the debits equal the credits
- Monthly bank reconciliations
 - Checks on the accuracy and completeness of the bank statement balances and the society's book balances.
- Extend and add the prices and respective sales taxes on purchase invoices to ensure that the calculation of expenses being recorded is accurate.

Division of Duties

The duties of the officers should be divided in such a manner that one officer checks the work of other officers or committee chair. It is recommended that any officers or staff having duties involving the handling of cash should be bonded (have a background check completed and have insurance procured against any theft from the company that the employee may commit).

Levels of Authority

Internal control is gained by allowing only specified officers to sign cheques and requiring certain levels of authority for committing the society to financial or other obligations.

- Equipment purchases, staff appointments or contracts should require formal approval by the executive committee
- Paid employee positions should be advertised widely. Successful applicants for paid positions should be ratified by council.

Fiscal Year and Transitional Information

One criterion in financial reporting which student societies must observe is consistency. The financial position and changes resulting from operations must be comparable in order to be meaningful to the reader of the financial statements. Most student societies should consider using the same fiscal period as the University, i.e., May 1 – April 30. Ideally, the fiscal year-end should permit the audit to commence while the officers responsible for that year's operation are available for consultation.

Student societies inevitably experience a significant change-over in officers each year. When the transfer of authority and responsibility takes place shortly before the summer break, as it commonly does, special care must be taken to preserve the society's continuity of function and operation. This can be particularly important on the financial side and in updating contact information in ULife. We recommend that out-going executives spend time in the spring with the incoming executives to provide an overview of the student society's financial management processes and an update of the current budget.

Financial Procedures

Accounting

Budgets

Budgets should:

- Be prepared at the beginning of a fiscal year to chart the program of a society
- Be categorized according to the budget definitions
- Have monthly statements presented showing the actual experience of the society compared to its original intentions
- Never have a budgeted deficit exceed the society's accumulated surplus
- Have contingency line items of approximately 5-10%

Cheques

All cheques should be:

- Physically controlled. Blank cheques must be kept in a locked file or drawer
- Pre-numbered to control their use and reconciliation
- Voided, if spoiled, to prevent their subsequent re-use
- Signed by at least two executive officers authorized by the banking resolution and only when fully supported by invoices and/or signed receipts. We recommend that there be four individuals listed with signing authority so that two are always available.
- The cheque number must be entered on the respective invoices being paid, in the journals and books of account and no cheques may be signed in blank

Receipts

All receipts should be:

- Budgeted at the beginning of the fiscal year
- Recorded in the books of account
- Fees income should be separated from other income
- All income must be recorded according to budget classifications
- Deposited intact in the bank when received

- Compared to budgets and discussed at the executive meetings

Sales for social and special events should be controlled by the use of pre-numbered tickets and cash reports reconciling ticket sales, attendance and the respective bank deposits.

Petty Cash

Petty cash should be operated on an imprest (advance loan) basis. That is, a nominal amount of cash is issued by cheque to a custodian who is required to submit a request for additional funds when this becomes depleted. The custodian is personally responsible for the protection of the cash and will be reimbursed only for the expenses submitted and supported by invoices or receipts. The petty cash transactions are illustrated in Appendix B (Ref. 1, 3, 9, 12, 16, and 18). The initial allotment is charged to a "Petty Cash" and subsequent reimbursements are debited, according to the approving authority, to the appropriate expense accounts.

Payments out of petty cash should be:

- Limited to nominal amounts with a fixed maximum (e.g. \$25)
- Supported by purchase invoices and/or receipts
- Stamped "paid" when paid
- Limited to student society business (no personal loans)

Unspent petty cash funds are normally deposited in the bank at the end of the society's fiscal period.

Disbursements

All disbursements should be:

- Budgeted at the beginning of the fiscal year
- Recorded in the books of account according to budget classifications
- Supported by purchase invoices and/or receipts approved by the respective committee chairman
- Compared to budgets and discussed at the executive meetings

Investments

The acquisition and sale of securities (resulting from the investment of surplus funds) must be:

- Formally approved by the executive committee
- Recorded as investments in the books of account
- Held in bank safekeeping that requires two signatures to gain access or delivery

Bookkeeping

Maintaining a Combined Cash Journal

The format of the society's books should lend itself to quick financial interpretation. A bound 24 or 30 column "Combined Cash Journal" is recommended:

- The book format is simple to maintain
- There is no possibility of losing pages (short of tearing them out)
- The multiple columns facilitates classifying accounts and maintaining cash control balances
- The various committees know precisely what has been spent out of their respective budgets at a glance
- The book is self-balancing, thereby providing a check on the posting accuracy
 - The total of the debit columns should always equal the total of the credit columns
- This self-balancing feature results from double-entry bookkeeping
- The pages are pre-numbered and provide an audit trail

The headings in the columns of the Combined Cash Journal should follow the budget classifications for the year. This means the books will automatically reflect any changes in a society's program for the current fiscal year. Double-entry bookkeeping literally means at least two entries are required for each transaction.

Appendix B is an example of double-entry bookkeeping on a Combined Cash Journal.

- Each entry in the book must be adequately supported by either a cash report or a Cheque Requisition supported by an invoice from a vendor
- An invoice is *prima facie* evidence of a purchase
 - Reveals the nature of the purchase, who received the goods or services, when the purchase took place and the reasonableness of the expenditure
- Cheque Requisition (Appendix A) provides further details regarding the reason for the expenditures, authorization, approval and audit trail
- Cash reports should tie into sales of tickets, books, T-shirts, etc., and the bank deposit
 - These vouchers must then be protected and preserved for audit
- Books and supporting documentation regardless of the accounting system should be kept at the University
 - Preferably secured in the student society office

Please ensure that electronic books are regularly backed up.

Financial Statements

Appendix C is an example of financial statements prepared on an accrual basis.

- Operating accounts on the books are arranged in the same sequence as they appear on the financial statement
 - Facilitates the preparation of interim and annual financial statements
- Format can be changed to accommodate any changes in the organization of the student society
- Society's auditor should be consulted before making any changes to make certain that the reporting conforms to generally-accepted accounting principles and standards

Advice for Large Societies

Larger societies should be prepared to purchase competent bookkeeping services. Staff assistance like this will also supply continuity to the societies' operations when executives change at the end of each year.

Other Financial Procedures

Non-Budgeted Expenditures

Expenditures not in the budget should:

- Receive executive committee approval prior to making any financial commitments on behalf of the student society (up to a certain level – e.g., perhaps 5% of the total budget)
- Expenditures beyond 5% of the total budget should require full council approval
- Equipment purchases, staff appointments and contracts should require executive committee approval

Sub-Committee Financial Records

Sub-committees, commissions, or other subsidiary bodies which maintain their own set of books should submit their books to the treasurer, and return all surplus funds to the society's treasurer for deposit or investment by the executive committee.

Bank

All bank accounts must be:

- Authorized by a formal resolution of the executive committee. A copy of this resolution should be presented to the bank. The banks will provide the appropriate documentation and guidance on creating these accounts. Bank overdrafts, hypothecations and loans should be prohibited. In extreme situations, the University should be consulted regarding the possibility of a fee advance.
- Recorded on the books of account.
- Reconciled to the books of account each month. A copy of these bank reconciliations might be presented monthly to the executive committee.

Loans & Leases

Student societies should be aware of the implications of loans and leasing arrangements for services and equipment. If either the loan or the lease is for longer than one year, it will have a financial impact on the activities of succeeding executives and councils. If the commitment is large it will have a serious impact on the revenue available. The incorporated societies have varying restrictions on loans and similar precautions should be taken with leases. While long-term lease contracts may make business sense in certain circumstances, all student societies should, if possible, include an annual cancellation clause in the contract. A student society may wish to seek legal advice on these matters.

Designated Fees, Grants, and Disbursements to Other Organizations

In the case of a portion of a student society fee designated for another organization, see section B.2. (c) of the *Policy for Compulsory Non-Academic Incidental Fees*.

In the case of disbursements to course unions, recognized campus groups, clubs and other organizations, see section B.2. (d) of the *Policy for Compulsory Non-Academic Incidental Fees*.

In both cases, proof of the group's compliance should be shown in the audited financial statements, or where an exemption has been granted the unaudited financial statements, that are to be submitted to the University's Internal Auditor – via your Campus Groups Administrator– no later than December 31st.

Appendices

Appendix A: Cheque Requisition Form

Cheque Requisition Form	
Date:	_____
Name:	_____
Student Number:	_____
Amount Requested:	_____
Cheque Payable to:	_____
Address:	_____ _____ _____
Purpose:	_____ _____ _____
Committee/Commission:	_____
Committee Approval Date:	_____
<p>Note: For any payments made, the receipts and/or invoices must be submitted to the Treasurer or the money returned</p>	
	_____ Signature
For Office Use Only	
Approved by:	_____
Signature:	_____
General Ledger Account #:	_____
Account #:	_____
Account #:	_____

Appendix B: Combined Cash Journal

Date	Description	BANK ACCOUNT		Petty Cash	REVENUE ACCOUNTS			EXPENSE ACCOUNTS					Sundry Expenses Details Amount				
		Cr.	Dr.		Balance	Fees	Social	Formal	Sundry Receipts Details Amount	Social	Formal	Athletic		Admin.	Grdn		
2011																	
1-May	Opening Balance			500.56													
1-May	J. Doe - Petty Cash		25.00	475.56													
30-May	LoFT Press		15.00	460.56													
10-Sep	J. Doe - Petty Cash		20.50	440.06													
27-Sep	Bank Deposit: Fees			1840.06													
5-Oct	Hart House Farm		150.00	1490.06													
6-Oct	Merchant's Sports		123.71	1366.35													
10-Oct	Orientation		500.00	866.35													
10-Oct	Ace Catering		233.75	632.60													
25-Oct	Loblaws		52.58	580.02													
1-Nov	J. Doe - Petty Cash		15.00	565.02													
2-Nov	Deposit: Ticket Sales		500.00	1065.02													
4-Nov	Bowlerama		127.41	937.61													
5-Dec	Varsity Arena		25.00	912.61													
6-Dec	J. Doe - Petty Cash		20.00	892.61													
2012																	
25-Jan	Bank Deposit: Fees		500.00	1392.61													
27-Jan	Bank Deposit: Alumni Don.		150.00	1542.61													
15-Feb	Royal York Hotel		556.23	986.38													
16-Feb	Merry Musicians		240.00	746.38													
17-Feb	Bank Deposit: Ticket Sales		600.00	1346.38													
2-Mar	Soney Curling Club		350.00	996.38													
3-Mar	J. Doe - Petty Cash		12.00	984.38													
31-Mar	Bank Charges		10.00	974.38													
20-Apr	Ace Catering		156.79	817.59													
27-Apr	J. Doe - Petty Cash		20.00	797.59													
		29350.00	2652.97														
				112.50													
					1700.00	500.00	600.00	150.00	1073.16	796.23	576.29	5.00	176.79				25.00

Appendix C: Financial Statement

**(name of student society)
University of Toronto
Financial Statements
Year Ended April 30, 2018**

(name of student society)
University of Toronto
Balance Sheet
April 30, 2018

	<u>2017-18</u>	<u>2016-17</u>
Assets		
Current		
Cash and Short Term Deposits	\$XXXX	\$XXXX
Receivables	\$XXXX	\$XXXX
Canada Savings Bonds - at cost	\$XXXX	\$XXXX
Prepaid expense	<u>\$XXXX</u>	<u>\$XXXX</u>
	\$XXXXX	\$XXXXX
Fixed (note 1)		
Office furniture and fixtures - at cost less accumulated depreciation	<u>\$XXXX</u>	<u>\$XXXX</u>
	<u>\$XXXXX</u>	<u>\$XXXXX</u>
Liabilities		
Current		
Payables and accruals	\$XXX	\$XXX
Members' Equity		
Surplus	<u>\$XXXX</u>	<u>\$XXXX</u>
	<u>\$XXXXX</u>	<u>\$XXXXX</u>

Approved on behalf of the Executive

The accompanying notes form an integral part of these financial statements.

(name of student society)
University of Toronto
Statement of Income and Expense and Surplus
Year Ended April 30, 2018

	<u>2017-18</u>	<u>2016-17</u>
Income		
Student Fees	\$XXXX	\$XXXX
Ticket Sales	\$XXXX	\$XXXX
Fund Raising Revenue	\$XXXX	\$XXXX
Interest	<u>\$XXXX</u>	<u>\$XXXX</u>
	<u>\$XXXXX</u>	<u>\$XXXXX</u>
Expenses		
Assemblies and committee meetings	\$XXXXX	\$XXXXX
Audit and legal	\$XXX	\$XXXX
Bursaries	\$XXX	\$XXX
Conferences	\$XXX	\$XXX
Course evaluations	Forms \$XXX	\$XXX
	Computer Services	\$XXX
Dance	---	\$XXX
Depreciation	\$XXX	\$XXX
Disposal of office furniture and fixtures	\$XXX	---
Donations	Accessibility Program \$XXX	\$XXX
	Care For Kids	\$XXX
Handbook	\$XXX	\$XXX
Insurance	\$XXX	\$XXX
Members' expenses	\$XXX	\$XXX
Miscellaneous	\$XXX	\$XXX
Office	\$XXX	\$XXX
Ontario Federation of Students - fee	\$XXX	\$XXX
Public Relations	Internal \$XXX	\$XXX
	External	\$XXX
Salaries and benefits	\$XXX	\$XXXX
Scholastic awards	\$XXX	\$XXX
Service contracts	\$XXX	\$XXX
Social	\$XXXX	\$XXXX
	<u>\$XXXXX</u>	<u>\$XXXXX</u>
Excess of Income over Expenses for Year	<u>\$XXXXX</u>	<u>\$XXXXX</u>
Surplus, Beginning of Year	<u>\$XXXXX</u>	<u>\$XXXXX</u>
Surplus, End of Year	<u>\$XXXX</u>	<u>\$XXXXX</u>

The accompanying notes form an integral part of these statements.

(name of student society)
University of Toronto
Notes to the Financial Statements
April 30, 2018

1) *Accounting Policy*

Depreciation

Depreciation of furniture and fixtures is provided on a straight-line basis over a ten year period.

Cost	\$ XXXX
Less: accumulated depreciation	<u>\$ XXXX</u>
	<u>\$ XXXX</u>

Appendix D: Trial Balance

(Name of Student Society)

Trial Balance at _____ (dd/mm/yyyy)

Accounts	Amounts	
	Dr.	Cr.
Bank	\$3,300.00	\$3,300.00
Petty Cash	25.00	
Fees		1,700.00
Social		900.00
Formal		600.00
Sundry		100.00
Social	1,470.00	
Formal	1,140.00	

Appendix E: Student Society Branding Guidelines

What is Trademark Licensing?

The Trademark Licensing (TML) Office helps promote and inform the U of T community on proper brand usage and sourcing ethically manufactured merchandise. This ensures a consistent visual impression of the University and will enhance its reputation to our internal, national and international audiences.

Student Society Branding Guidelines

- All officially recognized student societies may use the University name to identify themselves – e.g. University of Toronto Undergraduate Medical Society
- All merchandise that bears the University name or trademarks must be ordered through a licensed vendor (this includes ‘U of T’, ‘utoronto’, all official logos, etc.). This policy applies to student group logos that use the university name, even if not using official logos. List of licensed vendors can be found here: <http://trademarks.utoronto.ca/licensee-list/>
- Student societies are permitted to sell departmental merchandise if the following conditions are met:
 - The merchandise is ordered through a licensed supplier
 - There is no individual profit made on the sale. It must be sold at cost or the profits invested into future group projects
 - All artwork is preapproved by the TML Office
- Student societies may be permitted to use their official faculty or department logo on merchandise. The use of these marks **MUST** be approved by the TML Office and ordered through a licensed supplier. Please contact the TML Office to discuss designs
- Student logos or designs should never resemble or copy any official trademark of an external organization. It is a violation of the Trademarks Act to use elements of or create a logo so closely resembling an official trademark that there could be confusion. This is a legally actionable violation.
- Official University marks should not be used to represent the student society on anything other than merchandise. For example, they should not be used on websites, banners, marketing materials, business stationary, etc. The student society should use their own logo for these.
- All student groups are permitted to create their own logo for their group within the following guidelines:
 - The logo cannot use any elements of official marks, resemble any official marks or use similar fonts. Elements of official marks cannot be reworked into group logos
 - The logo should be specific to the group and not represent the faculty or department generally. For example, the Medical Society can create their own logo that says Medical Society University of Toronto but not one that says Medicine University of Toronto. The latter implicates the whole faculty, instead of the individual student group.
- Any questions about the use of official or unofficial marks can be sent directly to the TML Office
- The official colours of the University are navy blue (PMS 655) and white. It is always preferred that merchandise be created in one of the following colours: navy blue, white, black or grey. Official marks can only be imprinted in white, black and PMS 655.

If you are unsure how you should be using the University of Toronto name or if you are able to use official marks, please contact the Trademark Licensing Office. All uses of the University name on merchandise must be approved by the Trademark Licensing Office.

Appendix F: Procedure on Distribution of Publications, Posters and Banners at UTSG

The University has adopted the following procedures concerning the distribution of publication, posters and banners on the St. George Campus. Because student societies (and the newspapers that are affiliated with student societies) engage in activities that are affected by these procedures, they are reprinted in full here.

1.0 SCOPE

1.01 This procedure contains general principles governing distribution of publications, posters and banners on the St. George Campus. Included are instructions on location, distribution, collection, disposal and financial implications.

1.02 For the intention of this procedure, publications include newspapers, magazines, advertising supplements, literary journals, handbooks, brochures, pamphlets, etc., which are distributed in public areas of the University.

1.03 This procedure shall be read in conjunction with other University policies that govern dissemination of information and freedom of expression, including: Statement of Institutional Purpose; Statement on Freedom of Speech, University of Toronto Statement on Human Rights; Statement on Prohibited Discrimination and Discriminatory Harassment; and Code of Student Conduct.

2.0 PUBLICATIONS

2.01 The University shall make reasonable space available for publications in specifically designated areas of appropriate buildings, land and streets owned by the University on the St. George Campus.

2.02 An application for space in these designated areas must be made to the Manager, Property Management (see address at end of document) who will consult with the relevant building administrators as necessary. This one-time application must describe the anticipated number of issues and frequency of distribution at each location, the name of the delivery company (if different from the publisher), provision of appropriately labeled stands (see 2.05, 2.06) and an action plan for taking old issues to the University-provided newspaper recycling facility (see 2.07).

2.03 Space used in designated areas shall:

- meet Ontario Building Code and Fire Code regulations
- allow for the orderly display of publications for the purpose of distribution.

2.04 Space in designated areas shall be allocated in the following order of priority:

- University of Toronto publications
- Publications of recognized University of Toronto groups
- Publications of non-University of Toronto groups or companies.

2.05 It is the responsibility of each publication to ensure its issues will be housed in stands or boxes approved by the Manager, Property Management. Unless otherwise provided or agreed, these stands or boxes are to be provided by each publication and clearly labeled with the name of the publication.

2.06 It is the responsibility of each publication to maintain its stands or boxes in good order. Stands or boxes found in disrepair by the University of Toronto shall be removed, replaced or repaired by the publications, on notice from the University.

2.07 It is the responsibility of each publication to collect and recycle outdated issues in the specially provided containers at 487 Spadina Avenue (call 978-7080 for more information) and, as part of the application procedure, each publication shall outline how it plans to recycle its outdated issues (see 2.02). The University's recycling and garbage containers are NOT to be used for this purpose.

2.08 Failure to conform with these principles, or persistent neglect or abuse of space privileges, shall result in suspension of these space privileges throughout the St. George Campus.

3.0 POSTERS/FLYERS/SIGNS

3.01 Organizations are requested to use public bulletin boards, which are located throughout campus buildings. Notices, advertisements, posters, flyers, or documents of any kind, shall NOT be attached to any wall, door, window, column, washroom, building sign, garbage or recycling can inside any University building, unless prior approval has been received from the Manager, Property Management.

3.02 Approved postering kiosks and lamp post collars are available throughout the campus and are cleaned off as necessary during the academic year. Notices should not exceed the size of four 8½" x 11" (or one 17" x 22") posters on one kiosk. Notices should not obstruct other posters while they are current.

3.03 Notices, advertisements, posters, flyers or documents of any kind shall NOT be posted on any tree, hedge, building, wall, door, window, non-approved lamp post, bench, telephone booth, pole, garbage can, recycling bin, building sign, utility box, mail box, newspaper dispenser or fence on outdoor University property.

3.04 Posters that are in violation of 3.01, 3.02 and 3.03 will be removed or covered with a Notice of Violation, and the offending sponsors will be notified. Organizations that persistently post flyers improperly in non-approved space will be charged for labour and/or material costs related to their removal. The University may use the services of collection agencies for off-campus organizations, and may suspend use of University space privileges to internal groups, to enforce payment of costs.

3.05 Signs shall not be planted on the grounds unless prior approval from the Manager, Property Management has been received.

4.0 BANNERS

4.01 Each group or individual wishing to install a banner shall obtain written approval from the Manager, Property Management. The application will specify size, location, method and time of installation and removal. Internal banners, which are a cloth flag and/or series of posters joined together, and/or a cloth sheet of 6'0" x 4'0" or less, may be hung in a designated area of a building. External banners which are more than 6'0" x 4'0" shall be made of canvas, rip-stop nylon or standard banner trade material and shall have a double thickness edge band with a minimum ½" diameter grommet every 24" along the top and bottom edge to allow tie-down cords to be inserted.

4.02 Maintenance, installation and removal costs shall be the responsibility of the group involved. Each banner must be removed within 48 hours of the conclusion of the event advertised. No screws, nails, or plugs of any kind shall be installed on the building or structure, except under the direction of the appropriate Property Manager and by an approved Trades person.

5.0 COMMERCIAL ADVERTISING

5.01 The University has many special revenue agreements and contracts with external advertising companies. Those who wish to install any permanent commercial advertising signs, posters, or flyers, must obtain approval from the Vice-President, Administration and Human Resources.

Appendix G: Student Society Referenda FAQs

As a service to student societies, The Office of the Vice Provost, Students provides a review process for referendum questions. Our staff will offer advice to comment on the proposed referendum’s compliance with applicable rules, procedures and policies, responsibility for your question rests with your student society. The advice offered is not a substitute for legal advice, nor will the Office consult legal counsel on your behalf. This is something that societies will need to undertake themselves, if they so wish. A review by the Office does not constitute an endorsement in any way of the referendum question itself; it is an administrative service only. Moreover, the fact that the Office has provided such a review does not constitute an undertaking that the Provost will take steps to move the question forward to governance. That is always a separate assessment.

Q1: What are the policy documents that a student organization should be aware of if considering a referendum for a student levy?

A1: The policy documents related to referenda for student societies are outlined in the *Handbook for Student Societies*. These policies include the [Policy for Compulsory Non-Academic Ancillary Fees](#), the [Policy on Ancillary Fees](#) and the Ministry Guidelines for Ancillary Fees set out in section 5.2 and Appendix 12 of [The Ontario Operating Funds Distribution Manual \(for Universities\)](#). While the Office will provide advice on interpretation of the University Policies and the Ministry Manual, students should familiarize themselves with the policy documents, especially if they anticipate that their referendum question may be controversial or complex.

Q2: What kinds of charges are student societies permitted to levy to students?

A2: Only non-tuition related incidental fees are permitted. The majority of student society fees will be categorized as student activity fees. These fees are defined in the Ministry Guidelines as *“those fees, the revenue from which is not applied to the costs of instruction in any course or program normally offered for credit toward an eligible degree, diploma or certificate, but is applied to the costs of enhancing the cultural or social or recreational life of the students, or to provide other non-academic services to students. This definition excludes academic services such as library, computing and learning centre services.”*

In terms of physical spaces, that means co-curricular spaces such as student activity space in a library or a reading room, student lounges, theatre renovations, sports facilities and so on. Classrooms are “tuition-related” and their construction and refurbishment is to be paid for out of the Ministry’s operating grant to the University.

Other Categories of permitted fees include health insurance fees and special levy fees.

Q3: What is a special levy fee?

A3: These fees are defined in the *Policy for Compulsory Non-Academic Ancillary Fees* as follows:

5. Student society fees may include levies for specific, limited projects, within the University including those for academic purposes. Such levies shall:
- a. be approved by whatever process is required by the student society's constitution for consideration of a fee increase, and by a referendum;
 - b. be in effect for a limited time period or include provision for periodic review;
 - c. be treated as part of the student society fee but be specifically listed on students' accounts;
 - d. be paid by the Student Accounts office directly to the student society or to a restricted account for the purposes designated in writing by the student society. Such a designation must be approved by the council or board or directors of the society.

Examples of special levies can be found below:

Society	Fee Name	University Affairs Board Documentation	Referendum Held
Innis College Student Society	Town Hall Levy	http://www.governingcouncil.utoronto.ca/AssetFactory.aspx?did=8502 p. 13-14	Winter 2012
Engineering Society	Temporary Special Levy	http://www.governingcouncil.utoronto.ca/AssetFactory.aspx?did=7768 p. 7-8	Renewed every 2 years since 1983. Most recently in Winter 2013.
Master of Information Student Council	Technology Upgrade Fund Levy	http://www.governingcouncil.utoronto.ca/AssetFactory.aspx?did=7768 p. 18	Renewed every 2. Most recently in Winter 2013.
Museum Studies Graduate Student Association	Technology Upgrade Fund Levy	http://www.governingcouncil.utoronto.ca/AssetFactory.aspx?did=7768 p. 20	Renewed every 2. Most recently in Winter 2013.
Scarborough Campus Students' Union	Special Levy	http://www.governingcouncil.utoronto.ca/AssetFactory.aspx?did=6933 p. 18-20	Winter 2010

Q4: What other advice will the Office of the Vice Provost, Students provide?

A4: The Office of the Vice-Provost, Students reviews referendum questions to comment on the following components:

- the clarity of the wording
- whether the term of the fee (effective date and end date) is clear.
- whether the wording is consistent with the society's past referenda questions
- whether the question is consistent with the relevant University and Ministry fee policies

Q5. Why is it important that the question be clear and unambiguous?

A5: Referendum questions that are unclear or which provide a vague result are subject to complaint and accordingly can make it difficult for your organization to seek the necessary approval by the University Affairs Board.

Q6: Is my student society obliged to implement any changes to a referendum question suggested by the Office of the Vice-Provost, Students?

A6: Student societies are independent organizations at the University of Toronto. While the Office of the Vice-Provost, Students is pleased to be able to provide recommendations regarding referendum questions to student societies when such advice is requested, the student societies themselves ultimately bear responsibility for their referendum questions and their society operations. They are not obliged to implement any of the changes recommended by the Office of the Vice-Provost, Students as we do not vet or approve the questions, merely review them to provide advice regarding clarity and compliance with the relevant policies, where possible.

Q7: What is the process and timeline involved in moving forward with a referendum question?

A7: As outlined in the *Handbook for Student Societies* and pursuant to the *Policy for Compulsory Non-Academic Incidental Fees*, requests for increases to student society fees must be approved by the University Affairs Board of the Governing Council.

Pursuant to University policy, a referendum is required for all new student society fees, new designated portions of fees (e.g. a special levy or a fee to fund a separate organization or function), and all increases which are not proposed pursuant to a previous referendum permitting your society to request cost of living adjustments (see below).

Once a student society decides that it wishes to hold a referendum, a representative should notify the Office of the Vice-Provost, Students. The Office will be able to indicate which policies and procedures are relevant and provide an estimate of the approval timelines that would apply if the referendum results are submitted to governance for approval. The Office can also provide links to previous referenda materials that have gone through the governance process which may assist in the framing of the referendum question.

Appendix H: Conflict of Interest Declaration

Date

[Name of President]

President

[Name of Student Society]

University of Toronto

Dear [Name of President],

In accordance with the Constitution of the [Name of Student Society], I would like to disclose my interest in the [brief description of matter/issue].

As an employee/volunteer/etc. of the [Name of Company or Organization], I am a party to any agreement which the [Name of Student Society] may sign with this company/organization.

This letter confirms that I will refrain from voting on any resolution regarding this matter at the Executive Committee and/or Council of the society.

Yours sincerely,

[Name of Executive/Council Member]

[Position of Executive/Council Member]

Appendix I: Fee Change Request Form

Please use this form for any request for a fee change. Use a separate form for **each change** requested.

FORM MUST BE SUBMITTED NO LATER THAN:
JANUARY 11, 2019 (UTM AND UTSC) / MARCH 15, 2019 (ST. GEORGE)

PLEASE TYPE OR PRINT

Name of Society

Contact _____

Position _____

Phone () _____

Fax () _____

Email _____

Indicate the type of fee change requested

Request for change in the society's portion of the fee (i.e., the "membership fee" portion of the society fee designated for general use by the society):

Cost of living increase (with support of a resolution of the council/board and a previous referendum supporting the principle of a cost of living increase).

Change supported by referendum.

Request for change in a designated portion of the fee (e.g., newspaper, special project, health plan, another organization):

Specify Portion: _____

Cost of living increase (with support of a resolution of the council/board and a previous referendum supporting the principle of a cost of living increase).

Change supported by referendum.

Request for a new designated portion of the fee (e.g., newspaper, special project, health plan, another organization) with support of a referendum:

Specify Purpose: _____

New student society fee with support of a referendum. Note: Student Life Programs should review the constitution of a new student society prior to seeking approval of a fee by referendum.

Other

Please Specify: _____

Current Fee Level
(per session):

\$ _____

Proposed Fee Level
(per session):

\$ _____

Referendum / Approval Date: _____

Fee Begins in Which Session? _____

Referendum Results:

In Support

Opposed

Spoiled Ballots

If referendum results are not yet available, on which date will the results be submitted? _____

The following documentation is required as part of the organization's request for a change in fee. Please indicate whether or not each item is attached to this request or when it will be submitted:

1) A copy of the referendum ballot (If applicable). Please note: All societies should consult the appropriate office about the wording of referenda questions before the questions are finalized.	<input type="checkbox"/> Attached	<input type="checkbox"/> Will be submitted on:
2) The minutes of all executive and council/board meetings at which decisions related to the fee change were made (including approval of referenda questions and ratification of referenda results).	<input type="checkbox"/> Attached	<input type="checkbox"/> Will be submitted on:
3) A copy of relevant portion(s) of the society's constitution and/or by-laws concerning fee changes and a copy of the referendum rules and procedures.	<input type="checkbox"/> Attached	<input type="checkbox"/> Will be submitted on:
4) Copies of publicity materials (e.g. posters, advertisements, newspaper articles, email notices, etc.) concerning the fee change.	<input type="checkbox"/> Attached	<input type="checkbox"/> Will be submitted on:
5) A detailed list of decisions and rulings arising from applicable complaints or concerns related to the referendum process (if applicable).	<input type="checkbox"/> Attached	<input type="checkbox"/> Will be submitted on:
6) The budget for the current year together with details of any subsequent amendments or deviations and an estimate of actual income and expenditures to date. ¹	<input type="checkbox"/> Attached	<input type="checkbox"/> Will be submitted on:
7) Other relevant documentation. Please specify: _____	<input type="checkbox"/> Attached	<input type="checkbox"/> Will be submitted on:

Authorization

On behalf of the society, we hereby request approval of the fee change described above and certify that the society has acted in an open and democratic fashion and in a manner consistent with its constitution and/or by-laws and other applicable rules and procedures.

Signature _____ Name _____ Date _____

Signature _____ Name _____ Date _____

Submit this form no later than January 13 (for UTM and UTSC Campuses) or March 15th (for St. George Campus) for changes beginning with the subsequent fall/winter academic period to the appropriate office below.

Student Societies with members from...

St. George Campus only: **Kristen Wallace**, Office of Student Life, 21 Sussex Ave., Rm. 520
Tel. 416-946-7786 Fax.416-946-7786 Email. jennifer.galley@utoronto.ca

U of T Mississauga only: **Dray Perenic Price**, Student Life Programs, Davis Bldg. Rm. 2077 Tel. 905-569-4724 Fax. 905-828-4652 Email. dray.perenic@utoronto.ca

U of T Scarborough only: **Jonathan Collaton**, Office of Student Life, Student Centre, SL-157
Tel. 416-208-4796 Fax. 416-287-7672 Email. Jonathan.collaton@utoronto.ca

More than one campus:
(UTSU, APUS, GSU, The Varsity, CIUT) **Coordinator, Student Policy Initiatives**, Office of the Vice-Provost, Students, Simcoe Hall, Room 221
Tel. 416-946-4066 Fax. 416-946-0678 Email. mike.lesage@utoronto.ca

¹ Not required for fees for special levies or cost of living allowances.

Appendix J: Quick Checklist for New Student Society Executives

May – June

- Books, records, and all other relevant documentation received from outgoing officers, as well as summer addresses for these latter in the event “operational” or other questions arise during the first few months that the executive is in office
- Contact information for Society updated in ULife
- Audit for current year underway
- Copy of society’s constitution and/or by-laws, up-dated to include any recent amendments, on file with the academic head of the division and with the Office of the Vice-Provost, Students
- Arrangements for summer in place, e.g., provision for summer executive or legislative action and financial authority
- Budget prepared, including provision for administrative costs, e.g., bookkeeping, auditing

September – December

- First installment of fees income received
- Annual financial statements and auditor’s report formally received by council
- Copy of audited financial statements and auditor’s report forwarded to the appropriate Office of Student Life and the Office of the Vice-Provost, Students
- Where applicable, request for audit exemption from audit requirements made to Internal Audit Department and the Office of the Vice-Provost, Students

January – April

- Second installment of fees income received (provided evidence of a satisfactory audit for the previous year has been submitted to the Office of the Vice-Provost, Students)
- If a fee change is contemplated, request prepared and submitted, with the required documentation, to the Office of the Vice-Provost, Students by January 10th (for UTM and UTSC) and March 15th (for St. George).
- Third and final installment of fees income received (subject to satisfactory audit of previous year’s operations)
- Election of officers for the subsequent year
- Appointment of auditor
- Transfer of books, records, and all other relevant documentation to the incoming executive

Appendix K: Contacts

- On matters chiefly of “local” concern within an academic division:

The appropriate Principal, Dean, or Director

- On matters of more general policy (including relations with the administration and the University Affairs Board) and submission of audit reports:

CAMPUS GROUPS ADMINISTRATORS:

Tri-Campus Societies (UTSU, APUS, GSU, Varsity, CIUT only)	St. George Campus Societies
Josh Hass Coordinator, Student Policy Initiatives Office of the Vice-Provost, Students University of Toronto 27 King’s College Circle, Room 221 Toronto ON M5S 1A1 Phone: 416-946-4066	Kristen Wallace Student Life Coordinator, Campus Clubs and Organizations Office of Student Life University of Toronto 21 Sussex Ave, Room 520 Toronto ON M5S 1J6 Phone: 416-946-7786
UTM Campus Societies	UTSC Societies
Dray Perenic Price Student Development Officer, Leadership & Learning, Department of Student Life Room 2077 Davis Building. University of Toronto Mississauga 3359 Mississauga Road Mississauga ON L5L 1C6 Phone: 905-828-4652	Jonathan Collaton Coordinator, Campus Life and Special Events Department of Student Life University of Toronto Scarborough 1265 Military Trail Toronto ON M1C 1A4 Phone: 416-208-4796

- On matters relating to fee collection, payment, and release:

Student Accounts
 215 Huron Street, 3rd Floor
 Bonnie.vincze@utoronto.ca
 (416) 946-8197

- On matters relating to specific audit requirements, exemptions from audit requirements, etc.:

Internal Audit Department
 Phone: (416) 978-3675

Appendix L: University of Toronto Student Societies

Student Societies on behalf of which the University collects a compulsory fee* in 2018-19:

Architecture and Visual Studies Student Union
 Arts and Science Students' Union
 Association of Part-time Undergraduate Students
 Chestnut Residence Council
 Dental Students' Society
 Engineering Athletic Association
 Engineering Society
 Graduate Architecture, Landscape & Design Student Union
 Graduate Business Council
 Graduate House Council
 Graduate Students' Union
 Master of Information Student Council
 Faculty of Music Undergraduate Society
 Innis College Student Society
 Innis Residence Council
 Master of Management and Professional Accounting Student Council
 Medical Radiation Sciences Society
 Medical Society
 Museum Studies Student Association
 The Medium
 U of T Mississauga Association of Graduate Students
 U of T at Mississauga Athletics Council
 U of T at Mississauga Residence Council
 U of T at Mississauga Student Union (formerly Erindale College Student Union)
 New College Residence Council
 New College Student Council
 Nursing Undergraduate Society
 Occupational Therapy & Physical Therapy Graduate Students Council
 Undergraduate Pharmaceutical Society
 Kinesiology and Physical Education Undergraduate Association
 Scarborough Campus Community Radio
 Scarborough Campus Students' Press (*The Underground*)
 Scarborough Campus Students' Union
 Scarborough College Athletic Association
 Scarborough College Student Village Council
 University of Toronto Students' Union (formerly SAC)
 Students' Law Society
 Student Association of the Transitional Year Program
 University College Literary and Athletic Society
 University College Residence Council
 University of Toronto Community Radio (CIUT-FM)
 Varsity Publications, Inc. (*The Varsity*)
 CFRE VIBE (Radio Erindale)
 Woodsworth College Students' Association
 Woodsworth Residence Council

* Only Student Societies whose fees are approved by the University Affairs Board are listed here.