FROM THE OFFICE OF STUDENT ACTIVITIES

Get ORGanized

STUDENT ORGANIZATIONS AT TEMPLE UNIVERSITY

STUDENT ORGANIZATION & ADVISOR MANUAL TEMPLE UNIVERSITY 2018-2019

WRITTEN & EDITED BY:
A.BROWN & K.SEAY, 2019

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Letter to the Advisors

February 4, 2019

Dear student organization advisor,

On behalf of your student organization and the Office of Student Activities, thank you for your commitment and willingness to support our students! Your guidance and dedication serves as a vital asset to the success of our students.

At Temple University, there are over 350 student organizations catering to the various needs and interests of undergraduate, graduate, and professional students. Our organizations are academic, departmental, cultural, political, service oriented, faith based, professional, recreational, artistic, and performance based.

The goal of this manual is to provide you with the necessary tools and information needed to best advise student groups and students on an individual level as it relates to their org. This will highlight Temple University policies and procedures that are applicable to student organizations. It is imperative that you as an advisor are aware of this information, as you responsible for ensuring your students follow these guidelines.

It is my hope that you find this resourceful, and as always, the staff in Student Activities is here to support you.

Thank you,

Asha E. Brown, M.Ed
Program Coordinator for Student Organizations
Office of Student Activities

Letter to the Students

February 4, 2019

Dear student organization member,

On behalf of your student organization and the Office of Student Activities, thank you for your dedication to your organization(s). Your interests, passions, and experience enhance the vibrant student organization community here at Temple University.

While this guide is designed for advisors, important information pertaining to the smooth operation of your organization is contained inside. This manual contains information regarding re-registration, best financial practices, hazing prevention and more!

Each organization is one of over 350 organizations! Whether in its 1st year or 41st year, your organization is an important and valued aspect of campus life. Countless executive board meetings, general body meetings, events, and programs are held on campus each week due to your leadership.

It is our hope that the memories you make and the skills you develop as a leader in your student organization last you a lifetime. As you embark on this journey, remember that the Student Activities staff is here to support you.

Thank you,

Asha E. Brown, M.Ed
Program Coordinator for Student Organizations
Office of Student Activities

Student Activities Staff

Phillip Smith – Director of Student Activities

↳ *TSG Advisor*

Adriane Reilly – Assistant Director of Student Activities

↳ *Allocations Committee Advisor, Service Immersion Program*

Nikia Jefferson - Assistant Director of Fraternity & Sorority Life

Jennylee Ramos – Assistant Director of Marketing & Programs

↳ *MCPB Advisor, liaison for Student Activities and external departments*

Asha Brown – Program Coordinator for Student Organizations

↳ *STARS Program, all student organizations, new student organizations, The Village*

Mat Greer – Program Coordinator for Fraternity & Sorority Life

↳ *28 chapters of fraternities and sororities, expansion and extension processes*

Christine Jackson – Administrative Assistant

Khadijah Seay – Graduate Extern for Student Organizations

Porschae Morton – Graduate Extern for Fraternity and Sorority Life

Important Dates & Deadlines 2018-2019

August 27, 2018

- ➢ Application for new organization opens
- ➢ First day of class for Fall semester

September 9, 2018

- ➢ **MANDATORY** Student Org Basics for current/registered student organizations

October 14, 2018

- ➢ STARS Conference

December 21, 2018 – January 2, 2019

- ➢ University is closed.

February 28, 2019

- ➢ Application for new organization closes

April 19, 2019

- ➢ STARS deadline
    - All review requests must be submitted by 11:59pm
    failure to submit request by this date and time will result in student org having the last STARS level on file. ***NO EXCEPTIONS!*

May 1, 2019 - May 24, 2019

- ➢ Re-registration period

Hazing Policy & Resources

While headlines might indicate that hazing is exclusively a fraternity and sorority problem, research shows that hazing is a growing societal issue that can also occur in high schools, churches, athletic teams, marching bands, military organizations, and professional clubs. Temple University has zero tolerance for hazing.[1]

Defined

A. Hazing: A person commits the offense of hazing if the person intentionally, knowingly, or recklessly, for the purpose of initiating, admitting, or affiliating a minor or student into or with an organization, or for the purpose of continuing or enhancing a minor or student's membership or status in an organization, causes, coerces, or forces a minor or student to engage in activities, including, but not limited to consuming any food, liquid, alcoholic liquid, drug, or other substance; brutality of a physical nature, including whipping, beating, branding, calisthenics, forced exercise or exposure to the elements; brutality of a mental nature, including activity adversely affecting the mental health or dignity of the individual, sleep deprivation, exclusion from social contact or conduct that could result in extreme embarrassment; or brutality of a sexual nature.
B. Aggravated Hazing: A person commits the offense of aggravated hazing if the subject commits a violation of Hazing that results in serious bodily injury or death to the minor or student.
C. Organizational Hazing: An organization commits the offense of Organizational Hazing if the organization intentionally, knowingly, or recklessly promotes or facilitates a violation of Hazing or Aggravated Hazing.

Review the Student Code of Conduct for additional information on hazing.

Reporting Hazing

If hazing is occurring, it must be reported. All reported incidents of hazing will be investigated given available and credible information. Individuals and/or

[1] Adapted from Student Activities Website (https://studentactivities.temple.edu/hazing-prevention-resources)

organizations involved in hazing activities are subject to both criminal and/or university judicial proceedings.

A hazing incident may be reported by anyone; a person who the activity directly affected, a person who was involved in the incident; faculty/staff, parents, friends, or community members. If you have witnessed or have knowledge of a possible hazing incident, please report the incident to one of the following departments.

Department	Phone	Email
Dean of Students Office	(215) 204-7188	
Student Activities	(215) 204-7131	studentactivities@temple.edu
Campus Safety Services	(215) 204-7900	
Student Conduct & Community Standards	(215) 204-6556	
Tuttleman Counseling Services	(215) 204-7276	

State & National Hazing Resources

Pennsylvania Anti-Hazing Law

HazingPrevention.org

Organization Types

- **Academic Department**: Organizations that are centered within an academic department or program at Temple University.
- **Arts & Entertainment**: Organizations whose primary purpose is the creation and/or presentation of visual arts, student performances, or events and programs featuring on- or off-campus talent.
- **Cultural/International**: Organizations whose primary purpose is to offer opportunities to explore cultural, social, and service aspects of various cultural and international groups.
- **Governance**: Organizations whose primary purpose includes serving as representatives of the student body to the University community and/or providing advice to the University faculty and administration.
- **Honorary**: Organizations whose primary purpose is to promote scholastic excellence and deep involvement in various academic areas.
- **Media/Publication**: Organizations whose primary purpose is to practice the creation and presentation of print, broadcast, and/or electronic media.
- **Political/Advocacy**: Organizations whose primary purpose and activities support or oppose any specific ideology, political thought, or cause.
- Professional: Organizations whose primary purpose and activities help prepare students for particular professions after graduation.
- **Recreation/Leisure**: Organizations whose primary purpose is to participate in, or educate members about, a recreational or leisure activity.
- **Religious/Faith Based**: Organizations whose primary purpose is the activity of worship, devotion, prayer, meditation, or study of religious concepts or that requires membership affiliation or shared beliefs with a group generally recognized as a religion, or that furthers or opposes a religious ideology.
- **Service**: Organizations whose primary purpose is to provide a learning opportunity for students in the area of community service and volunteering for the University and Temple communities.

Who can be an Advisor?

Advisors to student organizations must be full time staff or faculty employed by Temple University. Graduate students who are also employed by Temple University via a graduate assistantship or externship may co-advise a student organization under the guidance of a full time employee. Undergraduate students may not advise other student organizations. Graduate/professional students may not advise other graduate organizations. Graduate/professional student organizations must be advised by a full time faculty or staff member of the university.

As an advisor, your name and email will be public and available for the organization to publish on Owl Connect. Owl Connect is an online platform for student organizations to use at Temple- it will described in detail later. You are required to submit your TUID via Owl Connect. Organizations will not be approved or considered active without that information. Please be advised that the Office of Student Activities forwards this information to Temple University Human Resources to ensure all advisors are trained on the Clery Act.
Beyond having on your name on file with Student Activities, it is the hope that you will take an active interest in the organization you advise. Regularly communicate with the student leadership and ask what events the organization is sponsoring to show support for the efforts of the group as well. The organization should be the driving force behind the communication, and advisors are also encouraged to reach out to the organization if there has not been recent communication. By keeping communication open, it will help build rapport. Lead by example and establish boundaries. It is important to maintain an appropriate relationship between members and yourself.

New Organization Process - Effective Fall 2019

The new organization process is comprised of three main steps:

1) Attending a New Organization Preparation Meeting
2) Submitting an application
3) Completing a New Org Presentation

The New Organization Application will be open for a two month span, October to December, in the fall semester[2]. Each step of the process must be completed in order to advance to the next stage.

The processes for each step is detailed below.

Step 1: Attending a New Organization Preparation Meeting

The New Organization Preparation Meeting is a 1.5 hour-long workshop that covers all Student Activities, Student Center Operations, and University policies, best practices, and protocols. In addition to policies and best practices, New Organization Preparation Meetings will also walk applicants through the application process and provide resources for developing a constitution that meets all Student Activities requirements. New Organization Preparation Meetings are offered in September, October, and November - all event details can be found on Owl Connect.

In order to complete this step, a representative from the organization must:

- ❏ Attend 1 New Organization Preparation Meeting
- ❏ Complete feedback form

Note: This step must be completed in order to submit an application.

Step 2: Submitting an application

In order for there to be a smooth application process, be sure to collect the following information prior to filling out the application:

- ❏ Names & Emails of at least 11 interested members (applicant[3] included)

[2] In Fall 2019, the New Organization Application will be open from October 1, 2019 through December 2, 2019.
[3] Applicant refers to the student completing the application.

- [ ] TUID of 1 Full-time Faculty/Staff Employee
- [ ] Constitution (How To Write A Constitution Guide)

Following the receipt of an application, a member of the Student Activities staff for Student Organizations will review the application. An application will either be temporarily denied or the applicant will receive an email with the next steps.

Temporarily denied: In the event that there is a portion of the application missing or if there are questions regarding the application, an applicant will receive a message through Owl Connect stating that the application has been temporarily denied. Temporarily denying an application is the only way for an applicant to be able to edit their submission.

Common reasons for an application being temporarily denied are:

- Missing advisor TUID
- Roster requirements have not been met
- Incomplete Constitution
  - Missing position descriptions for officers
  - Missing a clear and fair removal process for both members and officers
  - Missing a clear and fair appeals process for both members and officers
  - Unfair term-lengths for officer positions
  - Unfair elections processes
  - Missing description for role of the advisor
  - Missing information for financial practices of the organization
- Organization purpose or activities not in compliance with university Risk Management policies (e.g. combative focus, alcohol or drug consumption/use)

If an application meets all requirements, or has been re-submitted to meet all requirements, the applicant will be emailed instructions on how to complete Step 3 of the New Organization process.

Step 3: Completing a New Org Presentation

The New Org Presentation is a chance for the organization to present their organization's mission, vision, and goals. In the 'next steps' email, the applicant will receive a presentation guide and information for how to sign up for a presentation time.

The steps for completing the New Org Presentation include:

- ❏ Sign up via doodle
- ❏ Prepare presentation (link to guide file)
- ❏ Present with a Student Organizations (Student Activities) staff member

Final Approval

Once all of these steps have been completed the new organization will move into the 'awaiting approval stage.' If approved, the applicant will receive a final message through Owl Connect stating that the organization has been approved. Upon approval, the Owl Connect page for the organization will become 'live', the organization will be considered 'active', and an allocation for $500 will be deposited into the organization's finance account on Owl Connect.

Re-registration & Student Org Basics

Active, Frozen, and Inactive are the statuses assigned to student organizations. In order to be considered 'Active,' an organization must re-register their organization and send 1 representative to Student Org Basics. Re-registration takes place virtually on Owl Connect in the Spring semester. Student Org Basics takes place in-person in the Fall semester.

An organization may become frozen or inactive for the following reason(s):

1) Failure to re-register AND/OR
2) Failure to attend Student Org Basics

Both requirements must be met in order to maintain an 'Active' status for the academic year. Organizations that become 'Frozen' will be given a warning and failure to complete the requirements by the date outlined in the warning email will result in an organization becoming 'Inactive.'

Re-registration

Re-registration takes place during the month of May.

Re-registration takes place on Owl Connect. The following information is required:

- ❏ Up-to-date advisor contact information
- ❏ Up-to-date roster
- ❏ Revised Constitution

An organization's re-registration will either be 'approved' or 'temporarily denied'. If approved, a message will come through Owl Connect stating the approval and a reminder to attend Student Org Basics in the fall. If temporarily denied, a message will come through Owl Connect stating the reasons the application has been temporarily denied. Temporarily denying an application is the only way for an applicant to be able to edit their submission.

Common reasons for an application being temporarily denied are:

- Missing advisor TUid

- Roster requirements have not been met
- Incomplete Constitution
  - Missing position descriptions for officer
  - Missing a clear and fair removal process for both members and officers
  - Missing a clear and fair appeals process for both members and officers
  - Unfair term-lengths for officer positions
  - Unfair elections processes
  - Missing description for role of the advisor
  - Missing information for financial practices of the organization

Failure to re-register organization

If an organization fails to re-register by the May deadline[4], their organization will be frozen. A frozen organization does not have access to their Owl Connect page or allocations. If the registration status is not rectified with Student Activities by the May extension deadline, all fall room reservations will be cancelled, the organization will not be eligible to table at Temple Fest, and the organization will remain frozen until the Spring semester in January[5].

Regaining 'Active' Status

In order to regain an 'active' status with Student Activities, a frozen organization must re-register in the spring term. Re-registration for frozen organizations will open January 2. Frozen organizations will have until the January Student Org Basics workshop to re-register their organization.

'Inactive' Status

An organization that has failed to re-register in both the May and January re-registration periods will be deemed inactive. If an organization becomes inactive, the New Organization process must be completed in order to regain status as an 'Active' student organization.

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[4] May 2019 Re-registration Deadline: May 24, 2019
[5] A frozen organization will be able to re-register beginning January 2, 2019.

An organization that continues to operate under a frozen or inactive status is in violation of Student Activities policies and subject to discipline from the Office of Conduct.

Student Org Basics

Student Org Basics takes place in September of the fall semester[6]. All registered organizations must send at least 1 representative to attend the Student Org Basics Workshop.

It is the attendee's responsibility to share the learned information with the rest of their organization as all members will be held accountable for the policies and procedures discussed.

Organizations that did not re-register by the May deadline will be unable to attend the fall Student Org Basics Workshop. If the 'Frozen' organization wishes to regain an 'Active' status, Student Org Basics must be attended in the Spring semester, following successful completion of the re-registration application.

[6] There will be 2 opportunities to complete Student Org Basics in the Fall, September 7 and 8, 2019.

Risk Management

1. All contracts must be reviewed by the Office of University Counsel prior to signing.
2. Any travel outside of the tristate area, including New York and DC, must be reviewed by the Office of Risk Management and Treasury.
3. Any event requiring the chartering of transportation must be reviewed by the Office of Risk Management and Treasury.
4. Eating contests are prohibited.
5. Any event that wastes food is prohibited (i.e. pie throwing contest).
6. Combative attractions are prohibited.
    a. Students may petition for attraction approval. The petition must be presented to the Office of Risk Management and Treasury and include a risk mitigation plan.
7. Events involving fire are prohibited.
8. External vendors and independent contractors must provide proof of insurance. This requirement will not be waived.
9. Any insurance items must be reviewed by the Office of Risk Management and Treasury.
10. **Organizational funds are prohibited from being used to purchase alcohol. Events are prohibited from including alcohol as an attraction. For events that take place in locations where alcohol is served, no funding for the event can be used in the purchase of alcohol at the location. The event should not take place at a location solely for the purpose that the location serves alcohol.**
11. Formal events on campus that require food must use Aramark.
    a. Under certain circumstances a catering exception will be accepted. https://www.temple.edu/sites/www/files/uploads/documents/CherryWhiteCateringCompanyException2017Final.pdf

Should any further questions arise, please contact Office of Risk Management and Treasury:
(215) 204-8523
1803 N. Broad St.
Carnell Hall, 6th Floor
Philadelphia, PA 19122

Guide to Sound Fiscal Practices for Student Organizations

Sound fiscal practices help to ensure a sound organization. They will help you not only in terms of keeping track of your cash and budget but they will also show potential donors that your organization will properly manage all donations. Below are some guidelines to assist your organization in setting up fiscally sound procedures. You may also seek the assistance of the Director of Finance and Administration for Student Affairs.

Cash Handling

A General Ledger should be kept for all revenue and expenses. This is the first and most important step in the entire process. If you do not have an accurate record of what you received and what you spent all other steps in the process are rendered useless. This process is usually handled or overseen by the Treasurer. The ledger may be done on computer but if it is, a hard copy should be printed out and maintained as well so that other members of the Executive Board can ensure its accuracy. Access to the ledger should be strictly limited to prevent unauthorized changes.

All money should be kept in a bank account that requires two signatures for withdrawals and checks. A third person may be included as a signer on the account in case one of the first two is not available. It is imperative that no single individual is able to spend organization funds without a counter signature.

Bank cards are easily misused. Organization funds are a form of a trust. They should not be viewed, or used, like a personal account. That means all expenditures should have clear, identifiable, and legitimate purposes. Statements related to external bank accounts with bank cards should be reviewed and reconciled on a monthly basis by individuals independent of other cash handling duties/responsibilities in order to ensure accuracy and address any potential misuse of funds. Different individuals should ensure monthly reconciliations are being completed. Both reviewers should sign and date a reconciliation as evidence of their review.

For all fund-raising events where tickets are to be sold, tickets should be sequentially numbered and reconciled after the event. This will be of great assistance in determining the correct revenue generated. It will help cut down on unauthorized, free passes given to friends of organization members. It will also assist the organization in showing donors their donations are being properly managed.

Keep accurate documentation of any petty cash used. A custodian should be appointed, responsible for monies, and should secure monies at all times. If organizational money is given to any member for purchasing supplies, the process should be documented. This includes obtaining signatures from both the treasurer and the person who is given the funds at the time the funds are provided. Receipts for transactions along with any remaining cash should be provided to the treasurer, and the advance should be signed off on to close the transaction. It should be evident who has every dollar at any given point in time, and what every dollar was spent on.

Safeguard all organization checks and financial documents by keeping them in a secure place. Only the two officers with signature authority should have access to them. The Treasurer should be responsible for ensuring that there are no missing checks and all voided checks are cancelled in the proper manner. Any voided checks or Petty Cash vouchers should be retained intact and permanently attached to the checkbook or petty cash book. Multi part/copy bound record books should be utilized.

Banking Information

University Account vs External Account

Student Organizations can have either or both. There are positives and challenges to each, which are listed below.

University Account		External Account	
Positives	Challenges	Positives	Challenges
Easy payments within University	No debit/bank card	Easy to access funds	Greater potential for misuse of funds
Checks and balances are in place	A couple more steps to access funds	Debit/bank card and check book	Transition issues if names on account are not changed upon elections
Easy transition between leadership	Advanced notice needed for most transactions		Potential fees

Restrictions for External Accounts

- Cannot use Temple or Temple University in the name of your account
- Cannot use the University's tax ID to open the account

Can We Use Member's Personal Account?

A voluntary association of individuals-such as your student organization-operates in the name of the entity and not in the name of the individuals who are part of that organization. This means that the business records for the organization must be maintained in the organization's name and not in the name of the president or treasurer. It is important to avoid confusion with respect to whom the funds belong and avoid tax or credit liability for an individual. Also, keep in mind that financial institutions will require those checks made payable to the organization be deposited into an account established for the organization. Temple University requires that a Student Organization maintain complete financial records for the organization. This is best accomplished by maintaining a separate account relationship in the name of your organization.

Do We Need An Employer Identification Number (EIN) To Open An Account?

The United States Treasury Department and the IRS require an organization to disclose their EIN when opening any type of deposit account. Every financial institution is required by the IRS to report dividends or interest paid to each depositor when it is in excess of $10.00 in any given tax year. The dividend or interest amount is reported using the account name and taxpayer identification number
(TIN) which amount is reported using the account name and taxpayer identification' number (TIN) which is your organization's EIN. A social security number from one of your organization's members will NOT substitute for an EIN. If the IRS cannot match a
TIN and name to their records, the IRS can penalize the financial institution for the incorrect reporting and the account holder for giving incorrect information to the financial institution. The penalty is normally $50.00 but can be higher under certain circumstances.

How do I get a Federal Tax ID Number?

The easiest way to apply is online through the IRS website. You will be walked through the application and receive your number immediately. You can also apply by mail or over the phone.

To apply online:

1. Go to the IRS' Apply for an Employer Identification Number (EIN) Online https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online
2. Click the APPLY ONLINE NOW link in the middle of the page.
3. Once you have read the instructions on the page, click the Begin Application button.
4. Select the View Additional Types, Including Tax-Exempt and Governmental Organizations option for the "What type of legal structure is applying for an EIN?" question and then click the Continue button.
5. Any of the following options may describe your type of organization: 1) Political Organization; 2) Church-Controlled Organization; 3) Community or Volunteer Group; 4) Social or Savings Club; or 5) Sports Teams (community). Once your selection is made, click on the Continue button.
6. To confirm your selection click the Continue button.
7. Enter your first name, last name, and SSN/ITIN. While the online SS-4 form requires the individual to enter his/her Social Security Number (SSN), it is still the EIN that is used to open a checking account, not any individual's SSN.
8. Select whether you are an officer or member of the organization or whether you are applying for the EIN as a third party on behalf of the organization and then click the Continue button.
9. Enter the address information for your organization and click the Continue button when you are done.
10. Enter the requested information about your organization and click the Continue button when you are done. Repeat this step for the next screen requesting additional organizational information.
11. Select the Other option for the question "What does your business or organization do?" and click the Continue button.
12. Select the Organization option for the question regarding your business activity and click the Continue button.
13. From the list of organizational activities select the activity that best describes what your organization does and click the Continue button.
14. Select whether you would like to receive your EIN confirmation letter online or by mail and click the Continue button.
15. Once your receive the information, retain it in your student organization files for current and future leadership. You will also need a copy of this form to open an account at a bank.

Who do I contact if I have questions or have trouble filling out the online form? For assistance you should contact the IRS directly. They can be reached at 1-800-829-4933.

Can We Use Our State Tax Exempt Number Instead Of An EIN?

A state tax exempt number is for state use only. The IRS requires that organizations obtain an EIN for federal tax purpose.

What You Should Know To Get The Best Checking Or Savings Account

Is there a monthly fee or a minimum balance required?
Monthly fee charges vary from one financial institution to another. To avoid fee charges, a specified minimum balance or average balance in the account(s) might be required.

Is there a cost per transaction charge?
Sometimes checking is owned with no monthly fee but with a relatively high charge per transaction such as fees for processing a deposit or for coin and currency requests or for returned checks that can be a big surprise when the first statement arrives. Be sure to ask for details.

How can we avoid "hidden" costs with so-called FREE checking accounts?
By asking all the questions recommended here, the chances of discovering "hidden" costs that may crop up with free checking will be cut to a minimum.

Will the funds in our account earn interest?

When certain average minimum balance are maintained throughout the month, your organization could qualify for an interest-bearing account.

Can we have two signature checks?
Two-signature checks are a good idea to help prevent fraud or one person spending funds on non-approved expenditures.

What will we need to open our checking or savings account?
After you have elected officers, decide who will be responsible for managing your organization's financial business. You will need to have this noted in the minutes of your organization's official meeting. You may be required to produce a copy of the minutes when your organization's account is opened. Certain basic document will be required by your financial institution to open the account. Most require:

- A letter from Student Activities confirming that you are a registered student organization
- Tax ID Number (also called an Employer Identification Number: EIN). Used by the IRS to identify your organization in the same manner as your social security number identifies you.

You will need to obtain fee schedules and account disclosures from the financial institution at the time you open your organizational account. Ask for them if you don't receive them.

Who should be able to sign on the account?

With any checking and/or savings account, your organization must designate one or more members authorized to withdraw funds from your account. It is not recommended that student group advisors sign checks. Checks should require two officers' signatures to be valid. This reduces the risk of any unauthorized expenditures. "Cash back" deposits should not be allowed on an organization account.

Each year we elect new officers for our organization. Do we need to let the financial institution know if the authorized signers have changed?
Yes, you do. It is imperative that you keep the authorized signers current at the financial institution. If your signers leave town, you will experience a major delay in withdrawing any funds because financial institutions will have to go through certain procedures to change the signers on any account. You cannot change the designations without notifying the financial institution, in writing, of the change. This will often require a letter from Student Activities confirming new officers. If you don't change the designations at the financial institution and the new authorized signers try to transact business, the financial institution can refuse to complete the transaction. Signers personally assume all liability for the account. Contact your organization's financial institution to find out how they process a change of signers. Each financial institution handles this process slightly different, but most require that at least one of the previous signers authorize the change. You may want to designate one current authorized signer to be responsible for handling any change of signers when new signers take over the account.

If our organization needs coin or currency, what do we do?
Contact your financial institution. Let your financial institution know what your organizational needs are and they will tell you how they can best meet the request. Remember that fees for coin and currency requests may apply to your organization's account.

Control Process

Two officers other than the two with signature authorization should perform periodic audits of all accounts. For example, if the President and the Treasurer are the two signers on the account then the Vice-President and the Advisor should conduct the audits. The people doing the audit must never be the same ones with the cash handling responsibility.

For the audit, all revenue and expenses should be accounted for as well as all checks, deposits, and petty cash. The only way to ensure a proper job is done is to be completely thorough in the scope and detail of the audit.

Remember to change all signature cards, passwords, and account for all checks when an officer leaves the organization. Many times a former member is not removed from the organization's accounts. This is **one area that is often overlooked.**

Have the officers of the organization attend informational sessions at Student Activities. These seminars provide a wide range of important information for student organizations ranging from how to put on an event to applying for Temple Student Government funds. One portion of the session will explain this guide in detail.

Each month a financial statement should be prepared and distributed to the members. This will not only help ensure proper fiscal restraint it will instill confidence in the leadership of the organization in the members. It is another form of accountability.

Individual events should be handled as separate budgets whenever possible. This will help you delineate the costs/benefits of the event. It will also give you a clearer picture of the cost of running the organization.

Tax Information

Do We Have To File Federal Income Taxes?

Student organizations should contact the Federal and State Internal Revenue Services for specific information on income taxes. In General, an student organization is not required to file federal income tax forms if the club received (earned) LESS than $5,000.00 in gross receipts in the current tax year. Gross receipts are the revenues you received from sources outside the organization. Collecting dues from members for the benefit of members is not included in gross receipts. A student organization is required to file federal income taxes if the organization received (earned) MORE than $5,000.00 in gross annual receipts in the current tax year from outside sources (interest-bearing checking accounts, investments, fundraisers, donations, etc.). If your organization’s expenses equal or exceed $5,000.00 in the current year, the club must still file. It may be that your organization can deduct expenses, thus resulting in a loss or zero tax bill. If your club' gross receipts were over $5,000.00 in the current tax year, your club can ask your parent chapter (large national chapter usually) to cover you as a subsidiary in a group determination letter. If they agree to do so, your club would not have to file.

How Do We Know If Our Organization Has Tax-Exempt Status?

It is always best to check tax questions with the Internal Revenue Service, (1-800829-1040); however, generally the IRS considers organizations that are not private foundations and whose gross annual receipts in the current tax years have not exceeded $5,000.00 to be automatically tax-exempt. Some student organizations (who may have the potential to earn more than $5,000/year) have filed for and received a determination letter granting tax-exempt status. If your organization receives a determination letter of tax exempt status, the group does not need to pay federal income taxes but DOES need to file an Annual Information Return (Form 990) and keep good financial records in case of an audit.

Do We Need to Collect State Sales Tax?

Pennsylvania imposes a 6-percent tax on the retail sale, consumption, and the rental or use of some items in a Pennsylvania location. A tax is also imposed on certain services relating to some property or business services. Major items exempt from sales tax include food (not ready-to-eat), most wearing apparel, drugs, textbooks, sales for resale, and residential heating fuels. A local Sales Tax of 2 percent is collected on sales of taxable goods and services initiated from a location in Philadelphia and Allegheny counties. Tax is not due on sales from Philadelphia and Allegheny counties if the property is delivered to an out-of-state location. Local sales tax on motor vehicles is determined by the resident address of the purchaser, not by the location of the purchase.

Activities of student organizations may not be taxable.

According to the Institutions of the Purely Public Charity Act, a charity (Act 55 of 1997):

1. Advances a charitable purpose;

2. Donates or renders gratuitously a substantial portion of its services;

3. Benefits a substantial and indefinite class of persons who are legitimate subjects of charity;

4. Relieves the government of some of its burden;

5. Operates entirely free from a private profit motive. All five of these qualifications MUST be met in order to qualify for state Sales Tax exemption. Nonprofit religious organization, nonprofit educational institutions, and volunteer fire companies may also apply.

For additional information you can go online at http://www.revenue.state.pa.us/cag/rev585.htm or call **(717) 787-1064.** The local Philadelphia office is located at:

Department of Revenue
STE 204A
110 N. 8th St.
PHILADELPHIA PA 19107-2412
215-560-2056

Good Financial Practices

Develop a budget

Sound financial planning is important for your organization's strength, stability, and permanence. Budgeting is an important planning tool and an integral part of program planning. A budget is a projection of income and expenses but can be revised as plans change. Prepare a budget for your organization with expected income and expenses for the year.

Keep a Financial Journal

Whether you use a bank, a credit union, or a savings and loan, a journal is useful for your treasurer to keep track of deposits and detail expenses, earnings, and interest. All expenses paid by an organization should be substantiated by an original receipt from the vendor. If this is not possible, the individual requesting reimbursement should be required to furnish a signed statement that explore the purpose of the expense. Such an expense should also be approved by the officer/committee person responsible for the activity/event for which the expense was incurred. The treasurer should reconcile the books with the bank and any investment account(s) and, at least monthly, prepare a financial statement for the organization's board/officers. The financial statements and records of the oration should be reviewed/audited annually by an independent group/individual. This can be a separate committee of the incoming treasurer, as long as it is done before the individual(s) have authorization to expend funds. Organization financial records should be retained for a minimum of five years. This can be accomplished by sealing all records in an envelope or box at the time of transfer to the new treasurer/bookkeeper. The disposition date should be clearly identified on the container to ensure future officers know the proper disposition date.

Plan Ahead

Processing payments, especially when using a University account, can take some time. Make sure that you are planning accordingly so that you don't get stuck with a late payment to a vendor.

If you require any additional information, please call the Office of Student Activities (215) 204-7131, 1-7131 internally.

CONFIRMATION OF RECEIPT OF "Guide to Sound Fiscal Practices for Student Organizations"

I (we) have received, read, and fully understand the "Guide to Sound Fiscal Practices for Student Organizations". I (we) are aware of the importance of proper fiscal controls for our organization.

ORGANIZATION: ______________________________

OFFICER: ______________________________

DATE: ______________________________

UNIVERSITY REPRESENTATIVE:______________________________

Trademark Licensing Policy

To: Student Organization Presidents

From: Veronica Aymer,
Licensing Director, Office of Business Services

Subject: Temple University Trademark Licensing Policy

Date: September 5, 2018

The fall 2018 semester is underway, which means that many of you will begin to purchase products bearing Temple logos for your organizations and various events. As a reminder, please note that Temple has a long-standing trademark licensing policy in place with a purpose to protect the integrity of the institution's trademarks and to ensure such trademarks are used in an appropriate manner.

All products bearing Temple's marks must be purchased from pre-approved, licensed companies to ensure consistency in logo use and to ensure compliance in the manufacturing of emblematic products. Licensed vendors have been vetted for product quality and have sufficient product liability insurance in the event of a defect. All licensed vendors are also required to comply with fair labor codes. In addition, many have previously worked with the Temple community and are familiar with the design and ordering process. Using a pre-approved company will provide a fast and easy experience for you, the customer.

There are more than 100 officially licensed companies with permission to manufacture products that bear Temple's trademarks. The list of approved vendors can be found on Temple's Trademark Licensing website.

We also encourage you to shop for official Temple gear at any of the Temple Campus Bookstores and the Temple Athletics official online store as your first options!

If you need further assistance, please contact Veronica Aymer, Director of Operations and Licensing, at 215-204-0589 or vaymer@temple.edu.

Catering

Temple University Catering Exception Form – Outside Catering

Office of Business Services
1816 North 15th Street – Suite 328
Philadelphia, Pa 19122
(O) 215.204.3121

Cherry & White Catering Company
1603 North Broad Street – Morgan Hall
Terrace Level, Southwest Corner
(O) 215.204.6789
(E) Church-Shannon@aramark.com

Outside Caterer: ______________________________ Today's Date: ____________

Event Location (Building/Room): ______________________ Date of Event: ____________

Departments	**Organizations**
Department Name:	Organization Name:
C	Contact Person:
D	Organization Phone:
Department Email/Fax:	Organization Email/Fax:

*	Catering orders **under $250** will be approved once an Exception (for tracking purposes) and Certificate of Liability Insurance (COI) from caterer are submitted. Documentation should be sent directly to the Office of Business Services.
**	Exceptions are required for Donated Food Items (include a letter from donor detailing what is being donated).
***	Exceptions are not required for Pot Lucks, Bake Sales and Brown Bag Luncheons.

Justification for Exception Request (please be specific):

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Please Follow Steps 1-3 in order: 1. Get Authorized Budget Unit Approval. 2. Get Cherry & White Catering Co. Authorization. 3. Get Business Services Approval. Catering Exceptions require written approval <u>two weeks prior to the event</u>. Supporting documentation must be presented to allow for comparison between Cherry & White Catering Company and the proposed outside caterer. *Outside caterers must provide a copy of their* ***<u>Certificate of Liability Insurance (COI)</u>,*** *which must reflect a minimum of $1 million in general liability coverage before any exception will be approved.*

1. Authorized Budget Unit Approval: ____________ ____________ ________
Print Name Signature Date

2. Authorization by Cherry & White Catering Co. ____________ ____________ ________
Print Name Signature Date

Once completed, please deliver, email (catering.exception@temple.edu) or fax (215-204-7193) documentation to: Michael D. Scales, AVP, Business Services or Kathleen Paul, Administrative Coordinator for Business Services

Required Forms:

1. Copy of Certificate of Liability Insurance provided by caterer. (See above for specifications)
2. Copy of this document (Catering policy Exception approval for Outside Caterer)

3. ASSOCIATE VICE PRESIDENT FOR BUSINESS SERVICES SIGNATURE ONLY:

❑ Approved ❑ Denied/Reason: ______________________________

____

Michael D. Scales ____________________ Date: ____________ Office Phone: 215-204-3121
Print Name Signature

Revised 08/2017