



# UNIVERSITY OF TORONTO

## *Handbook for Student Societies*

***Office of the Vice-Provost, Students***

***2024-25 Online Edition***

*Handbook for Student Societies in the University of Toronto*

August 2024

Copyright © 1984-2024, University of Toronto

No part of this handbook may be reproduced in any form without the express written permission of the University of Toronto.

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

Email: [vp.students@utoronto.ca](mailto:vp.students@utoronto.ca)

Web: [viceprovoststudents.utoronto.ca](http://viceprovoststudents.utoronto.ca)

# Contents

<b>Contents</b> .....	<b>2</b>
<b>Introduction</b> .....	<b>3</b>
<b>Relevant Policies</b> .....	<b>4</b>
<b>Student Society Constitutions</b> .....	<b>4</b>
Requirements .....	5
Constitutional Issues .....	6
<b>Fee Guidelines</b> .....	<b>9</b>
Student Society Fees .....	9
Payment or Release of Funds .....	9
Audits.....	10
<i>Exemption from Audit Requirement</i> .....	12
Requests for Fee Changes .....	13
<i>Fee Change Procedure</i> .....	14
<b>Financial Management</b> .....	<b>15</b>
Responsibility & Authority.....	16
Fiscal Year & Transition .....	19
Financial Procedures .....	19
<i>Accounting</i> .....	19
<i>Bookkeeping</i> .....	21
<i>Other Financial Procedures</i> .....	22
<b>Appendices</b> .....	<b>24</b>
Appendix A: Quick Checklist for New Student Society Executives .....	24
Appendix B: Cheque Requisition Form.....	25
Appendix C: Combination Journal .....	26
Appendix D: Financial Statements.....	27
Appendix E: Trial Balance .....	31
Appendix F: Conflict of Interest Declaration .....	32
Appendix G: Student Society Referenda FAQs .....	33
Appendix H: <i>Policy for Compulsory Non-Academic Incidental Fees</i> .....	36
Appendix I: <i>Policy on Open, Accessible and Democratic Autonomous Student Organizations</i> .....	43
Appendix J: Student Society Branding Guidelines.....	50
Appendix K: Procedure on Distribution of Publications, Posters, and Banners .....	52
Appendix L: Staff Contacts.....	55
Appendix M: List of University of Toronto Student Societies .....	56

## Introduction

“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 universities<sup>1</sup> where fees are assessed locally; that is, the federated universities collect their own fees for student societies).

There are over forty student societies at the University of Toronto (see [Appendix K](#) for the list). 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., the University of Toronto Graduate Students’ Union represents 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 student society and to those who enjoy the program options offered.

The University collects student fees on behalf of student societies. In doing, so, 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 student societies through their fees) to ensure that the funds are properly accounted for, and that the societies concerned function in an orderly, open, accessible, 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 student groups.<sup>2</sup> Whether it is communication or consultation on policy, or matters of administrative concern involving the Governing Council, the University administration, and/or student societies, the most likely channel for these matters is the University Affairs Board; and the first point of contact is the Office of the Vice-Provost, Students.

---

<sup>1</sup> Federated universities: University of St. Michael’s College, Trinity College, and Victoria University.

<sup>2</sup> A recognized student 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 Student Groups](#)). While the University does not collect fees on behalf of recognized student groups, several student society fees include designated portions which are, in turn, passed on to these organizations.

This handbook is intended to pull together the policies and guidelines which govern relations between student societies and the University of Toronto. It also aims to provide some practical suggestions and tips for day-to-day operations. See the [Quick Checklist for New Student Society Executives in Appendix A](#) for an overview.

[The Office of the Vice-Provost, Students](#) hopes that student societies find this handbook to be useful, especially to incoming executives. Additionally, student society leaders are welcome to send comments and questions to [vp.students@utoronto.ca](mailto:vp.students@utoronto.ca) at any time.

## Relevant Policies

Although many policies affect student life and campus activities, there are two University policies, approved by the Governing Council, which directly affect the operation of student societies: the [Policy for Compulsory Non-Academic Incidental Fees](#) and the [Policy for Open, Accessible and Democratic Autonomous Student Organizations](#).

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.

The [Policy for Open, Accessible and Democratic Autonomous Student Organizations](#) provides guidance on what constitutes “open, accessible and democratic” in relation to both student societies and recognized student groups, and assists in the resolution of disputes within and among student societies.

Due to their importance for student societies, these policies are reproduced in the [Appendix H \(Policy for Compulsory Non-Academic Incidental Fees\)](#) and [Appendix I \(Policy for Open, Accessible and Democratic Autonomous Student Organizations\)](#).

*\*The Policies printed herein is prepared for purposes of convenience only. Authorized copies of these policies may be obtained from the [Office of the Governing Council](#).*

## 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:

1. Organizations for which compulsory fees are assessed should be answerable for the management of those funds.
2. Procedures should be sensible, sound, and designed to recognize and protect students’ interests.
3. 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/or by-laws, and contact information for their executive officers**, is filed with the head of the academic division, college, or administrative office concerned, and with the Office of the Vice-Provost, Students. Student societies should also ensure that their contact information is up to date on the [Student Organization Portal](#).

## Requirements

The constitution and/or by-laws (and any other governing documents) must be subject to approval by the society's members. 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 minimum, address the following areas and must address the specific areas outlined in Section 1 of the [Policy for Compulsory Non-Academic Incidental Fees](#).

- 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 society, including its powers, duties, and authority
- Executive Committee:** A description of the executive committee of the society (the body normally charged with carrying out the normal business of the society under specific authority granted by the constitution/by-laws 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's membership (i.e., the meeting at which the society's audited financial statements are received by the general membership and 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 Committee:** 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, commissions, or caucuses 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 the [Conflict of Interest](#) section 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 collected by the University on behalf of the society (see section B.1.(e) of the [Policy](#))
- **Financial Procedures:** An outline of the accounting and financial procedures of the society (see section B.1.(d) of the [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 [Policy](#))
- **Audit Requirements:** The procedures concerning the annual audit of the society's financial statements (see section B.1.(b) of the [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 [Policy](#))
- **Grievances:** The procedures for handling complaints and other grievances (see section B.1.(f) of the [Policy](#) and the [Allegations of Improper Conduct by Student Societies](#) section 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 [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 the society must rest with the general members of the society)

## Constitutional Issues

### Incorporation

Several 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 for 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/board members, or when there is a case of harassment in which the two parties are both willing to resolve the situation without a third party present. 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 society is involved in a situation that might benefit from the help of a mediator, please contact the Office of the Vice-Provost, Students.

### **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 affect 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 council/board 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 student 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 on Sexual Violence and Sexual Harassment](#) for their activities in a student society that are defined as offences. Individuals and societies are subject to all 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 constitutions and/or by-laws in order to take these kinds of measures.

### **Allegations of Improper Conduct by Student Societies**

In order to preserve the independence of 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.*

Furthermore, the [Policy on Open, Accessible, Democratic Autonomous Student Organizations](#) provides greater clarity on the terms "open, accessible and democratic" and provides for a disputes resolution mechanism for members of a student society when it is asserted that a complaint has not been satisfactorily resolved by the student society.

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 society's constitution and/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) Hearing & Investigation**      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 that Section B of the [Policy on Open, Accessible, Democratic Autonomous Student Organizations](#) 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 Faculty of Arts & 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.

Student 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 societies concerned.

### Payment or Release of Funds

The University will undertake to release to student societies the student fees collected on their behalf in each academic session. Payments are calculated and disbursed by the University Registrar's Office. Funds for the fall/winter sessions are normally released in three installments: approximately 60% after September 30 and 25% after January 31, with the residual balance disbursed after March 31. Funds for the summer session (if applicable) are normally released in two installments: approximately 60% after June 30 and 30% after July 31, with the residual balance disbursed after August 31 or as an adjustment to the first fall/winter installment.

Disbursement of the student fee instalments is subject to compliance with the audit requirements set out in the following section on audits.

Student fee instalment cheques are sent through campus mail unless arranged in advance and with reason to be picked up from the University Registrar's Office.

Financial Timeline	
Item	Date(s)
Fiscal year (in general; may differ by society)	May 1 to April 30
Fall/winter student fee instalment cheques released (60%)	After September 30
Audit exemption request letter due (if eligible)	October 31
Audited financial statements/audit exemption request package due	December 31
Fall/winter student fee instalment cheques released (25%)	After January 31
Preliminary fee change request information due	January 31 (UTM & UTSC); March 10 (St. George & University-wide)
Final documentation for fee change requests due	February 21 (UTM & UTSC); March 31 (St. George & University-wide)
Fall/winter student fee instalment cheques released (residual)	After March 31
Summer student fee instalment cheques released (60%)*	After June 30
Summer student fee instalment cheques released (30%)*	After July 31
Summer student fee instalment cheques released (residual)*	After August 31

\* Not all student societies collect and receive student fees during the summer session. Residual amount disbursed after August 31 or as an adjustment to the first fall/winter installment.

## 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 financial statements audited annually by an independent auditor licensed under the [Public Accounting Act](#). The appointment of an auditor should be approved each year by resolution of the society's full council or board, or at the society's annual general meeting of its membership. The audited financial statements should be signed by members of the executive and/or the society's directors; received by the council, board, or appropriate legislative body of the society; and formally accepted by resolution. In addition, the society's council or board is responsible for bringing these reports to the attention of, and making them available to, its general membership.

A copy of the audited financial statements should also be forwarded to the Office of the Vice-Provost, Students no later than December 31 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 finances, that the issues 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 generally accepted accounting principles or because the information was incomplete for some reason. For example, collecting entrance fees

to a program using cash with no receipts means the auditor cannot verify how much money the society 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; and/or
- 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 [the appendices](#) for examples; the Office of the Vice-Provost, Students can also provide you with more detailed exemplars):

- Journals/ledgers that provide details of all accounting transactions – These journals/ledgers must be complete and accurate. The journal/ledger detail must be totaled, and these totals must agree with the income 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 and deposits at year-end must be provided.
- Receipts/invoices and cheque requisition forms to support all expenditures and their approvals
- Receipts or other documentation to support revenue and/or cash receipts
- Financial statements (i.e., income statement, balance sheet) – Financial statements must be prepared accurately and in accordance with generally accepted accounting principles. The statements must be prepared by an individual with appropriate knowledge and experience. An accountant or bookkeeper should be hired if necessary.

### **Audit Tips**

To minimize audit fees:

- Keep your society's finances up to date and accurate.
- Make certain that all files are in order and complete.
- Arrange a pre-audit meeting with the auditor to determine what they will need, including any analyses and/or schedules for their files.
- Be accessible for questions during the audit. Provide the auditor with a telephone number and an email address that is checked on a regular basis.
- 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 the audit, and if a bookkeeper maintains complete records, eliminating the need for the auditor to do the more routine work.
- When choosing an auditor, you may wish to consider the size of the firm in relation to the size of your society, ask whether your society will be assigned a consistent auditor throughout the audit process, and find out whether the auditor is familiar with non-profit organizations.
- The cost of the audit should be projected in the society's budget.

### *Exemption from Audit Requirement*

Exemptions from the audit requirement (outlined in section B.2. of the [Policy for Compulsory Non-Academic Incidental Fees](#)) may be granted by the University's Internal Auditor provided that:

- 1) the student 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 student fees, does not exceed \$7,500 in the fiscal year; and
- 3) the Internal Auditor is satisfied that the society is maintaining proper books of accounts and supporting documentation.

The request for exemption from the audit requirement must be made in writing, bearing the signatures of two-thirds of the society's executive, to the Office of the Vice-Provost, Students by October 31.

Societies that have requested an exemption from the audit requirement may choose to have their financial records and statements reviewed by the Internal Audit Department or provide a review engagement report from independent auditor licensed under the [Public Accounting Act](#).

### **Review by the University's Internal Audit Department**

If an exemption from the audit requirement has been requested, the following documentation must be submitted to the Office of the Vice-Provost, Students in an organized, electronic format no later than December 31 (see [the appendices](#) for examples; the Office of the Vice-Provost, Students can also provide you with more detailed exemplars):

- Journals/ledgers that provide details of all accounting transactions – These journals/ledgers must be complete and accurate. The journal/ledger detail must be totaled, and these totals must agree with the income 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 and deposits at year-end must be provided.
- Receipts/invoices, cheque requisition forms, proof of purpose documentation (e.g., newsletters, posters, or social media posts for event expenses; meeting agenda for meeting expenses; etc.), and gift/prize receipt forms signed by the recipient (if applicable) to support all expenditures and their approvals
- Receipts or other documentation to support revenue and/or cash receipts

- Financial statements (i.e., income statement, balance sheet) – Financial statements must be prepared accurately and in accordance with generally accepted accounting principles. The statements must be prepared by an individual with appropriate knowledge and experience. An accountant or bookkeeper should be hired if necessary. The Internal Audit Department will not accept financial statements that are incorrect or that need adjustment.

The Office of the Vice-Provost, Students will conduct a preliminary review of each society's audit exemption request package, flagging any potentially inaccurate statements and missing documentation, before passing the package on to the Internal Audit Department. Audit exemption request packages are to be submitted electronically, which means that some paper documents may need to be scanned. Please ensure that all scanned documents capture the entire document. Additionally, to assist the reviewers, please consider organizing the electronic documents using clear naming conventions and/or folders.

If a society submits inaccurate, disorganized, or incomplete statements and/or supporting documentation to the Internal Audit Department, the documents will be returned to the society and student fee instalment cheques will be withheld until appropriate documentation is completed. For more information about organizing financial documents, see the [Financial Management](#) section.

Societies that request exemption from the audit requirement must reimburse the Internal Audit Department for the cost incurred in reviewing their financial records and statements.

### **Review Engagement Report**

At the discretion of the student society, the society may appoint an independent public accountant licensed under the [Public Accounting Act](#) to provide a review engagement report instead of the review by the Internal Audit Department. Analysis, enquiry, and discussion are the principal 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 accountant is satisfied that they 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 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;
- applicable referenda were conducted in a fair and democratic manner; and
- accurate financial records are maintained.

Societies requesting changes in fees are required to submit the documentation listed in the [Fee Change Procedure](#) section to the Office of the Vice-Provost, Students as early as possible. The deadline for UTM and

UTSC societies to submit fee change documentation is usually in February. The deadline for St. George and multi-campus societies to submit fee change 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 December 31 of the preceding fall/winter academic period.

It is important to note the deadlines. Early timing is essential in order to allow for adequate attention to be paid to the requirements and processes outlined by University policy and the society's constitution and/or by-laws; to resolve any questions or issues that may arise; to ensure that the approvals process is completed while students are engaged in campus activities; and to make any necessary adjustments to calendars, fee assessments, and collection procedures.

### *Fee Change Procedure*

All requests for new fees, changes to existing fees, new designated portions of fees, and changes in the designations and/or levels of existing portions of fees must be made using on the fee change request website (<https://vpstudents.utoronto.ca/student-fees/>) with the following:

1. Evidence that the request to change the existing fee (or to institute a new fee) has been authorized by due constitutional process of the student society. This evidence should include:
  - a copy of or specific reference to the section of the society's constitution and/or by-laws and/or policies 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 fee change was approved and minutes of any other relevant meetings (e.g., the minutes of the meetings at which referendum questions were approved and ratification of referenda results occurred, if these decisions were independent of a formal resolution to request a fee change); and
  - a formal declaration from an appropriate officer or representative of the society certifying that the society has complied with the terms of its constitution and/or by-laws and/or policies 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 the referendum question (and a copy of the paper ballot, if applicable);
  - the full results of the referendum (including the number of members voting in favour of the proposal, the number voting in opposition, the number of spoiled and/or abstaining ballots, and the total number of eligible voters);
  - copies of formal notices, listserv emails, social media posts, newspaper advertisements, flyers, posters, and other publicity given the matter to ensure that those who may be affected by the change are aware of the proposal, including the size and purpose of the increase, and have had the opportunity to make their views known; and

- 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.<sup>3</sup>
  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 change request process, an assessment of the procedures used to seek approval of the fee change is undertaken. This assessment addresses the 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 the final documentation deadline. In this event, the preliminary information and available supporting documentation related to the fee change request 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 Cycle 5 meeting date of the University Affairs Board (held at the end of April/beginning of May).

Student societies should consult with 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.

Student societies are encouraged to review their quorum for referenda and revise if needed. Societies without a quorum for referenda are encouraged to establish one.

For more information about referenda, see [Appendix G](#).

## **Financial Management**

The University's Internal Auditor has prepared a set of guidelines, to orient student society executives in general, and treasurers specifically, toward maintaining adequate financial records and controls. It has been suggested that the following guidelines be included or referred to in society constitutions and/or by-laws.

The practices described below are not exhaustive, and the assistance of a professional accountant should be sought for any specific problems. The Office of the Vice-Provost, Students is also available to student societies to offer advice.

---

<sup>3</sup> Not required for fees for designated purposes or cost of living increases.

## 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 a student society, but merely to point out some basic responsibilities which should be incorporated in a society's constitution and/or by-laws as a matter of good administrative and business practice.

#### *Treasurer*

- Maintenance and security of the financial records of the society, including establishment of adequate internal controls
- Coordination and preparation of an annual budget, and any subsequent revisions thereto, for presentation to the executive committee and the council/board 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
- Ensuring all members comply with the financial policies, procedures, and internal controls adopted by the society
- The orderly transfer of all assets and 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 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 society's constitution and/or by-laws.
  - The secretary must assist the president 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 department concerned (societies that do not 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 (on behalf of and in consultation with the rest of the executive committee)
- Chair of the executive committee and *ex-officio* member of all other committees
- 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 of duties in the absence of the president
- The vice-president's responsibilities may include oversight of various committees, ensuring that all the activities of the society meet University policies and regulations, and coordinating organizational recruitment efforts.

### **Internal Control**

Internal control means that there are adequate organizational safeguards and procedural checks in place 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 society's resources. These resources are cash generated from student fees and other revenue, facilities purchased from or made available by the University, and the human resources hired by the 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/board.

- The creation of a budget requires 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 income and expenses provides the vehicle by which the executive can monitor and control the financial activities of the society.
- Significant variations from budgets require immediate explanation and executive direction.
- Deficit budgeting should be prohibited where the deficit exceeds the society's accumulated surplus.

### *Accounting Control*

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 fee revenue should be segregated from other income and appear as a separate line item in the society's financial statements
- Expenditures, such as social costs, should be grouped to indicate the total costs for all social events

The allocation of income and 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 (for contracts, bonds, etc.);
- prompt deposits of all cash into the society's banking account;
- limited access to office areas; and
- controlled access to inventory areas (e.g., 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 ([Appendix E](#)), prepared at least once a month, ensures that the debits equal the credits.
- Monthly bank reconciliations provide checks on the accuracy and completeness of the bank statement balances and the society's journal/ledger balances.
- Calculate 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 chairs. 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 society that the member or 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, and 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 the society's council/board.

## Fiscal Year & Transition

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 society's financial statements. Most student societies should consider using the same fiscal period as the University (i.e., May 1 to April 30). Ideally, the fiscal year-end should permit the audit to commence while the officers responsible for that year's operations are available for consultation.

Student societies inevitably experience a significant change-over in officers each year (typically shortly before the summer session). When this transfer of authority and responsibility occurs, 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 the society's contact information on the [Student Organization Portal](#). It is recommended that outgoing executives spend time in the spring with the incoming executives to provide an overview of the society's financial management processes and an update on the current budget.

## Financial Procedures

### Accounting

#### *Budgets*

Budgets should:

- be prepared at the beginning of the fiscal year and referred to whenever the society makes financial decisions;
- be categorized according to the budget definitions;
- be updated with actual income and expense figures that are presented to the executive and/or the society's council/board on a monthly basis;
- never have a budgeted deficit exceed the society's accumulated surplus; and
- have contingency line items of approximately 5-10%.

#### *Cheques*

All cheques should be:

- physically controlled, with blank cheques 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 officers of the society that have been authorized by the banking institution, and only when fully supported by invoices and/or signed receipts (it is recommended that there be four individuals with signing authority so that two are always available and a payee is not signing their own cheque); and
- recorded so that the cheque number is entered on the respective invoices being paid and in the appropriate journal/ledger, and so that no blank cheques may be signed.

## *Receipts*

All receipts should be:

- budgeted for at the beginning of the fiscal year;
- recorded in the journal/ledger and categorized according to budget classifications, with student fee revenue separated from other income;
- deposited intact into the society's banking account when received; and
- compared to budgets and discussed at executive meetings.

Sales for events requiring payment to attend 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 it 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 and/or receipts. The petty cash transactions are illustrated in [Appendix C](#) (items 1, 3, 9, 12, 16 & 18). The initial allotment is charged to "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 only (i.e., no personal loans).

Unspent petty cash funds are normally deposited into the society's banking account at the end of the fiscal year.

## *Debit Purchases, ABM Withdrawals & Electronic Transfers*

The University does not recommend that student societies make debit purchases or automatic banking machine (ABM) withdrawals, or send electronic money transfers, as they do not require the authorization of at least two signing officers at the time of the transaction. Payment by cheque and withdrawals of petty cash from a bank teller are recommended as they require the authorization of at least two signing officers at the time of the transaction. Should a student society find it necessary to make a debit purchase or send an electronic money transfer, at least two signing officers should provide written approval of the payment prior to the transaction being made. Any written approvals should be made available to your society's auditor or included in your society's audit exemption request package.

## Disbursements

All disbursements should be:

- budgeted for at the beginning of the fiscal year;
- recorded in the journal/ledger according to budget classifications;
- supported by purchase invoices and/or receipts approved by the respective executive and/or committee chair; and
- compared to budgets and discussed at 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 journal/ledger;
- held in bank safekeeping that requires two signatures to gain access or delivery.

## Bookkeeping

### *Maintaining a Combination Journal*

The format of the society's financial records should lend themselves to quick financial interpretation. Use of a 24 or 30 column "combination journal" is recommended as:

- the format is simple to maintain;
- the multiple columns facilitate classifying accounts and maintaining control balances;
- the society's various committees know precisely what has been spent out of their respective budgets at a glance; and
- the double-entry bookkeeping ensures self-balancing, thereby providing a check on the posting accuracy, as the total of the debit columns should always equal the total of the credit columns

The headings in the columns of the combination journal should follow the budget classifications for the year. This means the journal will automatically reflect any changes in a society's budget for the current fiscal year. Double-entry bookkeeping literally means at least two entries are required for each transaction. [Appendix C](#) is an example of double-entry bookkeeping in a combination journal.

- Each entry in the journal must be adequately supported by either a cash report, or a cheque requisition form ([Appendix B](#)) supported by an invoice and/or receipt from a vendor.
- An invoice is evidence of a purchase in that it 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 forms provide further details regarding the reason for the expenditures, who authorized the expenditures, and who approved the cheque to be issues, which provide an audit trail.
- Cash reports should provide details regarding the sales of tickets, books, t-shirts, etc., and the bank deposit. Bank deposit vouchers must then be protected and preserved for audit.

- The society's financial records and supporting documentation, regardless of the accounting system, should be kept at the University, preferably secured in the society's office.
- Societies must ensure that any electronic financial records are regularly backed up.

### *Financial Statements*

[Appendix D](#) provides an example of financial statements prepared on an accrual basis.

- Operating accounts in the journal/ledger are arranged in the same sequence as they appear on the financial statements. This facilitates the preparation of interim and annual financial statements.
- The format can be changed to accommodate any changes in the organization of the society.
- The society's auditor should be consulted before making any changes to ensure 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 will also supply continuity to the societies' operations when executives turn over at the end of each year.

### *Other Financial Procedures*

#### *Non-Budgeted Expenditures*

Expenditures not in the budget should:

- receive executive committee approval prior to financial commitments being made on behalf of the society (up to a certain level – e.g., 5% of the total budget);
- require executive committee approval when related to equipment purchases, staff appointments, and contracts; and
- require full council/board approval when over 5% of the total budget.

#### *Standing Committee Financial Records*

Standing committees, commissions, caucuses, or other subsidiary bodies that maintain their own financial records should submit those records to the society's treasurer. All surplus funds should also be submitted to the society's treasurer for deposit or investment by the executive committee.

#### *Banking*

All banking accounts must adhere to the following guidelines:

- The opening of a banking account must be authorized by a formal resolution of the executive committee. A copy of this resolution should be presented to the banking institution. Banking institutions will provide the appropriate documentation and guidance on creating these accounts. Bank overdrafts, hypothecations, and loans should be prohibited. In extreme situations, the Office of the Vice-Provost, Students should be consulted regarding the possibility of a fee advance.
- All banking accounts must be recorded on in the society's financial records.

- All banking accounts must be reconciled with the society's financial records on a monthly basis. A copy of these banking reconciliations should 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/boards. 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 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 academic societies or course/program unions, recognized student groups, and other campus organizations, see section B.2. (d) of the [Policy for Compulsory Non-Academic Incidental Fees](#).

In both cases, proof of the organization'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 Office of the Vice-Provost, Students no later than December 31.

# Appendices

## Appendix A: Quick Checklist for New Student Society Executives

The following checklist is based on a May to April executive term and is meant as a reference tool.

### May – June

- Obtain your society's financial records and all other relevant documentation from the outgoing officers, as well as their summer email addresses and telephone numbers in the event that "operational" or other questions arise during the first few months that the new executive is in office.
- Ensure that the contact information for your society is updated on the [Student Organization Portal](#).
- Review your society's financial records and statements before submitting them to the auditor
- Ensure that your society's budget is prepared, including provisions for administrative costs (e.g., bookkeeping, auditing).
- Send a copy of your society's constitution and/or by-laws, updated to include any recent amendments, to the head of the division or program in which the society is located, the Office of the Governing Council, and the Office of the Vice-Provost, Students.
- Where applicable, make arrangements for summer in place (i.e., provision for summer executive or legislative action and financial authority).

### September – December

- Receive the first fall/winter student fee instalment cheque.
- Present the audited financial statements and auditor's report to your society's council/board and/or general membership.
- Send a signed copy of the audited financial statements and auditor's report to the relevant campus' [student life office](#) and the Office of the Vice-Provost, Students.
- Where applicable, submit your society's request for exemption from audit requirements to the relevant campus' [student life office](#) and the Office of the Vice-Provost, Students.

### January – April

- Receive the second fall/winter student fee instalment cheque (provided evidence of a satisfactory audit for the previous year has been submitted to the Office of the Vice-Provost, Students).
- If your society is considering a fee change, contact the Office of the Vice-Provost, Students as early in the process as possible. and provide preliminary documentation by the deadline (January 31 for UTM and UTSC societies; March 10 for St. George and multi-campus societies).
- Receive the third fall/winter student fee instalment cheque (provided evidence of a satisfactory audit for the previous year has been submitted to the Office of the Vice-Provost, Students).
- Conduct elections to select your society's officers for the subsequent year.
- Request that your society's council/board and/or general membership appoint an auditor.
- Transfer your society's financial records and all other relevant documentation to the incoming executive before leaving office.



### Cheque Requisition Form

Submission Information	
<b>Name</b>	
<b>Email Address</b>	
<b>Date Submitted</b>	

Expense Information	
<b>Amount Requested</b>	
<b>Purpose of Expense</b>	
<b>Associated Committee</b>	
<b>Committee Approval Date</b>	

Payee (Cheque Recipient) Information	
<b>Payee Name</b>	
<b>Payee Address</b>	

I confirm that all related invoices and/or receipts have been included with this form.

<b>Signature</b>	
------------------	--

FOR OFFICE USE ONLY	
Signing Officer Approvals	
<b>Signing Officer #1 Name</b>	
<b>Signing Officer #1 Signature</b>	
<b>Signing Officer #2 Name</b>	
<b>Signing Officer #2 Signature</b>	
Payment Information	
<b>Amount Approved</b>	
<b>Cheque Number</b>	
<b>Account Information</b>	

## Appendix C: Combination Journal

[Name of Student Society]

Combination Journal

Fiscal 2024-25 (Month 1, 2024 to Month 30/31, 2025)

Cheque #	Cashed?	Date	Payee/ Description	Amount	Balance	Revenues			Expenses				
						Student Fees	Ticket Sales	Merch Sales	Events	Scholarships	Office Admin	Merch	Bank Fees
		1-May-2024	Opening balance		\$3,000.00								
		31-May-2024	Bank fees	-\$5.00	\$2,995.00								\$5.00
		30-Jun-2024	Bank fees	-\$5.00	\$2,990.00								\$5.00
		31-Jul-2024	Bank fees	-\$5.00	\$2,985.00								\$5.00
321	Yes	20-Aug-2024	VP Social / Orientation supplies (ER: 001)	-\$800.00	\$2,185.00				\$800.00				
		31-Aug-2024	Bank fees	-\$5.00	\$2,180.00								\$5.00
		28-Sep-2024	Niagara trip ticket sales	\$1,200.00	\$3,380.00		\$1,200.00						
		30-Sep-2024	Bank fees	-\$5.00	\$3,375.00								\$5.00
322	Yes	1-Oct-2024	Student X / Scholarship cheque (ER: 002)	-\$500.00	\$2,875.00					\$500.00			
323	No	11-Oct-2024	VP Operations / Office supplies (ER: 003)	-\$75.00	\$2,800.00						\$75.00		
		15-Oct-2024	October student fee instalment	\$4,321.00	\$7,121.00	\$4,321.00							
		31-Oct-2024	Bank fees	-\$5.00	\$7,116.00								\$5.00
324	Yes	27-Nov-2024	Hoodies R Us / Spirit gear order (ER: 004)	-\$600.00	\$6,516.00							\$600.00	
		30-Nov-2024	Bank fees	-\$5.00	\$6,511.00								\$5.00
		9-Dec-2024	Spirit gear sales	\$700.00	\$7,211.00			\$700.00					
		31-Dec-2024	Bank fees	-\$5.00	\$7,206.00								\$5.00

**Note:** A combination journal template in Excel (.xlsx) format is available from the Office of the Vice-Provost, Students. If you would like a copy, please email [vp.students@utoronto.ca](mailto:vp.students@utoronto.ca).

**[Name of Student Society]**  
**University of Toronto**  
**Financial Statements**  
**Year Ended April 30, 2025**

**[Name of Student Society]**  
**University of Toronto**  
**Balance Sheet**  
**April 30, 2025**

	<u>2024-25</u>	<u>2023-24</u>
<b>Assets</b>		
Current		
Cash and short-term deposits	\$XXXX	\$XXXX
Receivables	\$XXXX	\$XXXX
Canada Savings Bonds - at cost	\$XXXX	\$XXXX
Prepaid expenses	<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>
<b>Liabilities</b>		
Current		
Payables and accruals	\$XXX	\$XXX
<b>Members' Equity</b>		
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, 2025**

	<u>2024-25</u>	<u>2023-24</u>
<b>Income</b>		
Student Fees	\$XXXX	\$XXXX
Ticket Sales	\$XXXX	\$XXXX
Fund Raising Revenue	\$XXXX	\$XXXX
Interest	<u>\$XXXX</u>	<u>\$XXXX</u>
	\$XXXXX	\$XXXXX
<b>Expenses</b>		
Assemblies and committee meetings	\$XXXXX	\$XXXXX
Audit and legal	\$XXX	\$XXXX
Bursaries	\$XXX	\$XXX
Conferences	\$XXX	\$XXX
Course evaluations	\$XXX	\$XXX
	Computer services	\$XXX
	Forms	\$XXX
Dance	---	\$XXX
Depreciation	\$XXX	\$XXX
Disposal of office furniture and fixtures	\$XXX	---
Donations	\$XXX	\$XXX
	Accessibility Program	\$XXX
	Care for Kids	\$XXX
Handbook	\$XXX	\$XXX
Insurance	\$XXX	\$XXX
Levy group fees	\$XXX	\$XXX
Members' expenses		
Miscellaneous	\$XXX	\$XXX
Office	\$XXX	\$XXX
Public Relations	\$XXX	\$XXX
	Internal	\$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>
<b>Excess of Income over Expenses for Year</b>	<u>\$XXXXX</u>	<u>\$XXXXX</u>
<b>Surplus, Beginning of Year</b>	\$XXXXX	\$XXXXX
<b>Surplus, End of Year</b>	<u>\$XXXXX</u>	<u>\$XXXXX</u>
	<u>\$XXXXX</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, 2025**

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 E: Trial Balance

**[Name of Student Society]**

Trial Balance at \_\_\_\_\_ (dd/mm/yyyy)

<b>Accounts</b>	<b>Amounts</b>	
	<b>Dr.</b>	<b>Cr.</b>
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 F: 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 and/or by-laws] of the [Name of Student Society], I would like to disclose my interest in the [brief description of matter/issue].

As a(n) [board member/employee/volunteer/etc.] of the [Name of Organization], I am a party to any agreement which the [Name of Student Society] may sign with this organization.

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

Yours sincerely,

[Name of Executive Committee/Council/Board Member]

[Position of Executive Committee/Council/Board Member]



## Appendix G: Student Society Referenda FAQs

As a service to student societies, the Office of the Vice Provost, Students (OVPS) provides a review process for referendum questions. Although OVPS staff will offer advice on a proposed referendum question's clarity and compliance with applicable rules, procedures, and policies, responsibility for referendum questions rests with the society. The advice offered is not a substitute for legal advice, nor will the OVPS consult legal counsel on a society's behalf. This is something that student societies will need to undertake themselves, if they so wish. A review by the OVPS does not constitute an endorsement in any way of the referendum question itself; it is an administrative service only. Moreover, the fact that the OVPS 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 society should be aware of if considering a referendum for a student levy?**

**A1:** The policy documents related to referenda for student societies include the [Policy for Compulsory Non-Academic Ancillary Fees](#), the [Policy on Ancillary Fees](#), and the Ministry of Training, Colleges and Universities' Guidelines for Ancillary Fees set out in section 6 of the [Tuition Fee Framework and Ancillary Fee Guidelines for Publicly-Assisted Universities](#). While the OVPS will provide advice on interpretation of University policies and Ministry Guidelines, societies should familiarize themselves with these 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. These fees are defined in the Ministry Guidelines as a *"non-tuition-related fee which is levied to cover the costs of items which are not normally paid for out of operating or capital revenue"*.

In terms of physical spaces, that means co-curricular spaces, such as student activity space in a library, student lounges, theatre renovations, sports facilities, and so on. Classrooms and academic spaces in a library are tuition-related and their construction and refurbishment is to be paid for out of the Ministry of Training, Colleges and Universities' operating grant to the University.

### **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 Receivables & Accounting 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
New College Student Council	Wilson Lounge Renovation Levy	<a href="https://governingcouncil.utoronto.ca/sites/default/files/ogc/agendas/a0429-2c-2018-2019uab.pdf">https://governingcouncil.utoronto.ca/sites/default/files/ogc/agendas/a0429-2c-2018-2019uab.pdf</a> (pages 21 to 22)	Winter 2019
Engineering Society	Skule Endowment Fund	<a href="https://governingcouncil.utoronto.ca/sites/default/files/ogc/agendas/a0430-1ci-2017-20158uab.pdf">https://governingcouncil.utoronto.ca/sites/default/files/ogc/agendas/a0430-1ci-2017-20158uab.pdf</a> (pages 8 to 10)	Winter 2018 (renewed every two years)
Master of Information Student Council & Museum Studies Student Association	Tech Fund	<a href="https://governingcouncil.utoronto.ca/sites/default/files/ogc/agendas/a0501-3ci-2016-2017uab.pdf">https://governingcouncil.utoronto.ca/sites/default/files/ogc/agendas/a0501-3ci-2016-2017uab.pdf</a> (pages 21 to 23)	Winter 2017

**Q4: What other advice will the Office of the Vice-Provost, Students offer?**

**A4:** The OVPS reviews referendum questions to offer advice 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 a society’s past referenda questions
- Whether the question is consistent with relevant University policies and Ministry Guidelines

**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 a society 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 OVPS is pleased to be able to offer advice regarding referendum questions to societies when such advice is requested, the societies themselves ultimately bear responsibility for their referendum questions and their operations. Student societies are not obliged to implement any of the changes recommended by the OVPS. The OVPS does not vet or approve referendum questions, merely reviews them to offer advice regarding clarity and compliance with the relevant policies and guidelines, 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 Ancillary 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, all 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 a society to request cost-of-living (or other inflationary) adjustments.

Once a student society decides that it wishes to hold a referendum, a representative should notify the Office of the Vice-Provost, Students. The OVPS will be able to indicate which policies, guidelines, 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 OVPS 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: Policy for Compulsory Non-Academic Incidental Fees

September 23, 2003 | Available online: <https://governingcouncil.utoronto.ca/secretariat/policies/fees-compulsory-non-academic-incidental-fees-policy-september-23-2003>

### 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 Receivables & Accounting 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.

July 1, 2016 | Available online: <https://governingcouncil.utoronto.ca/secretariat/policies/student-organizations-policy-open-accessible-and-democratic-autonomous-july-1>

## 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](#)<sup>2</sup> and any group for which the University collects fees under the [Policy for Compulsory Non-Academic Incidental Fees](#)<sup>3</sup>.

*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. *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.

---

<sup>2</sup> Campus Groups are voluntary organizations formed by members of the University community. See the [Policy on the Recognition of Campus Groups](#), May 25, 1993.

<sup>3</sup> “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.

**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 1<sup>st</sup> 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](#).

## Appendix J: 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., the University of Toronto Medical Society).
- All merchandise that bears the University name or trademarks must be ordered through a licensed vendor (this includes 'U of T', 'UTM', 'UTSC', all official logos, etc.). This policy applies to student organization logos that use the University name, even if not using official logos. A list of licensed vendors can be found at: <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 projects of the society.
  - All artwork is pre-approved by the TML Office.
- Student societies may be permitted to use their official college, 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 organization logos or designs should never resemble or copy any official trademark of an organization external to the University. 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 society should use their own logo for these.
- All student organizations are permitted to create their own logo for their group within the following guidelines:
  - The logo cannot use any elements of official University marks, resemble any official University marks, or use similar fonts. Elements of official University marks cannot be reworked into student organization logos.

- The logo should be specific to the group and not represent the college, faculty, or department generally. For example, the Medical Society may create their own logo that says “University of Toronto Medical Society”, but not one that says “University of Toronto Medicine”. The latter implicates the whole faculty, instead of the individual student society.
- 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 University 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 University marks, please contact the Trademark Licensing Office. All uses of the University name on merchandise must be approved by the Trademark Licensing Office.

### **Contact Information**

Website: [www.trademarks.utoronto.ca](http://www.trademarks.utoronto.ca)

Email: [trademarks@utoronto.ca](mailto:trademarks@utoronto.ca)

Phone: 416-978-3098

## Appendix K: Procedure on Distribution of Publications, Posters, and Banners

The University has adopted the following procedures concerning the distribution of publications, posters, and banners. Because student societies engage in activities that are affected by these procedures, they are reprinted in full here.

---

### Scope

- 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.
- 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.
- This procedure will 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.

### Publications

1. The University will 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. An application for space in these designated areas must be made to the property manager 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 labelled stands (see points 5 and 6) and an action plan for taking old issues to the University-provided newspaper recycling facility (see point 7).
3. Space used in designated areas will meet Ontario Building Code and Fire Code regulations and allow for the orderly display of publications for the purpose of distribution.
4. Space in designated areas will be allocated in the following order of priority:
  - a. University of Toronto publications
  - b. Publications of recognized University of Toronto groups
  - c. Publications of non-University of Toronto groups or companies
5. It is the responsibility of each publication to ensure its issues will be housed in stands or boxes approved by the property manager. Unless otherwise provided or agreed, these stands or boxes are to be provided by each publication and clearly labelled with the name of the publication.
6. 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 will be removed, replaced, or repaired by the publications, on notice from the University.

7. It is the responsibility of each publication to collect and recycle outdated issues in the specially provided containers at 487 Spadina Ave. (call 416-978-7080 for more information) and, as part of the application procedure, each publication will outline how it plans to recycle its outdated issues (see point 2). The University's recycling and garbage containers are not to be used for this purpose.
8. Failure to conform to these principles, or persistent neglect or abuse of space privileges, will result in suspension of these space privileges throughout the St. George campus.

### **Posters/Flyers/Signs**

1. **Buildings:** Organizations are requested to use public bulletin boards, which are located throughout campus buildings. Notices, advertisements, posters, flyers, or documents of any kind, will 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 property manager.
2. **Grounds:** 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. For further information please contact the manager, grounds.
3. Notices, advertisements, posters, flyers or documents of any kind will 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. Signs will not be planted on the grounds unless prior approval from the manager, grounds has been received.
4. Posters that are in violation of points 1, 2, and 3 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.

### **Banners**

- Each group or individual wishing to install a banner will obtain written approval from the Capital Projects and Space Allocation Committee. 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, 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" will be made of canvas, rip-stop nylon or standard banner trade material and will 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.
- Maintenance, installation, and removal costs will 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 will be installed on the building or structure, except under the direction of the appropriate property manager and by an approved trades person.

## **Commercial Advertising**

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.

---

This procedure can also be found online at:

<https://www.fs.utoronto.ca/services/property-management/poster-procedure/>

## Appendix L: Staff Contacts

On matters chiefly of “local” concern (i.e., within a college, faculty, department, or residence), contact the appropriate Dean or Director.

On matters of more general policy (including relations with the administration, the University Affairs Board, or Campus Councils), and submission of audited financial statements or audit exemption binders, contact the appropriate campus organization administrator:

Campus	Name & Contact Information
St. George	<p><b>Alyssa Ahmed</b>            Student Life Coordinator, Recognized Campus Organizations  <a href="#">Sussex Court</a>, 21 Sussex Avenue, Room 516  <a href="mailto:alyssa.ahmed@utoronto.ca">alyssa.ahmed@utoronto.ca</a>            416-946-7786</p>
University of Toronto Mississauga	<p><b>Aaron Tsang</b>            Student Engagement Coordinator, Student Groups &amp; Interfaith  <a href="#">William G. Davis Building</a>, 1867 Inner Circle, Room 2075C  <a href="mailto:aa.tsang@utoronto.ca">aa.tsang@utoronto.ca</a>            905-828-3753</p>
University of Toronto Scarborough	<p><b>Norman Javier</b>            Coordinator, Campus Life and Special Events  <a href="#">Student Centre</a>, 1265 Military Trail, Room SL-157  <a href="mailto:norman.javier@utoronto.ca">norman.javier@utoronto.ca</a>            416-208-4766</p>
University-wide (APUS, CIUT, UTGSU & The Varsity)	<p><b>Josh Hass</b>            Coordinator, Student Policy Initiatives  <a href="#">Simcoe Hall</a>, 27 King’s College Circle, Suite 221  <a href="mailto:josh.hass@utoronto.ca">josh.hass@utoronto.ca</a>            416-946-4066</p>

## Appendix M: List of University of Toronto Student Societies

Student societies on behalf of which the University collects a compulsory fee\* in 2024-25:

1. Architecture and Visual Studies Students' Union
2. Arts and Science Students' Union
3. Association of Part-time Undergraduate Students
4. Bachelor of Information Student Association
5. CFRE 91.9 FM
6. Chestnut Residence Council
7. CIUT 89.5 FM (University of Toronto Community Radio)
8. Dental Students' Society
9. Engineering Athletics Association
10. Engineering Society
11. Faculty of Music Undergraduate Association
12. Graduate Architecture, Landscape and Design Student Union
13. Graduate Business Council
14. Graduate House Council
15. Innis College Student Society
16. Innis Residence Council
17. Kinesiology and Physical Education Undergraduate Association
18. Knox Residence Council
19. Master of Information Student Council
20. Master of Management and Professional Accounting Student Council
21. Medical Radiation Sciences Society
22. Medical Society
23. The Medium
24. Museum Studies Student Association
25. New College Residence Council
26. New College Student Council
27. Nursing Undergraduate Society
28. Radio FWD (Scarborough Campus Community Radio)
29. Scarborough Campus Residence Council
30. Scarborough Campus Students' Union
31. Scarborough College Athletic Association
32. Students' Law Society
33. Transitional Year Program Student Association
34. Undergraduate Pharmacy Society
35. The Underground (Scarborough Campus Students' Press)
36. University College Literary & Athletic Society
37. University College Residence Council
38. University of Toronto Graduate Students' Union
39. University of Toronto Mississauga Association of Graduate Students
40. University of Toronto Mississauga Athletic Council
41. University of Toronto Mississauga Residence Council
42. University of Toronto Mississauga Students' Union
43. University of Toronto Students' Union
44. Varsity Publications (*The Varsity*)
45. Woodsworth College Students' Association
46. Woodsworth Residence Council

*\*Only student societies whose fees are approved by the University Affairs Board, or by the UTM or UTSC Campus Councils, are listed here for reference.*