

Corporation By-Laws

Harvard International Relations Council, Inc.

These are the by-laws of the Harvard International Relations Council, Inc.

ARTICLE I. GENERAL PROVISIONS

Section 1. Incorporation and By-laws

The Harvard International Relations Council, Inc., has been formed and registered with the Commonwealth of Massachusetts as a nonprofit corporation under Chapter 180 of the Massachusetts General Laws (“M.G.L”). These By-laws, supplementing the Articles of Organization, shall govern the powers of the corporation and its members, in accordance with M.G.L 180 § 6A.

Section 2. Definitions

The Harvard International Relations Council, Inc., shall be hereinafter referred to as the “HIRC” or “the Corporation.” For the purposes of these By-laws “Harvard” shall refer to Harvard College unless otherwise specified.

Section 3. Location

The Corporation shall have such offices in addition to the principal office as set forth in the Articles of Organization as the Board of Directors may from time to time designate.

ARTICLE II. MEMBERSHIP

Section 1. Classes

There are two classes of membership: Affiliate Membership and General Membership.

Section 2. Election of Affiliate Members

The Board of Directors may at any time elect to the class of Affiliate Members, on such terms as they from time to time may determine, such persons as they consider eligible to become Affiliate Members.

Section 3. Rights and Privileges of Affiliate Members

The Affiliate Members shall serve as advisers and consultants to the Corporation or the Board of Directors. The Affiliate Members may participate in all activities and programs of the Corporation subject to the approval of the Board of Directors.

Section 4. Resignation of Affiliate Members

Any Affiliate Member may resign at any time by filing a written resignation with the Clerk or such other officer as the Board may from time to time designate.

Section 5. Appointment of General Membership

An individual shall automatically be considered a General Member if he/she is currently enrolled as a full-time undergraduate student at Harvard College, and:

- a. is listed as an active participant in the last year (i.e. past 365 days), or is reasonably on track to be an active participant (as determined by respective program heads with an optional review by the Board of Directors), or
- b. is a Director or Officer of the Corporation, or is a member of MSC, and
- c. has not lost membership by the provisions of Section 6 of this Article II.

Active for each program is defined differently:

- a. HMUN & HNMUN, and their corresponding international conferences, is defined as having attended the conference if a substantive AD, either written a background guide or attended conference if a substantive director/moderator, fulfilled organ responsibilities as an exec staffer, or served as a member of the secretariat,

- b. active for ICMUN is attended a conference in the past year,
- c. active for HIR is having at least written, interviewed, or edited one article for Editorial, or regularly contributed to mandatory business, tech, design, and central meetings,
- d. active for IROC is having participated in a majority plus one of IROc events in each of the past two semester assuming there are at least four events each semester; if four events are not reached in both semesters, the general members of IROc are limited to those on board,
- e. active for HPIE is having served on board, or taught in a classroom in the past year.

Section 6. Terms of General Membership

A General Member shall retain his/her Membership unless:

- a. He or she severs relations with the undergraduate body of Harvard College, whether by graduation, leave of absence, or otherwise, provided that a former General Member upon returning to Harvard College after a leave of absence shall regain General Membership upon his/her request, and that General Members shall retain their membership during vacations or recesses of Harvard College and during academic semesters abroad;
- b. He or she is placed on probation by Harvard College, provided that once he or she restored to good standing, he or she shall regain full General Membership upon his or her request;
- c. He or she resigns at any time by filing a written request with any officer of the Corporation, who shall forward the same to the Clerk;
- d. He or she is expelled upon a two-thirds (2/3) secret ballot vote of the Board of Directors, after having an opportunity to appear before the Board upon notice of at least a week, provided that expulsion shall only occur in the case of misconduct, where the term “misconduct” shall include disorderliness, or disturbance of the peace; infraction or contempt of the corporation's authority; infringement upon the rights of another undergraduate; willful hindrance of the corporation or any officer or department in his, her, or its legitimate work, failure to carry out the duties of members and violations of the rules of ethics as outlined above; or
- e. If, by the date of the first Board of Directors meeting of its annual term, a General Member

has not met the requirements of Section 5 of this article above since the first meeting of the previous Board of Directors.

Section 7. Rights and Privileges of General Members

Each General Member has the right and privilege to participate in all activities and programs of the Corporation, subject to the guidelines and restrictions of said functions; to exercise such rights and powers as are conferred on General Members elsewhere in these by-laws; and to vote at any regular or special meetings of the General Members. Each General Member shall have only one vote.

Section 8. Dues

The Harvard International Relations Council shall not assess dues on any of its Members.

Section 9. Non-discrimination

Subject to the provisions of Section 5 of this Article II, membership in this organization shall be open to all students in good standing currently enrolled in Harvard College, regardless of race, creed, color, sex, gender identity, sexual orientation, or physical disability.

Section 10. Anti-Hazing Policy

The Harvard International Relations Council will not participate in any hazing activities.

ARTICLE III: MEETINGS OF THE MEMBERSHIP

Section 1. Special Meetings

The Board of Directors, by majority vote, or one-fifth (1/5) or more of the General Members, by

petition filed with the Secretary or other Officer designated by the Board, may call a General Meeting of the General Membership at any time, provided such meetings are not called on legal holidays or during vacations or recesses of Harvard College. The date, time, place, purpose(s), and agenda of the meeting must be specified. At least seventy-two hours' notice shall be given for such a General Meeting. Quorum for a General Meeting shall require the attendance of one-tenth (1/10) of the General Members.

Section 2. Annual Meeting

The Annual Meeting of all General Members shall be held at such hour and place as the President or Secretary may determine in March. The purposes of this meeting shall be, in addition to those prescribed by law and these by-laws, the nomination of candidates for the Board of Directors and other business as shall be prescribed by the President or three other directors in the notice of the meeting. At least one week's notice shall be given for such Annual Meetings. There shall be no quorum at such Annual Meetings. All General Members shall be informed by the Secretary of the Corporation or other designated person of the matters raised and discussed.

ARTICLE IV. THE BOARD OF DIRECTORS

Section 1. Composition

There shall be a Board of Directors consisting of up to eighteen members that shall manage and operate the business and affairs of the Corporation. Each Director shall have one vote. Six of these eighteen positions shall be reserved for a program head of each of the IRC's non-Board programs, excluding HMSC, as referenced in Article VII.1.(a-f) currently in office at the time of the Board's new term. No program may have more than one program head automatically appointed to the Board, and, in the case of dual leadership, the program heads should decide who will occupy this position. Additional program heads may be elected however via the procedures in Section 2.

Section 2. Election of General Members to the Board of Directors

At least two weeks prior to each Annual Meeting for Elections, the Board of Directors or person(s) designated for the task by the Board of Directors shall adopt and make public regulation and procedures for the conduct of the elections, provided that:

- a. The identities of the six program heads appointed to the Board shall be announced at the Annual Meeting. Barring extraordinary circumstances, these six program heads shall serve in their positions until the end of that Board's full term and no program shall replace the selected representative;
- b. Nominations will be allowed at the Annual Meeting for Elections from the floor;
- c. Each candidate has the right to make a statement at the Annual Meeting for Elections and to include a statement in the explanatory guide which shall accompany the ballots, with length and format to be set in the regulations and procedures for the conduct of the elections, provided that the same is submitted a reasonable time before the Annual Meeting as specified by the procedures;
- d. Any General Member has the right to self-nominate and to decline nomination and/or election;
- e. The Corporation and its divisions shall not officially endorse any candidate, with the exception of the appointed program heads mentioned in Section 1, though the right of individual members or groups of members to endorse candidates shall not be restricted;
- f. A committee of corporate officers who are seniors shall design the ballots in such a manner that they may be returned at no cost to the voting members;
- g. Deadlines for the return of ballots shall be included in the regulations and procedures for the conduct of the elections; and
- h. No General Member who is a May or June degree candidate may be a candidate for election to the Board of Directors.

Section 3. Terms in Office

Each member of the Board of Directors shall take office at the first Board Meeting after election results are announced. Said term shall continue until replaced by the following year's election or, if earlier, the member is removed from the Board, is replaced by the following year's election, or loses General Membership according to these by-laws.

Section 4. Powers

The Board of Directors shall and may exercise, but is not limited to, the following express powers:

- a. To lease, purchase, or acquire any real estate, property, or other rights, licenses, or privileges necessary or convenient for the purpose of the Corporation so far as it is permitted by law and at such price and consideration and generally on such terms and conditions as its members think fit;
- b. To borrow money on the credit of the Corporation to incur such indebtedness on the notes of the Corporation or otherwise as they deem necessary to secure any indebtedness by pledge, mortgage, or other collateral;
- c. To engage and appoint all employees or agents of the Corporation on the terms they think advisable and to fix reasonable salaries of the same, and to remove them at any time by the vote of the Board of Directors, to make rules and regulations for the guidance of the officers, employees, and agents of the Corporation;
- d. To designate, in emergency and otherwise, what persons, officers, or agents may sign Corporate checks in addition to or in substitution for any officer or officers empowered to do so in these by-laws;
- e. To raise funds on behalf of the Corporation whether by securing loans, or by soliciting donations from private persons, corporations, or foundations, or from any source whatever and by any method whatsoever unless otherwise specified by the members.

The Board of Directors shall not have the power to overturn or overrule a lawful vote previously taken by the General Members on a specified matter without reconsideration by the General Members, as long as such action does not violate either Federal laws, the laws of the Commonwealth of

Massachusetts, or these by-laws. However, the Board of Directors does have the power and authority to continue its actions as previously determined by the General Members, as in the case of legal service contracts.

Section 5. Executive Committee

The Board of Directors may constitute and appoint not fewer than five Directors to serve as an Executive Committee. The powers of the Executive Committee shall be restricted to those specified by the Board at the time of the Committee's appointment. The Executive Committee may adopt and operate under its own rules of procedure, provided that its decisions are subject to reconsideration by the Board of Directors.

Section 6. Advisory Committees

The Board of Directors may from time to time appoint one or more Advisory Committees whose members need not be General Members. The function of such committees shall be to advise and assist the Board of Directors in carrying out the purposes of the Corporation.

Section 7. Resignation

Any Director or other officer may resign by delivering his/her written resignation to the Corporation at its principal office, to the President, or to the Secretary. Such resignation shall be effective upon receipt unless it is specified to be effective upon its acceptance by the Board of Directors. Resulting vacancies may be filled upon the discretion of the Board of Directors subject to Section 8 of this article.

Section 8. Vacancies

Should the Board of Directors so resolve at any time, or should the number of directors on the Board of Directors fall below sixteen before February 1, an election shall be held for all vacancies. If these

vacancies are of appointed program heads, then they should be replaced with another or a newly elected program head. The procedure for electing General Members to such seats on the Board of Directors as may from time to time become vacant shall be the same as the normal procedures for election, except that nominations, verbal statements, and other activity normally occurring at the Annual Meeting for Elections shall be performed at a meeting of the Board of Directors which shall be open to all General Members who shall be notified of the meeting at least one week in advance.

Section 9. Removal from Office

If a member of the Board of Directors misses, without excuse, three regular meetings of the Board of Directors (including elections of program heads), whereby missing a meeting is defined as being absent for at least one quarter of the meeting's scheduled duration, then a motion to vacate the member's seat shall automatically come before the Board of Directors. The President shall notify affected members of the impending option in writing no less than one week before the meeting of the Board of Directors at which the motion will be raised. This question shall be decided by a majority of members present and voting. The member in question may not vote. If there are extenuating circumstances, the President may recommend that the Board of Directors defeat the motion to vacate the seat. To remove a member from the Board of Directors for any other reason requires a two-thirds (2/3) vote at two successive General Meetings, called at least in part to consider such question of removal. All votes for removal, whether carried out by the Board of Directors or by the General Membership, shall be conducted by secret ballot.

- a. A Director may be excused if he or she is facing health or personal distress,
- b. A Director may be excused if he or she has an acknowledged religious conflict that prevents him or her from being in attendance via real-time audio or video,
- c. A Director will be allowed one excused absence, not to be counted toward his or her number of missed regular meetings.

ARTICLE V. MEETINGS OF THE BOARD OF DIRECTORS

Section 1. Location of Meetings

All meetings of the Board of Directors shall be held in Massachusetts at a location stated in the notice of the meeting.

Section 2. First Board of Directors Meeting

The first meeting of the Board of Directors shall be held at such hour and place as the preceding year's President or Secretary may determine during April, providing that day is not a legal holiday or a vacation day of Harvard College. At this meeting, corporate officers shall be elected under the procedures described in Article VI. Other purposes of this meeting shall be specified by the outgoing President or Secretary at the time the meeting is announced. Should the President or Secretary fail to schedule this meeting within two weeks of April 1, three members of the new Board of Directors may schedule the meeting, providing notice is given in accordance with Section 5 of this article.

Section 3. Regular Meetings

Regular Meetings of the Board of Directors may be held in such places and at such times as the Board vote may from time to time determine. Seven days notice shall be given to each member of the Board of Directors by the Secretary, or other Director as the Board may designate.

Section 4. Special Meetings

Special meetings of the Board of Directors may be called by the President, the Secretary, or any three members of the Board of Directors.

If the Board of Directors needs to convene when the College is not in session, a meeting may be conducted through a conference phone call. Through this method, a general conference number must be provided that both Board members and general IRC members may have access too. At this type of meeting, each board member must identify and state their name for an initial roll call. For any vote that

is conducted, each member should identify themselves and state their vote for the current proposal. These votes are considered valid as long as each member is able to hear and discuss each issue with the other members of the board present.

Section 5. Notice of Meetings

A written notice of each meeting of the Board of Directors, stating the place, day, and hour thereof and the purpose of such a meeting, shall be given by the President or Secretary to each Director and General Member personally, by mail, or by electronic transmission. In case of death, absence, incapacity, or refusal of the President and Secretary, such notice may be given by any other Director.

Section 6. Quorum

At any meeting of the Board of Directors, a two-thirds majority of the Board of Directors shall constitute a quorum for the consideration of any question, but a lesser number may adjourn and the meeting may be held adjourned until further notice.

Section 7. Action by the Board of Directors

At any meeting of the Board of Directors at which a quorum is present, a majority of Directors present and voting shall be sufficient to decide any question brought before the meeting, unless otherwise required by law or by these by-laws. "Directors present and voting" shall be defined as those Directors casting an affirmative or negative vote. Directors who abstain from voting shall not be considered in reckoning the totals needed to determine the results of the vote. A majority is considered to be more than one-half of the Directors present and voting.

"Present" shall be generally defined as physical presence in the location stated in the meeting call or notice. Should the meeting fall on the date of an unavoidable off-campus conflict, Directors involved in said conflict may be considered present if in attendance via real-time audio or video. When relevant,

Directors communicating remotely must adhere to the election procedures adopted for the pertinent election to ensure parity of information, including maintenance of continued audio or video stream throughout the entirety of proceedings:

- a. Directors with an unavoidable off-campus conflict must inform the President and Secretary of said conflict at least one day in advance of the meeting, and
- b. Directors must be in communication for no less than three-quarters of the meeting's scheduled duration.

If a vote is conducted over email, there must be a unanimous affirmative vote from each member of the board within 48 hours when the vote is called. If one member objects, or a member does not vote, the email vote is not valid and it must be conducted at the next meeting of the board.

Section 8. Executive Session

All meetings of the Board of Directors shall be open to the entire General Membership, except when the Board moves into Executive Session, in which the Board can close a meeting or portion thereof by a two-thirds majority vote of the Board in matters concerning personnel, possible litigation, sensitive financial information, or strategy with respect to potential contracts if an open meeting may have a detrimental effect on the negotiating position of the HIRC. The Board can, by a two-thirds majority vote, exit Executive Session.

Section 9. Record of Meetings

The records of meetings of the Board of Directors shall summarize the actions taken, important information conveyed, and points made during the meetings. They also shall, to facilitate action under Article IV, Section 9 (Removal from Office), note the following:

- a. which Directors are present at the start of the meeting;
- b. the time of arrival of each tardy Director;
- c. the times at which the meeting is called to order and at which it adjourns; and

- d. the number of absences of each Director from Board meetings.

Section 10. International Conference Program Heads

International conference program heads shall be expected to attend one Board of Directors Meeting at least every second month to briefly summarize pressing issues or progress. Failure to appear will result in the freezing of all accounts related to the conference. However, the Board of Directors may vote at the conclusion of the meeting to unfreeze all such accounts.

ARTICLE VI. OFFICERS

Section 1. Eligibility

All officers shall be registered undergraduates in Harvard College and General Members.

Section 2. Titles of Officers

The officers of the Corporation shall consist of a President, a Treasurer, a Chief Auditor, a Chief of Strategy, a Clerk, a Secretary, and other such officers as may be appointed from time to time by the Board of Directors. Joint candidacies for such positions enumerated above, excepting the President, Clerk, Secretary, and Treasurer may also come before the Board of Directors.

Section 3. President

The President shall be the chief executive officer of the Corporation and shall, subject to the direction of the Board of Directors, have general supervision and control of its business. The President may appoint such Vice-Presidents and other staff as shall be necessary for the fulfillment of these duties. Unless otherwise provided by the Board of Directors, the President shall preside at all meetings of the

Board of Directors and all Annual and General Meetings of the Corporation.

Section 4. Treasurer

The Treasurer shall be the chief financial officer of the Corporation and shall, subject to the direction and control of the Board of Directors, have general charge of the financial affairs of the Corporation. The Treasurer shall have the power to endorse for deposit or collection all instruments from the payment of money to the Corporation and to accept drafts on its behalf. The Treasurer shall keep accurate books of account of the affairs of the Corporation, and if required by the Board of Directors, shall give bond for the faithful performance of his/her duty in form and amount and with such securities as may be determined by the Board of Directors. The Treasurer shall jointly chair the Board of Finance with the Chief Auditor and have joint charge of all issues discussed therein. The Treasurer shall keep the Board of Directors informed of any decisions taken by the Board of Finance. The Treasurer shall not serve as Comptroller for any of the individual HIRC programs.

Section 5. Chief Auditor

The Chief Auditor shall jointly chair the Board of Finance with the Treasurer and have joint charge of all issues discussed therein. The Chief Auditor shall keep the Board of Directors informed of any decisions taken by the Board of Finance and shall review all audits of the books of account of the Corporation. The Chief Auditor shall not serve as Comptroller for any of the individual HIRC programs.

Section 6. Chief of Strategy

The Chief of Strategy shall, subject to the joint direction and control of the President and the Board of Directors, chair the Board of Strategy and Social Impact and have general charge of all issues discussed therein. The Chief of Strategy shall also be responsible for coordinating corporate development activities among the HIRC programs. Any assistants shall have such powers and shall perform such

duties as the President and the Board of Directors may from time to time designate.

Section 7. Chief of Operations

The IRC Chief of Operations shall manage the IRC's physical assets to ensure the successful day-to-day operations of the IRC's programs, while minimizing unnecessary costs and avoiding duplicate efforts. The Chief of Operations shall also develop and implement IRC-wide policies for the acquisition, maintenance, and disposition of equipment and other physical assets, while also fostering the development of institutional memory in relation to such assets. The Chief of Operations position may be held by either one or two individuals, and shall be appointed by and serve at the leisure of the Board of Directors.

Section 8. Secretary

The Secretary shall keep a record of the meetings of the Board of Directors and shall have such powers and perform such duties as designated in these by-laws or by the Board of Directors. The Secretary shall be appointed and serve at the pleasure of the Board of Directors. In the absence of the Secretary from any meeting of the Board of Directors, a Temporary Secretary shall be designated by the person presiding at the meeting to perform the duties of the Secretary. The Secretary and any Temporary Secretary shall be sworn to the faithful performance of their duties.

Section 9. Clerk

The Clerk shall be a resident of the Commonwealth of Massachusetts. The Clerk shall be appointed and serve at the leisure of the Board of Directors. The Clerk shall be sworn to the faithful performance of such duties as are designated in these by-laws or by the Board of Directors.

Section 10. Election of Officers

All officer positions shall be elected annually by the Board of Directors and are open to all General Members. All positions elected by the HIRC Board of Directors shall be run in accordance with the election procedures adopted by the HIRC Board of Directors except where explicitly stated in these by-laws.

Section 11. Terms

All officer terms shall begin on May 1 and end on April 30, in accordance with the Corporation's fiscal year, unless otherwise decided by the Board of Directors or due to office vacancies.

Section 12. Removal From Office

If an officer fails to fulfill their responsibilities to the Corporation as outlined in these by-laws, or otherwise acts against the interests of the HIRC, the Board of Directors may remove them by a three-quarters (3/4) vote at two successive General Meetings, called at least in part to consider such question of removal. All votes for removal, whether carried out by the Board of Directors or by the General Membership, shall be conducted by secret ballot. Should a removal effort prove successful, a special meeting of the Board of Directors shall take place no more than two weeks after the removal has taken place, called in part to elect a replacement in accordance with Section 10 above (pertaining to the election of officers).

ARTICLE VII. STANDING COMMITTEES

Section 1. Standing Committees, Enumerated

There shall be the following Standing Committees of the HIRC:

- a. Harvard Model United Nations (HMUN)
- b. Harvard National Model United Nations (HNMUN)
- c. Harvard International Review (HIR)

- d. Harvard Program for International Education (HPIE)
- e. e. Harvard Intercollegiate Model United Nations (ICMUN)
- f. Harvard Model Security Council (HMSC)
- g. International Relations on Campus (IRoC)
- h. Board of Strategy and Social Impact (BOSSI)
- i. Board of Finance (BoF)

Section 2. Purpose and Jurisdiction

These Committees shall be responsible for the day-to-day operations of the Corporation according to their respective functions. The jurisdiction and function of each department shall be defined as far as possible by the Board of Directors in written description; these functional descriptions shall be part of these by-laws. In all matters, the decisions of the Board of Directors shall take precedence over the Standing Committees, providing Board action to overturn a specific decision of a Standing Committee passes by a two-thirds (2/3) majority of Board members present and voting. All actions, save those detailed elsewhere in these by-laws, of the Board of Finance and the Board of Strategy are considered recommendations, not specific decisions, and require only a simple majority (one-half) vote to approve, alter or overturn.

Section 3. Notification of Elections

A list of eligible voters for each election of a Standing Committee head shall be prepared in accordance with the Election Guidelines to be prepared in accordance with Section 19 of this article.

Section 4. Harvard Model United Nations

The purpose of the Harvard Model United Nations shall be to sponsor periodic conventions of high school students, for the purpose of educating these high school students and the Corporation's members in matters relating to the United Nations through the experiences of model United Nations

sessions and through speakers on international relations, and to raise funds to help finance the programs and activities of the HIRC.

The Secretary-General shall be elected by an electorate consisting of:

- a. the Board of Directors, and
- b. the Secretariats of HMUN and HNMUN for the year of the election, and
- c. those individuals who have served on the full-time staff of at least 3 (three) HMUN / HNMUN conferences, including the last session of HMUN for the year of the election, provided that in no case shall any individual cast more than one vote.

The Secretary-General shall be elected from among the secretariat team of the previous year's conference. If none of the previous year's secretariat team is a candidate for the position, other individuals may be considered upon approval by the Board of Directors.

The Secretary-General shall be the chief operating agent of HMUN. His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HMUN.
- b. Selection and supervision of all staff and personnel necessary for the running of HMUN.
- c. The Secretary-General and/or his/her designees shall have the authority to spend appropriated monies within the constraints of HMUN's budget and subject to the regulations of the Board of Finance.
- d. Supervision, cultivation, and development of HMUN's conferences abroad, including appointment of a Secretary-General for each, and negotiation with foreign partners.

Section 5. Harvard National Model United Nations

The purpose of the Harvard National Model United Nations shall be to sponsor a periodic convention of college students, for the purpose of educating these college students and the Corporation's members

in matters relating to the United Nations through the experiences of model United Nations sessions and through speakers on international relations, and to raise funds to help finance the programs and activities of the HIRC.

The Secretary-General shall be elected by an electorate consisting of:

- a. the Board of Directors, and
- b. the Secretariats of HMUN and NMUN for the year of the election, and
- c. those individuals who have served on the full-time staff of at least (three) HMUN / HNMUN conferences, including the last session of HNMUN for the year of the election, provided that in no case shall any individual cast more than one vote.

The Secretary-General shall be elected from among the secretariat team of the previous year's conference. If none of the previous year's secretariat team is a candidate for the position, other individuals may be considered upon approval by the Board of Directors.

The Secretary-General shall be the chief operating agent of the HNMUN. His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HNMUN.
- b. Selection and supervision of all staff and personnel necessary for the running of the Committee (HNMUN).
- c. The Secretary-General and/or his/her designees shall have the authority to spend appropriated monies within the constraints of HNMUN's budget and subject to the regulations of the Board of Finance.
- d. Facilitating the election of Secretaries-General for HNMUN's conferences abroad.

Section 6. Harvard International Review

The purpose of the Harvard International Review shall be to present the thoughts and ideas of

respected scholars and international policy makers as well as to provide a forum for students to write objective articles illuminating the significant issues of the times.

The Editor(s)-in-Chief shall be elected by an electorate consisting of the HIRC Board of Directors and “active members” of the HIR as determined by the outgoing Editors-in-Chief on the basis of regular attendance at staff meetings. Their powers shall include but not be limited to:

- a. Development and supervision of all strategy, projects, administrative and organizational issues, and policies of the HIR;
- b. Selection and supervision of all staff and personnel necessary for the running of the Committee (HIR).
- c. The Editor(s)-in-Chief and/or his/her designees shall have the authority to spend appropriated monies within the constraints of the HIR’s budget and subject to the regulations of the Board of Finance.

Section 7. Harvard Program for International Education

The purpose of the Harvard Program for International Education shall be to create and foster interest in international relations among high school students, especially those from local schools. The Program’s primary focus shall be to enable Harvard College students to conduct non-partisan discussion tutorials in these schools. The aim of this tutorial program is to communicate an understanding, not only of the current state of world affairs but also of the theoretical foundations underlying this state, and to present this material to high school students in a manner accessible to them. Each semester of the program shall end with a role- playing simulation or exercise to which all the participating schools will be invited. Every effort will be made to accommodate the logistical concerns of the participating schools.

HPIE shall not charge a fee of participating schools, although it is acceptable to inquire of schools as to whether or not it might be possible for them to reimburse the program for unusual expenses incurred. Study materials may be sold to non-participant schools for a fee. In particular, HPIE shall seek to serve

disadvantaged high schools (those for whom this program would clearly represent an experience not otherwise possible).

The Director(s) of HPIE shall be elected by a constituency composed of and limited to the members of the HIRC Board of Directors and HPIE tutors who have tutored for at least two of the previous four academic semesters and at least one of the previous two academic semesters, including the current semester in which the election is held, with each person accorded one vote. His/her powers shall include but not be limited to:

- a. Selection and training and supervision of all tutors.
- b. Delegation and supervision of study material preparation.
- c. The Director shall have the authority to spend appropriated monies within the constraints of HPIE's budget and subject to the regulations of the Board of Finance.
- d. Recruitment of schools to participate in HPIE's tutoring programs.

Section 8. Harvard Intercollegiate Model United Nations

The purpose of the Harvard Intercollegiate Model United Nations is to educate Harvard students about international issues, the United Nations, and the skills of diplomacy and compromise by providing students the opportunity to participate as delegates in collegiate Model United Nations conferences. ICMUN functions as a link between the HIRC and the international relations associations of other colleges. The Head Delegate(s) of ICMUN shall be elected by a constituency composed of the Board of Directors, outgoing program head(s), outgoing members of the ICMUN leadership board, and team members who attended two or more conferences in the preceding season, with no member casting more than one vote. Head Delegate duties shall include, but not be limited to:

- a. Preparation for each conference attended including, but not limited to, conference selection, choosing and training delegates, and ensuring accommodation and transportation,
- b. Preparation and administration of a budget for conference expenses and participation fees, subject to the regulations of the Board of Finance,

- c. Selecting other officers and/or selecting a leadership board to carry out any activities they see fit.
- d. Mandating team members who attend at least one conference to staff, in any capacity, either HMUN or HNMUN Boston in the same calendar year during which they attend a conference. For new team members who attend at least one conference, the Head Delegate(s) shall mandate that they staff, in any capacity, either HMUN or HNMUN Boston in the calendar year immediately following the one during which they attend a conference.

Section 9. Harvard Model Security Council

The purpose of the Harvard Model Security Council shall be to sponsor IRC Welcome Week, with the goal of educating Harvard students and the Corporation's members in matters relating to International Relations and the United Nations through educational events and activities possibly including the experiences of model United Nations sessions and speakers on international relations. The Co-Presidents shall be elected by the Board of Directors and outgoing program head(s). His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HMSC.
- b. Selection and supervision of all staff and personnel necessary for the running of HMSC.
- c. The Co-Presidents and their designees shall have the authority to spend appropriated monies within the constraints of HMSC's budget and subject to the regulations of the Board of Finance.

Section 10. International Relations on Campus

The purpose of International Relations on Campus shall be to further the goals of the HIRC on campus and to promote knowledge, interest, and awareness in international affairs and relations amongst the Harvard community through educational events and activities. The focus of IRoC's

activities should be on the undergraduates of Harvard College, but it may be extended to include other members of the Harvard community, students and faculty of neighboring educational institutions, and other groups deemed appropriate by the staff.

The Director(s) of IRoC shall be elected by a constituency composed of and limited to the members of the HIRC Board of Directors, members of IRoC who have participated in a majority plus one of IRoC events each semester assuming there are at least four events each semester, with each person accorded one vote. If four events are not reached in both semesters the members of IRoC are limited to those on board. His/her powers shall include but not be limited to:

- a. Organizing the working structure of IRoC
- b. Selecting and supervising staff members according to aforementioned structure
- c. Producing a budget appropriate for the successful operations of IRoC, bearing in mind the financial support of any other institutions.
- d. Directing spending of any appropriated monies within the constraints of IRoC's budget and subject to the regulations of the Board of Finance.
- e. In collaboration with the other staff members, determining, scheduling, and shaping IRoC's events and activities.

Section 11. Board of Strategy and Social Impact

The Board of Strategy and Social Impact, subject to the review of the Board of Directors, shall discuss, develop, recommend and supervise all changes in the structure or substance of HIRC program or corporate activities, new programs or activities for the HIRC, and long-range goals and plans for enhancement of undergraduate education in international relations at Harvard. The Board of Strategy and Social Impact shall be composed of the following voting members: The Chief of Strategy, who shall chair each meeting, and at least three other General and/or Affiliate Members selected at least annually by the Chief of Strategy. Board of Strategy meetings shall be open to all General Members. The Board of Strategy and Social Impact shall also investigate how the IRC may develop projects, partnerships, and other endeavors conducive to enhancing the social and humanitarian impact of the HIRC, and shall recommend or implement such initiatives as it sees fit.

Section 12. Board of Finance

The Board of Finance is chaired jointly by the Treasurer and Chief Auditor of the International Relations Council, shall act to consolidate the financial operations of the International Relations Council. The Comptrollers of Harvard Model United Nations, Harvard National Model United Nations, the Harvard International Review, the Harvard Program for International Education, Harvard Model Security Council, International Relations on Campus, and the Harvard Intercollegiate Model United Nations Program, shall automatically sit on the Board of Finance, with a further four members, whom will typically be the Comptrollers of the affiliate programs of HMUN and HNMUN, to be selected by the Treasurer and Chief Auditor upon their election.

The Board of Finance shall meet monthly to ensure the timely execution of reconciliations for the annual audit, and to ensure that suspect payments or transactions are swiftly addressed in a transparent manner. The six selected members of the Board will assist the Chief Auditor in the execution of the annual audit, with the assistance of the comptrollers that sit on the Board when issues arise pertinent to their individual programs. The Board will also be tasked with an annual review into the financial situation of the IRC, with the assistance of the IRC's external auditors' report, and can recommend changes to the budget of the IRC to the Board of Directors. The Board will also be responsible, in conjunction with the Treasurer's existing responsibilities, for the management of the IRC's investment portfolio, and can similarly make recommendations to the Board of Directors on the restructuring of said investments.

Section 13. Harvard Model United Nations China

The purpose of the Harvard Model United Nations China shall be to sponsor periodic conventions of high school students, for the purpose of educating these high school students and the Corporation's members in matters relating to the United Nations through the experiences of model United Nations

sessions and through speakers on international relations, and to raise funds to help finance the programs and activities of the HIRC. This conference is to take place in China.

The Secretary-Generals for international HMUN and HNMUN conferences will be elected by an electorate consisting of: the IRC Board of Directors, the Secretary-General and Director-General of their respective parent conference, and the previous year's conference staff and Secretariat, provided that in no case shall any individual cast more than one vote.

The Secretary-General shall be elected from among the secretariat team of the previous year's conference. If none of the previous year's secretariat team is a candidate for the position, other individuals may be considered upon approval by the Board of Directors.

The Secretary-General shall be the chief operating agent of HMUN China. His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HMUN China.
- b. Selection and supervision of all staff and personnel necessary for the running of HMUN China.
- c. The Secretary-General and/or his/her designees shall have the authority to spend appropriated monies within the constraints of HMUN China's budget and subject to the regulations of the Board of Finance.
- d. Abide by the standards and guidelines of Harvard Model United Nations.
- e. Mandating their selected staff to staff, in any capacity, either HMUN or HNMUN Boston in the same calendar year they staff their international conference.

Section 14. Harvard Model United Nations India

The purpose of the Harvard Model United Nations India ~~China~~ shall be to sponsor periodic conventions of high school students, for the purpose of educating these high school students and the Corporation's members in matters relating to the United Nations through the experiences of model United Nations sessions and through speakers on international relations, and to raise funds to help finance the programs and activities of the HIRC. This conference is to take place in India.

The Secretary-Generals for international HMUN and HNMUN conferences will be elected by an electorate consisting of: the IRC Board of Directors, the Secretary-General and Director-General of their respective parent conference, and the previous year's conference staff and Secretariat, provided that in no case shall any individual cast more than one vote.

The Secretary-General shall be elected from among the secretariat team of the previous year's conference. If none of the previous year's secretariat team is a candidate for the position, other individuals may be considered upon approval by the Board of Directors.

The Secretary-General shall be the chief operating agent of HMUN India. His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HMUN India.
- b. Selection and supervision of all staff and personnel necessary for the running of HMUN India.
- c. The authority to spend appropriated monies within the constraints of HMUN India's budget and subject to the regulations of the Board of Finance.
- d. Abide by the standards and guidelines of Harvard Model United Nations.
- e. Mandating their selected staff to staff, in any capacity, either HMUN or HNMUN Boston in the same calendar year they staff their international conference.

Section 15. Harvard National Model United Nations Latin America

The purpose of the Harvard National Model United Nations Latin America shall be to sponsor periodic conventions of college students, for the purpose of educating college students and the Corporation's members in matters relating to the United Nations through the experiences of model United Nations sessions and through speakers on international relations, and to raise funds to help finance the programs and activities of the HIRC. This conference is to take place in Latin America.

The Secretary-Generals for international HMUN and HNMUN conferences will be elected by an electorate consisting of: the IRC Board of Directors, the Secretary-General and Director-General of their respective parent conference, and the previous year's conference staff and Secretariat, provided that in no case shall any individual cast more than one vote.

The Secretary-General shall be elected from among the secretariat team of the previous year's conference. If none of the previous year's secretariat team is a candidate for the position, other individuals may be considered upon approval by the Board of Directors.

The Secretary-General shall be the chief operating agent of HNMUN Latin America. His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HNMUN Latin America.
- b. Selection and supervision of all staff and personnel necessary for the running of HNMUN Latin America.
- c. The Secretary-General and/or his/her designees shall have the authority to spend appropriated monies within the constraints of HNMUN Latin America's budget and subject to the regulations of the Board of Finance.
- d. Abide by the standards and guidelines of Harvard National Model United Nations.
- e. Mandating their selected staff to staff, in any capacity, either HMUN or HNMUN Boston in the same calendar year they staff their international conference.

Section 16. Harvard Model United Nations Dubai

The purpose of the Harvard Model United Nations Dubai shall be to sponsor periodic conventions of high school students, for the purpose of educating these high school students and the Corporation's members in matters relating to the United Nations through the experiences of model United Nations sessions and through speakers on international relations, and to raise funds to help finance the programs and activities of the HIRC. This conference is to take place in Dubai.

The Secretary-Generals for international HMUN and HNMUN conferences will be elected by an electorate consisting of: the IRC Board of Directors, the Secretary-General and Director-General of their respective parent conference, and the previous year's conference staff and Secretariat, provided that in no case shall any individual cast more than one vote.

The Secretary-General shall be elected from among the secretariat team of the previous year's conference. If none of the previous year's secretariat team is a candidate for the position, other individuals may be considered upon approval by the Board of Directors.

The Secretary-General shall be the chief operating agent of HMUN Dubai. His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HMUN Dubai.
- b. Selection and supervision of all staff and personnel necessary for the running of Dubai.
- c. The authority to spend appropriated monies within the constraints of HMUN Dubai's budget and subject to the regulations of the Board of Finance.
- d. Abide by the standards and guidelines of Harvard Model United Nations.
- e. Mandating their selected staff to staff, in any capacity, either HMUN or HNMUN Boston in the same calendar year they staff their international conference.

Section 17. Harvard Model United Nations Australia

The purpose of the Harvard Model United Nations Australia shall be to sponsor periodic conventions of high school students, for the purpose of educating these high school students and the Corporation's members in matters relating to the United Nations through the experiences of model United Nations sessions and through speakers on international relations, and to raise funds to help finance the programs and activities of the HIRC. This conference is to take place in Australia.

The Secretary-Generals for international HMUN and HNMUN conferences will be elected by an electorate consisting of: the IRC Board of Directors, the Secretary-General and Director-General of their respective parent conference, and the previous year's conference staff and Secretariat, provided that in no case shall any individual cast more than one vote.

The Secretary-General shall be elected from among the secretariat team of the previous year's conference. If none of the previous year's secretariat team is a candidate for the position, other individuals may be considered upon approval by the Board of Directors.

The Secretary-General shall be the chief operating agent of HMUN Australia. His/her powers shall include but not be limited to:

- a. Preparation and supervision of the day to day activities necessary for carrying out the purposes of HMUN Australia.
- b. Selection and supervision of all staff and personnel necessary for the running of HMUN Australia.
- c. The authority to spend appropriated monies within the constraints of HMUN Australia's budget and subject to the regulations of the Board of Finance.
- d. Abide by the standards and guidelines of Harvard Model United Nations.
- e. Mandating their selected staff to staff, in any capacity, either HMUN or HNMUN Boston in the same calendar year they staff their international conference.

Section 18. Special Programs

The finances of these Special Programs of the HIRC shall have the authority to spend appropriated monies within the constraints of their budget and subject to the regulations of the Board of Finance.

Section 19. Election Guidelines

Each year the President shall submit to the Board of Directors a set of procedures to govern Corporate and Program Head elections. Such procedures may in no way contravene the requirements set forth in these by-laws. Specifically, they shall not alter the eligibility of voters or candidates, except in excluding those members who fail to meet reasonable requirements and/or reasonable deadlines; such exclusions might, for example, include the invalidation of a candidate who fails to submit a required candidacy statement on time, or a voter who fails to show up for an election before it begins. The rules submitted to the Board by the President must be approved by a majority vote, and may be amended at any time subject to the approval of the Board. Amendments to the rules will go into effect for elections occurring at least 48 hours after amendment adoption. The relevant elections procedure must be forwarded to candidates and the electorate at least 48 hours in advance of any election.

Section 20. Multiple Candidacy

Multiple candidates may be elected to the head of standing committees subject to the limitations set forth by the President and the Board of Directors in the adopted electoral procedures. In no case shall candidates be jointly elected to a position without having jointly submitted their candidacy.

Section 21. Removal From Office

If a Program fails to fulfill their responsibilities to the Corporation or their Standing Committee outlined in these by-laws, or otherwise acts against the interests of the HIRC, the members of the program may submit a proposal to begin impeachment proceedings to the Board of Directors. If such a proposal is brought forth by at least two-thirds of the active members of the program, the board of directors may vote by simple majority to enter impeachment proceedings.

At such proceedings, the Board of Directors may, by a three-quarters (3/4) vote of current directors at two successive meetings called at least in part to consider such question of removal, remove the program head from their office. All votes for removal, whether carried out by the Board of Directors or by the General Membership, shall be conducted by secret ballot. A special election should be set no more than three weeks after this has taken place to elect a replacement in accordance with HIRC and program election procedures.

ARTICLE VIII. BUDGET

Prior to the end of the fiscal year, the Board of Finance shall prepare and submit a Budget and recommendations to the Board of Directors for the next fiscal year. This budget shall be compiled in consultation with the other programs, committees, officers, agents, and employees of the Corporation as necessary. The budget shall specify for each program line items, including the purpose for the line item, the amount of money expected to be spent for that line item, and whether or not the line item is discretionary. A line item shall be considered non-discretionary if it is meant to cover the purchase of a fixed product or service that must be purchased either in full or not at all, and its purchase is necessary for the ordinary operations of the program. Otherwise, the line item should be marked as discretionary.

The Board of Directors, upon receiving the budget may adopt it by a simple majority and may amend it as necessary prior to its adoption.

No program may spend more money on a line item than is specified in the budget, except in the following circumstances:

- a. If a line item is not marked as discretionary, the program may spend up to 5% more on that line item, provided that the program notifies the Board of Finance of the overage within one week of it occurring;
- b. The Board of Finance, on application from a program, may adjust any line item, provided (1) that the total amount of adjustments since the end of the most recent meeting of the

- Board of Directors does not exceed 5% of the program's total budget from that time, and (2) that after being notified of the adjustment by the Chief Auditor, fewer than one-third of the directors object to the adjustment within 24 hours of the notification;
- c. The Board of Directors may vote by simple majority to adjust any line item or to create new line items at any meeting of the same
 - d. The financial policies of the Corporation will be revised and approved annually by the Board of Directors.

If, in the opinion of the Board of Directors, a program has had to adjust its budget excessively, the Board of Directors shall instruct the relevant Program Head to meet with the Board of Finance, and shall instruct the Board of Finance to present a report to the Board of Directors on that program's budget at its next meeting.

ARTICLE IX. CORPORATE SEAL

The seal of the HIRC shall bear the name of the Corporation and shall be in such form as the Board of Directors may determine.

ARTICLE X. EXECUTION OF PAPERS

Section 1. Execution of Instruments

Unless otherwise determined by the Board of Directors, all deeds, leases, contracts, assignments, instruments of transfer, proxies, and other instruments, whether or not under seal, shall be signed by the President, or other person designated by the Board of Directors.

Section 2. Evidence of Authority

A certificate by the Clerk or the President as to any action taken by the General Members or representative of the Corporation shall, to all persons who rely thereon in good faith, be conclusive

evidence of such action.

ARTICLE XI. FISCAL YEAR

Except as from time to time determined otherwise, the fiscal year of the Corporation shall end on April 30.

ARTICLE XII. AMENDMENTS

These by-laws may be amended by a majority vote of the Board of Directors then in office. Amendments may be voted upon at any meeting of the Board, provided that written notices of time and place of such meeting and the substance of the proposed amendment shall have been mailed to each Director at least seven days in advance of such a meeting. Amendments approved by the Board of Directors must be ratified by a majority vote of the General Members present and voting at a general meeting held within two months of the passing of such amendments by the Board of Directors or, if earlier, the Annual Meeting. The vote by the General Members may be taken following any meeting of the Board of Directors, provided that written notice of the time and place of such a meeting and the substance of the proposed amendment, as passed by the Board of Directors as described above, shall have been mailed to each General Member at his/her known address at least seven days prior to such meeting.

ARTICLE XIII. RULES OF PROCEDURE

All meetings shall be run according to the most recent edition of Robert's Rules of Order, Newly Revised, except as they may be modified:

- a. For the duration of the term of the Board of Directors by a three-fourths (3/4) vote of the Board members in office, or
- b. For the duration of the meeting in progress by a two-thirds (2/3) vote of the Board at the meeting, except that anything that these by-laws specify shall take precedence over Robert's

Rule of Order Newly Revised.

ARTICLE XIV. COMPENSATION AND LIABILITY

Except under the specific conditions listed below, no member of the HIRC may be paid for services rendered, but he/she may be reimbursed by the HIRC for his/her reasonable expenses and disbursements on behalf of the HIRC. However, after a full and complete job description has been approved in advance by a two-thirds (2/3) vote of the Board of Directors and by the Dean of Students of Harvard College, the Board of Directors may fill that position by a majority vote and that member of the HIRC may receive compensation for the services rendered. A report detailing all such expenditures shall be presented to the Dean of Students by the Treasurer at the end of each semester.

A Board member may not vote to fill a position if there is a personal conflict of interest. After the Board and the Dean of Students have approved the job description, if the position is one that the by-laws in other articles mandate be chosen in a manner other than the Board, then the Board must approve the selection of that person before he/she can be paid for "services rendered."

No member of the HIRC shall be held personally liable for actions arising in the lawful performance of his/her duties, responsibilities, and tasks on behalf of the HIRC.

The Corporation shall indemnify, to the fullest extent permitted by Massachusetts law as in effect from time to time, all persons who at any time were or are General Members of the Corporation for any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) relating to any action alleged to have been taken or committed in such capacity as a General Member. The Corporation shall pay or reimburse all reasonable expenses incurred by a present or former General Member of the Corporation in connection with any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) in which the present or former General Member is a party, in advance of the final disposition of the proceeding,

to the fullest extent permitted by, and in accordance with the applicable requirements of, Massachusetts law as in effect from time to time.

ARTICLE XV. SUPREMACY OF BY-LAWS

No action of the Board of Directors or any committee of the Harvard International Relations Council shall hold force if in contravention of the by-laws.

Appendix A: Fiscal Policies and Procedures

Harvard International Relations Council, Inc.

i. Purpose and Approval Procedures

Purpose

The purpose of these policies is to establish guidelines for developing financial goals and objectives, making financial decisions, reporting the financial status of the International Relations Council, and managing the International Relation Council's funds.

Approval Procedures

This document must be reviewed and approved by the Board of Directors every fiscal year. At the first meeting of the Board of Directors of the Fiscal Year, the Board shall review these financial policies and procedures and make amendments if necessary. This document must be passed by a 3/4 vote in accordance with the Bylaws of the International Relations Council.

1. Financial Responsibilities

1.1. Board of Directors

A. Policy

1. The Board of Directors is invested by the IRC Bylaws with the power to oversee all financial matters of the organization, subject to review by the General Members of the organization (IRC Bylaws IV.4). A vote by the Board of Directors on any financial matter is not subject to overruling by any officer or board of the organization so long as the vote is in accordance with the IRC Bylaws, the laws of the Commonwealth of Massachusetts, and the laws of the United States federal government.

B. Powers

1. The Board of Directors shall have the power to lease, purchase, or acquire any real estate, property, or other rights, licenses, or privileges necessary or convenient for the purpose of the Corporation so far as it is at such price and consideration and generally on such terms and conditions as its members think fit.
2. The Board of Directors shall have the power to borrow money on the credit of the Corporation to incur such indebtedness on the notes of the Corporation or otherwise as they deem necessary to secure any indebtedness by pledge, mortgage, or other collateral.

3. The Board of Directors shall have the power to engage and appoint all employees or agents of the Corporation on the terms they think advisable and to fix reasonable salaries of the same, and to remove them at any time by the vote of the Board of Directors.
4. The Board of Directors shall have the power to designate, in emergency and otherwise, what persons, officers, or agents may sign Corporate checks in addition to or in substitution for any officer or officers empowered to do so.
5. The Board of Directors shall have the power to raise funds on behalf of the Corporation whether by securing loans, or by soliciting donations from private persons, corporations, or foundations, or from any source whatever and by any method whatsoever unless otherwise specified by the members.

C. Financial Record Access

1. Unless the Treasurer so designates or the Board of Directors in a given fiscal year vote otherwise, members of the Board of Directors will not have signing power for the organization, access to online banking portals, or access to QuickBooks. There is an exception for Directors who acquire signing power by also holding another position in the IRC for which signing power is authorized such as the position of Comptroller.
2. Any Director on the Board of Directors may request any financial document or report from the Chief Auditor, including but not limited to bank account statements, balance sheets, profit loss statements, and tax filings, and the requested document will be provided to the requesting Director within 7 days of the request.

1.2. Treasurer

A. Policy

1. The Treasurer is the Chief Financial Officer of the Corporation and shall have general charge of the financial affairs of the Corporation, subject to review by the Board of Directors.

B. Powers

1. The Treasurer shall have signing power for the organization and may endorse any checks or authorize any payments that constitute expenses for the organization.
2. The Treasurer shall have the power to collect deposits or accept payments on behalf of the organization.
3. The Treasurer may transfer funds between or freeze the bank accounts of the organization.
4. The Treasurer shall have the power to give signing power to any member of the organization or to revoke signing power from any member of the organization.
5. The Treasurer may issue or cancel debit or credit cards in accordance with the debit and credit card policies contained in this document.
6. The Treasurer may give online banking access to any member, subject to review by the Board of Directors.
7. The Treasurer has general charge over the investments of the organization.

C. Responsibilities

1. The Treasurer shall manage the Comptrollers of the organization and ensure that they are fulfilling their duties and responsibilities under this financial policy.
2. The Treasurer shall be head bookkeeper for the organization and shall ensure that Comptrollers are keeping accurate and complete records and that the records of the entire

organization are accurate and complete. The Treasurer shall prepare the Chart of Accounts, Reporting Formats, Accounts Payable Processing, and Cash Receipts input.

3. The Treasurer shall keep accurate records of the expenses for IRC Central and shall ensure that reconciliation for the IRC Central bank accounts are completed accurately and in a timely manner.
4. The Treasurer shall provide the Chief Auditor with access to any financial records that are necessary for the fulfillment of the Chief Auditor's duties.
5. The Treasurer, along with the Chief Auditor, shall Chair the Board of Finance.
6. The Treasurer shall sign and review all tax documents of the organization.

D. Financial Record Access

1. As the Chief Financial Officer of the organization, the Treasurer shall have access to and signing power for all bank accounts and other cash accounts of the organization.
2. As the head bookkeeper of the organization, the Treasurer shall have full access to QuickBooks and all financial records of the organization.

1.3. Chief Auditor

A. Policy

1. The Chief Auditor shall supervise, oversee, and audit the accounts and finances of the Corporation as well as ensure that the Corporation abides by its internal financial policies and those of the government. The Chief Auditor shall also coordinate the external auditing of the organization.

B. Powers

1. The Chief Auditor may review and edit any financial record of the organization to ensure that all financial records are accurate and complete including the Chart of Accounts, Accounts Payable, Accounts Receivable, the Balance Sheet, and Journal Entries for the General Ledger.
2. The Chief Auditor shall prepare a draft budget at the beginning of the fiscal year for approval by the Board of Directors and head the annual budgeting meeting with the President presiding.
3. Upon application by a program, the Chief Auditor may approve line item increases and budgetary changes to the extent allowed by this document or authorized by a vote of the Board of Directors so long as it is in accordance with the IRC bylaws.
4. The Chief Auditor is not authorized to make or receive payments.

C. Responsibilities

1. The Chief Auditor shall review and supervise the accounts and finances of the organization to ensure that records are accurate and complete and are in accordance with this document and the law.
2. The Chief Auditor shall make financial recommendations to the Board of Directors at meetings of the Board.
3. The Chief Auditor shall provide any financial report requested by a Director on the Board of Directors to the requesting Director within 7 days of the request.
4. The Chief Auditor shall investigate the accounts of the organization for any fraud or embezzlement and shall report such occurrences to the necessary government bodies when required by law.
5. The Chief Auditor shall coordinate the external auditing of the organization.

6. The Chief Auditor, along with the Treasurer, shall chair the Board of Finance.

D. Financial Record Access

1. The Chief Auditor shall not be granted signing power for the organization and cannot hold any office where signing power would otherwise be granted by the Treasurer such as the position of Comptroller.
2. The Chief Auditor shall have access to all financial records of the organization. The Chief Auditor will have full access to QuickBooks as well as any online banking documents. The Chief Auditor shall also have access to any PayPal accounts maintained by programs, Stripe merchant services records, the Ramp platform, and Merrill Lynch investment portals.

1.4. Board of Finance

A. Policy

1. The Board of Finance shall supervise and oversee the accounts and finances of the Corporation as well as ensure that the Corporation abides by its internal financial policies and those of the government. The Board of Finance consists of the Comptrollers of each of the 7 IRC programs, as well as the 4 Comptrollers of the affiliate programs of HMUN and HNMUN, and shall be chaired jointly by the Treasurer and Chief Auditor.

B. Powers

1. The Board of Finance may approve line item and budgetary increases so long as the increases are in accordance with this financial document and the IRC Bylaws.
2. The Board of Finance may draft documents containing financial policy recommendations for approval by the Board of Directors.

C. Responsibilities

1. The Board of Finance will ensure that bank reconciliations are done in a timely manner and are complete and accurate.
2. The Board of Finance will review actions of the Corporation to ensure that they are in accordance with organization financial policy and the law.
3. The Board of Finance will review spending of all programs to ensure that it is fiscally responsible and in accordance with budgeted amounts.
4. The Board of Finance will assist the Treasurer and Chief Auditor in the execution of their duties.
5. The Board of Finance will make investment recommendations to the Board of Directors when necessary.

D. Financial Record Access

1. Members of the Board of Finance shall be given access to any financial records that the Chief Auditor and Treasurer deem necessary for the fulfillment of their duties, subject to review by the Board of Directors.

1.5. Comptrollers

A. Policy

1. The Comptroller of an IRC program shall serve as the financial officer and bookkeeper for that program. The Comptroller may receive and authorize payments for a program and will be supervised by the Treasurer. Every program shall have an individual designated as a

Comptroller, and no individual can simultaneously serve as the Comptroller of more than one program.

B. Powers

1. The Comptroller of a Program shall have signing power for that program and may authorize or receive payments on behalf of the organization unless such powers are revoked by the Treasurer or by the Board of Directors.
2. The Comptroller may edit the financial records of a program to ensure that they are accurate and complete.
3. The Comptroller, at the discretion of the Treasurer, may be issued a debit card, a physical Ramp credit card, or any number of virtual Ramp credit cards for use on program expenses. The Comptroller should retain sole access to these cards, except when the Chief Auditor and/or Treasurer need to supervise expenses. In limited cases, and only with the approval of both the Chief Auditor and the Treasurer, the Comptroller may allow one or more members of the senior leadership team of their respective program to each access one virtual Ramp credit card for use on program expenses. In such a case, the Comptroller shall instruct the respective members of the senior leadership team about the financial policies of the organization prior to issuing any virtual Ramp credit cards, and shall actively monitor all expenses incurred while also ensuring that the budget approved by the Board of Directors is faithfully followed.
4. The Comptroller may reimburse employees of the Corporation for business expenses incurred on behalf of the organization, subject to review or overruling by the Treasurer.

C. Responsibilities

1. The Comptroller will ensure that accurate and complete records are kept of the finances of the Comptroller's program.
2. The Comptroller will ensure that the budget approved by the Board of Directors is faithfully followed.
3. The Comptroller will ensure that the financial policies of the organization as well as local, state, and federal laws are followed.
4. The Comptroller shall perform monthly reconciliations, to be reviewed by the Chief Auditor and the Board of Finance.
5. The Comptrollers will attend Board of Finance meetings.

D. Financial Record Access

1. The Comptroller shall have access to the bank accounts associated with the Comptroller's program.
2. The Comptroller shall have access to the Comptroller's program's QuickBooks files.

2. Accounting Procedures

2.1. Basis of Accounting

A. Policy

1. The organization's financial statements shall be prepared on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP).

B. Procedures

1. Throughout the fiscal year, expenses are accrued into the month in which they are incurred.
2. At the close of the fiscal year, all expenses that should be accrued into the prior fiscal year are so accrued, in order to ensure that year-end financial statements reflect all expenses incurred during the fiscal year. Year-end books are closed no later than 6 months after the end of the fiscal year.
3. Revenue is always recorded in the month in which it was earned or pledged.
4. Accounts receivables and accounts payable in QuickBooks shall be used to maintain accurate records.

2.2. General Ledger

A. Policy

1. The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of the International Relations Council and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.
2. The organization uses QuickBooks Online to record accounting transactions. QuickBooks provides for separate, self-balancing sets of accounts in accordance with generally accepted accounting principles and procedures for Nonprofits. This accounting system was purchased from Intuit on a subscription basis and is updated according to the needs of the organization and within budgetary limits.

2.3. Chart of Accounts

A. Policy

1. The chart of accounts is the framework for the general ledger system, and therefore the basis for organization's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss.

B. Control of Chart of Accounts

1. The organization's chart of accounts is monitored and controlled by the Chief Auditor.
2. Responsibilities include the handling of all account maintenance, such as additions and deletions to ensure that the chart of accounts is consistent with the organizational structure of NCPG and meets the needs of each department.

C. Fund Format

1. Bank accounts shall be given their account numbers assigned by the bank.
2. Income accounts shall be given a 3-6 digit code adhering to the following scheme:
 - a. AI____ HMUN Australia Income

- b. BI_____ HMUN India Income
 - c. CI_____ Central Income
 - d. DI_____ HMUN Dubai Income
 - e. HI_____ HMUN Income
 - f. II_____ HIR Income
 - g. LI_____ HNMUN LA Income
 - h. MI_____ MSC Income
 - i. NI_____ HNMUN Income
 - j. RI_____ IRoC Income
 - k. TI_____ ICMUN Income
 - l. ZI_____ HMUN China Income
3. Expense accounts shall be given a 3-5 digit code adhering to the following scheme:
- a. A_____ HMUN Australia Expenses
 - b. B_____ HMUN India Expenses
 - c. C_____ Central Expenses
 - d. D_____ HMUN Dubai Expenses
 - e. H_____ HMUN Expenses
 - f. I_____ HIR Expenses
 - g. L_____ HNMUN LA Expenses
 - h. M_____ MSC Expenses
 - i. N_____ HNMUN Expenses
 - j. P_____ HPIE Expenses
 - k. R_____ IRoC Expenses
 - l. T_____ ICMUN Expenses
 - m. X_____ Capital Expenditures
 - n. Z_____ HMUN China Expenses
4. A complete list of account numbers is available by generating a QuickBooks Chart of Accounts Report.

2.4. Fiscal Year

A. Policy

1. The organization's fiscal year shall be the period of 12 months beginning with May 1st and ending with April 30th of the next calendar year.

2.5. Journal Entries

A. Policy

1. Journal entries are posted as needed (but at least once a year) in order to accrue expenses, defer income, record prepaid expenses, reflect amounts owed to the organization, or otherwise to correct errors in bookkeeping and keep the records of the organization complete and accurate.

B. Procedures

1. Only the Chief Auditor and the Treasurer shall have the power to post journal entries. The Chief Auditor shall have the power to review and correct any journal entries posted by the Treasurer. The Treasurer or any Comptroller may recommend that journal entries posted by

the Chief Auditor be changed but neither the Treasurer nor any Comptroller may directly edit any journal entries posted or edited by the Chief Auditor.

2. During the course of an external audit, external auditors may prepare adjusting journal entries that would correct misrepresentations in the organization's financial records. The Chief Auditor has the power to approve and enter such adjusting journal entries.

2.6. Bank Reconciliations

A. Policy

1. All bank statements will be opened and reviewed in a timely manner. Bank reconciliation and approval will occur monthly; each bank account will be reconciled within 14 days of the close of the month by the Comptroller of the respective program. Reconciliations are not considered complete until all appropriate documentation accompanying each transaction is uploaded to QuickBooks. All reconciliations will be reviewed by the Chief Auditor for accuracy.

B. Procedures

1. Comptrollers and the Treasurer will access monthly financial statements for each account online and utilize these statements to reconcile the accounts on QuickBooks.
2. The Chief Auditor will review each reconciliation report to ensure that it is accurate and complete.
3. The Treasurer, upon recommendation from the Chief Auditor, may freeze any unreconciled bank account 14 days after the monthly statement is released.

2.7. Recordkeeping

A. Policy

1. Every expense or deposit must be documented by an invoice or receipt that provides details of the transaction. This means that the invoice or receipt must have been issued by the vendor to which the expense was paid, or in the case of a deposit, by the financial institution at which the deposit was made. The invoice or receipt must also be itemized. All records of transactions will be uploaded into QuickBooks and kept electronically.

B. Procedures

1. Every transaction documented on QuickBooks shall have a receipt or invoice attached to it electronically by the Comptroller who posted the transaction.
2. After a given month is closed, the Chief Auditor will generate a report of all transactions in that month that do not have documentation attached. The Chief Auditor will then contact the Treasurer or the relevant Comptroller to receive and upload such documentation.
3. For transactions that exceed \$500, if documentation of that transaction is not uploaded within 7 days of the transaction being posted on QuickBooks, the account to which the transaction belongs may be frozen by the Treasurer upon recommendation by the Chief Auditor.

3. Revenue and Accounts Receivable

3.1. Cash Receipts

A. Policy

1. The organization receives payments in the form of wire transfers, checks, credit/debit card payments, and cash; payments are received electronically, by mail, and in person. Payments are received through the Treasurer and Comptrollers (at the discretion of the Treasurer). Typical income for the organization consists of attendance fees for conferences, advertisement revenue, grants, donations, sponsorships, magazine sales, and licensing fees.

B. Procedures

1. Cash and checks will be kept by each Comptroller in a centralized and secure location. Comptrollers shall notify the Treasurer and Chief Auditor of storage practices.
2. When cash sales of merchandise or other transactions are being conducted by employees on behalf of the organization such that employees must handle cash or checks, the appropriate Comptroller shall collect cash and checks from these employees at least once every 12 hours and store them in a centralized and secure location.
3. Cash or checks stored in unsecured or improper locations by Comptrollers will be collected by the Treasurer to be deposited into the bank accounts of the organization.
4. If mail containing payments is opened by the President, a Program Head, or any other person authorized to open mail addressed to the corporation or any of its programs, said person shall immediately give that payment and any accompanying documentation to the Treasurer or the proper Comptroller.
5. The Treasurer, Comptrollers, and any other person with signing power may endorse checks to be deposited into the bank accounts of the organization.
6. Copies of checks shall be made and uploaded into QuickBooks before checks are deposited.

3.2. Revenue Recognition

A. Policy

1. All contributions will be recorded in accordance with Generally Accepted Accounting Principles, with specific attention to standards FASB 116 and 117. Contributions are recorded as pledged or received in accordance with FASB 116, and must be credited to the appropriate revenue lines as presented in the annual budget and coded as designated in the organization's Chart of Accounts. The Council reports information regarding its financial position and activities according to three classes: unrestricted assets, temporarily restricted assets, and permanently restricted assets.

B. Procedures

1. Revenue that is not subject to donor-imposed restrictions shall be recognized as unrestricted assets. Unrestricted assets may be designated for specific purposes by action of the Board of Directors. Revenue that is restricted by a donor is reported as an increase in unrestricted net assets for a reporting period if the restriction expires in that same reporting period.
2. Revenue that is subject to donor-imposed restrictions that can be fulfilled by actions of the Council pursuant to those restrictions or that expire by the passage of time will be recognized as temporarily restricted assets.
3. Revenue that is subject to donor-imposed restrictions such that they must be maintained permanently by the Council shall be recognized as permanently restricted assets.

4. The Treasurer and Comptrollers shall recognize and document each deposit under the correct class of revenue in QuickBooks as indicated by the income line assigned to the transaction, subject to review by the Chief Auditor.
5. If there is a question or uncertainty about how to recognize a particular contribution, the Treasurer will ensure that the donor is contacted to clarify the intent of the contribution and shall collect written record of that intent if necessary.

3.3. Deposits

A. Policy

1. Cash or Checks shall be deposited by the Treasurer or the Comptrollers in a timely manner into the bank accounts of the organization.

B. Procedures

1. Cash or checks received by the organization shall be deposited into the bank accounts of the organization within 5 business days of the cash being received. If the total value of cash or checks not yet deposited exceeds \$500, then the cash and checks must be deposited within 24 hours of receipt of the payment that caused the total to exceed \$500.
2. If deposit of cash or checks in accordance with these procedures is not possible, the cash or checks shall be deposited immediately when such deposit becomes possible.
3. The bank deposit slip shall be saved, uploaded into QuickBooks, and attached to the corresponding transactions.
4. Cash or checks that have not been deposited in a timely manner by Comptrollers in accordance with these financial policies will be given to the Treasurer to be deposited into the bank accounts of the organization.

3.4. Invoices

A. Policy

1. Payments or income from conferences, grants, donations, and any other income transactions may be invoiced at the discretion of the Treasurer and Comptrollers in order to capture the value of billable services and products provided to customers. Invoices will be prepared as needed in order to document money owed to the organization.

B. Procedures

1. The Treasurer or relevant Comptroller shall gather relevant expense documentation, prepare all invoices, post them to QuickBooks, and then send them to customers through email or mail. The Treasurer or relevant Comptroller shall keep in mind that any invoice that a customer pays through QuickBooks is expected to incur a transaction fee for the IRC of approximately 3%.
2. By sending an invoice to a customer through QuickBooks, the sending Comptroller must account for an expected transaction fee of 3%, to be reflected in the expense section of the respective program's budget.
3. The Chief Auditor may review all invoices for accuracy.
4. The Chief Auditor may request that any income transaction be invoiced and entered into accounts receivable in order to maintain accuracy of the organizations financial records.

3.5. Accounts Receivable

A. Policy

1. Invoices will be entered into accounts receivable which shall be the record of all payments owed to the organizations.
2. Allowance for doubtful accounts will be recognized at the end of the fiscal year. The allowance will be estimated based on historical collection experience and a receivable will be written off only after all collection efforts have been fully exhausted.

B. Procedures

1. All invoices will be sent through QuickBooks so that they will be entered into accounts receivable in the chart of accounts.
2. The Chief Auditor may request that any income transaction be invoiced and entered into accounts receivable in order to maintain accuracy of the organizations financial records.
3. If the Chief Auditor, taking historical collection experience into account determines that every collection effort has been exhausted and that a receivable will not be collected, the Chief Auditor will make a corresponding entry into the allowance for doubtful accounts.
4. Allowance for doubtful accounts will be updated at least once a year at the end of the fiscal year.

3.6. PayPal

A. Policy

1. The organization may receive delegate fees and other payments for conferences through PayPal when appropriate. PayPal accounts will be created in the chart of accounts of the organization, and such accounts will be reconciled on a monthly basis, subject to the same reconciliation policies that apply to the organization's bank accounts. The Chief Auditor, the Treasurer, and the Board of Finance shall be made aware of the existence of all such accounts. Moreover, the Chief Auditor shall have direct access to all such accounts per clause 1.3.D.2 of this Appendix.
2. No program shall maintain or use a PayPal account for the purpose of paying for any program expenses

B. Procedures

1. A program seeking to use PayPal must receive approval of the Board of Directors.
2. The Chief Auditor shall have access to all PayPal account information and statements.
3. Payments received through PayPal are entered into the general ledger as the original amount paid to the organization before fees are deducted.
4. PayPal fees will be entered into the general ledger at the end of the month, and will consist off the total of all fees deducted from payments made to the organization by PayPal.
5. Chargeback fees will be entered into the general ledger as they occur.
6. Funds withheld by PayPal at the end of the month will be documented in such a way that the general ledger remains an accurate record of the organizations finances at the end of the year.
7. The Chief Auditor shall review all reconciliations of PayPal accounts and ensure that PayPal income is documented accurately.
8. No more than \$5000 may be kept in a PayPal account. Any excess funds must be transferred to the organization's bank accounts.
9. In addition to PayPal statements and QuickBooks records, comptrollers shall keep spreadsheet records of all PayPal transactions detailing the transaction number, date, customer, line item,

amount, PayPal fee and any other information that would be necessary to verify the accuracy of QuickBooks records and reconciliations. Such spreadsheets shall be given to the Chief Auditor monthly.

4. Expense and Accounts Payable

4.1. Cash Disbursements

A. Policy

1. The organization may disburse funds to make purchases necessary for the fulfillment of its educational mission. Some common expenses are hotel and conference venues, staff transportation, publishing costs, staff meals, and conference fees. Organization expenses can only be directly disbursed by the Treasurer, a Comptroller, or another individual who receives authorization to make such disbursements by the Treasurer or Board of Directors. Expenses are classified on a functional basis among various programs and support services. Expenses that can be identified with a specific program or support service are charged directly to an approved expense account that has been budgeted an amount by the Board of Directors. All expenses must have sufficient documentation to meet IRS reporting standards. Expenses may be made by cash, check, wire transfer, debit card, credit card, or any other medium approved by the Board of Directors.

B. Procedures

1. Standing authorization for expenditures, as classified into functional expense accounts, is provided by Board approval of the annual budget.
2. Every expense must correspond to a line item (expense account) in the chart of accounts of the organization. This expense account must have had an amount budgeted for it by the Board of Directors.
3. An expense cannot cause a line item to exceed the amount budgeted for it unless allowed by the bylaws or by this financial policy.
4. Every expense must be accompanied by a receipt or invoice that details the time, place, amount, and purpose of the expense.
5. Expenses over \$1000 must be accompanied by an itemized invoice.
6. Checks exceeding \$1000 must have two signatures.
7. Expenses shall be entered into the general ledger on QuickBooks when they occur (and not when cash is paid) in accordance with the accrual basis of accounting.
8. With approval of the Treasurer or Comptroller, an employee may purchase an item with her/his own funds and submit a request for payment, complete with receipt, to the Treasurer or Comptroller who will prepare a reimbursement check. Such reimbursements must comply with Section 4.5.A.1 of this document.

4.2. Credit Cards

A. Policy

1. Credit cards shall be issued to the Treasurer and President by approval of the Board of Directors. The Board of Directors may also approve the issuance of credit cards to other employees of the organization when necessary although such instances should be rare. An account shall be created in the Chart of Accounts for every credit card of the organization which shall be reconciled along with the other accounts of the organization. Credit card balances shall be paid in a timely manner.

B. Procedures

1. At the budgeting meeting of the Board of Directors, the issuance of credit cards as well as their credit limits shall be approved.
2. At the beginning of the fiscal year, the Treasurer shall provide Bank of America with a letter on organization letterhead that requests the issuance of credit cards as approved by the Board of Directors. Alternatively, after approval by the Board of Directors, the Treasurer shall provide access to the Ramp platform to the appropriate individuals and ensure that the financial controls and settings on the Ramp platform are consistent with the approval made by the Board of Directors.
3. An account for each credit card will be created in the Chart of Accounts by the Treasurer.
4. Expenses made on credit cards shall be recorded in the general ledger in their corresponding credit card account along with the appropriate expense account.
5. At the end of the month, each credit card account will be reconciled with credit card statements.
6. The Chief Auditor shall have access to all credit card statements and transactions.
7. Before credit card payments are made, the Chief Auditor shall verify that every purchase appearing on credit card statements is not fraudulent.
8. Credit card payments will be made monthly by the Treasurer. All payments will be made from the Central bank account.
9. If fraudulent transactions are discovered due to stolen credit card numbers or otherwise compromised credit cards, the transactions shall be reported to Bank of America or to Ramp. The card will be canceled if it was issued by Bank of America. If a card was issued by Ramp, the Treasurer shall assess the situation and shall have the option to cancel the card or to terminate the respective Ramp log-in account (and therefore cancel all cards associated with that Ramp log-in account).

4.3. Debit Cards

A. Policy

1. Debit cards shall be issued to the Treasurer and Comptrollers or anyone else at the discretion of the Treasurer and subject to a decision by the Board of Directors. The Treasurer shall have the power to issue debit cards or revoke them, subject to overruling by the Board of Directors.

B. Procedures

1. At the beginning of the fiscal year, the Treasurer shall accompany each Comptroller to Bank of America where they will be issued debit cards.
2. Old debit cards shall be canceled yearly.

3. If fraudulent transactions are discovered due to stolen debit card numbers or otherwise compromised debit cards, the transactions shall be reported to Bank of America and the cards will be canceled.

4.4. Bills and Accounts Payable

A. Policy

1. All invoices shall be received and approved by the Treasurer and program Comptrollers. They shall be entered into accounts payable in the chart of accounts and will be paid within 30 days of receipt.

B. Procedures

1. Every invoice must be approved by the Treasurer or Comptroller to ensure that the invoiced amount is accurate and that the expense corresponds to an expense account in the chart of accounts that has been allocated a budgeted amount.
2. Invoices shall be entered into accounts payable immediately when received. They shall be entered into QuickBooks as bills with the scanned invoice attached.
3. Payments on invoices shall be made within 30 days of receipt or, if the terms of the invoice say that it must be within some time period less than 30 days, must be paid according to the terms of the invoice.
4. Expenses entered into accounts payable as bills must be paid by wire or check.
5. Invoice payments in the form of checks or wires must note the invoice number in the check or wire description.
6. If a Comptroller fails to make invoice payments within 20 days, the Treasurer may make the payment on behalf of the Comptroller's program by wiring the funds from the appropriate account to prevent late payments on invoices.

4.5. Personal Reimbursement

A. Policy

1. All business expense reimbursements must meet the IRS accountable plan rules in order to be excluded from the recipient's gross income, and must be in accordance with the organization's personal reimbursement policy which intends to enforce such standards required by the IRS. The organization's personal reimbursement policy can be found in a separate document titled "Personal Reimbursement Policy."

4.6. Venmo

A. Policy

1. No Comptroller, financial officer, or other employee who has the power to disburse funds on behalf of the organization may use Venmo to reimburse company employees or make payments on behalf of the organization. No organization funds may be transferred to any Venmo account or charged through a Venmo account. The Chief Auditor will investigate any instances of Venmo transactions appearing on bank statements or any other discovered instances of Venmo being used.

4.7. Leases and Contracts

A. Policy

1. Leases and other contractual agreements are negotiated by the President or Program Heads and executed with the approval of the Board of Directors and signature of the President. Leases shall be considered contractual agreements in which the organization will rent a piece of property or machinery for a period of time. Other contracts include agreements with international partners as to joint running of conferences or profit splitting.

B. Procedures

1. Leases and contracts will be negotiated by the President or appropriate programs heads if delegated this authority by the President.
2. All leases and contracts shall be approved by the Board of Directors, preferably during the annual Budgeting meeting although a lease may be approved at any time. Each signed lease or contract shall be presented to the Chief Auditor so that the Budget may be updated.
3. Copies of all leases and contracts from every fiscal year will remain available to the Board of Directors and Chief auditors for review.

5. Financial Planning and Reporting

5.1. Internal Financial Reports

A. Policy

1. The organization prepares regular financial reports on a monthly basis and presents such reports to the Board of Directors. All reports are finalized no later than 30 days after the close of the prior month

B. Procedures

1. The Chief Auditor is responsible for producing the following year-to-date reports within 30 days of the end of each month: Balance Sheet, Statement of Activities, Budget v. Actuals, and updated Cash Flow Projection.
2. The President, Treasurer, and Board of Finance review financial reports each month, and the Chief Auditor presents any available reports to the full Board of Directors when they become available.
3. At every Board of Directors meeting, the Chief Auditor prepares a narrative report that summarizes the organization's current financial position and includes explanations for budget variance.

5.2. Audit

A. Policy

1. The organization shall be externally audited on a yearly basis by a Certified Public Accountant firm. The audit of each fiscal year shall be completed by December of the calendar year in which the fiscal year ends.

B. Procedures

1. The Certified Public Accountant (CPA) firm shall be hired by the Board of Directors and shall be overseen by the Chief Auditor.
2. The Chief Auditor shall serve as the liaison with the CPA firm.
3. The Chief Auditor shall be assisted by six auditors to be appointed by the Chief Auditor after he or she takes office. The Chief Auditor may also be advised by the Board of Finance.
4. The CPA shall prepare a financial statement and management report which shall be presented to the Board of Directors at the first meeting after its completion.

5.3. Tax Compliance

A. Policy

1. The annual Federal Form 990 and other state and federal tax forms shall be prepared by a Certified Public Accountant firm and the Chief Auditor. The tax forms will be filed within 30 days of the yearly external audit being completed.

B. Procedures

1. The Chief Auditor shall serve as liaison to the tax preparer.
2. The Treasurer shall review all tax reports prior to filing and has final approval authority. All tax reports will be signed by the Treasurer.
3. The Form 990 will be made available to the Board of Directors electronically and in person at the first meeting after the filing of the Form 990.

5.4. Financial Statements

A. Policy

1. The organization's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The presentation of the Financial Statements shall follow the recommendation of the Financial Accounting Standards Board (FASB) No. 117, "Financial Statements of Not-For-Profit Organizations." Under GAAP, revenues are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the organization are classified as unrestricted, temporarily restricted and permanently restricted.

B. Procedures

1. The organization's financial statements will be drafted by the external auditors after the completion of their audit.
2. The financial statements will be presented to the Board of Directors at the first meeting after they become available.

6. Budgeting and Internal controls

6.1. Budgeting Process

A. Policy

1. The organization's annual budget is prepared and approved annually for all programs using a zero-based budgeting method. The budget is prepared by the Chief Auditor through consultation with program heads and Comptrollers. The budget is to be approved by the

Board of Directors prior to the start of each fiscal year. The budget is revised during the year only if approved by the Board of Directors.

B. Preparing the Draft Budget

1. After being elected, the Chief Auditor shall immediately begin drafting a budget for the next fiscal year, to be approved before the fiscal year begins.
2. The Budget shall be divided into 14 sections: Central, HMUN, HNMUN, HMUN Australia, HMUN China, HMUN Dubai, HMUN India, HNMUN LA, HIR, HPIE, IRoC, MSC, ICMUN, and Capital Expenses. Twelve sections of the budget (every section except for Central and Capital Expenses) correspond to a program of the organization and will detail the income and expense accounts for each of the respective programs. The Central section will detail the expenses and income of the organization's officers and directors as well as operating expenses such as office space rental, external auditing, and tax filing fees. The Capital Expenses section shall detail any capital expenditures approved by the Board of Directors.
3. Program heads and comptrollers shall meet with the Chief Auditor to discuss the financial needs of their programs. Every program will be represented by their program head and comptroller throughout the budgeting process. The Treasurer shall represent Central throughout the budgeting process. Capital expenditures shall have no representative.
4. Each program shall draft a Descriptive Budget (sometimes called "word budget") for the section of the budget that corresponds to their program. Descriptive budgets shall detail:
 - a. Every expense and income line item that will be added to, kept in, or deleted from the budget;
 - b. A proposed budgeted amount for each line item;
 - c. Actuals for the previous year;
 - d. Calculations, justification, and documentation for each proposed budgeted amount including past invoices, attendance records, and staff rosters. No budgeted amount may be proposed without some type of justification;
 - e. The total budgeted cash inflows and outflows and the budgeted profit.
 - f. A description of any trends that may not be reflected in any one line item but that are pertinent to budgeting.
5. Descriptive budgets shall be submitted to the Chief Auditor 1 week before the budgeting meeting. If descriptive budgets are not submitted by this deadline, the Chief Auditor may generate budgeted amounts at his or her own discretion.
6. The Chief Auditor shall use the descriptive budgets to finalize the draft budget which shall be presented to the Board of Directors.

C. The Budgeting Meeting

1. The date of the annual budgeting meeting shall be set by the President and the Board of Directors. The meeting will be the last meeting of the Board of Directors of the fiscal year. It shall be held before the fiscal year ends and, when possible, at least two weeks after the election of the Chief Auditor.
2. The Budgeting meeting shall be chaired by the President and shall be held in the same manner as any other meeting of the Board of Directors, with the same rules of procedure and voting rights.
3. The Chief Auditor shall impartially guide the Budgeting meeting, providing financial information and answering budgetary questions when necessary.

4. The Chief Auditor shall set the order in which sections of the budgets are debated.
5. In each section of the budget, each proposed line item and budget amount shall be debated and approved by majority vote of the Board of Directors.
6. Each line item will be considered using a zero-based budgeting approach. In this method of budgeting, every line item will be assumed to be zero and no amount will be allocated to a line item solely because of the last fiscal year's budgeted amount. Every line item must be justified through invoices or calculations.
7. After every section of the budget has been approved, the budget as a whole will be approved.
8. Every approved budget must project at least \$10,000 of profit for that fiscal year. This amount can be modified only with a three-quarters majority vote of the Board of Directors.

D. Entering the New Budget

1. The Chief Auditor shall enter the new budget into QuickBooks before September of the fiscal year and shall notify the Board of Finance when it has been completed.

6.2. Line Items

A. Policy

1. Each line item approved in the budget, whether it be an expense or income line item, shall be entered into the chart of accounts of the organization as an expense or income account for purposes of making entries into the general ledger. Line items shall be classified as discretionary and nondiscretionary in accordance with the Bylaws.

B. Procedure

1. The Chief Auditor shall classify each line item as discretionary or non-discretionary, subject to review by the Board of Directors.
2. A non-discretionary line item is one that is meant to cover the purchase of a fixed product or service that must be purchased either in full or not at all, and its purchase is necessary for the ordinary operations of the program. For this clause, a fixed product or service shall refer to a single quantity of a product or service. Necessity for the ordinary operations of a program shall refer to the role that the expense in question has in relation to the program's current and future ability to continue its functions, as defined in Article VII of the By-Laws.
3. All line items not meeting the definition of non-discretionary shall be considered discretionary.
4. Once the Budget is approved, the Chief Auditor shall update the Chart of Accounts of the organization to reflect added, deleted, or edited accounts before September of the fiscal year, preferably after the books have been closed for the previous fiscal year.

6.3. Budgetary Increases

A. Board of Finance Increases

1. If a line item is marked as non-discretionary, a program may spend up to 5% more on that line item than budgeted provided that the program notified the Board of Finance of the overage within one week of it occurring.
2. If a line item is marked as discretionary, a program can only exceed the line item by vote of the Board of Finance or Board of Directors. However, in the event that there is a disagreement between the Board of Finance and the Board of Directors, the decision made by the Board of Directors shall take precedence.

3. The Chief Auditor may, upon application by a program, increase any line item by up to 10% provided that the total amount of adjustments since the end of the most recent meeting of the Board of Directors does not exceed 5% of the program's total budget from that time.
4. The Board of Finance may, upon application by a program where the program requests that a line item increase by more than 10%, adjust any line item to any amount provided that the total amount of adjustments since the end of the most recent meeting of the Board of Directors does not exceed 5% of the program's total budget from that time.
5. If the Chief Auditor or the Board of Finance approves the increase of a line item, the Board of Directors shall be immediately notified of the increase. The line item may only be adjusted provided that fewer than one-third of the director's object to the adjustment within 24 hours of notification.

B. Board of Director Increases

1. The Board of Directors may vote by simple majority to adjust any line item or to create new line items at any meeting of the same, provided that the resulting budget for the entire organization is consistent with the provisions set forth in section 6.1.C.

6.4. Unauthorized Budgetary Variance

A. Non-Discretionary

1. If a program spends more on a non-discretionary line item than budgeted in excess of 5% and without gaining approval for a line item increase in accordance with these financial policies, then the program will be ordered by the Chief Auditor to the expense at the next meeting of the Board of Directors. Should the Chief Auditor fail to take this action, the President, the Treasurer, and/or any three Board members may take the same action at the following meeting of the Board of Directors.
2. If the Board of Directors finds that the expense is not justified, the Board of Directors must make budgetary adjustments to recover the unauthorized amount.
3. Following such unauthorized spending, the Treasurer may freeze the program's bank accounts if necessary to prevent further unauthorized spending until action is taken by the Board of Directors.

B. Discretionary

1. If a program spends more on a discretionary line item than budgeted without gaining approval for a line item increase in accordance with these financial policies, then the Board of Directors shall take whatever action is necessary to prevent further unauthorized spending and to recover unauthorized funds.
2. When a given discretionary line item is exceeded by a certain unauthorized amount, that amount will automatically be subtracted from the given line item during the budgeting meeting for the next fiscal year. In other words, at the next budgeting meeting the line item cannot be budgeted an amount that is more than the previously budgeted amount minus the unauthorized amount. This can only be overruled by a 3/4 vote of the Board of Directors during the budgeting meeting.
3. Following unauthorized spending, the Treasurer may transfer funds or freeze a program's bank account if necessary to prevent further unauthorized spending.

7. Asset Management

7.1. Bank Accounts

A. Policy

1. The Treasurer shall maintain and oversee Bank accounts and ensure the organization's day to day financial operations. The organization will maintain checking and savings accounts when appropriate, subject to the discretion of the Treasurer and the Board of Directors. The organization maintains checking and savings accounts with Bank of America and Harvard University Employees Credit Union, although the Board of Directors may vote to open accounts with a new bank or close accounts with the current banks if necessary.
2. The organization shall maintain the following checking accounts: Central, HIR, HMUN, HMUN Australia, HMUN China, HMUN Dubai, HMUN India, HNMUN, HNMUN-LA, ICMUN, Primary, and Special Programs.
3. All checks, cash, money orders, and credit/debit card deposits, are reviewed by the Treasurer or Comptroller and deposited in the appropriate Accounts.
4. The Treasurer shall have the authority to open or close bank accounts or to transfer funds between them when necessary, subject to any vote by the Board of Directors.

B. Procedures

1. At the beginning of the fiscal year, the previous Treasurer shall transfer administrative power to the newly elected Treasurer. The Treasurer shall review all accounts of the organization and open or close accounts if necessary.
2. The Treasurer may assign each comptroller signing power for a checking account. Comptrollers with signing power for an account may deposit funds into an account or make withdrawals for the purpose of making expenses on behalf of the organization.
3. All account maintenance or service fees will be budgeted as central expenses. Merchant transaction fees, wire transfer fees, and overdraft fees will be paid for by individual programs unless they were incurred by Central transactions. For example, each invoice payment made through QuickBooks is expected to incur a 3% transaction fee, and individual programs must account for this expense in their respective budgets.
4. After transferring funds between accounts, the Treasurer shall notify each comptroller of the transfer within 48 hours.
5. The Treasurer may freeze checking accounts when necessary.
6. Any employee who discovers fraudulent transactions or withdrawals shall report such instances to the Treasurer and Chief Auditor.
7. The Chief Auditor shall notify the Board of Directors of any instances of embezzlement or fraudulent transactions and shall report them to the appropriate government agency when required by law.
8. The Treasurer shall attempt to recover any lost funds from fraudulent transactions from the bank by working with the bank's fraud recovery division.
9. After discovering suspicious transactions, the Treasurer may freeze the appropriate bank account to prevent loss of funds.

7.2. Investments

A. Policy

1. The organization may invest funds as it sees fit so long as the organization does not derive more than 1/3 of its revenue from investments. The Treasurer shall administer all investment accounts and may seek the advice of investment professionals if necessary. Investment recommendations shall originate from the Board of Finance or the Board of Strategy. Realized gains and losses, determined using average cost, and unrealized gains and losses are reported in the statement of activities.
2. In accordance with the Fair Value Measurement standard, the organization measures its investments at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy consists of three-broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of quoted prices for identical or similar assets in inactive markets, and Level 3 inputs consist of significant unobservable assumptions and thus have the lowest priority. The inputs and methodology used for valuing the organization's investments are not indicators of the risks associated with those instruments.

B. Procedures

1. The Treasurer, at the beginning of the year, shall receive management power of all investment funds from the previous Treasurer.
2. The Treasurer shall provide the Chief Auditor access to all investment statements and records.
3. The Board of Directors may invest or withdraw investments by majority vote and investments may be discussed at any meeting of the Board of Directors.
4. Either the Board of Finance or the Board of Strategy may submit recommendations to the Board of Directors. Any recommendations must be submitted in the form of a written report and must be given to the Board of Directors 1 week before the next Board of Directors meeting.
5. At each Board of Directors meeting, the Board shall automatically have any investment recommendations that were properly submitted added to the meeting agenda.
6. The organization shall utilize financial statements provided by the investment funds in order to measure the Fair Value of the assets.

7.3. Capital Equipment

A. Policy

1. The organization shall capitalize all significant expenditures for property and equipment that will be used by the Organization as a whole for the fulfillment of its educational mission at cost, and expense routine repairs and maintenance as incurred. Depreciation is provided for on a straight-line basis over the estimated useful lives of the assets, which range from five to seven years. Capital purchases shall be authorized by a majority vote of the Board of Directors and carried out by the Director of Operations.

B. Procedures

1. The Board of Directors shall approve all Capital Expenditures for the fiscal year at the annual budgeting meeting.

2. The Board of Directors may, at any subsequent meeting, approve a capital expenditure by majority vote.
3. The Chief Auditor shall update the Budget to reflect capital expenditures when necessary.
4. Once a capital expenditure is approved, the Chief of Operation shall obtain multiple quotes for the expenditure and submit them to the Board of Finance. The Board of Finance shall select a quote, taking into account the price and quality of the good, and the Director of Operations shall make that purchase with authorization from the Treasurer.
5. The Chief of Operations shall take a yearly inventory of all capital equipment detailing any broken or nonfunctional equipment.
6. No program may make capital expenditures without approval of the Board of Directors. Should any program make capital expenditures without approval of the Board of Directors, the Chief of Operations shall be informed at the earliest possible opportunity. The Chief of Operations shall then take appropriate steps to ensure that the property and equipment can be used by the Organization as a whole to fulfill its educational mission, and that any required repairs and maintenance can be effected when appropriate.
7. No program may dispose of any capital equipment without explicit written approval from the Chief of Operations. If any capital equipment is disposed of, the Chief Auditor, the Treasurer, and the Board of Finance shall also be notified immediately by the disposing party.

7.4. Operating Reserve

A. Policy

1. The target minimum operating reserve fund for the organization is \$50,000 to cover predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services when necessary.

B. Procedures

1. The operating reserve shall be kept in a separate bank account belonging to no program and for which no debit cards shall be issued.
2. The operating reserve will be funded with surplus unrestricted operating funds. The Treasurer shall transfer funds directly to the account when appropriate.
3. The Board of Directors may from time to time direct that a specific source of revenue be set aside for operating reserves. Examples may include one-time gifts or bequests, special grants, or special appeals.
4. To use the operating reserves, the Board of Finance will submit a request to the Board of Directors. The request will include the analysis and determination of the use of funds and plans for replenishment. The organization's goal is to replenish the funds used within twelve (12) months to restore the operating reserve fund to the target minimum amount.
5. The Board of Directors, given that a plan for replenishment of the funds has been submitted, can approve use of the operating reserve by majority vote.

Appendix B: Personal Reimbursement Policy

Harvard International Relations Council, Inc.

I. Policy Statement

1. This policy establishes when the Harvard International Relations Council (HIRC) will reimburse business expenses of any individuals conducting business on the HIRC's behalf. HIRC will reimburse for allowable, reasonable, properly substantiated expenses that are necessary and appropriate in the conduct of HIRC business. All business expense reimbursements must meet the IRS accountable plan rules in order to be excluded from the recipient's gross income, and this financial policy intends to enforce such standards required by the IRS. This document is intended to cover the most common HIRC reimbursement expense scenarios; where unusual circumstances arise, parties must make every attempt to ensure that they act in accordance with IRS regulations and conform with U.S. generally accepted accounting principles.

II. Policy Application

1. All members of the HIRC or individuals doing business on behalf of the HIRC, across all of the HIRC programs and conferences and including (but not limited to) comptrollers, officers, and members not in leadership positions must comply with this financial reimbursement policy.

III. Procedures

1. Type of Expenses

a. For the HIRC to reimburse an expense, the expense must be *Ordinary* (defined as common and accepted in the normal course of HIRC activities), *Necessary* (defined as appropriate in nature and amount), and *Business Related* (defined as not being a personal expense).

b. Every expense to be reimbursed must correspond to a line item approved in the budget by the Board of Directors for the fiscal year in which the expense is incurred. If the "actuals" for the corresponding line item would exceed the budgeted amount due to the reimbursement of the expense in excess of what is allowed by the HIRC bylaws, the expense shall not be reimbursed.

c. Only expenses incurred while performing services as a member of the HIRC can be reimbursed. Personal expenses such as non-business-related entertainment will under no circumstances be reimbursed. Personal expenses are defined in accordance with the IRS guidelines as stated in "Publication 535, Business Expenses."

2. Documentation

a. A person wishing to be reimbursed by the HIRC must submit adequate documentation as to the expense that was incurred.

b. No expense can be reimbursed if a receipt is not submitted to the reimbursing comptroller that can substantiate the corresponding expense. An expense cannot be reimbursed more than once or in excess of the amount documented. Employees must provide information (which is often included in and substantiated by the receipt) as to the date, time, place, amount, and business purpose of the expense.

c. All documentation must be submitted within 30 days of the expense occurring. No reimbursement can be approved more than 30 days after the expense occurs unless special permission is granted by the Board of Finance.

d. Comptrollers must properly document each expense that has been reimbursed.

3. Excess Reimbursements

a. In the normal course of HIRC business, advances on reimbursements (giving money to an individual for expenses that have not yet been incurred) are not issued to individuals conducting business on behalf of the organization. Therefore, excess reimbursements (defined as reimbursements that exceed the actual amount of the expense) will be rare.

b. Advances on reimbursements can only be issued with the approval of the Chief Auditor and the Board of Finance.

c. If an excess reimbursement occurs, the excess amount must be returned within 30 days of the employee being given the advance reimbursement.

4. Summary

a. The following points summarize the above financial policy and are intended to serve as a reference for comptrollers and individuals conducting business for the HIRC:

i. Expenses to be reimbursed must be business related

ii. Each expense must correspond to a line item approved by the board of directors

iii. The reimbursement of the expense cannot cause the line item to exceed the budgeted amount in excess of what is permitted by the HIRC bylaws

iv. Each expense must be properly documented by a receipt; no expense can be reimbursed if a receipt is not provided.

v. Reimbursements can only occur within 30 days of the expense being incurred (unless permission is granted by the Board of Finance

vi. Advance reimbursements cannot be granted without approval of the Chief Auditor and the Board of Finance

vii. Excess reimbursements must be returned within 30 days of the advance reimbursement occurring.

IV. Responsibilities

1. Financial officers of the HIRC, as overseen by the Treasurer and the Board of Finance, are responsible for ensuring that their programs abide by this policy.

Appendix C: Elections Policies

Harvard International Relations Council, Inc.

All positions elected by the HIRC Board of Directors shall be run in accordance with the election procedures adopted by the HIRC Board of Directors in this document except where explicitly stated in the by-laws or any individual program by-laws. If a situation comes up which is not addressed by the HIRC by-laws or this document, the President will be required to send a proposal to the Board of Directors to be voted upon. All elections will be open to the general corporate membership, although not all members will be allowed to vote.

Elections Commission:

Three graduating seniors from the Board of Directors who have not served as Program Heads will be elected by the Board of Directors at least one week before the first election to form an Elections Commission. In the case of Program Head elections and Corporate Officer elections, the responsibilities of the Elections Commission will be to assist the President and Secretary or Clerk with the counting of ballots and any other tasks that the President deems necessary. In the case of the Board of Directors election, the responsibilities of the Elections Commission will be to assist the President in the collection and review of candidate names and candidacy statements, provide oversight of ballots and voting mechanisms (electronic or otherwise), and review and approve the integrity of the results of the election.

Program Head Elections:

Eligible Voters

- As defined by the Harvard International Relations Council (HIRC) by-laws, Program Head(s) shall be elected by program staff and members of the Board of Directors. Out-going Program Head(s) shall be required to submit to the President and Secretary a list of eligible voters at least one week prior to the election.
- It is the responsibility of eligible voters to ensure they are correctly listed as eligible on the election rolls. Any errors must be reported at least 48 hours before the election.
- In the event of a contested election,
 - o If informed of any eligible voter missing from the election roll, the election Moderator must immediately inform all candidates.
 - o Final election rolls must be distributed to candidates and the electorate 48 hours before the election. This list shall be considered authoritative, and no further additions may be made.

However, if it is later found that an ineligible voter is incorrectly listed as eligible, they may be removed from the election rolls.

Notification of Elections

The Board of Directors must be notified of the date and time of the election in advance. Program Head(s) elections shall count as a Board of Directors meeting and an absence will be counted accordingly.

Multiple-Candidacies

Although the Board of Directors maintains the right to decide on multiple-candidacies, programs that traditionally have them (MSC, HPIE, HIR, IRoC, ICMUN) will be considered pre-approved unless the Board of Directors raises an objection. This vote can be taken either at a Board of Directors meeting or via email at least one week prior to the date of elections.

HIR Electorate

The Harvard International Review Editors-in-Chief shall be elected by an electorate consisting of:

- a. the Board of Directors, and
- b. those individuals on the full staff list in the quarter leading up to the election.

Election Procedures:

A). Moderator: The out-going Program Heads(s) may elect whether or not to moderate the elections themselves. If the out-going Program Head(s) do not wish to moderate the elections, or if the out-going Program Head(s) will be running for re-election, the President of the HIRC will moderate the proceedings.

B). Election Preparations:

- Elections will be promptly called to order no later than 15 minutes after the time previously announced.
- In the event of a contested election,
 - o All eligible voters intending to vote must be present for the entirety of the proceedings and must arrive no later than 10 minutes after the scheduled start time.

- o A member of the Elections Commission shall be present at the doors to oversee entrances and exits. Individuals not eligible to vote, whether they are observers or because they have arrived 10 minutes after the scheduled start time, will be directed to sit in a separate section of the room upon entrance.

- o Eligible voters may not leave the proceedings until their conclusion, except as provided for by part D.

C.) Election Roll Call:

- Once the election is called to order, the Secretary or Clerk will read out the roll-call. Only members who are present at the initial roll-call will be allowed to vote in the proceedings.

D.) Introduction to the Election: In the event of a contested election, the election Moderator will read out a prepared statement outlining the rules of the election. The statement must include the following points:

- “All eligible voters intending to vote must be present for the entirety of the proceedings, and must have arrived no later than 10 minutes after the scheduled start time.”

- “Eligible voters may not leave the proceedings until their conclusion, excluding small breaks of less than 3 minutes to use the restroom. Eligible voters leaving the election for a break must check-in with the Election Commission member stationed at the door before leaving. Voters who have to be absent for more than 10 minutes in total, regardless of reason, are not eligible to vote. The Election Commission will track breaks and make final decisions about any exclusion from voting privilege by majority vote.”

- “The election will begin with speeches of 8 minutes each. After all speeches are finished, the floor will be opened to questions. Questions will be answered in the opposite order of general speeches. Answers will be limited to 1 minute, unless changed by a motion from the floor.”

- “A vote to close debate may only be entertained after at least 3 questions have been asked. Once debate has closed, no one may exit or enter the room.”

E.) Speeches: Each candidacy for a Program Head position will be given an eight minute speaking time. If there is a dual-candidacy, the eight minutes must be divided amongst the two candidates however they deem fit. The Moderator will give a two minute, one minute, and thirty second warning. The speech order will be drawn randomly by lot prior to the start of the election.

F.) Questions: After all speeches are finished, the floor will be opened to questions. The first question will go to the out-going Program Head(s). The first question will be answered in the opposite order of general speeches (i.e. the candidate who spoke first will answer last), and will rotate afterwards such that all candidates have the opportunity to answer first and last. The moderator will assure candidates have the opportunity to respond to all questions asked, even if particular questions may be directed toward specific candidates. Answers will generally be limited to one minute. This can be changed by a motion from the floor which must be seconded and which requires a simple majority to pass. Answer times shall be split between dual-candidacies however the candidates deem fit.

G.) Closing Debate: After at least three questions have been asked, a motion to close debate may be entertained. This motion needs to be seconded and requires two speakers against, should there be any dissent to closing debate. If the motion passes with a simple majority, the proceedings will move directly into voting procedures. Before the official vote, all members will be asked to come inside.

H.) Voting Procedures: Once the motion to close debate has been passed, there will be no talking in the room and all members will be barred from entering or exiting. The President, Secretary or Clerk, and members of the Elections Commission will pass out ballots to eligible members (as defined by the program's list of eligible voters and confined by those present at roll-call). The President, Secretary or Clerk, and members of the Elections Commission will collect the ballots and count them outside of the room. A vote requires a simple majority (defined as 50% + 1) of present and voting members. Members of the electorate who are not present or who abstain from voting shall not be considered in reckoning the totals needed to determine the results of the vote. If a simple majority is not reached, a run-off election will follow subject to the following rules. Once a candidate is elected by a simple majority, the out-going non-running Program Head(s) will then announce to the members the outcome of the election.

I.) Run-Off Elections: In the event of an election with more than two candidates, voting shall take place via instant runoff. Voters shall rank their preferred candidates or candidacies in order of preference. Voters may rank up to a maximum of $n-1$ candidates, whereby n is the total number of candidates. Should a candidate not receive an outright majority of voters' first choice votes, the candidate receiving the lowest number of first choice votes will be dropped from the election. All votes tallied to that candidate will be moved to those voters' second choice candidates, and votes will again be tallied for all candidates. Should a candidate still not receive a majority of votes, the candidate receiving the lowest number of votes will again be dropped, and their votes redistributed to that candidate's voters' next choices on their ballots. This procedure will be continued until a candidate has received an outright majority.

J.) Tied Elections: In the case of a tie, each candidate will give a 1 minute speech before the electorate continues to vote, until the tie is broken.

K.) Uncontested Elections: In the event that an election is uncontested, the Moderator can use his or her discretion to conduct a voice vote.

L.) The program head will notify the board of directors of when candidacy statements or intent to run in an election should be declared by candidates. The due date shall be at least 24 hours in advance of the election and the pool of eligible candidates should be given at least a weeks notice of the deadline in writing. No candidate who submits a statement after this deadline is eligible to run in the election.

M.) General Members studying abroad may not run for Program Head roles unless they are running in a multiple-candidacy (MSC, HPIE, HIR, IRoC, ICMUN).

Corporate Officer Elections:

Corporate Officer Elections will be governed by the same rules as Program Head Elections. The only difference will be that only the Board of Directors will vote for these positions.

Board of Directors Elections:

Elections for the Board of Directors shall follow the procedure outlined in the By-Laws, with the addition of the Elections Commission described at the beginning of this document.

Addendum:

If a program head election is uncontested, the Board of Directors quorum for the election is a simple majority of the directors. However, this exception does not apply to uncontested program elections for which the outgoing program head who occupies the respective program's designated BoD seat is absent.