

MEMORANDUM OF UNDERSTANDING
REGARDING FUNDS ADMINISTERED BY CARNEGIE MELLON UNIVERSITY
STUDENT GOVERNMENT AND/OR STUDENT DORMITORY COUNCIL
BETWEEN
CARNEGIE MELLON UNIVERSITY
AND
CARNEGIE MELLON UNIVERSITY STUDENT GOVERNMENT
AND STUDENT DORMITORY COUNCIL

This Memorandum of Understanding (“MOU”) is made and entered into this 14th day of December, 2023, by and between Carnegie Mellon University, a Pennsylvania non-profit corporation (“CMU”) on the one hand, and Carnegie Mellon University Student Government and Student Dormitory Council on the other hand (individually and collectively, “StuGov”), the representative student body associations at CMU charged with, among other things, recognizing student organizations, allocating student activities funding, and otherwise acting on behalf of all CMU student interests in a manner consistent with and subject to CMU’s Student Body Constitution and Student Dormitory Council Constitution and the other governing documents established thereunder, including the fiscal policies (individually and collectively, “StuCon”) for and on behalf of themselves and its and/or their recognized student organizations (“StuOrgs”).

RECITALS/BACKGROUND:

1. By action of the CMU Board of Trustees (“BOT”), CMU charges a required student activities fee to certain undergraduate and graduate students of CMU. By CMU policy, StuGov is responsible for administering the student activities fees collected by CMU and for using them only for the support of projects meeting the following guidelines:

- (a) Activities and facilities which can be described as meeting the reasonably predictable social, cultural, recreational, or welfare needs of college students.
- (b) Publications which can reasonably be presumed to serve the needs of the student community for communication, expressions of opinion, and the conduct of their business.
- (c) Such enterprises of an entrepreneurial nature undertaken by the student body as can reasonably be expected to serve as an instrument for meeting the needs described above.

All projects supported by the student activities fees must be in accordance with CMU's policy of non-discrimination (statement of assurance), and use of the student activities fees may not violate or circumvent CMU policies or applicable law. (The foregoing projects that may be supported, together with the foregoing stated guidelines and requirements, in each case as determined by the BOT from time to time, hereinafter the “BOT Requirements”.) CMU maintains and holds custody of the student activities fees collected by CMU in one or more CMU bank accounts.

2. In addition to the student activities fees, from time to time CMU may also agree to serve as custodian of cash/cash equivalent funds from one or more of StuGov and/or StuOrgs that are obtained by StuGov and/or such StuOrgs from their individual miscellaneous fundraising and similar efforts and surrendered or directed by StuGov and/or such StuOrgs to CMU for deposit to a CMU bank account as custodian. These cash/cash equivalent funds are also administered by StuGov, and projects supported with and use of these funds by StuGov must also be in accordance with the BOT Requirements. (The student activities fees and cash/cash equivalent funds from StuOrgs recognized by StuGov for which CMU serves as custodian and StuGov serves as administrator are commonly referred to at CMU as “agency” funds or “entity 95” funds because they are recorded in CMU’s Oracle Financials on “entity 95”, and for purposes of this MOU are collectively referred to as “StuGov Funds”).

3. In addition to StuGov Funds, from time to time CMU accepts and holds funds received by CMU, primarily as gifts to CMU for the benefit of the research and/or educational activities of StuGov and/or one or more StuOrgs. These funds are CMU funds and are not StuGov Funds, and consequently are administered by CMU and not StuGov, and commonly referred to at CMU as “gift funds”. StuGov Funds do not include gift funds, as gift funds are CMU funds.

4. CMU and StuGov desire to enter into this MOU to confirm the current terms pursuant to which CMU will hold StuGov Funds as custodian and pay to payees and/or otherwise make available to individuals/organizations StuGov Funds held by CMU as custodian as directed by StuGov and its StuOrgs, on and subject to the terms of this MOU.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties do hereby agree as follows:

AGREEMENT:

1. Recitals. The recitals above are incorporated into this MOU as if fully set forth.
2. StuGov’s Basic Obligation. StuGov, as administrator of the StuGov Funds and through its policies and processes developed in a manner consistent with the StuCon and in collaboration with Carnegie Mellon’s Student Leadership, Involvement and Civic Engagement Office (“SLICE Office”), is responsible for ensuring that StuGov Funds are spent in a manner consistent with the BOT Requirements and the StuCon, on and subject to the terms of this MOU.
3. CMU’s Basic Obligation. CMU, as custodian, is responsible for (i) holding and maintaining StuGov Funds in one or more of its bank accounts, (ii) paying to payees and/or otherwise making available to individuals/organizations StuGov Funds held by CMU as custodian as directed by StuGov and its StuOrgs, but on and subject to the terms of this MOU, (iii) maintaining such records as is necessary and customary for CMU (as determined by CMU) to determine the balance of StuGov Funds held by it and the details of StuGov Funds paid by CMU to payees or otherwise made available by CMU to individuals/organizations as directed by StuGov and its StuOrgs, (iv) making such records available to StuGov through the CMU-designated SLICE Office contacts at StuGov’s request from time to time or other agreed frequency for the sole purpose of StuGov determining the balance of StuGov Funds held by CMU

and the details of StuGov Funds paid to payees or otherwise made available to individuals/organizations by CMU, and (v) such other obligations specified in this MOU or as may be subsequently agreed by CMU from time to time by way of amendment to this MOU.

4. No Fees; No Interest. CMU shall not charge a fee for serving as custodian of the StuGov Funds. There will be no interest payable to StuGov or its StuOrgs for StuGov Funds held and maintained by CMU in one or more of its bank accounts.

5. Payments to Payees; Payments made Available to Individuals/Organizations. Except as otherwise specified in Section 6 below, StuGov and/or StuOrgs may request CMU to make payments of available StuGov Funds to designated payees or request that CMU make available StuGov Funds to individuals/organizations through the following options:

- (a) through CMU's then spending program, on and subject to the then terms of that program established by the SLICE Office from time to time. In general, this program permits StuGov and StuOrgs authorized signers on record with the SLICE Office or their designees, including the Student Dormitory Council Treasurer, to make purchases using pre-paid card(s), virtual wallet account(s) and/or then equivalent (the "spending account") obtained from CMU in amounts up to their maximum respective authorized signer's available StuGov Funds (e.g., the StuOrg's StuGov Joint Funding Committee (JFC) allocation and any funds generated by that StuOrg's miscellaneous fundraising and similar efforts and surrendered or directed by such StuOrg to CMU for deposit to a CMU bank account as custodian). Spending accounts are obtained from the SLICE Office on request and loaded with a maximum set amount determined by SLICE Office in accordance with its documented procedures and limits and based on the amount requested and the amount of StuGov Funds available to the relevant requesting authorized signer, driven by the request and purchasing needs, and are charged against the requesting authorized signer's available StuGov's or StuOrg's StuGov Funds. In-SLICE Office purchases using a SLICE Office spending account are also permitted during specified SLICE Office hours for StuOrgs that do not wish to obtain a spending account. Purchases using the spending accounts can include travel costs and expenses (to the extent consistent with the BOT Requirements and any other requirements of the spending program and StuGov). Like all other purchases, purchases using spending accounts must be reported and accounted for consistent with the spending program (and any associated StuGov and SLICE Office requirements); and
- (b) through the issuance of a CMU purchase order (and subsequent payment by CMU on StuGov's and/or the StuOrg's behalf) by following CMU's then StuGov purchase order request process. In general, this process requires:
 - (1) confirming the supplier is an active CMU supplier in CMU's Oracle Financials system (if not, the supplier set-up process must be followed), and
 - (2) initiating a CMU purchase order through CMU's Oracle Financials system (complete with invoicing submittal instructions) and once approved, distributing the purchase order to the supplier (note: the purchase order is to be distributed to the supplier to authorize the purchase of the good or service *prior* to receipt of the invoice from the supplier), and

- (3) submitting the invoice from the supplier to Accounts Payable (note: the invoice must include the purchase order number).
- (c) through use of a CMU purchasing card (or PCard) or Travel Card on and subject to the then terms of the PCard/Travel Card program.
- (d) for reimbursement of costs/expenses already incurred by a student for StuGov or a StuOrg, by following CMU's then StuGov travel/expense reimbursement request process. In general, this process requires:
 - (1) if the student is also an employee of CMU, the student should complete and submit an expense report through the Internet Expense module in CMU's Oracle Financial system, or
 - (2) if the student is not an employee of CMU, the student should complete and submit a non-employee expense report.

Importantly, if the student has costs/expenses that need to be reimbursed from both StuGov Funds and CMU funds, the student must meet the reimbursement requirements of and follow the procedures established by CMU for use of CMU funds (e.g., CMU's Business Travel and Expense Policy) to be reimbursed for such costs/expense unless an exception is granted by CMU's Director of University Contracts in consultation with SLICE Office and CMU's Office of General Counsel, after review of the facts and circumstances of the exception and as determined appropriate by them.

- (e) through payment(s) made by CMU directly to a contractor/service provider/other payee pursuant to a contract or other agreement entered into by CMU with that contractor/service provider/other payee in its discretion for or on behalf of StuGov or StuOrg at the request of StuGov or StuOrg made through the SLICE Office. The option specified in this paragraph (e) is available to StuGov and/or StuOrgs only in the following circumstances: (i) when StuGov or the StuOrg would like to engage a contractor/service provider/other payee to perform services or to conduct activities anywhere on CMU's campus premises; (ii) when it is impossible or impractical for a StuGov or StuOrg to enter into the contract or other agreement as determined by CMU (e.g., in the case of a long term lease for storage facilities at which StuOrg equipment must be maintained); (iii) when the contractor/service provider/other payee is unwilling or unable to contract directly with StuGov or the StuOrg, or (iv) such other circumstances as CMU's Director of University Contracts, in consultation with SLICE Office and CMU's Office of General Counsel determine are appropriate. Whether a contract or other agreement is entered into by CMU with a contractor/service provider/other payee for and on behalf of StuGov or a StuOrg at its request is in the discretion of CMU and is conditioned on and subject to the following: (x) the contract or other agreement contains terms and conditions consistent with CMU's then standards or similar requirements as determined by CMU, and (y) the StuGov and/or StuOrg bears all costs in connection with the performance of the agreement or other contract (through a charge(s) to the StuGov and/or StuOrg available StuGov or StuOrg's StuGov Funds); and (z) if the contract or other

agreement involves the performance of services or the conduct of activities anywhere on CMU's campus premises, the services/activities are not otherwise limited/precluded by CMU's then collective bargaining agreements. Payment to these contractors/service providers/other payees may be made through following the steps outlined in Section 5(b) above; and

- (f) such other or alternative options as may be made available from time to time by CMU.

In connection with implementing any of the foregoing options, the SLICE Office in consultation with StuGov may implement such policies and procedures as deemed necessary or desirable by it to better ensure that StuGov Funds are administered by StuGov in a manner consistent with the BOT Requirements and the StuCon, and the terms specified in this MOU.

6. Prohibited Purchases and Other Limitations/Requirements.

- (a) General Prohibition. CMU prohibits the use of StuGov Funds to pay for:
 - (i) any purchase of a good or service prohibited by applicable law;
 - (ii) personal purchases;
 - (iii) purchases of firearms or illegal drugs;
 - (iv) purchases for the awarding of a tangible gift or prize having a value in excess of \$75 or for the awarding of any cash or cash equivalent (e.g., a gift card) gift or prize having any value without first complying with the CMU taxation policies for the awarding of Prizes/Awards (which require completion and submission of required tax forms through the SLICE OFFICE to award such a gift/prize);
 - (v) except as indicated in (iv) above, purchases of cash equivalents (e.g., gift cards or prepaid cards);
 - (vi) scholarships;
 - (vii) any purchase or transaction inconsistent with the BOT Requirements;
 - (viii) any purchase to perform services or conduct activities anywhere on CMU's campus premises, or the employment of individuals, except as specified in this MOU;
 - (ix) any purchase to perform services or conduct activities anywhere on CMU's campus premises to the extent limited or precluded by CMU's then collective bargaining agreements; and
 - (x) such other purchase(s) or use(s) as CMU's Dean of Students shall determine from time to time.
- (b) Split Purchases. Purchases intended to be paid for in part with StuGov Funds and in part with CMU gift funds must comply with all CMU purchasing policies and follow all CMU purchasing procedures applicable to the relevant purchase; otherwise, the purchase cannot be paid for in part with CMU gift funds.
- (c) Purchases of Chemicals and Other Hazardous Materials. All purchases of chemicals or other hazardous materials that will be used or stored on CMU owned or leased property or purchased by CMU for and on behalf of StuGov or a StuOrg at its request must be pre-approved in advance by CMU's Department of Environmental Health & Safety ("EH&S") through the SLICE Office and used and/or otherwise disposed of in accordance with the then EH&S requirements and guidelines, at EH&S's direction

and discretion.

- (d) Purchases of Services Performed on CMU owned or leased property. The engagement or purchase of a contractor/service provider/other payee – other than a student - to perform services or to conduct activities anywhere on CMU's campus premises directly by StuGov or a StuOrg is prohibited. Engagements or purchases to perform services or to conduct activities on CMU owned or leased property by a contractor/service provider/other payee other than a student can only occur pursuant to a contract or other agreement entered into by CMU with that contractor/service provider/other payee in its discretion for or on behalf of StuGov or a StuOrg at the request of StuGov or a StuOrg made through the SLICE Office (and only to the extent not limited or precluded by CMU's then collective bargaining agreements). Reference Section 5 above.
- (e) Purchases of Off-Campus Services (included Catered Events and Leases). CMU's Director of University Contracts, in consultation with SLICE Office and CMU's Office of General Counsel may determine from time to time that the purchase or engagement of certain types of services or activities off-campus can only occur pursuant to a contract or other agreement entered into by CMU with that contractor/service provider/other payee. This may occur in various circumstances where, for example, CMU's insurance may be needed/required by the contractor/service provider/other payee or the StuOrg's proposed service/activity has been heavily advised by CMU. In such case, the engagement or purchase can only occur pursuant to a contract or other agreement entered into by CMU with that contractor/service provider/other payee in its discretion for or on behalf of StuGov or a StuOrg at the request of StuGov or a StuOrg made through the SLICE Office. Reference Section 5 above.
- (f) Employment of Employees. StuGov and StuOrgs are prohibited from employing or hiring employees, including student employees, whether full or part-time or temporary. If and to the extent the employing of an individual is needed to perform services for StuGov and/or a StuOrg, a request should be submitted through the SLICE Office for review. If SLICE Office determines the need for an employee(s) is necessary and appropriate, the employee(s) will be recruited, hired and employed directly by and serve under the direction of CMU to perform such services on and subject to CMU's terms of employment for its employees, and StuGov and/or the StuOrg shall bear the costs of such employment, including applicable fringe benefits costs (through a charge(s) to the StuGov and/or StuOrg available StuGov or StuOrg's StuGov Funds).
- (g) No Use of CMU's Sales/Use Tax Exemption. StuGov and StuOrgs are not permitted to use CMU's sales tax exemptions in connection with their purchases of goods and/or services using StuGov Funds.
- (h) No Commitments on Behalf of CMU or Use of CMU Name or EIN. StuGov and StuOrgs are not authorized to make any commitments for or on behalf of CMU; in accordance with CMU policy, only authorized signatories of CMU are authorized to make commitments for and on behalf of CMU. When making purchases of goods and/or services using StuGov Funds or entering into contracts or agreements for same,

StuGov and/or StuOrgs should not state, suggest or imply that the purchase is being made by CMU. Appropriate references to the StuGov Funds purchaser could include “_____ [insert name of StuOrg], a recognized student organization of Carnegie Mellon University” or similar references approved by CMU (through the SLICE Office in consultation with CMU’s Office of General Counsel). Without limiting the generality of the foregoing, StuGov and StuOrgs may not complete Federal (IRS), state or local tax forms or schedules in the name of CMU or using CMU’s EIN or provide gift receipts using CMU name for a StuGov and/or StuOrg miscellaneous fundraising efforts for StuGov Funds. (It is understood, however, that misc. fundraising efforts by StuGov and/or StuOrgs for CMU gift funds accepted by CMU may be gift receipted by CMU, and materials for such fundraising efforts may include the CMU name when authorized by CMU SLICE Office, working with CMU’s Advancement. See point 3 of the Reference “Recitals/Background” section of this MOU above.)

7. Information Related to Purchases (and Leases): Ownership of Assets and Insurance.

- (a) Personal Property Owned by StuGov and StuOrgs. Except as otherwise indicated in this Section 7, all personal property purchased or leased by StuGov and StuOrgs using StuGov Funds is owned or leased by StuGov and/or its StuOrgs, as applicable, and must be used by StuGov and StuOrgs in a manner consistent with the BOT Requirements and tracked and maintained by it or them.
- (b) CMU Not Responsible for Loss/Damage to Personal Property Owned by StuGov and StuOrgs; Personal Property Insurance. CMU is not responsible for loss of or damage to personal property owned or leased (or borrowed from third parties) by StuGov and/or its StuOrgs, including for losses due to fire, smoke, water and theft, and does not specifically procure insurance for loss of or damage to personal property owned or leased (or borrowed from third parties) by StuGov and/or its StuOrgs. And, while CMU maintains its own personal property insurance coverage which includes, at present, coverage for loss or damage to personal property owned by third parties (such as StuGov and/or StuOrgs), this personal property insurance coverage may not be available or sufficient to cover any or all losses or damages to personal property owned or leased (or borrowed from third parties) by StuGov and StuOrgs for any number of reasons (as determined by CMU’s Insurance Services, in conjunction with CMU’s Office of General Counsel), including without limitation (i) the loss or damage event may be excluded from CMU insurance coverage, (ii) the amount of the loss or damage may be lower than CMU’s deductible or retention associated with the loss or damage event, and (iii) the loss or damage to CMU’s property in connection with the loss or damage event may exceed the maximum covered loss or damage amount (and, therefore, there would be no insurance coverage proceeds available to pay for any loss or damage to property owned or leased (or borrowed from third parties) by StuGov or StuOrgs). The payment of or eligibility for any proceeds from any available personal property insurance coverage for any loss or damage to personal property, if available in whole or in part (as determined by CMU’s Insurance Services, including after allocating any required pro rata share of any deductible or retention) is subject the StuGov and/or StuOrg reasonably and timely cooperating with CMU’s Insurance Services department as necessary (as directed and determined by CMU’s Insurance Services department) in order to obtain payment in whole or in part and otherwise timely performing such other reasonable activities as directed by CMU’s

Insurance Services department. Upon written request from time to time, CMU (through the SLICE Office, in collaboration with CMU's Insurance Services and others as needed), will assist in providing details on expected insurance coverage summaries (when/where applicable).

(i) Purchase of Personal Property Insurance by StuGov and/or StuOrg. Nothing in this MOU prevents StuGov and/or a StuOrg from directly purchasing and maintaining personal property insurance for loss or damage to any such StuGov and/or StuOrgs personal property. StuGov and/or a StuOrg may request CMU's Insurance Services department (through SLICE Office) to identify any then known commercial insurance agencies that may be able to assist the StuGov and/or a StuOrg in purchasing such insurance directly.

(ii) StuGov and any StuOrg owning personal property having a significant value in the aggregate (for example, in excess of \$25,000 in the aggregate) may request CMU's Insurance Services, through the SLICE Office, to add that personal property to CMU's insurance policies through a policy addendum/rider for purposes of insuring against loss or damage to such personal property on or subject to the terms of such policies, if and to the obtaining of such policy addendum/rider is possible (as determined by CMU's Insurance Services, in conjunction with CMU's Office of General Counsel), at the cost/expense of the StuOrg.

(c) Notwithstanding paragraph (a), all vehicles, boats, trailers and other personal property required to be registered or registered in the name of CMU by law (e.g., a trailer registered in the name of CMU with the Commonwealth of Pennsylvania Department of Transportation) shall be owned by CMU regardless of whether StuGov Funds were or are used to purchase or maintain such personal property (such personal property individually and collectively "Registered CMU Property"). The procurement, maintenance and use (and any subsequent disposal) of such Registered CMU Property shall be subject to such rules and regulations as CMU (through the SLICE Office, in collaboration with CMU's Insurance Services department and CMU's Office of General Counsel) shall prescribe. Without limiting the generality of the foregoing, StuGov and/or StuOrgs using or maintaining such Registered CMU Property shall reasonably and timely cooperate with SLICE Office (in collaboration with CMU's Insurance Services department and/or CMU's Office of General Counsel) in connection with CMU's continued registration and/or insuring of such Registered CMU Property and timely report and cooperate in the investigation or insurance or other claims relating to any accidents or incidents involving or relating to Registered CMU Property. All costs incurred by CMU in connection with the foregoing shall be paid for by StuGov and/or the relevant StuOrgs through a charge(s) to the StuGov and/or StuOrg available StuGov or StuOrg's StuGov Funds. As CMU owned property, among other things, Registered CMU Property is subject to the inventory process conducted by CMU's Property Accounting Services.

8. Information Related to Events/Activities and Travel/Trips and Related Purchases: Waivers, Liability and Related Insurance.

(a) Events/Activities and Travel/Trips Not Organized by CMU. StuGov and StuOrg off-Campus events/activities and travel/trips sponsored by StuGov and/or StuOrgs (and typically paid for with StuGov Funds administered by StuGov and its StuOrgs)

are typically planned, organized and managed by StuGov and/or StuOrgs. These events/activities and travel/trips are not typically planned, organized or managed (e.g., are not supervised or chaperoned) by CMU, and CMU typically has no knowledge of the related safety or suitability of travel and housing accommodations, if applicable, facilities and/or activities for the relevant event/activity or travel/trip. Examples of these events/activities and travel/trips could include field trips, club sports trips, the activities of StuOrgs, StuGov-funded community service travel, and situations where a student or StuOrg officially represents CMU - e.g., leadership academies, conferences, and other programs. Consequently, as a condition to planning, organizing and managing such an event/activity or travel/trip involving an inherently dangerous event/activity or a hazard (such as a rock climbing adventure or ski trip or other event/activity where the provider of the event or activity requires the signing of a waiver of liability in order to participate in the activity), or that includes group transportation, StuGov and/or the relevant StuOrg must require each participant to sign and return to SLICE Office CMU's standard waiver and release form prior to attending or participating in such event/activity or travel/trip, unless SLICE Office determines otherwise.

- (b) CMU's standard waiver and release forms may be obtained through SLICE Office. (As related information, CMU may require participants in voluntary events/activities or trips/travel planned, organized and managed by CMU to sign CMU's standard waiver and release form, prior to participating also.) As indicated in the waiver, CMU is not responsible for and does not assume any liability for these types of events/activities and travel/trips.
- (c) CMU is Not Responsible/Liable. IMPORTANTLY, CMU is typically not responsible and does not assume any liability for events/activities and travel/trips that are not planned, organized and managed by CMU and these travel/trips are typically not covered under CMU insurance policies. Consequently, participants and travelers involved in these events/activities and travel/trips (and the planners, organizers and managers of these events/activities and travel/trips) should consider their risk tolerance and consider purchasing travel, accident and/or liability or other insurance, where applicable. For example, when renting cars and other vehicles for travel/trips that are not planned, organized and managed by CMU, the StuGov and/or StuOrg traveler should purchase required insurance through the rental company, such as insurance coverage for liability and/or comprehensive and collision damage to the rental vehicle (often referred to as Loss Damage Waiver (LDW) or Collision Damage Waiver (CDW)) at the time of rental, and personal accident and personal effects insurance coverages if desired. Additionally, these travelers should not be arranging for such travel/transportation using the CMU name (or any of its discount programs). Important note: Students leasing (renting) and driving a vehicle in the contiguous United States that is leased (rented) through a CMU preferred rental car supplier for a non-personal use purpose obtain a level of liability and physical damage coverage built into the relevant rates for university business, subject to the terms and conditions of the rental car contract and other applicable policies. Information about what level of liability and physical damage insurance is included in the rates booked through a CMU preferred rental car supplier in any jurisdiction at any time (as levels vary year to year, and among the states) can be obtained through CMU's Insurance Services department.

- (i) Purchase of Insurance by StuGov and/or StuOrg. Nothing in this MOU prevents StuGov and/or a StuOrg from directly purchasing and maintaining such travel, accident and/or liability or other insurance. StuGov and/or a StuOrg may request CMU's Insurance Services department (through SLICE Office) to identify any then known commercial insurance agencies that may be able to assist the StuGov and/or a StuOrg in purchasing such insurance directly.
- (d) Cooperation with CMU. In connection with any potential and/or actual CMU liability, loss and/or insured event involving StuGov and/or a StuOrg or any of its or their events/activities or trips/travel as determined by CMU's Insurance Services department and CMU's Office of General Counsel, StuGov and/or the StuOrg(s) shall reasonably and timely cooperate with SLICE Office (in collaboration with CMU's Insurance Services department and/or CMU's Office of General Counsel) in connection with any such liability, loss and/or other insured event and timely report and cooperate in the investigation or insurance or other claims relating to any accidents or incidents involving or relating to such liability, loss and/or other insured event. All unreimbursed costs and expenses incurred by CMU in connection with the foregoing may be required to be paid for by StuGov and/or the relevant StuOrgs through a charge(s) to the StuGov and/or StuOrg available StuGov or StuOrg's StuGov Funds.
- (e) Use of CMU's Preferred Travel Supplier. StuGov and StuOrg planning, organizing and managing travel/trips sponsored by StuGov and/or StuOrgs are encouraged to use CMU's preferred travel supplier (currently, Collegiate Travel Planners (CTP) for relevant travel/trips). CMU's current preferred travel supplier offers the following at present:
- a one-stop shop with secured traveler profile data and payment options, including use of personal card,
 - 24/7 booking options of online booking or travel agent assisted booking,
 - lowest airline cost with the best price guarantee,
 - unused ticket monitoring and management,
 - automatic registration of travel for risk advisories, medical, security and emotional support when traveling internationally via International SOS (ISOS), and
 - streamlined travel processes on one booking platform supported by integrated policy requirements.

Use of CMU's preferred travel supplier is not intended for personal use travel/trips (i.e., personal purchases).

9. Information Related to Misc. Fundraising: Compliance with Laws, Sales Tax and Small Games of Chance. StuGov and StuOrgs are required to comply with applicable laws in connection with their individual miscellaneous fundraising and similar efforts. Without limiting the generality of the foregoing:

- (a) Sales Tax. StuGov and/or StuOrgs are required to collect and remit (to the relevant taxing body) sales tax from purchasers on the taxable sales of goods and or services, unless an exclusion or exemption exists. Currently, in Pennsylvania, "isolated sales"

are exempt from the collection of Pennsylvania sales tax. An “isolated sale” is the infrequent sale of a nonrecurring nature made by a person not engaged in the business of selling tangible personal property, and sales are considered infrequent if such sales occur no more than three times nor last longer than seven days in any calendar year, January 1 through December 31. The “three times” rule refers to three independent sales activities which may include multiple items on a single invoice. The restriction applies to sales by the seller, not to the customer to whom sales are made. If sales tax is required to be collected and remitted, StuGov and/or the StuOrg is required to work with the SLICE Office in conjunction with the CMU Taxation Department to remit the sales tax (to the relevant taxing body). Specifically, StuGov and StuOrgs should work with the SLICE Office to notify CMU’s Taxation Department in advance of the upcoming activity (e.g., sale of goods at an event) that requires the collection and remission of sales tax, track all taxable sales and amount of tax collected, promptly deposit the cash funds from the activity with CMU’s Cash Operations Office and send a report of taxable sales and tax collected and deposited to CMU’s Taxation Department (typically, all within two business days of the activity) in the manner and following such other procedures as required by CMU’s Taxation Department.

- (b) Small Games of Chance. Small games of chance as a method of miscellaneous fundraising is prohibited if a license is required to do so.

10. General Advice/Assistance; IRS Forms 1099s/UBIT/Required Tax Filings.

- (a) Advice and Assistance in General. Advice and assistance on purchasing is available to StuGov and StuOrgs through the SLICE Office. StuGov and StuOrgs may obtain generalized advice on (i) the collection of sales tax for their miscellaneous fundraising and similar efforts through the SLICE Office (in consultation with CMU’s Taxation Department), and (ii) typical contracting terms and conditions for purchases to be made through use of StuGov Funds through the SLICE Office (in consultation with CMU’s University Contracts Office), and (iii) miscellaneous fundraising from the SLICE Office.
- (b) IRS Forms 1099. CMU will issue required Internal Revenue Service Informational Returns – IRS Forms 1099 – for payments of StuGov Funds made to (i) contractors/service providers/other payees pursuant to a contract or other agreement entered into by CMU with that contractor/service provider/other payee and paid through CMU’s Accounts Payable department (reference, for example, payments made through the options identified in Section 5(b) above), and (ii) all other payments made through the CMU’s Accounts Payable department that require IRS Form 1099 reporting.
- (c) Unrelated Business Income Tax/UBIT. CMU will timely include and report on its Federal tax returns unrelated business income (or UBI) that is generated by StuGov and/or StuOrgs when that unrelated business income is identified and reported to CMU’s Taxation Department through its annual outreach in conjunction with the SLICE Office; it being understood that StuGov and StuOrgs must timely and accurately respond to such outreach requests for this purpose.

- (d) No Other Tax-Related Obligations. Except as otherwise specified herein, CMU is not obligated to perform any tax collection, tax compliance or tax reporting on behalf of StuGov and/or StuOrgs in respect of StuGov Funds.

11. Miscellaneous.

- (a) Termination. This MOU shall remain in effect unless and until this MOU is terminated (i) by mutual written consent of the parties, or (ii) effective as of the end of any CMU academic year, by a party giving advance written notice of termination to the other party on or before the date which is thirty days of the commencement of the CMU academic year in which the termination will take effect.
- (b) CMU's Reserved Rights. CMU reserves the right to amend or addend the provisions of this MOU at any time by written notice to StuGov if CMU in its discretion (through its Dean of Students in consultation with CMU's Chief Financial Officer) determines that such amendments or addenda are necessary or advisable (i) for CMU to meet the directives of its Board of Trustees, (ii) for CMU to meet or fulfill legal or similar obligations, including audit requirements, (iii) to better ensure that BOT Requirements are fulfilled, (iv) to better insure the prevention of fraud or misuse involving StuGov Funds, or (v) to comply with CMU then policies.
- (c) StuGov-Requested Amendments. StuGov may request an amendment to the provisions of this MOU at any time from time to time through the SLICE Office for CMU's consideration and, if agreed by CMU, will be documented in a writing by way of amendment to this MOU executed by authorized representatives of the parties.
- (d) No Warranties; Limitations. THE SERVICES AND ANY AND ALL INFORMATION AND MATERIALS AND OTHER PROPERTY AND RIGHTS GRANTED AND/OR PROVIDED BY CMU PURSUANT TO THIS MOU ARE GRANTED AND/OR PROVIDED ON AN "AS IS" BASIS. CMU MAKES NO WARRANTIES OF ANY KIND, EITHER EXPRESS OR IMPLIED, AS TO ANY MATTER, AND ALL SUCH WARRANTIES, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE EXPRESSLY DISCLAIMED. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, CMU DOES NOT MAKE ANY WARRANTY OF ANY KIND RELATING TO EXCLUSIVITY, INFORMATIONAL CONTENT, ACCURACY, ERROR-FREE OPERATION AND/OR RESULTS TO BE OBTAINED FROM USE. CMU SHALL NOT BE LIABLE TO STUGOV AND/OR THE STUORGS AND/OR ANY THIRD PARTY (INCLUDING ANYONE CLAIMING BY OR THROUGH STUGOV AND/OR STUORGS) FOR ANY REASON WHATSOEVER ARISING OUT OF OR RELATING TO THIS MOU FOR LOSS OF PROFITS OR FOR INCIDENTAL, INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES, EVEN IF CMU HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR HAS OR GAINS KNOWLEDGE OF THE EXISTENCE OF SUCH DAMAGES. Nothing in the foregoing is intended to relieve CMU from any liability for loss of StuGov Funds caused by the negligent acts or omissions of CMU. Further, in no event shall StuGov and/or StuOrg be liable to CMU for a breach of this Agreement to the extent that such breach is caused by the directive of a CMU SLICE

Office employee.

- (e) Miscellaneous; Governing Law. This MOU may be executed in duplicate counterparts, each of which shall be deemed to constitute an original, and it shall not be necessary in making proof of this MOU to produce or account for more than one such original. This MOU shall be governed by and construed under the laws of the Commonwealth of Pennsylvania, without regard to conflict of law provisions in that or any other jurisdiction.
- (f) No Agency; No Authority to Bind CMU. StuGov and StuOrgs are not the agents or employees of CMU and do not have the authority to bind CMU in contract or to incur any debts or obligations on behalf of CMU.
- (g) Entire Agreement. This MOU contains the entire agreement between the parties concerning its subject matter, and supersedes any prior oral and written agreements, commitments, understandings or communications with respect to its subject matter.

The parties have caused this Memorandum of Understanding to be executed by their duly authorized representatives effective as of the date first set forth above.

CARNEGIE MELLON UNIVERSITY:

By: 
Gina Casalegno, VP for Student Affairs
and Dean of Students

By: 
Angela Blanton, VP for Finance & CFO

STUDENT GOVERNMENT OF
CARNEGIE MELLON UNIVERSITY:

By its authorized representatives:

Student Senate:

By: 
Kyle Hynes, President

Graduate Student Assembly:

By: Hannah Morin
Hannah Morin, President

Director of Finance:

By: _____
Elizabeth Fu, Director of Finance

STUDENT DORMITORY COUNCIL:

By its authorized representative:

By: _____
Madeline Falk, President