



HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH ADMINISTRATIVE FEE POLICY

Contents

- I. Policy Summary and Purpose
- II. Policy Statement
- III. Roles and Responsibilities
- IV. Contacts
- V. Related Documents and Policies

I. Policy Summary and Purpose

The Harvard T.H. Chan School of Public Health assesses a 20% fee on restricted gift accounts and unrestricted designated accounts in order to partially defray the costs of space and administration required to support the activities funded by the accounts.

II. Policy Statement

A 20% administrative fee is assessed on expenditures from restricted gift accounts (funds 302000-389999) and unrestricted designated accounts (funds 000002 and 000100-054999). The following are automatically exempt from the assessment.

1. Charges for student tuition at the Harvard T.H. Chan School of Public Health
2. Charges for Harvard T.H. Chan School of Public Health graduate student stipends
3. Charges for capital equipment purchases (\$5,000 or greater)
4. Charges for capital improvements
5. Charges for faculty salary and fringe in freshman seminar accounts
NOTE: This exemption is accomplished via a manual fee reversal at fiscal year end.
6. Educational program accounts with alternative revenue sharing models that have been approved by the Office of Financial Services
7. Unrestricted designated accounts for service or “recharge” centers that are operating with a fully costed rate that recognizes and returns to the School sufficient funds for space and administration
8. Unrestricted designated accounts that receive only income generated by royalties distributed through Harvard’s Office for Technology and Trademark Licensing, which already contribute to the School’s general funds
9. Unrestricted designated accounts that receive only income from teaching in Harvard T.H. Chan School of Public Health Executive and Continuing Professional Education or MPH courses
10. Unrestricted designated accounts set up to manage commitments from the Office of the Dean (e.g., faculty start-up funds), or from select funds from the University’s Office of the President and Provost
11. Unrestricted designated accounts that are CFO-approved “zero-balance” accounts, generally used to manage expenses that will be fully recovered (e.g., accounts set up to manage salary reimbursements)

III. Roles and Responsibilities

The **faculty member** is responsible for:

- Following the requirements set forth in this policy
- Providing the departmental administrator with information needed to comply with this policy
- Consulting with the departmental administrator on any questions about this policy

The **departmental administrator** is responsible for:

- Ensuring this policy is communicated to and followed by faculty members, as well as communicated to other departmental staff as needed
- Consulting with the Harvard T.H. Chan School of Public Health Office of Financial Services on any questions about this policy

The **Harvard T.H. Chan School of Public Health Office of Financial Services** is responsible for:

- Communicating this policy to departmental administrators and faculty
- Maintaining, updating, and communicating changes to this policy
- Providing guidance and support needed by departments to follow this policy

IV. Contacts

For questions on this policy, please contact:

- Cheryl Whitmarsh
Director of Endowment, Gifts and Chart of Accounts
Office of Financial Services
617 432 8204
cwhitmar@hsph.harvard.edu
- Emily Jeep Klingaman
Associate Director of Endowment, Gifts and Chart of Accounts
Office of Financial Services
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V. Related Documents and Policies

- [Harvard University Gift Policy Guide](#)
- [Restricted Fund Spending Compliance](#)