

EXTRACLASSROOM ACTIVITIES FUNDDefinition:

Extraclassroom activity funds are defined in the Regulations of the Commissioner of Education as “funds raised other than by taxation or through charges of a board of education, for, by, or in the name of a school, student body or any subdivision thereof.”

Purpose

Student extraclassroom activities may only be formed for educational purposes and may only be formed by students in districts with educational programs beyond the sixth grade.

Organizational Procedures:

Students desiring to form an extraclassroom activity shall petition their principal in writing. The petition shall state the purpose of, and describe the activities of, the proposed extraclassroom activity, and shall be signed by at least seven students before it is presented to the principal for action. If the purpose of the proposed extraclassroom activity falls within the scope of educational or school service purposes, and if the necessary space and equipment are available, the principal, in conjunction with the petitioning students, shall seek a suitable adviser. When these procedures have been accomplished, the building principal shall recommend to the Superintendent that the extraclassroom activity be approved by the board of education. Thereafter, all accounts will be reviewed by the Board of Education as part of the annual external audit.

All extraclassroom activities shall be approved by the board of education. The Assistant Superintendent for Business shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued. Each extraclassroom activity shall have a faculty adviser, appointed by the principal, recommended by the superintendent, and approved by the board of education. The faculty adviser shall attend all meetings of the extraclassroom activity. In addition, annually, by October 31, each extraclassroom activity shall register a slate of duly elected officers with the Assistant Superintendent of Business, and this slate shall be recommended by the principal to the Superintendent and approved by the Board.

An inactive extraclassroom activity shall be defined as one having no financial activity for one full school year. If an inactive club is identified, the central treasurer is directed to expend leftover funds as voted by the organization controlling these funds, or if no such designation exists, then liquidate the leftover funds of these club(s) in accordance with the following: Leftover funds of inactive or discontinued extraclassroom activities and of graduating classes shall automatically revert to the account of the general student organization or student council.

All transactions involving Extraclassroom funds shall be on a cash basis and no accounts shall remain unpaid at the end of the school year. The building principals, with the approval of the Superintendent of Schools, shall establish procedures for receipt and payment from the extraclassroom activity fund in their respective buildings in accordance with administrative regulations. The President and Treasurer of each extraclassroom activity shall be trained with the faculty advisor in their responsibilities relating to the financial accounting of their activity.

All Extraclassroom Activity Clubs shall comply with the requirements and procedures in the New York State Education Department *Finance Pamphlet 2 The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds*, or successor document.

8 New York Code of Rules and Regulations (NYCRR) Part 172

Cross Ref: [2210 Board Organizational Meeting](#)
[6660 Independent/External Audits](#)

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