| ( | ) | Required |
|---|---|----------|
| ( | ) | Local    |
| ( | ) | Notice   |

## STUDENT EXTRA-CLASSROOM ACTIVITY FUNDS

Extra-classroom activity funds are monies raised other than by taxation or through charges of the Board of Education.

The Board of Education shall have the responsibility for the protection and supervision of the financial affairs of student clubs and extracurricular activities. The Board of Education directs the Business Administrator to formulate and implement the procedures that are required by applicable state law and Commissioner's regulations, and directs the Principals and other administrative staff to take all steps necessary to account for and safeguard these funds, to assure that they will be used for those purposes outlined in the regulations and procedures, and to allow students to have a major voice, as appropriate, in decisions regarding the expenditure of such funds.

An independent audit of all extra-classroom accounts shall be made annually in conjunction with the audit of the BOCES records.

Ref: Education Law sec. 207

8 NYCRR Part 172

Adoption date: October 21, 2013