

**Administrative Procedures for Student Activity Funds**  
(Attachment for Policy No. 618)

**Purpose**

These administrative procedures in conjunction with the Student Activity Fund Manual establish procedures regarding the management, supervision, and control of student activity funds within the School District of Philadelphia (“District”), including raising and disbursing funds.

**Definitions**

For purposes of these procedures, terms are defined as follows:

**Student Activity Fund:** An account in a school’s name, under the Federal Tax Identification Number of the School District, controlled by the principal. Includes the funds collected by student groups and expended for purposes related to the activity of that student group, with student participation in the decision-making process.

**School-sponsored Student Organization:** A student organization approved by the principal in accordance with Policy 122 - Extracurricular Activities.

**General Guidelines**

**Student Activity Fund Manual**

The procedures set forth below are general guidelines. For specific details regarding working with students and sponsors, administering Student Activity Funds, and maintaining fiscal records, Principals or Financial Designees should refer to the Student Activity Fund Manual available at <https://www.philasd.org/accounting/student-activity-funds/>.

Funds collected shall be turned in to the Principal or financial designee before the end of each school day to be safeguarded until they are deposited. Funds collected must be deposited daily.

Records of the receipt and disbursement of all Student Activity Funds shall be maintained in the School Funds Online accounting database. The principal or financial designee should refer to the School Fund Online manual for guidance on use of the accounting database or seek assistance from their assigned Accounting Compliance and Control Monitor.

### *Disbursements*

No Student Activity Funds shall be expended without the approval of the activity sponsor of the organization, a student representative of the organization, and the principal. Approval must be documented using the H201 form as set forth in the Student Activity Fund manual.

Disbursements from Student Activity Funds shall be made by check only upon the request of the activity sponsor and the approval of the Principal.

Disbursements from Student Activity Funds shall be supported by invoices or verified documentation. All checks shall be signed by the principal.

No activity/club shall be permitted to generate a deficit balance, thereby using funds from another activity account. The financial designee will verify that there are sufficient Student Activity Funds available from a specific activity/club before a check is signed to disburse funds.

All purchases of materials or supplies by any organization, club, society, or group, or by any school or class shall be made in accordance with the requirements of law as set forth in the Student Activity Fund Manual.

### *Donations*

Grants, gifts, and donations received greater than \$5,000 are deposited in the District's central office accounts through the Office of Finance and expended through the District's accounting system. Individuals with questions regarding these donations of more than \$5,000 or who need assistance may request assistance or guidance from the Office of Finance. Contact information is available at <https://www.philasd.org/finance/contact/>.

### **Related Information:**

Student Activity Fund Manual

[Policy 122](#) - Extracurricular Activities