

# What can ASB money be used for?

(Compiled from The Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference; published by FCMAT)

ASB funds are to be used to purchase goods and services that promote the students' general welfare, morale and educational experiences and are directly linked to students' benefit.

The expenditures must also be for goods and services other than those which the school entity should provide from its own funding sources. Thus if the expenditure is the district's responsibility, or the district has paid for the expenditure in the past, or the ASB is being asked to pay for the item or service because of district budget cuts, it is probably not an allowable ASB expenditure.

<u>Examples of Allowable Purchases</u>	<u>Examples of Prohibited Purchases</u>
<p>These examples include items that are frequently questioned; they do not include obviously appropriate ones, such as supplies for a student store, school photos, a disk jockey for a school dance, or decorations for the school prom. These and similar expenditures that are directly linked to the students' benefit are other than what the school entity must provide from its general funding sources.</p> <p>The following are appropriate expenditures using ASB funds:</p> <ul style="list-style-type: none"> <li>• Magazines and newspaper subscriptions for student use</li> <li>• Library books</li> <li>• Supplemental equipment for student use that is not normally provided by the school entity, such as telescopes and aquariums</li> <li>• Field trips/excursions and outdoor education/science camps</li> <li>• Extra-curricular athletic costs, including costs for ticket sales, game officiating and security</li> <li>• Costs for student social events</li> <li>• Awards (under specific circumstances)</li> </ul>	<p>Expenditure of student funds for the following items is not usually allowable because they do not directly promote the general welfare, morale or educational experience of the students, or are considered a district responsibility, or are a gift of public funds:</p> <ul style="list-style-type: none"> <li>• Salaries or supplies that are the responsibility of the district. Some examples are teachers' salaries and negotiated stipends, curriculum supplies, and office supplies and equipment. However, substitute teachers' pay may be allowed if they are substituting because of an ASB-related activity.</li> <li>• Repair and maintenance of district-owned facilities and equipment.</li> <li>• Articles for the personal use of district employees</li> <li>• Expenses for faculty meetings</li> <li>• Expenses for parent-teacher organizations such as the PTA or boosters</li> <li>• Large awards, unless board policy states otherwise</li> <li>• Gifts of any kind</li> <li>• Employee appreciation meals</li> <li>• Employee clothing/attire</li> <li>• Donations to other organizations, except in special circumstances</li> <li>• Donations to families or students in need</li> </ul>

**Still not sure?** Questions to ask when deciding whether or not an expense would be allowable:

- Will the expenditure be used to promote the general welfare, morale and educational experience of the students?
- Have the students agreed to the expenditure prior to it occurring?
- Is this expenditure a responsibility of the district?
- Has the ASB or the district paid for this in the past?
- Is the ASB being asked to pay for this because the district is making a budget cut?
- Is this something the district should provide, or is it really an "extra" that the students want?
- Who will be using the item?
- Will a group of students benefit?