



ADMINISTRATIVE PROCEDURE

DONATED FUNDS AND RELATED SPECIAL PROJECTS

3293

Procedure No.

May 11, 1973

Date

- I. **PURPOSE:** To outline procedures for acceptance of fund donations, and for establishment of special projects as may be needed to accomplish related matters as requested by the fund donor.
- II. **POLICY:** Fund donations may be accepted from private parties by school system officials subject to approval by the Superintendent of Schools and providing the intent of the donation is to further educational matters. Appropriate special project fund management will be provided to accomplish a specific intent of the donation. (Board Policy 3293)
- III. **BACKGROUND:** The Prince George's County School System may continue to be offered fund donations from private parties and some donations will be for specific purposes. Each donation constitutes a receipt of funds which must be taken up in official revenue accounts, and the related expenditures authorization provided to the appropriate school system official to accomplish the intent of the donation. The Superintendent will review all donation terms and conditions for final acceptance, and will advise the Board of Education of accepted donations each fiscal quarter. The procedures herein are intended to provide a means of accomplishing the intent of the donations by authorizing expenditure authority as a special project of budget management.
- IV. **DEFINITIONS:** The below definitions apply to the content of this Administrative Procedure:
 - A. **Donation:** An amount given to the Board of Education by private parties or business entities for accomplishment of projects which contribute to the educational objectives of the Prince George's County School System.
 - B. **Special Project:** A specific expenditure authority granted to an account manager for management and which has specific accounting identity in the financial management system.
- V. **PROCEDURES:** The following procedure will apply to most donation receipts; however, if special circumstances occur which require additional information, the Office of Management and Budget should be consulted.
 - A. **Official Receiving Donation:**
 1. Ascertains donation is for purpose of furthering educational matters in accordance with policy.



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2. Forwards donation letter and donated funds check to the Office of Management and Budget, with a covering memorandum describing the circumstances of the donation.
- B. Office of Management and Budget:
1. Receives donation memorandum accompanied by donors letter and donation check or other instrument.
 2. Presents to Superintendent of Schools for acceptance for the school system.
 3. Ensures amount donated is within the budgeted authority of special projects; if donation exceeds such budgeted authority, initiates actions to request added budgetary authority of the Board of Education and County Council as appropriate.
 4. Initiates take-up of donation in revenue account, donated funds – special projects.
 5. Issues Special Projects Allotment Form. Note the budget account construction should include the following:
 - a. Special Projects are in Function 02 Instruction.
 - b. Program number for Special Projects is “49”.
 - c. Sub-program position provides serial identification for the individual special project concerned.
 - d. Object of Expenditure is from standard chart furnished with Financial Procedures Manual.
 6. Initiates entry of Special Projects Allotment in the Financial Management System.
- C. Account Manager Assigned Special Projects Allotment:
1. On receipt of the Special Project Allotment, initiates expenditure actions to accomplish intent of special project.
 2. Controls expenditures within amounts granted; reviews special project data in Financial Management System from the reports furnished Account Managers.



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3. Ensures completion of Special Project within the time authorized by terms of the grant.
 4. Acts as point-of-contact with fund donor, when such liaison is appropriate or upon inquiry of the fund donor.
- VI. **MAINTENANCE AND UPDATE OF THESE PROCEDURES:** The Office of Management and Budget will update this procedure in July of each year, or as may be needed by a special circumstances. Questions concerning these procedures should be referred to the Budget Office, Ext. 206.
- VIII. **CANCELLATIONS AND SUPERSEDURES:** This is a new procedure, and there are no existing procedures superseded or cancelled.
- IX. **EFFECTIVE DATE:** May 11, 1973.

Approved by:
Carl W. Hassel
Superintendent of Schools

Distribution: Holders of Administrative handbook.