



ADMINISTRATIVE PROCEDURE

DONATED FUNDS AND RELATED SPECIAL PROJECTS

3293

Procedure No.

November 15, 2010

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.
- III. **BACKGROUND:** Prince George's County Public Schools 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 and Management Services.
- 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 Public Schools.
 - 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 Budget and Management Services should be consulted.
 - A. **Official Receiving Donation:**
 1. Ascertains donation is for purpose of furthering educational matters in accordance with policy.
 2. Forwards donation letter and donated funds check to the Budget and Management Services, with a covering memorandum describing the circumstances of the donation.



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B. Office of Management and Budget:

1. Receives donation memorandum accompanied by donors letter and donation check or other instrument.
2. Ensures amount donated is within the budgeted authority in the reserve for future grants. If donation exceeds such budgeted authority, initiates actions to request added budgetary authority of the Board of Education and County Council as appropriate.
3. Routes the original donated check to the Cash Management Office to prepare Cash Receipt Voucher to properly post actual revenue for the donation.
4. Prepare the budget journal to load funds to a designated Other Grants Program Account that includes the following:
 - a. Establish and create donated / other grant fund number segment in accordance with the oracle financial structure.
 - b. Create oracle general ledger account codes.
 - c. Budget journal and supporting documents submitted to the Supervising Budget Analyst for review and approval.
 - d. Upload budget journal in the GL for review and approval.
5. Initiates the posting of the budget journal to load funds in the Oracle Financial System.

C. Account Manager, Budget Analyst, and Grant Accountant Assigned to Other Donated Grants:

1. On receipt of the Donated/Other Grants, initiates expenditure actions to accomplish intent of special project.
2. Controls expenditures within amounts granted; reviews special financial project data in the Oracle Financial System.
3. Ensures completion of the Donated/ Other grants within the authorized 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.



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- VI. **RELATED PROCEDURES:** None.
- VII. **MAINTENANCE AND UPDATE OF THESE PROCEDURES:** Budget Management Services 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. 2-6090.
- VIII. **CANCELLATIONS AND SUPERSEDURES:** This Administrative Procedure cancels and supersedes Administrative Procedure 3293, dated May 11, 1973.
- IX. **EFFECTIVE DATE:** November 15, 2010.

Approved by:
William R. Hite
Superintendent of Schools

Distribution: Lists 1, 2, 3, 4, 5, 6, 10, and 11