



# ADMINISTRATIVE PROCEDURE

## CLASSIFICATIONS OF EXPENDITURES

3420

Procedure No.

August 1, 1975

Date

- I. **PURPOSE:** to identify the publication holding the “Classification of Expenditure” account codes used in financial management of the Prince George’s County Public School System.
- II. **INFORMATION:** School System administrators may have occasion to refer to the regular financial management system reports used by account managers in the management of their accounts. The last three digits of the budget accounts shown in these reports identify the “Classification of Expenditure” or “what” the expenditure is for. The FINANCIAL MANAGEMENT AND PROCEDURES MANUAL is held by all account managers and contains the “Classification of Expenditures” listing in section 3420.
- III. **PROCEDURES:** Personnel having the need to refer to “Classification of Expenditures” listing may consult pertinent central office account managers for their organizational division, and refer to section 3420 of the FINANCIAL MANAGEMENT AND PROCEDURES MANUAL.
- IV. **RELATED PROCEDURES:** The manual also holds the following:  
  
Section 3140 – Listing of Account Managers  
Section 3410 – System of Accounts
- V. **MAINTENANCE AND UPDATE OF THESE PROCEDURES:** These procedures will be reviewed annually in August of each year by the Budget Office. Questions may be referred to that office, extension 205.
- VI. **CANCELLATIONS AND SUPERSEDURES:** None.
- VII. **EFFECTIVE DATE:** August 1, 1975.

Approved by:  
Carl W. Hassel  
Superintendent of Schools

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