

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
Board of Education  
Upper Marlboro, Maryland

3160  
Policy No.

BOARD OF EDUCATION POLICY

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

Transfer of Funds

**I. POLICY STATEMENT**

The Superintendent of Prince George's County Public Schools (PGCPS) is responsible for the management of the operating and capital budgets of the school system and for ensuring expenditures that make the most efficient and effective use of appropriated funds in meeting the goals and objectives of the Prince George's County Board of Education (Board).

**II. PURPOSE**

To establish a policy for the proper execution of budget transfers within the operating and capital accounts of PGCPS in accordance with Education Article, *Annotated Code of Maryland*.

**III. DEFINITIONS**

A. *Intra-category transfer* – A transfer within a major budget category.

B. *Inter-category transfer* – A transfer between the major budget categories.

C. *Major budget categories* – Consist of the following:

1. Administration
2. Mid-level administration
3. Instructional salaries
4. Textbooks and other classroom instructional supplies
5. Instructional costs
6. Special education

7. Student personnel services
8. Health services
9. Student transportation
10. Operation of plant and equipment
11. Plant maintenance
12. Fixed charges
13. Food services
14. Community Services; and
15. Capital planning and expenditures.

**IV. STANDARDS**

- A. After the Board submits the PGCPS budget to the Prince George's County Council, and the County Council approves it, the Superintendent is responsible for the day-to-day management and oversight of PGCPS' fiscal affairs and the management of activities related to the major budget categories.
- B. The Superintendent shall inform the Board of intra-category transfers report reporting intra-category transfers to the County Council within 15 days after the end of each month. The report to the County Council shall include a narrative summary that clearly indicates each transfer.
- C. Inter-category Transfers
  1. Inter-category transfers shall be made only with the approval of the Board and the County Council. The Superintendent is responsible for providing the Board with a narrative explanation of the requested transfer(s) between the major budget categories and the amount of the transfer(s) for the Board's approval.
  2. If the Board approves the requested inter-category transfer(s), it shall authorize the Superintendent to request County Council approval. The report of the requested inter-category transfer(s) shall be provided to the County Council within 15 days after the end of the month in which the Board approved the transfer(s).
  3. If the County Council fails to act on the Superintendent's request for an inter-category transfer within 30 days after the receipt of the written request substantiating the transfer(s), the failure to take action shall constitute approval.

**V. IMPLEMENTATION RESPONSIBILITIES**

The Superintendent is authorized to develop an administrative procedure to implement this policy.

**VI. REFERENCES**

A. Legal

MD. CODE ANN., EDUC. §§ 4-402, 5-101, and 5-105

B. Other Board Policies

Board Policy 3000 - Business and Non-Instructional Operations

Board Policy 3130 – Budgets

C. The Financial Reporting Manual for Maryland Public Schools (Manual)

**VII. HISTORY**

Policy Adopted

8/24/1978

Policy Amended

8/19/1982

Policy Amended

3/13/2003

Policy Reviewed – No Revisions Required

11/9/2004

Policy Amended

4/29/2010

Policy Amended

6/26/2025