

**SCHOOL ACTIVITY FUNDS**

Effective: August 18, 2020

---

**I. General**

The Office of School Management and Instructional Leadership will ensure all principals, bookkeepers, and principals' secretaries receive training on administering school activity funds at their appointment/hire and on an ongoing basis.

**II. Howard County Public School System (HCPSS) School Activity Funds Manual**

- A. The Superintendent/designee will develop and implement a comprehensive HCPSS School Activity Funds Manual. The manual will reflect the principle that school activity funds are public funds.
- B. Topics to be addressed in the HCPSS School Activity Funds Manual will include, but not be limited to:
  - 1. Principal oversight and management of school funds.
  - 2. Procedures for:
    - a. Receipts
    - b. Disbursements
  - 3. Internal controls over school activity funds.
- C. The manual will be located on the HCPSS staff resources online repository.
- D. The Superintendent/designee will convene at least annually a committee for school activity funds to review the manual and make recommendations of changes.
  - 1. The committee will:
    - a. Assist in the updates to the HCPSS School Activity Funds Manual.
    - b. Meet at least annually to review and make recommendations of changes to the manual.
  - 2. The composition of the committee will include a minimum of:
    - a. The Superintendent/designee, who serves as the chairperson.

- b. A representative from the Office of School Management and Instructional Leadership.
- c. Two principals from each level.
- d. Two high school bookkeepers.
- e. Two principals' secretaries each from the elementary and middle school level.
- f. The Central Office school activity accountant.
- g. The HCPSS Board of Education Internal Auditor.
- h. Other members as appropriate.

3. Committee members may serve for a term of two or more years.

### **III. Monitoring**

Policy 4030 implementation procedures will be overseen by the Division of School Management and Instructional Leadership.

### **IV. History<sup>1</sup>**

ADOPTED: January 27, 2005

REVIEWED:

MODIFIED: August 18, 2020

REVISED: April 12, 2012

June 11, 2020

EFFECTIVE: August 18, 2020

---

<sup>1</sup> Key: *Adopted*-Original date the Board took action to approve a policy; *Reviewed*-The date the status of a policy was assessed by the Superintendent's Standing Policy Group; *Modified*-The date the Board took action to alter a policy that based on the recommendation of the Superintendent/designee did not require a comprehensive examination; *Revised*-The date the Board took action on a that policy based on the recommendation of the Superintendent/designee needed a comprehensive examination; *Effective*-The date a policy is implemented throughout the HCPSS, typically July 1 following Board action.