

MONTGOMERY COUNTY PUBLIC SCHOOLS

Request/Authorization for Movement of Funds and/or Positions

Office of Finance
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland 20850

Type	Transaction Type	\$ Limit	Form Approval Required	Examples/Notes
Reassignment	Movement of Available (Unencumbered) Funds:			
Reassignments Must be Within Same Fund, State Category, Same Object	Between Subobjects Within Same Object Within Same Organizational (ORG) Unit	None	Secondary Account Manager	Move \$500 from Professional Part-time Salaries (PT) (Object (OBJ) 01) to Supporting Services PT (OBJ 01) in the Office of Finance (OOF).
	Within Object Between ORG Units Under Same Primary Manager		Both Secondary & Primary Manager	Move \$200 from Office Supplies (OBJ 03) in the Office of Curriculum & Instructional Programs to Office Supplies (OBJ 03) in the Department of College Career Readiness & Districtwide Programs.
	Within Object but Between ORG Units Under Different Primary Managers		Both Secondary & Both Primary Manager	Move \$9,389 from Substitutes (OBJ 01) in the Department of ESOL to Substitutes (OBJ 01) in Elementary Schools' Budget
Transfer	Movement of Available (Unencumbered) Funds:			
Transfers Must be Within Same Fund and State Category	Between Objects Within Same ORG Unit(s)	\$100,000	Primary Account Manager & Deputy/ASOF	Move \$650 from Professional PT (OBJ 01) to Local Travel (OBJ 04) in OOF. (Category (CAT) 1)
	Between Objects Between ORG Units Under Same Primary Manager			Move \$890 from Local Travel (OBJ 04) in the Department of ESOL to Consultants (OBJ 02) in the Division of Early Childhood Programs (CAT 5)
	Between Objects Between ORG Units Under Different Primary Managers			Move \$20,000 from Equipment (OBJ 05) in the Office of Human Resources & Development to Consultants (OBJ 02) in the Office of Curriculum & Instructional Programs (CAT 1)
Supplemental Appropriation	New (Not Previously Budgeted) Funds Added to Existing/New Account. Used for Enterprise Funds & Tax-Supported Budget Under Extraordinary Situations. Prior Approval from the Board of Education (BOE) & County Council Required OR via Exception Approved by the Associate Superintendent of Finance	None	Primary Account Manager	Add \$50,000 to Overtime Account in the Division of Maintenance to Cover Emergency Snow Removal During Major Storm Add \$202,650 to Building Rental Account in the Real Estate Management Fund Form used Following BOE & County Council Approval OR Earlier if Exception is Approved by the Associate Superintendent of Finance
Grants				
Setup From Future Supported Projects	Reassignment and Transfer Rules Above Apply	None	Primary Account Manager	Form Used Following BOE Approval of Project OR Earlier if Exception is Approved by the Associate Superintendent of Finance
Setup From Supplemental Appropriation	New (Not Previously Budgeted) Funds Added for New Grant Project			Form Used Following BOE & County Council Approval OR Earlier if Exception is Approved by the Associate Superintendent of Finance
Amendment Approved by Grantor	Reassignments and Transfer Transactions Among/ Between State Categories			Form Used Following BOE Approval OR Earlier if Exception is Approved by the Associate Superintendent of Finance

*For purposes of this form, Organizational (ORG) Unit(s) refers to the Organization, Function, and/or Location segments of the chart of accounts (COA) in the MCPS Business HUB (cloud). See sample of the full COA below.

MCPS Business HUB (Cloud) – Chart of Accounts								
Fund	Organization	Function	Location	State Category	Natural Account	Project	Activity	Interfund
01	02051	00000	051	04	503003	000000	0000	00

