

	State of Hawaii Department of Education Standard Practice (SP) Document	Office of Fiscal Services
Document No. SP 1912	Distribution: CASs, Principals, SASAs, School Office Personnel, CABMs, ASAs	Release Date: 3/14/2017
SUBJECT	Non-Appropriated Student Activity Fund; Field Trips	

1. Purpose

To provide an overview of cash collection and refund procedures for field trips.

2. Effective

Immediately.

3. Applies to

All schools.

4. Definition

A field trip is an excursion taken by students for the purpose of studying, observing, or experiencing something outside the classroom.

5. Field Trips Collections

(a) General Instructions

Teacher or advisor should assess the cost per student based on total expenses for the planned field trip and document the information on the Request/Approval for Intra-State Or Out-Of-State Student Travel (Form 437a). The amount charged to students by teachers or advisors should ensure that all trip expenses are covered with minimal cash left over.

- (1) A copy of the Request/Approval for Intra-State Or Out-Of-State Student Travel (Form 437a) must be provided to the school office so a Category or Sub-Category can be established in the 3000 series in SAF if needed.
- (2) When the Category or Sub-Category is established, the teacher or advisor's name should be input into SAF by using the Modify tab in the Category (Chart of Accounts) menu. This will help ensure good communication with the teacher or advisor regarding the financial status of the field trip.
- (3) The Principal may require the school office to print a Detailed Category Summary (Report #1 or #2) from SAF for the field trip's Category or Sub-Category each quarter for the teacher or advisor to review.
- (4) Money from students can be collected in the classroom and documented using Record of Collection by Individuals (SAF-R1).

- (5) After reconciling the funds collected for the field trip:
 - (A) Overpayments – refunds are to be issued to the student or parent of the student.
 - (B) Underpayments – every effort should be made to collect the funds due for the field trip.
- (6) The school may establish a written policy stating that no field trip refunds are given if a student misses a field trip due to absence (e.g. illness or suspension).
- (7) Receipt(s) printed from SAF or Receipt(s) (Form 239) must be given to the teacher to verify the reconciled amount being deposited with copy or copies of the Record of Collection by Individuals (SAF-R1). See Forms (a).

The receipt should be credited to the proper Category in the Grade/Graduating Class series (2000's) or the Student Activity series (3000's).

- (b) If a field trip is cancelled and the cost is \$15.00 and under per person
 - (1) The teacher will notify parents that a cash refund will be issued to the student.
 - (2) If a parent chooses to be refunded instead of the refund being given to their child, the office will issue a check directly to the parent.
 - (3) The office may issue a check from SAF to the teacher. The check should be in the amount to be refunded to all students who paid and whose parents have elected to have their child receive the refund.
 - (4) The teacher will cash the check.
 - (5) The teacher will use his/her verified copy of Record of Collection by Individuals (SAF-R1) to document the cash refunds received by the students. See Forms (b).
 - (6) Students will initial and date the Record of Collection by Individuals (SAF-R1) upon receipt of their reimbursement.
 - (7) The completed Record of Collection by Individuals (SAF-R1) shall be returned to the school office for back up documentation of the disbursement to the teacher.
 - (8) If a student inadvertently misplaces his cash refund, after looking into the situation the school will have the option to directly refund the parent with a check.
- (c) If a field trip is cancelled and the cost is over \$15.00 per person
Refunds over \$15.00, must be issued by check to the parent.

6. Field Trip Disbursements

- (a) All trip expenditures should be encumbered on a Purchase Order (A-3-C) with Principal approval prior to the date of the field trip.
- (b) Check to see if the vendor will accept a purchase order and invoice the school after the activity. If the vendor requires payment at the time of the field trip, establish a deadline for the teacher to request checks for field trip costs which allows time for the expenses to be input into SAF and the check to be issued during a normal check-writing session.

- (c) Left over money that accumulates from a group's field trips shall be moved to the class's Category and used for a year-end student activity for the group. Left over money could be due to assessments for bus transportation that is not refundable to students who do not attend on the day of the field trip.

For example, if a bus can only accommodate 70 passengers and costs \$100 per round trip, the teacher has to order 2 buses for 120 student and adult participants. To cover \$200 for the bus, the teacher will round up the \$1.67 to \$2.00 per person. That will cover for any refunds given to students who notify the teacher BEFORE the field trip, and ensures that the bus bill gets paid, leaving the account with a credit rather than a deficit.)

7. Field Trip Cash Advances

- (a) A teacher or other school staff member may request a specified amount of cash for the purpose of purchasing items with SAF funds during an upcoming authorized field trip by completing and submitting a Field Trip Cash Advance Request (SAF-IC5) form. The advance is to be requested only when SAF purchasing procedures cannot be reasonably applied, when it is not possible to use SAF checks for payment, and a reimbursement amount would be deemed excessive. Most costs of a field trip, such as plane fare, ground transportation, lodging, and registration fees can be paid by SAF purchasing procedures; this form is not to be used for those costs. The form must be supported by Form 437a Request Approval for Intra-State or Out-of-State Student Travel (showing the Principal's approval of the field trip), A-3-C Purchase Order, and A404 Form 99 Bill.
- (b) Within 5 days of returning from a field trip, the teacher or other school staff member who received the cash advance must submit a completed Field Trip Cash Expense Report/Deposit Request (SAF-IC6) to report and reconcile field trip expenditures. Each cash expenditure must be listed, preferably in date order, sorted by Vendor (or Payee) for each date. Original receipts or proof of purchase for each expense must be attached, to in the same order as the list on the form, to facilitate the verification procedure in the state office.
- (c) If the reconciliation on the Field Trip Cash Expense Report/Deposit Request (SAF-IC6) shows there was unused cash, the requester remits the cash to the school office and receives a receipt. The cash is deposited to the Category or Sub-Category for the field trip.
- (d) If the requester spent personal funds because the cash advance amount was insufficient, the requester may submit a reimbursement request following school office procedures, subject to available SAF Category or Sub-Category balance and the Principal's approval.

8. SP Maintenance Responsibility

The Accounting Services Branch in the Office of Fiscal Services is responsible for maintenance, administration, and questions regarding this SP.

9. References, Resources, and Forms

The following resources may provide access to statutory, policy, and contractual authorities; and closely related SPs, procedures, and forms.

- (a) OCISS Student Activities Program

- <https://intranet.hawaiipublicschools.org/offices/ociss/programs/studentactivities>
- (b) BOE Policy 105-18 Field Trips and Student Travel
<http://boe.hawaii.gov/policies/Board%20Policies/Field%20Trips%20and%20Student%20Travel.pdf>

Forms

- (c) Receipt (Form 239)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/RECEIPT%20picture.pdf>
- (d) Record of Collection by Individuals (SAF-R1)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/RECORD%20OF%20COLLECTION%20BY%20INDIVIDUALS.docx>
- (e) Request/Approval For Intra-State Or Out-Of-State Student Travel (Form 437a)
<https://intranet.hawaiipublicschools.org/offices/ociss/Forms/Request%20Approval%20for%20Intra-State%20or%20Out-of-State%20Student%20Travel.pdf>
- (f) OCISS form Field Trip Advance Request (SAF-IC5)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/FIELD%20TRIP%20CASH%20ADVANCE%20REQUEST.xlsx>
- (g) Field Trip Cash Expense Report and Deposit Request (SAF-IC6)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/FIELD%20TRIP%20CASH%20EXPENSE%20REPORT-DEPOSIT%20REQUEST.xlsx>