

	<b>State of Hawaii Department of Education Standard Practice (SP) Document</b>	Office of Fiscal Services
Document No. <b>SP 1918</b>	Distribution: CASs, Principals, SASAs, School Office Personnel, CABMs, ASAs	Release Date: 3/14/2017
<b>SUBJECT</b>	Non-Appropriated Student Activity Fund; Refunds	

## 1. Purpose

To provide an overview of refund procedures.

## 2. Effective

Immediately.

## 3. Applies to

All Schools.

## 4. Refunds

The processing of refunds to students is allowed through the Non-Appropriated Student Activity Fund account or the Petty Cash Fund. Refunds to students could include refunds of locker deposits, or refunds of cash collected for travel to a neighbor island if the cost was not as high as expected and each student is to receive refund of a portion of their payment. The following procedures must be followed when processing refunds to students:

- (a) Procedures for processing payment of a refund from Non-Appropriated Student Activity Fund
  - (1) Verify payment with the source document and the pre-numbered official Receipt (Form 239) upon receipt of request for refund from the advisor of the student's organization.
  - (2) Check the Outstanding NSF Transaction Report to see if there are any outstanding NSF checks from the claimant before entering a refund in SAF.
  - (3) Requests for refunds should be made during the same fiscal year that the revenue was received.
  - (4) Prepare Purchase Order (Form A-3-C) to the student or parent requesting the refund. Include the referenced information from the Receipt (Form 239).
  - (5) Issue a check from the Non-Appropriated Student Activity Fund account to the student or the parent.
  - (6) If many students are to be refunded for small amounts (\$15 or less), a check may be issued to the teacher from SAF, the teacher cashes the check, and the students must sign a master list upon receipt of the cash refund from the teacher. This list must be provided to the office to file as support for the disbursement.

- (b) Procedures for processing payment of a refund from the Petty Cash Fund
  - (1) The payment of a refund must be supported by the Petty Cash Voucher (FMS-PY3) along with original receipts or supporting documents. To authorize the payment to refund a student, an original signed copy of the request for refund from the advisor of the activity must also be submitted.
  - (2) The Petty Cash Fund must be replenished by claiming reimbursement of the refund payment from the Non-Appropriated Student Activity Fund Category or Sub-Category of the activity related to the refund.
  - (3) The claim for replenishment of the petty cash fund must be prepared on the Purchase Order (Form A-3-C), and approved by the authorized representative of the Category or Sub-Category. The Purchase Order (Form A-3-C), must be made payable to the designated custodian of the petty cash fund. Attach the original copy of the Petty Cash Voucher Form (FMS-PY3) to the Purchase Order (Form A-3-C) along with original receipts or supporting documents.
  - (4) The designated custodian to whom the check is payable shall cash the check and place the cash in the Petty Cash Fund. Reference SP 1246 Petty Cash Replenishment; Procedures.
- (c) Procedures for processing payment of a refund of field trip collections due to cancellation of a field trip
  - (1) For refunds of field trip collections of \$15.00 or less, see SP 1912 Field Trips.
  - (2) Refunds over \$15.00 must be issued by check from SAF to the parent.

## 5. Refunds for School Food Services Meal Card Balances

Category 1998 School Food Service Revenue Refund in the Administration series is an account to track the refund check issued each year by the School Food Services Branch for reimbursement to exiting students with balances projected to be more than \$15 on their meal cards at the end of the school year. A separate Sub-Category must be established for each school year. All checks outstanding as of March 15 of the next calendar year must be voided and the balance returned to the School Food Services Branch. The balance is NOT transferred to the General School Account.

Reference the Revenue Refunds Procedural Guidelines from OSFSS School Food Services Branch for detailed procedures.

## 6. SP Maintenance Responsibility

The Accounting Services Branch is responsible for maintenance, administration, and questions regarding this SP.

## 7. References, Resources, and Forms

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

- (a) Hawaii Administrative Rules, Chapter 32 Collection of Authorized Fees and Charges  
<http://boe.hawaii.gov/policies/AdminRules/Pages/AdminRule32.aspx>
- (b) SP 1246 Petty Cash Replenishment; Procedures
- (c) Revenue Refunds Procedural Guidelines

- [https://intranet.hawaiipublicschools.org/offices/osfss/sfsb/Documents/2014-15%20SFS%20Handbook%20Vol.%20IV%20-%2011%20pdf%20files/Chapter%202\\_PROCEDURAL%20GUIDANCE.pdf](https://intranet.hawaiipublicschools.org/offices/osfss/sfsb/Documents/2014-15%20SFS%20Handbook%20Vol.%20IV%20-%2011%20pdf%20files/Chapter%202_PROCEDURAL%20GUIDANCE.pdf)
- (d) OSFSS School Food Services Branch  
<https://intranet.hawaiipublicschools.org/offices/osfss/sfsb>
  - (e) Add link for Petty Cash Fund  
<https://intranet.hawaiipublicschools.org/offices/ofs/accounting/Documents/Form-407A.pdf>
  - (f) Add link for School Food Services Branch,  
<https://intranet.hawaiipublicschools.org/offices/osfss/sfsb>

#### Forms

- (g) Receipt (Form 239)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/RECEIPT%20picture.pdf>
- (h) Purchase Order (Form A-3-C)  
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/PURCHASE%20ORDER%20picture.pdf>
- (i) Petty Cash Voucher Form (FMS-PY3)  
<https://intranet.hawaiipublicschools.org/offices/ofs/accounting/Documents/FMS-PY3.pdf>