

1. INTRODUCTION

These guidelines provide advice and guidance to Head Teachers and Excursion Leaders for dealing with the financial arrangements of school excursions in order to ensure that basic book-keeping and audit requirements are maintained to assist staff in discharging their legal and public accountability responsibilities. Compliance with these guidelines is seen as a requirement for all Head Teachers and Excursion Leaders in terms of maintaining public accountability and ensuring adequate levels of record keeping for school excursions. It is vital that as part of this process, clear documented evidence, of how public funds have been used can easily be produced when required. These guidelines have been produced on the basis that all educational visits are arranged according to the Orkney Islands Council Excursions policy.

2. FINANCIAL REGULATIONS

- 2.1 Head Teachers and Excursion Leaders must follow the Orkney Islands Council Financial Regulations when administrating the financial elements of school trips.
- 2.2 The Director of Finance and Housing must be advised of all voluntary funds administered by Officers of the Council by reason of their employment. In accordance with the Financial Regulations the use of all funds requires to be supported by receipted vouchers.
- 2.3 Bank Accounts - approval must be sought from the Director of Finance and Housing who is authorised to operate such bank accounts as he may consider necessary. This regulation applies to all bank accounts for voluntary funds operated by Officers of the Council by reason of their employment, and all Trusts, Endowments and Bequests administered by the Council.
- 2.4 Cash Holding Limits - the Director of Finance and Housing shall be advised of all cash being held in the custody of any Council Officer. Maximum limits for cash holdings should be agreed with the Director of Finance and shall not be exceeded without his express permission.

3. FINANCIAL PLANNING

- 3.1 Planning must start well in advance of the trip. The amount of time required for planning will depend upon the proposed destination, activities, duration and number of children going on the trip. For trips abroad planning must start at least 12 months prior to the proposed trip date.
- 3.2 Research should be undertaken to try and identify any possible sources of funding which may help to subsidise the cost to families. This can be from charitable trusts and foundations, twinning associations and friendship groups, national and local government grants and/or community fund raising activities such as sponsored activities. When potential sources become available the Education Authority will keep a record of them and make it available to trip organisers.
- 3.3 Once the trip destination has been decided a spreadsheet must be prepared showing the initial budget. This budget will be updated periodically as costs are confirmed and sources of income are realised.

- 3.4 The following costs should be considered and the most accurate costs obtained
- Travel and transport
 - Accommodation, food and water for all attendees
 - Insurance and medical Supplies
 - Activity programme and costs
 - Visas and passports
 - Special equipment
 - Publicity and open evenings
 - Pocket money
 - Currency exchange
 - Contingency fund
 - Gifts for the hosts where appropriate
 - External staffing or activity provider fees
- 3.5 Income from grants and fundraising should be estimated. Realistic and achievable fund raising targets must be set as all funds must be raised and received prior to the trip being undertaken.
- 3.6 Once the Excursion Leader has prepared the estimated expenditure, which lists incomings and outgoings for the trip, together with an indication of sources of funding (e.g. grants, existing funds, fund raising activities), the cost per pupil can be calculated and the income from this inserted into the spreadsheet. This spreadsheet should then be approved by the Head Teacher and, for trips abroad, submitted to the Education Department, at the time of indication that the school is planning an excursion. For trips abroad the Head Teacher must seek authorisation from the Director of Education and Recreation Services at this stage. This authorisation is obtained by completing FORM EX D10 in the Excursion policy and submitting it to the Department of Education & Recreation Services with the required financial information.
- 3.7 Information should then be circulated to parents/guardians and relevant parties. Letters to parents/guardians should set out the estimated costs of residential trips and clearly distinguish between chargeable elements and any voluntary contributions required. Parents/guardians should be provided with a breakdown of how the total cost per child and the parental/guardian contribution has been calculated.
- 3.8 School trips should not be costed to generate a profit however there may be occasions when this happens. Parents/Guardian must be advised prior to the trip that a detailed statement of account will be issued after the trip and whilst there is no intention to make a profit, should this prove to be the case, consideration will be given and an agreement reached prior to the trips as to whether a sum of money will be refunded to relevant parents/guardians or allocated to fund future school trips.
- 3.9 Should there be any change in exchange rates at the time of currency conversion the Head Teacher should agree with parents/guardians how any surplus or deficit is to be handled. In addition, before the trip, agreement should be reached on how costs are redistributed if a planned activity is cancelled at short notice either before or during the trip.
- 3.10 Accommodation should be pre-booked and invoiced to the school fund in advance of the trip where possible.

- 3.11 The Excursion Leader should prepare a timetable of payment for participants as parents/guardians cannot be expected to fund an international trip in one payment. Monthly or bi-monthly payments will give families the option of spreading the cost over several payments if they prefer. Pocket money can also be collected at this time to allow families to save for it. Allow flexibility to accommodate as many families as possible.
- 3.12 A suitable person should be identified as the single point of contact should be identified as the person to whom all payments are made and from whom receipts will be issued. Literature about the trip should also state clearly that cheques should be made payable to the school fund.
- 3.13 Difficulties can be caused by introducing additional costs at a late stage therefore all financial implications must be clear. Parents/guardians should be made aware of any essential clothing or large equipment, such as sleeping bags, that their children will need. Some types of equipment can be purchased with discount in quantity. Hire facilities are available for some activities such as skiing.
- 3.14 Parents/guardians must be given a receipt when making payments detailing their name, name of pupil, date, amount and method of payment and the person receiving the money.
- 3.15 All income must be paid into the bank account identified specifically for the trip. Any new bank account established for the trip requires to be approved by the Director of Finance. Clear records must be kept of all money paid into the bank account which clearly identifies the amount and date of all payments made by parents/guardians or fund raising.
- 3.16 The Excursion Leader should consult the Excursion Policy in respect of all relevant provider forms, consent forms and risk assessments which require to be completed 6 – 12 months prior to trip.
- 3.17 If relevant to the trip, the Excursion Leader should check with all foreign providers on the methods of payment that are accepted. In addition it is useful to ascertain the dates of any Bank / Public Holidays in the locality to be visited.

4. FINANCIAL CONTROL DURING THE TRIP

- 4.1 Consideration should be given to how money is taken on the trip. The size, destination and/or nature of the trip will impact on the anticipated expenditure. Once the anticipated expenditure is estimated the Excursion Leader should seek advice from the Orkney Islands Council Finance Division to ascertain the most suitable method of paying for expenses during the trip.
- 4.2 If travellers cheques / currency are taken on the trip these must be carried by more than one person.
- 4.3 If Excursion Leaders incur 'out of pocket' expenditure during the trip they must keep ALL receipts in order to be reimbursed.
- 4.4 A complete record of how the money is spent must be maintained at all times. All receipts / invoices for all expenditure must be kept to evidence or vouch for the expenditure. It is expected that where possible all expenditure should be invoiced, however where this is not possible receipts must be retained for all expenditure, no matter how small, and these figures entered onto transaction records.

- 4.5 Where there is no evidence for expenditure, a method of record keeping must be adopted to account for the expenditure incurred, e.g. the record of the expenditure is recorded and then countersigned by another member of staff.
- 4.6 Parents/guardians and pupils should be made aware that where the pupil is in receipt of their own money that they are responsible for the safe-keeping of it. Parents/guardians and pupils must also be reminded of the cost of using personal mobile phones whilst overseas if relevant, and the responsibility of each pupil.
- 4.7 A limit on the amount of pocket money may be set depending on the destination and length of the trip. If pupils are bringing their own bank cards then they should be advised to take out card insurance protection. If the trip is for a significant length of time an excursion leader may be in charge of the pupils money and will record all transactions on a monitoring sheet i.e. when pupils are given money a log book / list must be completed and the pupil must sign it to say they have received it.
- 4.8 An emergency currency supply or means to access one, the quantity of which to be determined by the Head Teacher and Excursion Leader, must be available so that any emergency situation such as remaining at the destination for weather or medical reasons can be resourced. Such emergency funds would form part of the contingency sum in the approved budget for each school excursion trip. The Excursion Leaders should also have coins or a phone card for emergency phone calls. Mobile phones used abroad can be very costly, however emergency calls from them are free.

5. ACCOUNTING PROCEDURES DURING THE TRIP

- 5.1 Any unused currency or travellers cheques must be paid back into the bank account without delay and the exact details of the amount, current exchange rate and date paid in must be recorded.
- 5.2 The Head Teacher should ensure that an income and expenditure statement, detailing all sources of income and expenditure relevant to the excursion, is prepared at the end of an excursion. This statement must be completed and available, together with all receipts and invoices, to produce to the Department, parents/guardians and/or auditors within one month of the end of the excursion.
- 5.3 This statement of income and expenditure should be issued to parents/guardians at the end of the trip to identify any surplus or deficit and any actions required as a result of a surplus or deficit.

Stenwick Primary School (EXAMPLE)
Fir Lodge Adventure Centre P7 Trip: 18-22nd May 2007

**GOOD PRACTICE
GUIDE 10
Side 5 of 5**

Estimated No Pupils: **32**
 Estimated No Staff: **4**

Estimated Expenditure	Cost per pupil	Total Cost per staff*	<i>Pupil contri. Towards staff costs Calculation</i>	Pupil contri. Towards staff costs	Cost per pupil plus contri. towards staff costs Total	Estimated Income	Amount per pupil	Amount per staff*	<i>Staff proportion towards pupil costs Calculation</i>	Staff prop. Towards pupil costs	Total
Boat	9.10	18.20	18.20/32*4	2.28	11.38	OIC Travel Grant £13 pp - only 3 staff	13.00	13.00	13/32*3	1.22	14.22
Bus	20.00	20.00	20/32*4	2.50	22.50	Kirk. Comm. Council donation £350	10.94	0.00		0.00	10.94
Insurance	1.50	1.50	1.50/32*4	0.19	1.69	Bag packing 2 days £1500	46.88	0.00		0.00	46.88
Accommodation	75.00	0.00	0/32*4	0.00	75.00	Disco £300	9.38	0.00		0.00	9.38
Food staff free	50.00	0.00	0/32*4	0.00	50.00	Quiz £200	6.25	0.00		0.00	6.25
Activities staff reduced rate	78.00	30.50	30.50/32*4	3.81	81.81	Coffee Morning £300	9.38	0.00		0.00	9.38
Sundries ice cream etc	1.50	1.50	1.50/32*4	0.19	1.69						
totals	123.10	71.70		8.96	£244.06	totals	95.81	13.00		1.22	£97.03

* Staff costs to be divided between total number of pupils. Divide the cost per staff by No pupils and multiply by No staff

Parental/Guardian contribution	£147.03	
<i>Total expenditure less income</i>	Amount paid £	Remainder to pay £
Deposit	50.00	97.03
Payment 1	35.00	62.03
Payment 2		
Payment 3 (final payment)		

~Deliberately left blank~

~Deliberately left blank~