

School Tours – Complying with Regulations and Requirements

This guideline supersedes guideline 09-2024/2025-School Tours – Complying with Regulations and requirements. There are no changes to the practices recommended in this guideline.

1. Introduction

The purpose of this guideline is to remind schools of best practice around the financial aspects of school tours. The board of management must ensure that all the requirements outlined in this guideline and the Department Circular [\(Circular M20/04\)](#) are adhered to.

2. Financial Procedures and Controls for School Tours

2.1 Booking Requirements for Foreign Trips

All foreign trips (outside the island of Ireland) must be booked through a bonded and licensed travel agent or tour operator, in compliance with Aviation Authority regulations. The agreement with the tour operator must contain the requirements of the guideline. While we do not recommend specific tour companies, schools are free to choose any bonded tour operator from the approved list on www.aviationreg.ie.

2.2 Payment Handling for Foreign Trips

Payments for travel and accommodation for trips outside the island of Ireland should be made directly to the school tour company, not to the school. Other associated costs can be processed through the school's main bank account. If direct payments to the travel agent are not feasible, schools may collect cheques made out to the bonded tour operator and forward them accordingly. These cheques must be stored securely in the school safe until forwarded, and they must be made payable to the bonded tour operator, not the school.

2.3 Collaboration with Tour Operators

Schools are advised to work closely with tour operators to establish procedures that ensure the school retains full control over the tour.

Below relates to school tours/trips on the island of Ireland and outside the island of Ireland (if applicable).

2.4 Policy Statement on School Tours

The board of management should ensure a clear policy statement on school tours is prepared for the guidance of staff, students, and parents.

2.5 Approval Process

All school tours and outings must receive approval from the board of management before any arrangements are made.

2.6 Board Considerations

The board of management, Principal, and staff should carefully evaluate the following before approving a tour:

- The tour's alignment with the Department of Education Circular M20/04.
- Legal requirements for tours outside the State.
- Staffing arrangements for the tour and the school during the tour.
- Financial controls and the need for accountability.

2.7 Board Notification

The board of management should be informed of planned school tours before communicating with students and parents.

2.8 Tour Criteria

Before granting authorisation, the board of management should ensure the following:

- The tour should enhance students' educational experience.
- The total cost of the tour should be communicated to parents as early as possible.
- Tours should ideally be scheduled during normal school holidays, with exceptions only for day trips and specific activities mentioned in the circular.
- Adequate insurance coverage must be in place.
- Written parental approval is required for each participating student.
- Arrangements must be made for students not participating in the tour and for the classes of any absent teachers.

2.9 Tour Authorisation Form

The tour authorisation form must be completed for all trips. [Click here](#) for a template form.

2.10 Financial Administration

At least two teachers should be responsible for the financial administration of a school tour to ensure transparency and protection for all parties.

2.11 Financial Records

Separate financial records must be maintained for each school tour and provided to board members. Detailed records of student participation and payments should be kept.

2.12 Accounting and Documentation

All financial transactions related to the tour should be recorded in the school's accounts using specific tour codes. Invoices and receipts must be retained.

2.13 Self-Financing

Any deficit or borrowing to support a school tour must be avoided at all costs. All tours should be self-financing and exposing the school to any liability associated with the tour must be avoided.

2.14 Regular Reconciliation and Reporting

Accounts and records for the tour should be reconciled regularly, and reports should be presented to the Principal. A financial report on the tour should be presented to the board of management at least twice during the school year and a final report when all transactions relating to the tour have been completed. The financial report on the tour should be incorporated into the annual school accounts.

2.15 Summary Report

Teachers who organised the tour should prepare a summary report for the Principal upon return from the tour. This report should be presented to the board of management.

This report should include:

- Date of the tour
- Number of students participating
- Number of adults (teachers/non-teachers) accompanied the students
- Achievements of the tour
- Financial summary
- Any issues encountered

2.16 Issuing Receipts

Receipts must be issued for all money collected.

2.17 Money Handling and Lodgement

All money collected should be lodged promptly in the school's main bank account. Funds held for more than a month should be transferred to a school deposit account.

2.18 Advancing Monies

If money is advanced to a teacher for tour expenses, an itemised budget must be in place. For significant amounts, a prepaid card can be used or monies transferred to the teachers account, to prevent risk of loss.

When the tour is complete, receipts for all expenses incurred should be submitted to the school, along with a summary. Any unspent balance should be returned to the school. See below for reporting requirements to Revenue under Enhanced Reporting Requirements (ERR) for advance payments.

3. Enhanced Reporting Requirements (ERR)

Starting from 1st of January 2024, schools are required to report certain expenses and benefits paid to employees and board of management members through the Enhanced Reporting Requirements (ERR) system on ROS.

As employees of the board of management, the school Principal, teachers, and SNAs must have any reimbursements for travel and subsistence reported to Revenue through ERR. Only reimbursements paid directly to employees need to be reported under this system.

Not Reportable:

- Travel and subsistence expenses paid directly by the school, such as when the school pays for a hotel stay or train tickets using the school credit card, do not need to be reported.
- Reimbursement to a teacher for food purchased for students, such as lunch expenses during a trip, is not reportable under ERR.

Reportable:

- Reimbursement to a teacher for their own travel or subsistence expenses, such as lunch for themselves during a trip, must be reported.

Advance Payment:

- An advance payment is subject to ERR reporting at the time of payment. Then, when the expense is incurred and the receipts submitted by the teacher/employee after the tour, the school will be required to update their ERR submission to Revenue to reflect the actual travel and subsistence expense amount in respect of that teacher/employee only.

Click [here](#) for further information on ERR.

4. Further information or clarification

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Financial Support Services Unit

Tel: 01-269 0677

info@fssu.ie

29th September 2025

Turais Scoile — Na Rialacháin agus na Ceanglais a Chomhlíonadh

Tagann an treoirlíne seo in ionad threoirlíne P06-2024/2025-Turais Scoile — Rialacháin agus Riachtanais a Chomhlíonadh. Níl aon athrú tagtha ar na cleachtais a mholtar sa treoirlíne seo.

1. Réamhrá

Is é is cuspóir na treoirlíne seo an cleachtas is fearr maidir le gnéithe airgeadais de thurais scoile a mheabharrú do scoileanna. Ní mór don bhord bainistíochta a chinntiú go gcloítear leis na riachtanais go léir atá leagtha amach sa treoirlíne seo agus i gCiorclán na Roinne ([Ciorclán M20/04](#)).

2. Nósanna Imeachta agus Rialuithe Airgeadais le haghaidh Turais Scoile

2.1 Riachtanais Áirithe do Thurais Eachtracha

Ní mór gach turas eachtrach (i.e. iad sin lasmuigh d'oileán na hÉireann) a chur in áirithe trí ghníomhaire taistil ceadúnaithe faoi bhanna nó tionscnóir turas i gcomhréir le rialacháin an Údaráis Eitlíochta. Ní mór ceanglais na treoirlíne a áireamh sa chomhaontú leis an tionscnóir turas. Cé nach molaimid comhlachtaí turais ar leith, tá cead ag scoileanna aon cheann de na tionscnóirí turas faoi bhanna a roghnú ón liosta a cheadaítear ar www.aviationreg.ie.

2.2 Íocaíochtaí a Láimhseáil do Thurais Eachtracha

Ní mór an t-airgead le haghaidh taistil agus cóiríochta do thurais lasmuigh d'oileán na hÉireann a íoc go díreach leis an gcomhlacht turais scoile, seachas leis an scoil. Is féidir costais ghaolmhara eile a phróiseáil trí phríomhchuntas bainc na scoile. Mura féidir íocaíochtaí díreacha a dhéanamh leis an tionscnóir turas, is féidir le scoileanna seiceanna a bhailiú atá iníoctha leis an tionscnóir turas faoi bhanna agus iad a thabhairt don tionscnóir dá réir sin. Caithfear na seiceanna seo a stóráil go slán i dtaisceadán na scoile go dtí go n-íoctar iad, agus caithfidh siad a bheith iníoctha leis an tionscnóir turas faoi bhanna, seachas leis an scoil.

2.3 Comhoibriú le Tionscnóirí Turas

Molaimid do scoileanna oibriú go dlúth leis na tionscnóirí turas chun nósanna imeachta a bhunú lena chinntiú go gcoinníonn an scoil smacht iomlán ar an turas.

Baineann an méid thíos le turais/haistir scoile ar oileán na hÉireann agus lasmuigh d'oileán na hÉireann (más bainteach).

2.4 Ráiteas Beartais ar Thurais Scoile

Ba cheart don bhord bainistíochta a chinntiú go n-ullmhaítear ráiteas beartais soiléir ar thurais scoile chun treoir a thabhairt don fhoireann, do scoláirí agus do thuismitheoirí.

2.5 An Próiseas Ceadaithe

Caithfear cead a fháil ón mbord bainistíochta do gach turas agus aistear scoile sula ndéanfar aon socrúithe.

2.6 Nithe le Cur sa Mheá ag an mBord

Ba cheart don bhord bainistíochta, don Phríomhoide agus do na baill foirne machnamh go cúramach ar na nithe seo a leanas sula gceadófar turas:

- An dtagann an turas le Ciorclán M20/04 na Roinne Oideachais?
- Ceanglais dhlíthiúla do thurais lasmuigh den Stát.
- Na socrúithe soláthair foirne don turas agus don scoil i rith an turais.
- Na rialuithe airgeadais agus an gá atá le freagracht.

2.7 Fógra a thabhairt don Bhord

Ba cheart an bord bainistíochta a chur ar an eolas ar thurais scoile atá ar na bacáin sula ndéanfar cumarsáid le scoláirí agus le thuismitheoirí.

2.8 Critéir Turais

Ba cheart don bhord bainistíochta na nithe a leanas a chinntiú sula ndéanfar turas a údarú:

- Ba cheart go gcuirfeadh an turas le taithí oideachais na scoláirí.
- Ba cheart costas iomlán an turais a chur in iúl do na thuismitheoirí chomh luath agus is féidir.
- Ba cheart turais a sceidealú i rith gnáthshaoirí scoile, más féidir, seachas i gcás turais lae agus gníomhaíochtaí sonracha a luaitear sa chiorclán.
- Ní mór clúdach dóthanach árachais a bheith i bhfeidhm.
- Ní mór cead i scríbhinn a fháil ó thuismitheoirí gach scoláire a ghlacfaidh páirt sa turas.

- Ní foláir socruithe a dhéanamh do scoláirí nach mbeidh ag glacadh páirte sa turas agus do ranganna aon mhúinteoirí a bheidh as láthair.

2.9 Foirm Údaraithe Turais

Caithfear an fhoirm údaraithe turais a líonadh do gach turas. [Clliceáil anseo](#) le hagaidh foirm theimpléid.

2.10 Riarachán Airgeadais

Ba cheart go mbeadh ar a laghad beirt mhúinteoirí freagrach as riarachán airgeadais turas scoile le trédhearcacht agus le cosaint na bpáirtithe uile a chinntiú.

2.11 Taifid Airgeadais

Ní mór taifid airgeadais ar leith a choinneáil i dtaca le gach turas scoile agus ní mór na taifid sin a chur ar fáil do bhaill an bhoird bainistíochta. Ba cheart taifid mhionsonraithe ar rannpháirtíocht scoláirí agus ar íocaíochtaí a choimeád.

2.12 Cuntasaíocht agus Doiciméid

Ba cheart taifead a choinneáil ar gach idirbheart airgeadais a bhaineann leis an turas i gcuntais na scoile, agus na cóid shonracha a bhaineann le turais á n-úsáid. Caithfear sonraisc agus admhálacha a choinneáil.

2.13 Féinmhaoiniú

Ní mór gach easnamh nó iasacht chun tacú le turas scoile a sheachaint ar ais nó ar éigean. Ba cheart do gach turas a bheith féinmhaoinitheach agus níor cheart dó an scoil a fhágáil faoi dhliteanas.

2.14 Réiteach agus Tuairisciú Cuntas Rialta

Ba cheart na cuntais agus na taifid don turas a réiteach go rialta, agus ba cheart tuairiscí maidir leis sin a chur faoi bhráid an Phríomhoide. Ba cheart tuarascáil airgeadais ar an turas a chur faoi bhráid an bhoird bainistíochta dhá uair ar a laghad gach scoilbhliain, chomh maith le tuarascáil deiridh a luaithe a bheidh gach idirbheart airgeadais a bhaineann leis an turas curtha i gcrích. Ba cheart an tuarascáil airgeadais deiridh ar an turas a dhéanamh ina cuid de chuntais bhliantúla na scoile.

2.15 Tuairisc Achomair

Ba cheart do na múinteoirí a d'eagraigh an turas tuairisc achomair a ullmhú don Phríomhoide ar fhilleadh ón turas. Ba cheart an tuairisc sin a chur faoi bhráid an bhoird bainistíochta. Ba chóir go gcuimseofaí sa tuairisc sin:

- Dáta an turais
- Líon na scoláirí a bhí páirteach
- Líon na ndaoine fásta (múinteoirí/daoine nach múinteoirí) a chuaigh in éineacht leis na scoláirí
- Nithe a baineadh amach mar gheall ar an turas
- Achoimre airgeadais
- Aon saincheisteanna a tháinig aníos

2.16 Admhálacha a eisiúint

Ní mór admhálacha a eisiúint i ndáil le gach airgead a bhailítear.

2.17 Airgead a Láimhseáil agus a Chur i dTaisce

Ba chóir an t-airgead go léir a bhailítear a chur i dtaisce gan mhoill i bpríomhchuntas bainc na scoile. Ba cheart cistí atá á gcoimeád ar feadh breis agus mí a aistriú go cuntas taisce scoile.

2.18 Airgead a Réamhíoc

Má réamhíoctar airgead le múinteoir do chostais turais, caithfidh buiséad miondealaithe a bheith i bhfeidhm. I gcás suimeanna móra, is féidir cárta réamhíochta a úsáid nó is féidir airgead a aistriú chuig cuntas an mhúinteora chun nach gcaillfear an t-airgead.

Nuair a bhíonn an turas thart, ba cheart na hadmhálacha i leith na gcostas go léir a tabhaíodh a chur faoi bhráid na scoile, mar aon le hachóimre. Ba cheart aon iarmhéid nár caitheadh a chur ar ais chuig an scoil. Féach thíos chun teacht ar riachtanais tuairiscithe leis na Coimisinéirí Ioncaim faoi Riachtanais Bhreise Tuairiscithe (ERR) le haghaidh réamhíocaíochtaí.

3. An córas Riachtanais Bhreise Tuairiscithe (ERR)

Tá ar scoileanna, ón 1 Eanáir 2024, costais agus sochair áirithe a thuairisciú a íocadh le fostaithe agus le baill den bhord bainistíochta tríd an gcóras Riachtanais Bhreise Tuairiscithe (ERR) ar chóras Sheirbhís ar Líne na gCoimisinéirí Ioncaim (ROS).

Mar fhostaithe an bhoird bainistíochta, caithfear aon aisíocaíochtaí le haghaidh taistil agus cothú a íoctar leis an bPríomhoide scoile, le múinteoirí agus le cúntóirí riachtanas speisialta (SNAanna) a thuairisciú leis na Coimisinéirí Ioncaim trí ERR. Ní gá ach aisíocaíochtaí a dhéantar go díreach le fostaithe a thuairisciú faoin gcóras seo.

Nithe Nach Gá a Thuairisciú:

- Costais taistil agus chothaithe a íocann an scoil go díreach, e.g. nuair a íocann an scoil as daoine chun fanacht in óstán nó má cheannaítear ticéid traenach ar chárta creidmheasa na scoile, ní gá sin a thuairisciú.

- Ní gá aisíocaíocht le múinteoir as bia a ceannaíodh do scoláirí, e.g. costais lóin i rith turais, a thuairisciú faoi ERR.

Nithe Is Gá a Thuairisciú:

- Is gá aisíocaíocht a thuairisciú a dhéantar le múinteoir as a gcostais féin taistil agus chothaithe, e.g. as lón dóibh féin i rith turais

Réamhíocaíocht:

Tá réamhíocaíocht faoi réir tuairisciú ERR ag tráth na híocaíochta. Ansin, nuair a thabhaítear an costas agus nuair a sheol an múinteoir/fostaí na hadmhálacha ar aghaidh tar éis an turais, beidh ar an scoil a n-aighneacht ERR leis na Coimisinéirí Ioncaim a nuashonrú le suim féin chostas taistil agus cothaithe an mhúinteora/fhostaí sin amháin a chur san áireamh.

Cliceáil [anseo](#) le tuilleadh eolais a fháil ar ERR.

4. Tuilleadh eolais nó soiléiriú

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

Financial Support Services Unit

Guthán: 01-269 0677

info@fssu.ie

An 29 Meán Fómhair 2025