

2007/2008 Financial Guideline 04

Educational Tours by School Groups

Introduction

This guideline has been prepared following a number of requests from schools as to best practice around the financial aspects of school tours. In preparing the guideline it was necessary to frame it in the context of the Department of Education and Science Circular M20/04 which is attached as an appendix.

Based on our experience of visiting schools, it is evident that the number of school tours being organised has increased significantly in recent years. From observation it would appear that some Boards of Management are not aware of their responsibility to formally sanction all such tours and to ensure that Department of Education and Science requirements are met. This guideline is an attempt to outline such responsibility and to give schools some direction as to the financial controls required for such activities.

Types of School Tours

Educational tours organised by schools take place both inside and outside the State. The nature and type of school tour organised include the following:

- Educational day trips for school groups within the State
- Educational visits involving student exchange
- Educational visits and trips involving instruction
- Educational trips involving cultural, religious or linguistic benefit to students
- Trips and exchanges of a sporting nature organised with schools abroad
- Ski trips
- Tours to holiday resorts
- Trips and tours of various types for transition year students

Department of Education and Science Regulations

Regulations governing organized tours by school groups both inside and outside the State are outlined in Circular M20/04. This circular supersedes all previous circulars.

The circular makes the assumption that all tours organized for school groups are **educational** in nature. The circular states that

“the objective of an educational tour should be that it should provide a significant benefit in the educational, intellectual, cultural and social development of the maximum number of pupils in the particular grade(s) taking part in the tour and which benefit cannot be provided by in-school activities alone.”

A school tour should only take place if it meets this objective and is formally sanctioned by the school Board of Management.

Prior to the issue of Circular M20/04, schools were supposed to seek formal authorisation from the Department of Education and Science before a school tour could take place. Since the publication of the circular, the authorisation to grant approval for school tours has been devolved to the Board of Management. It is now a requirement on the Board to ensure that a Tour Authorisation Form similar to the template attached to the circular is filled out and retained in the school for possible examination in the course of a school inspection.

Other criteria which should be satisfied before authorisation for a school tour is granted by the Board include the following:

- A school tour should enhance the learning process for students by providing educational experiences which the classroom cannot provide.
- The full cost of the tour should be communicated to parents at the earliest opportunity.
- A school tour should be arranged to coincide with normal school holiday periods. Exceptions to this requirement are single day tours and activities listed in the circular such as student exchanges or attendance at a music or drama festival.
- Proper insurance cover must be in place and written parental approval received for each student participating in the tour. Students not participating in a tour taking place during school time must be adequately catered for while teachers are away.
- Appropriate arrangements must be made for the classes of any absent teachers in line with Circular PPT 01/03 (Supervision and Substitution Scheme). The absence of accompanying teachers during school time must be kept to an absolute minimum.

Legal Requirements for using Licensed Tour Operators

The Commission for Aviation Regulation was set up under the Aviation Regulation Act 2001 and is now the licensing authority for Travel Agents and Tour Operators in Ireland. In addition, it has the power to prosecute illegal travel agents or tour operators selling travel to destinations outside Ireland in its own name in the District Court.

It is an offence to sell or buy on behalf of another holiday packages involving travel abroad. Similarly, it is illegal to organise for sale to another holiday packages or trips abroad without a licence.

The primary purpose of the legislation requirement to have a licence is to protect consumers. Accordingly, licensed traders have a bond in place equal to a percentage of their annual turnover. This money is then available to the Commission to refund or reimburse consumers in the event of a Tour Operator or Travel Agent collapsing. This protection is not available to persons dealing with illegal operators.

Given the above and as already outlined in the JMB Bulletins 04 / 2005 and 08 /2007 it is obligatory under this legislation for schools to use the services of a licensed tour operator or travel agent when bringing any group of students or adults outside the State.

Responsibilities of School Management

School tours and educational trips both inside and outside the State involve the collection, processing and spending of significant amounts of money. For this reason it is important that the Board of Management recognises its responsibility for any money collected or spent in the name of the school and the need to:

- Formally sanction each tour
- Ensure accountability for all money collected
- Safeguard the interests and good name of the school
- Provide a framework for the protection of all concerned.

The Board of Management, Principal and staff should carefully consider

- The appropriateness of the proposed tour in terms of the Department of Education and Science Circular M 20/04.
- The legal requirements around the organisation of school tours going outside the State.
- The staffing arrangements for the tour and for the school.
- The financial controls in place for the tour and the need for accountability.

For each school tour, the Board of Management and Principal should ensure that an Authorisation Form (along the lines of the template in the appendix) is filled out and retained in the school for possible inspect.

Financial Guidelines for School Tour Activity

1. At least two teachers should be involved in the financial administration of a school tour. This is an important protection for all concerned where money is collected from students.
2. Separate financial records should be maintained for each school tour. A detailed record of all participating students and the amounts paid should be retained.
3. Parents should be informed as early as possible of the full cost associated with the tour. Written permission should be received from the parents of all tour participants and a receipt for all money paid should be issued.
4. Proper and full insurance cover must be in place for all school tours.
5. All money collected for a school tour should be lodged as soon as possible in the main school bank account. Where money for a tour is being retained for a month or more it should be transferred to a school deposit account to avoid distortion of day to day school funds.
6. We do not encourage the opening of a special bank account for school tours. If for some reason the Board wants to operate a separate bank account for school tours, then the Principal must be one of two signatories nominated by the Board. This account should be in the school's name. Under no circumstances should such an account be under the sole control of a teacher or teachers in the school.
7. All financial transactions relating to the tour should be recorded in the school's accounts using the tour codes on TAS 2. Invoices and receipts should be retained to support all payments. Where this is not possible or practical, a written record showing details of the payment or receipt should be retained.
8. 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.
9. Accounts and records for the tour should be reconciled at regular intervals and a report given 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.

Fergus Dunne, Director,

Financial Support Services Unit

March 10, 2008.

To the Management Authorities of all Post Primary Schools

Educational Tours by School Groups (both inside and outside the State)

The objective of an educational tour should be that it should provide a significant benefit in the educational, intellectual, cultural and social development of the maximum number of pupils in the particular grade(s) taking part in the tour and which benefit cannot be provided by in-school activities alone. Where a Board of Management is satisfied that a school tour meets the above criteria, such a tour may be undertaken **without seeking prior approval from the Department**. However, the template attached as appendix 1 should be completed by the Principal in the planning of a school tour and should be retained in the school for examination by a Departmental Inspector in the course of normal school inspection.

Authorisation to grant approval for educational tours by school groups both inside and outside the State is hereby devolved to the school board of management subject to the following criteria ...

- School tours should be an extension and reinforcement of classroom activities and should be designed to include the maximum number of pupils in a class. The tour should, accordingly, enhance the learning process of as many pupils as possible by providing educational experiences which the classroom alone cannot provide.
- Tours should be planned, in consultation with parents, well in advance of tour dates and preferably before the start of the school year. The full cost of the tour should be communicated to parents at the planning stage. This will have the added advantage of facilitating financial preparation with a view to allowing maximum pupil participation. Every effort should be made to ensure that the cost involved does not prevent any pupil or group of pupils from participating in the tour.
- By international standards, the school year in Ireland has long holiday periods. Educational tours of more than one days duration should be arranged to coincide with normal school holiday periods.
- Schools should ensure that adequate insurance cover is in place and that written parental approval is obtained for each pupil to take part in the tour. Such written approval must not seek to devolve any liability to the parent for any aspect of the tour. (Boards of Management of Comprehensive and Community schools should refer to appendix 2 of this circular regarding State Indemnity cover for out-of-school educational activities).

- The Board of Management must ensure that pupils who are not participating in the tour (including pupils from other classes who will be affected by their subject teachers absence) are adequately catered for while their teachers are away on the tour. Appropriate arrangements should be made for the conduct of those teachers' classes in their absence in accordance with [Circular PPT 01/03](#). Schools should on all occasions take into account the effect that the absence of accompanying teachers will have on the normal work in the school and numbers absent should be kept to the minimum level required.

Where school tours impinge upon the standard school year, the following guidelines are put forward as to the type of educational visit envisaged by the Department as acceptable for the purposes of regarding absence on such visits as school days:

- (a) Educational visit involving an exchange of groups of students with another school.
- (b) Educational visit involving attendance at a course of instruction.
- (c) Educational visit involving active participation in a music or drama festival.
- (d) Educational visit to a conference or exhibition of clear educational value (e.g. Young Scientist Exhibition, Higher Options Conference or Exhibition on Careers and Guidance Counselling)
- (e) An educational visit should be appropriate to the age group/grade concerned (e.g. The Higher Options Conference would be more appropriate for senior cycle students than for junior cycle students)
- (f) Educational visits (inside or outside the State) involving significant linguistic or cultural benefit to the maximum number of pupils.

This list is given by way of example and is not intended to be exhaustive.

This circular supersedes and replaces Circulars [M87/78](#), M62/83, 12/79 and Circular Letter to the Boards of Comprehensive and Community schools entitled “Out of School Educational Activities within the State” and dated 19 February 1987.

Mathew Ryan
Principal Officer
Post Primary Administration.

Tour Authorisation Form Template

Details of School Tour

Name of School	Address	Roll No.

Tour Dates		
From	To	Number of School Days
_ / _ / _	_ / _ / _	

Brief Outline of Tour	
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Number of Students Participating	Total number of students in relevant grade

If some students are not participating, outline the reasons why
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Expected benefit to accrue from the tour

Why is the tour deemed to be necessary		
Adults accompanying the students		
Class Teacher	Number of other teachers	Number of other adults
Confirmations		
That appropriate arrangements are made in accordance with Circular PPT 01/03 for those classes whose teachers are absent with the tour	Yes:	No:
That adequate insurance is in place to cover all risks while on tour	Yes:	No:
That parental permission has been secured for each student who is to participate on the tour.	Yes:	No:

Signature of Principal:	Date: