

## Financial Guideline 2018/2019 - 32

### Voluntary Secondary Schools

## School Tours – Ensuring compliance with Department of Education and Skills Circular Letter M20/04

### Introduction

The FSSU conducted audits on school tour activity for the year 2016/17 of a small number of boards of management that failed to comply with the accounts filing requirements of the FSSU this year, see **Appendix 1** for filing requirements.

The purpose of this guideline is to highlight the areas of weaknesses identified in the audit findings. Schools were audited to the following documents:

- [DES Circular Letter 20/04 “Educational Tours by School Groups”](#)  
This circular supersedes all previous circulars.
- [‘FSSU Financial Guideline 07-2017/2018 School Tours- Booking and Collection of Payments’](#). This Guideline supersedes Guideline 04 2007/2008.
- FSSU Financial Guideline 04 2007/2008 FSSU Guideline Educational Tours by School Groups’

Boards must ensure that all the requirements outlined in these documents are adhered to.

### Audit Findings

1. Approval should be sought for all school tours and school outings from the board of management.
2. The tour authorisation form in Appendix 1 of the circular letter M20/04 must be completed for the foreign trips.
3. The board should be notified of planned school trips prior to arrangements being made with students and parents.
4. As per 2007/2008 Financial Guideline 04, all foreign trips must be booked through a bonded tour operator in line with Aviation Authority regulations. The

agreement with the tour operator must contain the requirements of the guideline.

5. Guideline 07-2017/2018 School Tours- Booking and Collection of Payments stipulates that money for travel and accommodation must be paid directly to the school tour company and not to the school. Other costs should be routed through the main school bank account.
6. Separate financial records should be maintained for each school tour and provided to board of management members.
7. A summary report of the trip/tour should be prepared by the teachers who organised the tour and given to the Principal. This report should be presented to the board of management. The report should outline
  - Date of the tour/trip
  - Number of students participating
  - Number of adults (teachers/non-teachers) accompanied the students
  - Achievements of the tour
  - Financial summary of the tour
  - Any difficulties/problems which arose during the tour
8. The board should be notified of school trips within Ireland prior to arrangements being made with students and parents.
9. Receipts must be issued for all money collected in a school.

### **Other important points**

The types of school tours covered are:

- 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

Commented [LG1]: What does this mean or refer to?

- 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.”

- 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.
- 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.

- 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.
- 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.
- 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.
- Separate financial records should be maintained for each school tour. A detailed record of all participating students and the amounts paid should be retained.
- 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.
- Proper and full insurance cover must be in place for all school tours.
- 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.
- 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.
- All financial transactions relating to the tour should be recorded in the school's accounts using the tour codes on the accounting system. 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.
- 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.

- 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.

### **Recommendation**

The FSSU recommends that school management review their current practices in relation to school tours to ensure that they are in line with the guidance referred to above.

Please contact the Unit should you require further assistance.

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30<sup>th</sup> May 2019

## Appendix 1

### Accounts Filing Requirements

The accounts filing requirements are as follows: the board of management is required to submit a hard copy of the signed school accounts annually to the Financial Support Services Unit (FSSU) by 28<sup>th</sup> February following the year end. The board is also required to ensure that the external school accountant/auditor submits the school trial balance on the online system by 28<sup>th</sup> February following the year end. Adherence with the requirements of the FSSU ensures that the board is in compliance with Section 18 of the Education Act, 1998:

*Except in the case of a school established or maintained by a vocational education committee, a board shall keep all proper and usual accounts and records of all monies received by it or expenditure of such monies incurred by it and shall ensure that in each year all such accounts are properly audited or certified in accordance with best accounting practice.*

*Accounts kept in pursuance of this section shall be made available by the school concerned for inspection by the Minister and by parents of students in the school, in so far as those accounts relate to monies provided in accordance with section 12.*

## Treoirlíne Airgeadais 2018/2019 - 32

### Meánscoileanna Deonacha

## Turais Scoile – Comhlíonadh Chiorclán M20/04 ón Roinn Oideachais agus Scileanna a Chinntiú

### Réamhrá

Rinne an FSSU iniúchadh ar ghníomhaíocht a bhain le turais scoile sa bhliain 2016/17 i gcás líon beag bord bainistíochta ar theip orthu ceanglais comhdaithe cuntas an FSSU (féach **Aguisín 1** le haghaidh na gceanglas comhdaithe sin) a chomhlíonadh i mbliana.

Is é is aidhm leis an treoirlíne seo ná béim a leagan ar na laigí a tháinig chun solais mar thoradh ar an iniúchadh. Rinneadh iniúchadh ar na scoileanna trí thagairt do na doiciméid seo a leanas:

- [Ciorclán M20/04 ón Roinn Oideachais agus Scileanna “Turais Oideachasúla ag Grúpaí Scoile”](#)
- [Treoirlíne Airgeadais 07-2017/2018 ó FSSU “Turais Scoile - Cur in Áirithe agus Iocaíochtaí a Bhailiú”](#).
- Treoirlíne Airgeadais 4 2007/2008 ó FSSU “Turais Oideachasúla ag Grúpaí Scoile”

Ní mór do bhoird a chinntiú go gcomhlíontar na ceanglais uile a leagtar síos sna doiciméid sin.

### Torthaí an Iniúchta

1. Ba cheart gach turas scoile a chur i gcead an bhoird bainistíochta.
2. An fhoirm údaraithe turais atá in Aguisín 1 de Chiorclán M20/04, ní mór í a chomhlánú i ndáil le turais thar lear.
3. Ba cheart an bord a chur ar an eolas faoi aon turais scoile atá beartaithe sula gcuirfead na socrúithe in iúl do na scoláirí agus do na tuismitheoirí.

4. Mar a leagtar amach i dTreoirlíne Airgeadais 04-2007/2008, ní mór gach turas thar lear a chur in áirithe trí thionscnóir turas faoi bhanna de réir rialacháin an Údaráis Eitlíochta. Ní mór ceanglais na treoirlíne a áireamh sa chomhaontú leis an tionscnóir turas.
5. Leagtar síos i dTreoirlíne 07-2017/2018 “Turais Scoile - Cur in Áirithe agus Bailiú Íocaíochtaí” nach mór airgead i gcomhair taistil agus lóistín a íoc go díreach leis an tionscnóir turas agus ní leis an scoil. Ba cheart costais eile a chur trí phríomhchuntas bainc na scoile.
6. Ba cheart taifid airgeadais ar leith a choinneáil i dtaca le gach turas scoile agus ba cheart na taifid sin a chur ar fáil do chomhaltaí an bhoird bainistíochta ansin.
7. Na múinteoirí siúd a d’eagraigh an turas, ba cheart dóibh tuairisc achomair ar an turas a chur i dtoll a chéile agus a thabhairt don Phríomhoide. Ba cheart an tuairisc sin a chur faoi bhráid an bhoird bainistíochta. Ba cheart cuntas a thabhairt ar na níthe seo a leanas sa tuairisc:
  - Dáta an turais
  - Líon na scoláirí a bhí páirteach
  - Líon na ndaoine fásta (múinteoirí/daoine nach múinteoirí) a chuaigh in éineacht leis na scoláirí
  - Níthe a baineadh amach mar gheall ar an turas
  - Achoimre ar an turas ó thaobh airgeadais de
  - Aon deacrachtaí/fhadhbanna a tháinig chun cinn le linn an turais
8. Ba cheart an bord a chur ar an eolas faoi aon turais scoile in Éirinn sula gcuirfear na socrúithe in iúl do na scoláirí agus do na tuismitheoirí.
9. Ní mór admháil a eisiúint i ndáil le gach airgead a bhailítear sa scoil.

### **Pointí tábhachtacha eile:**

Seo a leanas na cineálacha turais scoile atá i gceist:

- Turais lae oideachasúla le haghaidh grúpaí scoile laistigh den Stát
- Cuairteanna oideachasúla a bhfuil malartú scoláirí i gceist leo
- Cuairteanna agus turais oideachasúla a bhfuil teagasc i gceist leo
- Turais oideachasúla a mbaineann scoláirí buntáiste cultúir, creidimh nó teanga astú
- Turais agus malartuithe spóirt a eagraítear i gcomhar le scoileanna thar lear
- Turais sciála
- Turais chuig ionaid saoire
- Turais de chineálacha éagsúla le haghaidh scoláirí idirbhliana

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- Déantar talamh slán de sa chiorclán gur turas oideachasúil gach turas a eagraítear le haghaidh grúpaí scoile. Sonraítear sa chiorclán

“ba cheart é a bheith mar aidhm ag turas oideachasúil buntáiste suntasach ó thaobh forbairt oideachasúil, intleachtúil, chultúrtha agus shóisialta de a chur ar fáil don oiread scoláirí is féidir sa ghrád/sna gráid atá ag glacadh páirt sa turas, ar buntáiste é nach féidir a chur ar fáil trí ghníomhaíochtaí scoil-bhunaithe amháin.”

- I measc na gcritéar eile ba cheart a chomhlíonadh sula dtabharfaidh an Bord údarú don turas scoile tá:
  - Ba cheart do thuras scoile próiseas foghlama an scoláire a fheabhsú ach eispéiris oideachasúla a chur ar fáil nach féidir a chur ar fáil sa seomra ranga.
  - Ba cheart costas iomlán an turais a chur in iúl do na tuismitheoirí chomh luath agus is féidir.
  - Ba cheart an turas scoile a eagrú le go mbeidh sé ar siúl le linn gnáthshaoirí scoile. Ní áirítear leis sin turais ná gníomhaíochtaí aon lae a luaitear sa chiorclán, amháil malartuithe scoile agus freastal ar fhéile cheoil nó dhrámaíochta.
  - Ní mór clúdach ceart árachais a bheith i bhfeidhm agus cead i scríbhinn a fháil ó thuismitheoirí gach scoláire atá chun páirt a ghlacadh sa turas. Ní mór soláthar imleor a dhéanamh do na scoláirí nach bhfuil chun páirt a ghlacadh i dturas a bheidh ar siúl le linn am scoile agus a mbeidh múinteoirí as láthair dá bharr.
  - Ní mór socruithe iomchuí a dhéanamh, i gcomhréir le Ciorclán PPT 01/03 (Scéim Maoirseachta agus Ionadaithe), i leith ranganna aon mhúinteoirí a bheidh as láthair. Ní mór gach iarracht a dhéanamh gan múinteoirí a bheith as láthair le linn am scoile.

### **Ceanglais Dhlíthiúla maidir le hÚsáid Tionscnóirí Turas Ceadúnaithe**

- Cuireadh an Coimisiún um Rialáil Eitlíochta ar bun de bhun an Acha um Rialáil Eitlíochta, 2001 agus is é an t-údarás ceadúnaithe le haghaidh Gníomhairí Taistil agus Tionscnóirí Turas in Éirinn anois é. Ina theannta sin, tá sé de chumhacht aige dul chun na Cúirte Dúiche ina ainm féin leis an dlí a chur ar ghníomhairí taistil nó tionscnóirí turas mídhleathach a dhíolann taisteal chuig cinn scríbe taobh amuigh d’Éirinn.
- Is é príomhchuspóir an cheanglais reachtaíochta um cheadúnú ná tomhaltóirí a chosaint. Dá réir sin, tá banna ag trádálaithe arna gceadúnú arb ionann é agus céatadán dá gcuid láimhdeachais bhliantúil. Bheadh fáil ag an gCoimisiún ar an airgead ansin le costais a aisíoc nó a chúiteamh le tomhaltóirí i gcás ina dteipfeadh ar Thionscnóir Turas nó ar Ghníomhaire Taistil. Níl an chosaint sin ar fáil do dhaoine atá ag plé le tionscnóirí mídhleathacha.

- Éilítear ar scoileanna leis an reachtaíocht seo gan ach tionscnóir turas nó gníomhaire taistil ceadúnaithe a úsáid le grúpa scoláirí nó daoine fásta a thabhairt amach as an Stát.
- Ba cheart don bhord bainistíochta, don phríomhoide agus do na baill foirne machnamh go cúramach ar na nithe seo a leanas
  - A oiriúnaí a bheidh an turas atá beartaithe i leith théarmaí Chiorclán M 20/04 ón Roinn Oideachais agus Eolaíochta.
  - Na ceanglais dhlíthiúla a bhaineann le turais scoile a eagrú a bhfuil a gceann scríbe taobh amuigh den Stát.
  - Na socrúithe soláthair foirne don turas agus don scoil araon.
  - Na rialuithe airgeadais a bheidh i bhfeidhm maidir leis an turas agus an gá le freagracht.
- Ba cheart do bheirt mhúinteoirí ar a laghad a bheith páirteach i riarachán an turais scoile ó thaobh airgeadais de. Bealach is ea é sin le gach duine a chosaint nuair a bhailítear airgead ó scoláirí.
- Ba cheart taifid airgeadais ar leith a choinneáil i dtaca le gach turas scoile. Ba cheart miontaifead a choinneáil ar na scoláirí uile atá chun páirt a ghlacadh ann agus ar na suimeanna a íocadh.
- Ba cheart costas iomlán an turais a chur in iúl do na tuismitheoirí a luaithe is féidir. Ba cheart cead i scríbhinn a fháil ó thuismitheoirí gach scoláire atá chun páirt a ghlacadh sa turas agus admháil a eisiúint le haghaidh gach airgid a íoctar.
- Ní mór clúdach árachais ceart, iomlán a bheith i bhfeidhm do gach turas scoile.
- Ba cheart gach airgead a bhailítear le haghaidh turas scoile a lóisteáil isteach i bpríomhchuntas bainc na scoile a luaithe is féidir. I gcás ina gcoinneofar an t-airgead le haghaidh turais go ceann míosa nó níos mó, ba cheart an t-airgead sin a aistriú chuig cuntas taisce de chuid na scoile ionas nach gcuirfidh sé cistí laethúla na scoile as a riocht.
- Molaimid gan cuntas bainc ar leith a oscailt le haghaidh turas scoile. Más mian leis an mBord cuntas bainc ar leith a oibriú le haghaidh turais scoile ar chúis éigin, ní mór don Phríomhoide a bheith ar dhuine den bheirt sínitheoirí arna n-ainmniú ag an mBord. Ba cheart don chuntas sin a bheith in ainm na scoile. Ní chheadaítear i gcás ar bith cuntas den sórt sin a bheith faoi urlámhas aonair múinteora ná múinteoirí sa scoil.
- Ba cheart taifead a choinneáil ar gach idirbheart airgeadais a bhaineann leis an turas i gcuntais na scoile, agus na cóid a bhaineann le turais a úsáid ar an gcóras cuntasáíochta. Ba cheart gach sonrasc agus admháil a choinneáil le bonn fianaise a chur faoi gach íocaíocht. I gcás nach mbeidh sé indéanta déanamh amlaidh,

ba cheart taifead i scríbhinn a choinneáil ar shonraí na híocaíochta nó na hadmhála.

- 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.
- Ba cheart a chinntiú go rialta go bhfuil na cuntais agus na taifid ag teacht le chéile, agus tuairisc maidir leis sin a chur faoi bhráid an Phríomhoide ansin. 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.

## **Moladh**

Molann an FSSU go ndéanfadh boird bhainistíochta athbhreithniú ar a gcleachtais reatha maidir le turais scoile d'fhonn a chinntiú go bhfuil siad ag teacht leis an treoir dá dtagraítear anseo thuas.

Ná bíodh aon drogall ort teagmháil a dhéanamh leis an Aonad má bhíonn tuilleadh cúnaimh uait.

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An 30 Bealtaine 2019

## **Aguisín 1**

### **Na Ceanglais maidir le Cuntais a Chomhdú**

Seo a leanas na ceanglais maidir le cuntais a chomhdú: éilítear ar an mbord bainistíochta cóip chrua de chuntais shínithe na scoile a chur faoi bhráid an Aonaid um Sheirbhísí Tacaíochta Airgeadais (FSSU) go bliantúil tráth nach déanaí ná an 28 Feabhra i ndiaidh dheireadh na bliana. Éilítear ar an mbord a chinntiú chomh maith go gcuireann cuntasóir/iniúchóir seachtrach na scoile comhardú trialach na scoile isteach ar an gcóras ar líne tráth nach déanaí ná an 28 Feabhra i ndiaidh dheireadh na bliana. Má chomhlíonann an bord ceanglais an FSSU, is féidir leo talamh shlán a dhéanamh de go bhfuil Alt 18 den Acht Oideachais, 1998 á chomhlíonadh acu:

*Ach amháin i gcás scoile a bheidh bunaithe nó faoi chothabháil ag coiste gairmoideachais, coimeádfaidh bord na cuntais agus na taifid go léir is cuí agus is gnách ar an airgead go léir a gheobhaidh sé nó ar chaiteachas an airgid sin a thabhoíd sé agus cinnteoidh sé go ndéanfar, i ngach bliain, na cuntais sin go léir a iniúchadh nó a dheimhniú go cuí de réir an chleachtais cuntasáochta is fearr.*

*Déanfaidh an scoil lena mbaineann cuntais a choimeádfar de bhun an ailt seo a chur ar fáil lena n-iniúchadh ag an Aire agus ag tuismitheoirí mac léinn sa scoil, a mhéid a bhaineann na cuntais sin le hairgead a sholáthrófar de réir alt 12.*