

Financial Guideline 2022/2023 - 31

Community & Comprehensive Schools and Voluntary Secondary Schools

School Tours – Complying with Regulations and Requirements

This guideline supersedes guideline 32-2018/2019-School Tours – Ensuring compliance with Department of Education Circular Letter M20/04. There are no changes to the practices recommended in this guideline.

Introduction

The purpose of this guideline is to remind schools of best practice around the financial aspects of school tours. Boards must ensure that all the requirements outlined in this guideline and the department circular are adhered to.

Types of School Tours

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

“[Circular Letter M20/04 “Educational Tours by School Groups”](#) 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.”

Procedures and controls

1. Management should ensure that a clear policy statement on school tours is prepared for the guidance of staff, pupils and parents.
2. Approval should be sought for all school tours and school outings from the board of management.
3. 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.
4. The board should be notified of planned school trips prior to arrangements being made with students and parents.
5. Before authorisation for a school tour is granted the board should be satisfied that the following criteria will be met:
 - 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 and full insurance cover must be in place.
 - Written parental approval must be 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.
6. The tour authorisation form in Appendix 1 of the [Circular Letter M20/04](#) must be completed for all trips.

7. All foreign trips (i.e. those outside the island of Ireland) must be booked through a bonded licensed travel agent or tour operator in line with Aviation Authority regulations. The agreement with the tour operator must contain the requirements of the guideline. We do not recommended use of any particular tour company. Schools are free to select any of the bonded tour operators from the approved list on www.aviationreg.ie.
8. Money for travel and accommodation for trips outside the island of Ireland must be paid directly to the school tour company and not to the school. Other costs can be routed through the main school bank account.

Where it is not possible for payments to be made directly to the travel agent the Aviation Regulator has confirmed that a school is in compliance with relevant legislation where cheques made out to the bonded travel operator are collected by the school. These cheques can be forwarded to the bonded tour operator by the school. The school must store the tour cheques in the school safe until they are forwarded to the travel operator. It is important to note that these cheques must be made payable to the bonded tour operator, not to the school.

We advise schools to work closely with the tour operators in establishing procedures to ensure the school retains full control of the tour.

9. 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.
10. Separate financial records should be maintained for each school tour and provided to board of management members. A detailed record of all participating students and the amounts paid should be retained.
11. 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.
12. 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.
13. 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.

14. 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

15. Receipts must be issued for all money collected in a school.

16. 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.

17. It can often be necessary to advance monies to a teacher to cover expenses that will be incurred during the tour. Where such monies are being advanced, there should be an itemised budget in place. Where amounts are not insignificant, 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.

Legal Requirements for using Licensed Tour Operators

- The Commission for Aviation Regulation was set up under the Aviation Regulation Act 2001 and is 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.

Below is an extract from communication received from the Aviation Regulator regarding school's tours:

'This letter is being issued to assist schools in ensuring that pupils and staff who are travelling on foreign school trips are aware that the protection under the legislation in repatriating passengers and providing refunds to those prevented from travelling abroad only comes into operation where bookings are made directly with licensed travel agents and/or tour operators.'

The legislation provides that it is a requirement that any person or legal entity that sells travel out of Ireland must hold an appropriate license to do so. Under the provisions of the Transport (Tour Operators and Travel Agents) Act 1982 a travel agent is defined as:

"a person other than a carrier who as agent sells or offers to sell to, or purchases or offers to purchase on behalf of, any person, accommodation on air, sea or land transport commencing in the State to destinations outside the State or Northern Ireland or who holds himself out by advertising or otherwise as one who may make available such accommodation, either solely or in association with other accommodation facilities or services"

Under the Act a tour operator is defined as:

"a person other than a carrier who arranges for the purpose of selling or offering for sale to any person, accommodation for travel by air, sea or land transport commencing in the State to destinations outside the State or Northern Ireland or who holds himself out by advertising or otherwise as one who may make available such accommodation, either solely or in association with other accommodation facilities or other services".

Any school wishing to organise a school tour abroad must do so using a licensed tour operator or travel agent to arrange the travel package including accommodation and other services. All monies must be paid directly to the tour operator or travel agent, not to school staff or event coordinator.

Compliance ensures that the event is covered by the relevant bond held by the tour operator or travel agent with the Commission for Aviation Regulation as part of the annual licensing requirement, if for any reason the license holder ceases to trade.

It is imperative that the tour operator or travel agent chosen to arrange the overseas trip holds a current license. The full list of all current license holders is available on www.aviationreg.ie'.

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

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8th May 2023

Treoirlíne Airgeadais 2022/2023 – 31

Pobalscoileanna agus Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Turais Scoile — Na rialacháin agus na riachtanais a chomhlíonadh

Tagann an treoirlíne seo in ionad treoirlíne 32-2018/2019- Turais Scoile – Ag cinntiú go gcloítear le Ciorclán M20/04 na Roinne Oideachais agus Scileanna. Níl aon athrú ar na cleachtais a mholtar sa treoirlíne seo.

Réamhrá

Is é is cuspóir na treoirlíne seo an cleachtas is fearr maidir le gnéithe airgeadais de thurais scoile a mheabhú do scoileanna. Ní mór do Bhoird a chinntiú go gcloítear leis na riachtanais go léir atá leagtha amach sa treoirlíne seo agus i gclorclán na Roinne.

Cineálacha Turas Scoile

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

Glactar leis in “[Imlitir 20/04 “Turais Oideachais ag Grúpaí Scoile”](#)” go bhfuil gach turas a eagraítear do ghrúpaí scoile de chineál oideachais. 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.”

Nósanna imeachta agus rialuithe

1. Ba cheart don lucht bainistíochta a chinntiú go n-ullmhaítear ráiteas beartais soiléir ar thurais scoile chun treoir a thabhairt don fhoireann, do dhaltáí agus do thuismitheoirí.
2. Ba cheart gach turas scoile a chur i gcead an bhoird bainistíochta.
3. 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 socruithe soláthair foirne don turas agus don scoil araon.
 - Na rialuithe airgeadais a bheidh i bhfeidhm maidir leis an turas agus an gá le freagracht.
4. Ba cheart an bord a chur ar an eolas faoi aon turais scoile atá beartaithe sula gcuirfear na socruithe in iúl do na scoláirí agus do na thuismitheoirí.
5. Sula dtabharfaidh an Bord údarú don turas scoile tá ba cheart go mbeadh siad sásta go bhfuil na critéir a leanas comhlíonta:
 - 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 thuismitheoirí 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, amhail malartuithe scoile agus freastal ar fhéile cheoil nó dhrámaíochta.
 - Ní mór clúdach árachais ceart, iomlán a bheith i bhfeidhm.
 - Ní mór 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.

6. An fhoirm údaráithe turais atá in Aguisín 1 de [Chiorclán M20/04](#), ní mór í a chomhlánú i ndáil le gach turas.
7. 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. Ní mholtar aon chomhlacht taistil ar leith a úsáid. Tá cead ag scoileanna aon cheann de na tionscnóirí turas faoi bhanna a roghnú ón liosta faofa ar www.aviationreg.ie.
8. Ní mór an t-airgead le haghaidh taistil agus cóiríochta do thurais lasmuigh d'oileán na hÉireann a íoc go díreach leis an gcomhlacht turas scoile agus ní leis an scoil. Is féidir costais eile a chur trí phríomhchuntas bainc na scoile.
I gcás nach féidir íocaíochtaí a dhéanamh go díreach leis an ngníomhaire taistil, dheimhnigh an Rialtóir Eitlíochta go bhfuil scoil ag cloí leis an reachtaíocht ábhartha i gcás ina mbailíonn an scoil seiceanna a dhéantar leis an tionscnóir turas faoi bhanna. Is féidir leis an scoil na seiceanna seo a chur ar aghaidh chuig an tionscnóir turas faoi bhanna. Ní mór don scoil na seiceanna turais a stóráil i dtaisceadán na scoile go dtí go gcuirfear ar aghaidh chuig an tionscnóir turas iad. Tá sé tábhachtach a thabhairt faoi deara go gcaithfear na seiceanna seo a bheith iníoctha leis an tionscnóir turas faoi bhanna, ní leis an scoil.
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.
9. 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.
10. 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. Ba cheart miontaifead a choinneáil ar na scoláirí uile atá chun páirt a ghlacadh ann agus ar na suimeanna a íocadh.
11. 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 cuntasaíochta. Ba cheart gach sonrasc agus admháil a choinneáil le bonn fianaise a chur faoi gach íocaíocht. I gcás nach mbeidh sé indéanta déanamh amhlaidh, ba cheart taifead i scríbhinn a choinneáil ar shonraí na híocaíochta nó na hadmhála.
12. 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.
13. 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 luaite 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.

14. 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 bainistíochas. Ba cheart cuntas a thabhairt ar na nithe 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
- Nithe 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

15. Ní mór admháil a eisiúint i ndáil le gach airgead a bhailítear sa scoil.

16. Ba cheart gach airgead a bhailítear le haghaidh turas scoile a lóisteáil isteach i bpríomhchuntas bainc na scoile a luaite 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.

17. Is minic gur gá airgead a chur ar aghaidh chuig múinteoir roimh ré chun costais a thabhfófar le linn an turais a chlúdach. I gcás ina bhfuil airgead den sórt sin á chur ar aghaidh, ba cheart go mbeadh buiséad miondealaithé i bhfeidhm. I gcás nach bhfuil na méideanna neamhshuntasach, is féidir cárta réamhíochas a úsáid nó airgead a aistriú chuig cuntas na múinteoirí, chun riosca caillteanas a chosc.

Nuair a bhíonn an turas thart, ba cheart na fáiltais iomlána i leith na gcostas go léir a thabhairt a chur faoi bhráid na scoile, mar aon le hachóimre. Ba cheart aon iarmhéid nár caitheadh a chur ar ais chuig an scoil.

Ceanglais Dhlíthiúla maidir le hÚsáid Tionscnóirí Turas Ceadúnaithe

- Cuireadh an Coimisiún um Rialáil Eitlíochta ar bun de bhun an Achta um Rialáil Eitlíochta, 2001 agus is é an t-údarás ceadúnaithe le haghaidh Gníomhairí Taistil agus Tionscnóirí Turas in Éirinn 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.

Seo thíos sliocht as cumarsáid a fuarthas ón Rialtóir Eitlíochta maidir le turais scoile:

Tá an litir seo á eisiúint chun cabhrú le scoileanna a chinntiú go bhfuil daltaí agus baill foirne atá ag taisteal ar thurais scoile eachtracha ar an eolas nach dtagann an chosaint faoin reachtaíocht maidir le paisinéirí a aisdúichiú agus aisíocaíochtaí a sholáthar dóibh siúd a gcuirtear cosc orthu taisteal thar lear i bhfeidhm ach amháin nuair a dhéantar áirithintí go díreach le gníomhairí taistil agus/nó tionscnóirí turas ceadúnaithe.

Déantar foráil sa reachtaíocht gur ceanglas é go gcaithfidh aon duine nó eintiteas dlíthiúil a dhíolann taisteal amach as Éirinn ceadúnas cuí a bheith acu chun é sin a dhéanamh. Faoi fhorálacha an Achta Iompair (Tionscnóirí Turas agus Gníomhairí Taistil) 1982 sainmhínítear gníomhaire taistil mar seo a leanas:

“duine seachas iompróir a dhéanann, mar ghníomhaire, cóiríocht ar aeriompar, muiriompar nó d’iompar talún ag tosú sa Stát go dtí ceannionaid lasmuigh den Stát nó i dTuaisceart Éireann a dhíol, nó a thairiscint chun a díola, le duine ar bith, nó a cheannach, nó a thairiscint lena ceannach, thar ceann an duine, nó a thugann le tuiscint trí fhógraíocht nó ar shlí eile gur duine é a d’fhéadfadh an chóiríocht sin a chur ar fáil, inti féin nó i dteannta cóiríochta, saoráidí nó seirbhísí eile”

Faoin Acht, sainmhínítear tionscnóir turas mar seo a leanas:

“duine seachas iompróir a shocraíonn cóiríocht chun a díola, nó ar thairiscint chun a díola, leis an bpobal, ar cóiríocht í chun taisteal le haeriompar, le muiriompar nó d’iompar talún ag tosú sa Stát go dtí ceannionaid lasmuigh den Stát nó i dTuaisceart Éireann nó a thugann le tuiscint trí fhógraíocht nó ar shlí eile gur duine é a d’fhéadfadh an chóiríocht sin a chur ar fáil, inti féin nó i dteannta cóiríochta, saoráidí nó seirbhísí eile;”

Ní mór d’aon scoil ar mian leo turas scoile a eagrú thar lear é sin a dhéanamh trí thionscnóir turas ceadúnaithe nó gníomhaire taistil a úsáid chun an pacáiste taistil a shocrú, lena n-áirítear cóiríocht agus seirbhísí eile. Ní mór an t-airgead go léir a íoc go díreach leis an tionscnóir turas nó gníomhaire taistil, ní leis an scoil, le ball foirne ná le comhordaitheoir imeachta.

Cinntíonn comhlíontacht go gcuimhdaítear an teagmhas leis an mbanna ábhartha atá i seilbh an tionscnóra turas nó an ghníomhaire taistil leis an gCoimisiún um Rialáil Eitlíochta mar chuid den riachtanas ceadúnaithe bliantúil, má scoireann sealbhóir an cheadúnais de bheith ag trádáil ar chúis ar bith.

Tá sé ríthábhachtach go bhfuil ceadúnas reatha ag an tionscnóir turas nó ag an ngníomhaire taistil a roghnaítear chun an turas thar lear a shocrú. Tá liosta iomlán na sealbhóirí ceadúnais reatha ar fáil ar www.aviationreg.ie.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo a fháil ón FSSU.

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An 8 Bealtaine 2023