



Chief Executive Officer
of each Vocational Education Committee.

28th April, 2005.

Circular Letter No. F21/05 Removal Expenses

Dear Chief Executive Officer,

I am directed by the Minister for Education and Science to forward herewith copy of a scheme governing the payment of removal expenses to permanent whole-time teachers employed by Vocational Education Committees who are permanently transferred, subsequent to the date of this Circular Letter, to new headquarters under the terms of paragraph 20.1 (vi) of Memorandum V7. This Circular Letter has been published on the Web and may be accessed at www.education.ie.

1. In applying the terms of the scheme, please note that removal expenses will not be allowed in the following circumstances:
 - (a) Where the teacher's VEC is satisfied that a transfer from one headquarters to another was not such as would justify a change of residence by reason of such factors as difficulties in travelling to and from work
 - (b) On a teacher's first appointment (including, in the case of a teacher already serving, appointment by competition to another position)
 - (c) Where the transfer takes place at the teacher's own request. If however, the post to which s/he was transferred would, if the teacher had not sought transfer, have to be filled by the unrequested transfer of some other teacher or would be otherwise filled by a teacher to whom removal expenses would be allowable, then the removal expenses of the teacher who requested the transfer will be allowed in the ordinary course
 - (d) Normally, where the transfer has been made on disciplinary grounds
 - (e) On resignation or retirement.

2. Please provide a copy of this Circular Letter to staff members, as appropriate, in the normal way.
3. This Circular Letter generally applies with effect from 1 September 2004. VECs are advised however that where removal expenses were paid to a teacher in the period since the issue of CL 20/84, details of the individual cases concerned should be brought to the attention of Post Primary Administration office in Tullamore. (Tel: 0506-24336/8, Fax: 0506-25347).

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Removal Expenses.

Removal Expenses, in accordance with this scheme, will be paid to permanent wholetime teachers employed by Vocational Education Committees (VECs) who are transferred to new headquarters under the terms of paragraph 20.1 (vi) of Memorandum V.7 of the Department of Education & Science.

1. Alteration of the rates of payment will be authorised from time to time by the Minister for Education and Science.
2. Removal expenses will be allowed at the time of transfer only or with the agreement of the VEC in circumstances where the teacher (when officially informed of the transfer) defers removal for a limited period or arranges the removal of her/his household and furniture in advance of the transfer.
3. Removals should be conducted as economically as possible. Teachers who incur unreasonable or unnecessary expense will be required to bear the needless expense themselves. Each item in a removal expenses account, apart from travelling expenses or subsistence expenses or similar items or expenses claimed under paragraph 16 and 17 (i) and (ii), must be supported by a voucher.
4. It is not intended that these instructions should preclude treatment on their merits of very exceptional cases. Any difficulty arising in the application of this scheme should be referred by the VEC to the Department of Education and Science.
5. Travelling expenses payable under paragraphs 7, 8, 9, 22 and 23 should be recouped on the following basis: -
 - (a) **Where public transport is available,** the cost by public transport or the appropriate **reduced** motor mileage rate, whichever is the lesser.
 - (b) **Where public transport is not available,** the appropriate **reduced** motor mileage rate.
6. Traveling expenses and subsistence allowances may be paid for the journey from the teacher's former home to his/her new residence, for himself/herself and members of his /her family who are dependent upon him/her and normally resident with him/her. For the purposes of paragraphs 7 and 9, a dependent normally resident with the teacher may be regarded as a member of the teacher's family.
7. **Visits to the New Headquarters in Search of Accommodation**

Where a visit to the new headquarters in advance of the date of transfer for the purpose of finding a house is necessary and is duly authorised by the VEC, travelling expenses in respect of three visits and subsistence allowances for a period not exceeding 10 nights may be allowed, within the rates ordinarily applicable to the teacher, either to a teacher and a family member who accompanies her/him or to not more than two family members in the teachers place.

Where no visit has been made before the date of transfer, the expenses of one visit by a member of the teacher's family to the new headquarters after the date of the transfer for the same purpose may be allowed.

8. Journey to superintend removal

A teacher who necessarily makes a return journey to the old headquarters to superintend the removal of household and furniture to the new headquarters may be allowed, travelling expenses and subsistence allowances for up to three nights,, within the rates ordinarily applicable to the teacher, for the time spent in travelling. Alternatively, travelling and subsistence may be allowed on the same basis for a similar journey to a place to which the teacher had temporarily moved the family from the old headquarters.

9. Travelling, etc expenses on removal

- (a) Travelling expenses may be allowed, for the journey from the teacher's old residence to the teacher's new residence, to the teacher and family members who are wholly dependent upon and normally residing with her/him. Children may be included up to 16 years of age, or, if they are receiving full-time instruction at a recognised educational establishment, up to 21 years of age, but not above those limits unless they are incapacitated by mental or physical infirmity from earning their own living. The relationship to the teacher of each person for whom a claim for travelling expenses is made in the account should be stated, and also the age of each child.
- (b) Travelling expenses at the same rate as other members of the family may be allowed in respect of permanent household staff, not exceeding two in number in any case. A nurse necessarily employed may reckon for the purposes of this paragraph.
- (c) Subsistence allowances, within the rates ordinarily applicable to the teacher, may be allowed in respect of the period occupied by the removal for the teacher herself/himself and for each member of the household whose travelling expenses are payable under paragraphs (a) and (b).
- (d) Where the family vacate the house at the old headquarters and move to furnished quarters elsewhere and later move to the new location, the total amount allowable by way of travelling and subsistence expenses may not exceed what would be payable for a direct move from the old to the new headquarters. However, if it is shown that an indirect move is unavoidable then this limit will not apply.

10. Temporary Accommodation During Removal

When temporary accommodation is necessarily occupied at the time of removal (e.g. where the old house is vacated and the journey to the new headquarters cannot be made that day, or where the furniture is delayed in transit, or where the house at the new headquarters is not ready for occupation) subsistence expenses may be paid for a period of up to seven nights in total for the teacher and the household members whose travelling expenses are payable under paragraph 9. Subsistence allowances, within the rates ordinarily applicable to the teacher, may be allowed for the teacher and household members other than children under ten years of age - for these subsistence allowances within the corresponding reduced rate may be allowed. Expenses under this paragraph may not be paid in respect of any period in respect of which the teacher is eligible to claim an allowance under paragraph 23.

11. **Subsistence Allowance at New Headquarters**

A teacher with dependents who has not moved the family to the new headquarters or who had not obtained suitable family accommodation in advance of the transfer, or a teacher with no dependents, who is obliged to occupy hotel or bed and breakfast accommodation while searching for lodgings, may be paid subsistence allowances within the rates ordinarily applicable to the teacher, for an initial period of not more than seven nights at the new headquarters. It is not envisaged that expenses will usually arise under both paragraphs 7 and 11.

12. **Costs of Removing Furniture etc.**

- (a) The cost of removing the teacher's ordinary household furniture and effects (including normal gardening equipment) at the time of transfer will be allowed within reasonable limits. Claims must be limited to the cost of removal
- (i) from the old house to permanent accommodation at the new house/ headquarters, or
 - (ii) (where the household is moved in the first instance to temporary furnished accommodation at the new headquarters) from the old house to storage at the old or new headquarters and thence to permanent accommodation at the new headquarters, or
 - (iii) (where the furniture etc is moved from the old house to temporary unfurnished accommodation at the new headquarters pending the occupation of permanent unfurnished accommodation and where a VEC is satisfied that such an arrangement is necessary, the cost of the removals to the temporary accommodation and later to the permanent accommodation shall be allowed but the two removals will count as one for the purpose of payment of miscellaneous expenses under paragraph 17.
- (b) Three competitive tenders for removal of furniture and effects (including insurance of the goods in transit, but not insurance against fire or other risks) should be obtained wherever possible and submitted for instructions before any tender is accepted. Unless there are good reasons to the contrary, payment will be limited to the amount of the lowest tender. The tenders should state the number and cubic content of van loads to be removed.
- (c) No charges will be allowed in respect of animals or poultry save the reasonable expenses of removing domestic pets.

13. **Storage Charges**

Where a teacher takes temporary furnished quarters for herself/himself and the family at the new headquarters and stores furniture, etc, the cost of storage will be allowed for the period during which lodging allowance is payable under paragraphs 23, 24 and 25, or would be payable if the actual cost of board and lodgings or rent of temporary accommodation were sufficiently high. The cost of storage of furniture may be allowed for a further period of up to 3 months, where the teacher's VEC is satisfied that these costs are necessarily incurred.

14. **Insurance Charges**

The extra cost of insurance of furniture and effects in transit or in store will be allowed up to the value for which they are ordinarily insured provided the risk is not covered by the tender for removal, or included in the storage charge.

15. **Cleaning Stored Furniture**

The cost of unpacking, cleaning and repacking furniture, etc, which had been in storage for at least two years will be allowed where the cost of removal to storage and storage charges were allowed under paragraphs 12 (a) (i) and 13.

16. **Search for Accommodation**

An allowance for incidental expenses incurred in the search for accommodation at the new headquarters may be paid where no claim in respect of a preliminary visit to the new headquarters has been made under paragraph 7. The amount of the allowance is **€91.77 which is applicable with effect from 1/12/02.**

17. **Miscellaneous Expenses**

- (i) When a teacher who is an owner-occupier of a house, or a householder who occupies an unfurnished rented house, moves into permanent unfurnished accommodation at the new headquarters on transfer, an appropriate unvouched allowance may be paid to her/him to cover items for which provision is not otherwise made, such as adaptation of fittings and cleaning. The amount of the allowance is:

Teacher with no Dependants	Teacher with 1 or 2 Dependants	Teacher with 3 or more Dependants
€ 367.04	€ 458.80	€ 550.54

- (ii) Flat dwellers may be paid an unvouched allowance of €45.88.

In addition to the unvouched amounts allowed under (i) and (ii) above, the vouched cost of the transfer of a telephone or television aerial will be recouped where these had been installed at the teacher's expense at the old headquarters. Where a teacher had a cable television facility, which had been connected at the teacher's own expense at the old headquarters, the vouched cost of connection (but not any element of rental) may be recouped in respect of cable television facilities at the new headquarters. Where such is not available, the cost of erection of an aerial, but not any part of the cost of the aerial itself, may be recouped. Similarly, where a teacher who had an aerial installed at the old headquarters is transferred to an area where cable facilities are available, the cost of connection to the cable facility at the new headquarters may be allowed.

18. **Tenancy Agreement**

A teacher who was a householder immediately before transfer and who rents permanent

unfurnished accommodation at the new headquarters, or who takes temporary accommodation there and later moves into permanent accommodation, may be allowed the costs, where payable, of the tenancy agreement i.e. legal costs and stamp duties, and of house agents' fees for such accommodation. Claims relating to temporary unfurnished accommodation may be admitted only where removal expenses have been allowed under paragraph 12 (a)(ii).

19. Education Fees Forfeited

The proportional share of educational fees (first, second or third level) which the teacher has paid in advance and is unable to recover, or which s/he is required to pay in lieu of notice, will be allowed provided a change of school etc. is necessitated by the removal. Claims must be confined to children whose travelling expenses are payable under paragraph 9 and be in respect of full-time attendance at a recognised educational establishment.

20. Expenses of House Purchase and Sale

A teacher who was an owner-occupier of a house at the headquarters from which s/he has been transferred or at a headquarters at which s/he served previously and who purchases and occupies a house at the new headquarters may be recouped the following expenses on production of vouchers, provided they are not otherwise recoverable (e.g. where a sale has fallen through and another party to the sale may be liable)

- (i) stamp duty paid in connection with purchase of the new house;
- (ii) auctioneers' or house agents' fees (including reasonable advertising expenses) in accordance with the normal scales of charges in respect of the sale of the old house;
- (iii) where an auctioneer or house agent is not employed, the teacher shall be reimbursed her/his reasonable expenses subject to satisfactory evidence of cost and the provisions at (ii) above;
- (iv) solicitors' fees and incidental legal expenses on sale and/or purchase, expenses connected with loan or mortgage (including guarantee and survey fees, and administrative charges levied by the building society, bank, insurance company etc.) and the cost of a private survey and drains test in accordance with the normal scales of charges.
- (v) where a teacher chooses to build a house rather than buy a house at the new headquarters, and the VEC has no objection, architect's fees/engineer's fees to the value of €635 may be recouped where the lending agency requires an architect's fees/engineer's certificate as a condition of loan approval.

The term "owner-occupier" shall include the owner of a recently purchased or newly built house who has not yet been able to occupy it, although the owner purchased the house or had it built with the intention of occupying it. However, in such cases, there will be no entitlement to payment under paragraph 17 (Miscellaneous Expenses) unless there are exceptional circumstances, which should be referred to the Department of Education and Science for decision.

Teachers will be entitled to recoupment of these expenses when there is evidence that the transactions have been completed within a reasonable period from the date of notification of transfer. Normally, this period should not exceed eighteen months. Where a teacher is, exceptionally, not in a position to complete house sale and purchase within eighteen months

the teacher should seek permission from her/his VEC to defer a claim under this paragraph.

A teacher who was an owner-occupier of a house at the headquarters from which s/he has been transferred may be allowed expenses under (ii), (iii) and (iv) above, in connection with the sale of the house, without the requirement to purchase a house at the new headquarters, provided that the teacher concerned informs her/his VEC in writing, at the time of transfer, that it is not her/his intention to purchase a house at the new station. In such instances there will be no question of any house purchase expenses being recouped in respect of the transfer in question or subsequent transfers, and payment of lodging allowances under paragraph 23 will not be allowed beyond the date of sale of the house at the old headquarters. The period allowed for sale/lodging shall not normally exceed six months, after which the teacher's entitlement to claim lodging/sales expenses will lapse. A teacher availing of this provision will not be entitled to claim expenses under paragraphs 7, 10, 11 and 16.

21. **Overlapping Rent (or Analogous Charges)**

An allowance may be paid for the periods indicated, within the limits and subject to the conditions specified below, to a teacher who incurs a liability for rent or other necessary analogous charges, such as mortgage repayments, rent, ground rent and insurance, in respect of:

- (a) the house vacated on removal:
 - (i) for a period normally not exceeding six months from the end of the quarter in which the transfer took place, or
 - (ii) where an allowance is payable under (b) below, for a period normally not extending beyond six months from the date on which the accommodation at the new headquarters was secured
- (b) **permanent unfurnished accommodation obtained in advance at the new headquarters** for a period normally not exceeding three months prior to the date of transfer and commencing not earlier than the date on which the teacher was officially notified of the transfer
- (c) **temporary accommodation at the new headquarters** for a period not exceeding one month from the date on which permanent unfurnished accommodation at the new headquarters was secured.

The amount of the allowance payable under this paragraph shall not exceed one-seventh of the teacher's salary for the period covered by the allowance. Payment of the allowance will be subject to the condition that in the case of (a) and (c) the teacher has made every effort to dispose of the liability on the most economical terms possible, either by inducing the landlord to cancel the engagement or by finding another tenant or otherwise. An allowance in respect of temporary unfurnished accommodation may be paid under (c) only where removal expenses have been allowed under paragraph 12 (a)(ii). No allowance will be payable in respect of mortgage repayments where a claim for the cost of bridging finance is allowed under paragraph 29.

22. **Return Visits to Family**

A teacher who is unable to find suitable unfurnished accommodation for his/her family at the new headquarters may be allowed travelling expenses at the appropriate rate for one return

journey a week, to visit family members or dependents normally resident with the teacher at the old headquarters, or the place to which the family has been moved (within the cost of travel between the new headquarters and the old), for so long as lodging allowance is payable under paragraphs 23, 24 and 25.

A teacher who is an owner-occupier of a house at the old headquarters may, where the teacher's family or other dependents (if any) have vacated the house at the old headquarters, and where the house at the old headquarters has not yet been sold, be allowed travelling expenses at the appropriate rate for one return journey once every six weeks to check on the house at the old headquarters.

Payment of travelling expenses in such instances is subject to the condition that the teacher must be using her/his best endeavours to complete the sale of the house at the new station, and may be continued for so long as lodging allowance is payable under paragraphs 23, 24 and 25.

23. **Lodging Allowances**

A teacher who was already a householder or owner-occupier at the time of transfer may be paid an allowance determined as follows, subject to the provisions of paragraphs 24 and 25, and provided the teacher satisfies the VEC concerned that suitable permanent unfurnished accommodation at the new headquarters is not available even at somewhat greater expense

- (a) **where the family or other dependents of the teacher are left in the old house at the old headquarters**

or

- (b) **where the old house is vacated and the family or other dependent of the teacher moves to furnished quarters elsewhere than at the old or the new headquarters**

Reasonable vouched expenses covering the teacher's board and lodging at the new headquarters less a deduction for home saving at a rate of €1.33 a week.

- (c) **where the teacher, together with her/his family or other dependents (if any), move to temporary accommodation at the new headquarters and where the house at the old headquarters has not yet been disposed of**

The vouched rent of the temporary furnished accommodation (exclusive of fuel, light, board etc) or, where removal expenses have been allowed under paragraph 12 (a)(ii), of the temporary unfurnished accommodation, less the rent received by the teacher for the old house (if any). The period of payment of this allowance may not exceed three months, but where a teacher produces satisfactory evidence that suitable permanent unfurnished accommodation is not available at the new headquarters, even at somewhat greater expense to herself/himself, this period may be extended with the sanction of the Minister for Education and Science.

- (d) **where the teacher can travel daily between the old and the new headquarters**

The cost of one return journey daily to and from the new headquarters by public transport (standard class on rail and at season ticket rates where available) or where suitable public transport is not available, mileage allowance at the appropriate reduced rates in respect of the use of the teacher's own motor vehicle, less in each case an amount

equivalent to the cost of the corresponding journey to and from the old headquarters.

Payment of an allowance under this paragraph and subsistence allowances under paragraph 11 may not be made concurrently. Payments under paragraph 21 should not be made in respect of periods for which a teacher is eligible to claim under this paragraph.

24. **Limits to Lodging Allowances**

The allowances payable under paragraph 23 are limited as to the amount payable per week. For this purpose, the limit is the Class A rate of subsistence.

The limits to these allowances are reviewed regularly and are currently:

First 15 months	€101.87 per week
Next 3 months	€50.95 per week

If it is necessary to continue an allowance under paragraph 23 beyond the first 15 months, the amount may not exceed after that period one half the appropriate maximum amount. Under no circumstances may an allowance be paid for a total period of more than 18 months in all without the authority of the Department of Education and Science, which will be given only in exceptional circumstances.

25. **Review of Lodging Allowances**

Payments under paragraph 23 should be reviewed every three months. These payments may be terminated on the occasion of the quarterly review, or at any time, if the teacher concerned fails to satisfy the VEC concerned that suitable permanent unfurnished accommodation is not available at the new headquarters and/or that s/he has endeavoured to complete the sale or the disposal of the house at the old headquarters. For example, a teacher would not be entitled to draw an allowance if there was an opportunity of securing unfurnished quarters at the new headquarters which s/he might reasonably be expected to take, even at a figure in excess of that which the officer was previously paying.

26. **Household Removal in Advance**

A teacher who vacates the house at the old headquarters and moves her/his household and furniture to permanent accommodation at the new headquarters in advance of the transfer (see paragraph 3) may be paid an allowance on the same basis and within the same monetary limits as allowances payable under (a) and (b) of paragraph 23. Payment of the allowance should be restricted to the period of three months immediately preceding the date of the teacher's transfer. The subsistence allowance allowed under paragraph 11 is not payable in such cases.

27. **Special Leave**

Special leave with pay, for a period not exceeding three days, may be allowed to householders who qualify for recoupment of removal expenses under these instructions.

28. **Recoupment of Mortgage Redemption Penalty**

A teacher will be recouped the amount of any penalty (not otherwise recoverable) incurred in consequence of the early redemption of mortgage arising from the transfer, on production of satisfactory evidence that s/he incurred such penalty.

29. **Bridging Finance**

A teacher who is already an owner-occupier may, subject to what follows, be recouped the cost (less any rebate for income tax to which s/he may be entitled in respect of such cost) of arranging and servicing a bridging loan in respect of the proposed purchase of a home at the new headquarters. Claims will be allowed only in respect of interest, (qualifying for income tax relief) payable to a bank, credit union, building society or any other financial institution. Details of such bodies may be obtained from the Inspector of Taxes. Claims or proposed commitments in respect of interest payable to persons or bodies other than these must first be referred for consideration to the Department of Education and Science. The amount of the bridging loan on which interest will be recouped is limited to the likely selling price of the old house, and the period of recoupment may not exceed three months; but in exceptional circumstances this period may be extended with the sanction of the Department of Education and Science.

The VEC should ascertain from the teacher (e.g. by sight of the letter from a building society to the teacher's solicitor transferring the loan to the teacher), the actual date on which the proceeds from the sale of the old house became available and payment on foot of bridging finance should not be made beyond that date. Before entering into any commitment under this paragraph the teacher concerned should seek the approval of her/his own VEC which should, if necessary, consult the Department of Education and Science.

30. When making a claim under paragraph 28 and/or 29 the teacher should furnish a certificate from the Inspector of Taxes showing the relief due for income tax purposes in respect of the payments made under paragraph 28 and/or 29.