

Removal Expenses are allowed when a permanent or temporary/contract staff member is permanently transferred on duty from one location to another within the State, or is permanently transferred on appointment to a higher post.

Removal Expenses are not allowed in the following circumstances:

- where Teagasc is satisfied that a transfer to another location does not justify a change of residence.
- on a staff member's first appointment.
- where the transfer takes place at the staff member's request (except where the post would have to be filled by the unrequested transfer of another staff member or where the post would otherwise be filled by a staff member to whom removal expenses would be allowable. In this case, the removal expenses of the staff member who requested the transfer will be allowed).
- where the transfer has been made on disciplinary grounds.
- on resignation or retirement, except in the exceptional circumstances of a staff member occupying official accommodation at the time of retirement.

Information on the following subheadings within the area of Removal Expenses is contained in <u>Circular 6/89</u> of the Department of Finance Personnel Code:

- Temporary Accommodation during Removal
- Subsistence Allowance at new location
- Costs of Removing Furniture
- Storage Charges
- Cleaning Stored Furniture
- Tenancy Agreements
- Education Fees Fortified
- Expenses of House Purchase and Sale
- Overlapping Rent
- Return Visits to Family etc.
- Limits to Lodging Allowances
- Review of Lodging Allowances
- Special Leave
- Recoupment of Mortgage Redemption Penalty
- Bridging Finance

The most up-to-date information regarding Removal Expenses is contained in <u>Circular</u> <u>06/2003</u> of the Department of Finance Personnel Code.

Version	Revision Date	Summary of Changes	Policy Owner
1.0		n/a	Finance Dept.