

**Policy Name:** Placement Expenses Policy

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<b>Policy Title:</b>	Placement Expenses Policy
<b>Description:</b>	Policy to ensure that Placement expenses are claimed and paid in the correct manner, in line with Irish Revenue Travel and Subsistence Rates.
<b>Author (Position):</b>	Chief Financial Officer and the Placement Co-ordinator
<b>Version:</b>	1
<b>Approved By:</b>	MIE Governing Body
<b>Policy Approval Date:</b>	January 2019
<b>Date of Next Policy Review:</b>	April 2023 (or as necessary)

## Placement Expenses Policy

### 1. Context

Placement is a mandatory component of the Bachelor in Education (Primary) (B.Ed.), Professional Master in Education (Primary) (PME), Bachelor in Science Education Studies (B.Sc. Ed. Studies), Bachelor in Science in Early Childhood Education (B.Sc. ECE) and the Professional Diploma in Education (Further Education) (PDEFE) courses.

### 2. Purpose

The purpose of this policy is to ensure that Placement expenses are claimed and paid in the correct manner, in line with [Irish Revenue Travel and Subsistence Rates](#).

### 3. Benefits

The benefits of a Placement-specific expenses policy are:

- i. Streamlined and efficient process for claiming and reimbursing expenses
- ii. Compliance with [Revenue](#) procedures
- iii. Spend insights for the Placement programme
- iv. Fairness and equity in the payment of expenses

### 4. Principles

- 4.1. Placement is a mandatory component of the B.Ed., PME, B.Sc. Ed. Studies, B.Sc. ECE and the PDEFE courses.
- 4.2. Students can undertake Placement in a variety of settings and geographic locations.
- 4.3. Students must receive a visit from a Marino Institute of Education (MIE) Placement tutor/mentor/supervisor when on placement<sup>1</sup>.
- 4.4. Due diligence in the payment of expenses is central to the work of MIE.

### 5. Definitions

Definitions relating to travel and subsistence rates are found on the [Revenue website](#).

### 6. Procedure

- 6.1. Rates Claimable – Meals and Accommodation

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<sup>1</sup> See [Mentoring Policy for Students on School Placement](#)

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- i. A maximum amount of **€14** is claimable for lunch. Receipts must be furnished to support the amount claimed.
- ii. A maximum amount of **€100** is claimable for an overnight stay for those staff members working for a full day, or after 6 pm, more than 100km from the MIE and their home. A maximum amount of **€33** is claimable for an evening meal. Receipts must be furnished to support this. Claims for expenses which are not accompanied by receipts will not be paid.
- iii. In exceptional circumstances, where there is no available overnight accommodation within this rate, staff may be permitted to claim a higher amount, subject to prior approval of the Programme/Placement Co-ordinator. The expense claim must record the efforts made to find suitable accommodation.
- iv. A maximum amount of **€30** per night may be claimed for gratuities to hosts for staff members staying in private accommodation working for a full day, or after 6 pm, more than 100km from the MIE and their home.
- v. All claims must be completed electronically, printed and signed before being submitted with all necessary receipts to MIE.
- vi. Prior authorisation should be obtained for any international travel. In such cases, the cost of flights, etc., should be the lowest available.

### 6.2. Rates Claimable - Travel Expenses

- i. The mileage allowance is at the rate set out on the expenses claim form and is reviewed from time to time. The rates applying are in accordance with the latest public sector rates.
- ii. The rate varies depending on engine size and cumulative business mileage in a financial year (beginning 1<sup>st</sup> August) – it is therefore in your interest to keep a running total of cumulative kilometres claimed during the financial year (1<sup>st</sup> August to 31<sup>st</sup> July). Travel expenses paid to internal Placement tutors for Placement visits are paid from home or MIE, whichever is closer. Travel expenses for associate Placement tutors may be paid from home\*. Associate Placement tutors can claim mileage to cover placement observation visits, mentoring visits<sup>2</sup>, shadowing visits and attendance

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<sup>2</sup> See [Mentoring Policy for Students on School Placement](#)

at meetings (general Continuing Professional Development<sup>3</sup> meetings, mentoring meetings and meetings with students)\*.

- iii. If more than one staff member is travelling to the same job then arrangements should be made for those staff members to travel together. No unnecessary dual payments will be made for the same journey. Authorisation from the Head of Department/budget holder should be obtained before incurring any travel expenses.

*\*In accordance with instructions received from the Revenue Commissioners travel expenses are taxable, for trips to/from MIE and where the distance claimed from home to school is greater than from MIE to school. Staff are asked to highlight any such items on expenses claims.*

### 6.3. Frequency and Timing of Claims

Staff paid on the monthly payroll system are paid on the last Thursday of each month directly to their bank account. Staff paid weekly are paid by transfer to their bank account each Thursday. Placement Programme Co-ordinators will advise deadline dates for submission of expense claims, to ensure that the claim can be processed as part of the monthly payroll run. Travel and other expenses may only be claimed once per pay period i.e. once a month for salaried staff. Any claims received late will not be paid until the following month.

### 6.4. Codes

- i. The expenditure code for travel, food and accommodation is **5004**.
- ii. The department code for expenses on Placements is:
  - B.Ed., PME: **201**
  - B.Sc. Ed. Studies: **214**
  - PDEFE: **217**
  - B.Sc. ECE: **221**

- 6.5. All travel expenses must be agreed before expenditure occurs. This authorisation should be obtained, and the expenses claim form authorised by the Course Leader before being presented to the Finance Office for payment.

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<sup>3</sup> See [Continuing Professional Development](#)

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6.6. The School Placement/Programme Administration Office will audit all claims to ensure accuracy, and in the case of inaccuracy the matter will be discussed with the Course Leader to ensure claims are kept within the guidelines set out below.

## **7. Responsibility**

The overall responsibility for this policy lies with the Chief Financial Officer and the Placement Co-ordinator.

## **8. Related Documents**

- 8.1. [Irish Revenue Commissioners Travel and Subsistence Rates](#)
- 8.2. Expense Claim Form
- 8.3. [Mentoring Policy for Students on School Placement](#)
- 8.4. [Continuing Professional Development](#)