



An Roinn Airgeadais  
Department of Finance

73-79,  
Sráid an Mhóta Íocht.,  
Baile Átha Cliath 2,  
Éire.

73-79,  
Lower Mount Street,  
Dublin 2,  
Ireland.

Telephone: 353-1 676 7571  
Facsimile: 353-1 604 5710  
353-1 604 5719  
353-1 604 5499  
LoCall: 1890 66 10 10  
VPN: 8109  
<http://www.irlgov.ie/finance>

Ref: E105/8/75

30 April 2004

**Circular 14/2004: Subsistence Allowances Abroad**

A Dhuine Uasail

1. I am directed by the Minister for Finance to refer to the rates of subsistence allowance payable to civil servants in respect of absences abroad on official business, as set out in the Appendix to Circular 14/2004. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1 May 2004. However, in any case where the application of these rates as and from that date would result in a reduction in the total amount payable to an officer by way of subsistence in respect of a visit abroad, this Circular may, in that case, be deemed to take effect from 31 May 2004.

2. Expenditure on travel and subsistence must continue to be strictly appraised and monitored. Officers who travel abroad should limit reimbursable expenditure to the minimum consistent with the requirements of the visit. Heads of Departments should continue to ensure that only essential travel is undertaken and that the number of officers on any official journey is kept to the absolute minimum.

3. Any enquiries about this Circular from Departments should be made by e-mail to [travel.policy@finance.gov.ie](mailto:travel.policy@finance.gov.ie). Personal enquiries from individual officers and enquiries regarding rates applicable to locations which are not listed in the Appendices, should be addressed to the Personnel Unit of the employing Department/Office.

Mise le meas

J. O'Connell  
Assistant Secretary

<b>SUBSISTENCE ALLOWANCES APPLICABLE FROM 1 MAY 2004</b>
--

N.B. Officers travelling to destinations which are not included in this Appendix should confirm the appropriate subsistence rates with the Personnel Unit of their employing Department/Office prior to departure.

Except in the case of Britain & Nth Ireland, the following rates are those appropriate to an officer eligible for Class A home rates.

In respect of other officers, the rates shown should be multiplied by the fraction:

Officer's home rate divided by Class A home rate

COUNTRY (Currency)	Night Rate 24 hours	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
<b>BRITAIN &amp; NTH IRELAND (£ Sterling)</b>				
Officers eligible for Class A home rates:				
London	123.90	61.95	41.30	20.65
Northern Ireland	105.33	52.67	35.10	17.55
Elsewhere	85.85	42.93	28.62	14.31
Officers eligible for Class B home rates:				
London	111.51	55.76	37.17	18.59
Northern Ireland	94.64	47.32	31.55	15.77
Elsewhere	63.15	31.58	21.05	10.53
All other Officers				
London	92.93	46.47	30.98	15.49
Northern Ireland	79.15	39.58	26.39	13.19
Elsewhere	48.85	24.43	16.28	8.14
<b>AUSTRIA (euro) *</b>				
Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna	158.00	79.00	52.67	26.33
<b>BELGIUM (euro)</b>				
Brussels	(see note 1)	113.00	75.33	37.67
Elsewhere	(see note 8)	93.00	62.00	31.00
<b>CANADA (Canadian \$) *</b>				
Montreal - Dec, Jan & Feb	271.00	135.50	90.33	45.17
- Mar, Apr & Nov	278.00	139.00	92.67	46.33
- May to Aug	410.00	205.00	136.67	68.33
- Sept & Oct	317.00	158.50	105.67	52.83
Ottawa	342.00	171.00	114.00	57.00
Toronto from 01/05 - 31/12	335.00	167.50	111.67	55.83
01/01 - 30/04	305.00	152.50	101.67	50.83
<b>CZECH REPUBLIC (Korunas &amp; euro) *</b>				
Prague	B&B (of €135) plus	(see note 4)	2,664.00	1,776.00
				888.00
<b>DENMARK (Krone)</b>				
Copenhagen	1,631.00	815.50	543.67	271.83
Elsewhere	Room plus	(see note 3)	744.00	496.00
				248.00
<b>FINLAND (euro)*</b>				
Helsinki	218.00	109.00	72.67	36.33
<b>FRANCE (euro) *</b>				
Paris	290.00	145.00	96.67	48.33
Strasbourg	254.00	127.00	84.67	42.33
Elsewhere	65.00	(see note 8)	97.50	65.00
				32.50
<b>GERMANY (euro)</b>				
Berlin	206.00	103.00	68.67	34.33
Bonn	178.00	89.00	59.33	29.67
Dusseldorf	145.00	72.50	48.33	24.17
Frankfurt	208.00	104.00	69.33	34.67
Hamburg	200.00	100.00	66.67	33.33
Munich	265.00	132.50	88.33	44.17
Stuttgart	193.00	96.50	64.33	32.17
Elsewhere	59.00	(see note 8)	88.50	59.00
				29.50
<b>GREECE (euro) *</b>				
Athens	170.00	85.00	56.67	28.33
<b>HUNGARY (Forints &amp; euro) *</b>				
Budapest	B&B of €93 plus (Forints)	(see note 7)	16,486.50	10,991.00
				5,495.50
<b>ICELAND (Krona) *</b>				
Reykjavik	27,695.00	13,847.50	9,231.67	4,615.83

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
<b>ITALY (euro) *</b>					
Bologna, Florence, Genoa, Milan		274.00	137.00	91.33	45.67
Turin & Venice					
Naples & Rome		207.00	103.50	69.00	34.50
<b>JAPAN (Yen) *</b>					
Tokyo		29,055.00	14,527.50	9,685.00	4,842.50
Elsewhere	B&B plus	10,024.00	15,036.00	10,024.00	5,012.00
<b>LUXEMBOURG (euro) *</b>					
Luxembourg		268.00	134.00	89.33	44.67
<b>NETHERLANDS (euro)</b>					
Amsterdam		222.00	111.00	74.00	37.00
The Hague		210.00	105.00	70.00	35.00
Elsewhere		70.00	(see note 3) 70.00	46.67	23.33
<b>NORWAY (Kroner) *</b>					
Oslo	Weekday	2,338.00	1,169.00	779.33	389.67
	Weekend	1,953.00	(see note 6) 976.50	651.00	325.50
<b>POLAND (Zlotys &amp; euro) *</b>					
Warsaw	B&B of 89 euro plus (Zlotys)	220.00	(see note 5) 330.00	220.00	110.00
<b>PORTUGAL (euro) *</b>					
Lisbon		124.00	62.00	41.33	20.67
Oporto		145.00	72.50	48.33	24.17
Elsewhere			(see note 2)		
<b>SPAIN (euro) *</b>					
Barcelona		189.00	94.50	63.00	31.50
Madrid		215.00	107.50	71.67	35.83
Elsewhere		57.00	(see note 3) 57.00	38.00	19.00
<b>SWEDEN (Sek) *</b>					
Stockholm		2,523.00	1,261.50	841.00	420.50
<b>SWITZERLAND (Sw Francs) *</b>					
Geneva		345.00	172.50	115.00	57.50
Zurich		348.00	174.00	116.00	58.00
Elsewhere			(see note 2)		
<b>USA (Dollars) *</b>					
Boston		347.00	173.50	115.67	57.83
Chicago		279.00	139.50	93.00	46.50
New York		334.00	167.00	111.33	55.67
San Francisco		312.00	156.00	104.00	52.00
Washington DC		355.00	177.50	118.33	59.17

\* Rates are available for other locations in these countries on request from Personnel Units

#### NOTES

1. Vouched cost of room plus conference rate is applicable to all officers travelling to Brussels on overnight visits.
2. Night Rate & Conference Rate = Vouched cost of accommodation plus 3 meals, plus £4 sterling.  
10 hours rate = vouched cost of 2 meals. 5 hours rate = vouched cost of 1 meal.
3. Night Rate = Vouched cost of accommodation (room only), plus the allowance indicated.
4. Night Rate = Vouched cost of accommodation and breakfast to a limit of €135 euro plus allowance indicated.
5. Night Rate = Vouched cost of accommodation and breakfast to a limit of €89 euro plus allowance indicated.
6. Weekend = Friday, Saturday and Sunday
7. Night Rate = Vouched cost of accommodation and breakfast to a limit of €105 euro (B&B limit), plus amount indicated.
8. Night Rate = Vouched cost of accommodation and breakfast plus amount indicated.