

An Roinn Airgeadais Department of Finance

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Ref: E105/8/75

3 September 2004

Circular 25/2004: 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 25/2004. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1 September 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 September 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. 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

SUBSISTENCE ALLOWANCES APPLICABLE FROM 1 SEPTEMBER 2004

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, their rates are calculated at 90% of values shown.

Minimum salary for A rate is currently €53977 for modified PRSI and €56815 for full PRSI.

COUNTRY (Currency)		Night Rate 24 hours		Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
BRITAIN & NTH IRELAND (£ Sterling)						
Officers eligible for Class A home rates:						
	London	123.90		61.95	41.30	20.65
	Northern Ireland	107.20		53.60	35.73	17.87
Officers eligible for Class B home rates:	Elsewhere	85.85		42.93	28.62	14.31
Officers eligible for Class B flome rates.	London	111.51		55.76	37.17	18.59
	Northern Ireland	96.32		48.16	32.11	16.05
	Elsewhere	63.15		31.58	21.05	10.53
AUSTRIA (euro) *						
Bregenz, Graz, Insbruck, Klagenfurt,		158.00		79.00	52.67	26.33
Linz, Salzburg, Vienna						
BELGIUM (euro)						
Brussels			(see note 1)	113.00	75.33	37.67
Elsewhere	•	62.00	(see note 8)	93.00	62.00	31.00
CANADA (Canadian \$) *						
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
CZECH REPUBLIC (Korunas & euro) *		4 770 00	4	0.004.00	4.770.00	200.00
Prague		1,776.00	(see note 4)	2,664.00	1,776.00	888.00
DENMARK (Krone)				0.15.50	540.07	074.00
Copenhagen		1,631.00		815.50	543.67	271.83
Elsewhere		781.00	(see note 3)	781.00	520.67	260.33
FINLAND (euro)*				100.00	70.07	00.00
Helsinki		218.00		109.00	72.67	36.33
FRANCE (euro) *						
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
GERMANY (euro)						
Berlin		200.00		100.00	66.67	33.33
Bonn		178.00		89.00	59.33	29.67
Dusseldorf		145.00		72.50	48.33	24.17
Frankfurt		219.00		109.50	73.00	36.50
Hamburg		200.00		100.00	66.67	33.33
Munich		265.00		132.50 96.50	88.33 64.33	44.17 32.17
Stuttgart Elsewhere		193.00 59.00	(see note 8)	88.50	59.00	29.50
			·			
GREECE (euro) * Athens		170.00		85.00	56.67	28.33
HINCARY (Forinte & ours) *						
HUNGARY (Forints & euro) * Budapest		10,991.00	(see note 7)	16,486.50	10,991.00	5,495.50
ICEL AND (Krone) *						
ICELAND (Krona) * Reykjavik		27,695.00		13,847.50	9,231.67	4,615.83
I NO yn Javik		21,080.00		10,071.00	3,231.07	7,010.00

Turin & Venice Naples & Rome 207.00 103.50 69.00 34.50 JAPAN (Yen)* Tokyo Elsewhere 29,055.00 10,024.00 (see note 8) 15,036.00 10,024.00 89.33 44.67 NETHERLANDS (euro) Amsterdam 222.00 111.00 74.00 37.00 18ee note 3) 70.00 19.00 70.00 35.00 Elsewhere 300.00 11.169.00 779.33 389.67 NORWAY (Kroner)* Oslo Weekday 1,953.00 1,953.00 1,169.00 779.33 389.67 Weekend 1,953.00 (see note 5) 330.00 220.00 110.00 PORTUGAL (euro)*	COUNTRY (Currency)		Night Rate (24 hours)		Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
Balogna Florence, Genoa, Milan	ITALY (ours) *						
Naples & Rome			321.00		160.50	107.00	53.50
JAPAN (Yen)*	Turin & Venice						
Tokyo	Naples & Rome		207.00		103.50	69.00	34.50
Elsewhere 10,024.00 (see note 8) 15,036.00 10,024.00 5,012.00	JAPAN (Yen) *						
LUXEMBOURG (euro)* Luxembourg 268.00 134.00 89.33 44.67 NETHERLANDS (euro) Amsterdam 222.00 110.00 74.00 35.00 Elsewhere 70.00 (see note 3) 70.00 46.67 23.33 NORWAY (Kroner)* 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 POLAND (Zlotys & euro)* Warsaw 220.00 (see note 5) 330.00 220.00 110.00 PORTUGAL (euro)* Lisbon 124.00 72.50 48.33 20.67 Oporto 145.00 72.50 48.33 20.67 Oporto 145.00 72.50 48.33 20.67 Elsewhere 319.00 94.50 63.00 31.50 Barcelona 189.00 94.50 63.00 31.50 Barcelona 189.00 94.50 63.00 31.50 Barcelona 189.00 94.50 63.00 31.50 Barcelona 189.00 97.50 71.67 35.83 Elsewhere 57.00 (see note 3) 57.00 38.00 19.00 SWEDEN (Sek)* Switzerland (Sw Francs)* Geneva 345.00 172.50 115.00 57.50 Zurich 348.00 174.00 116.00 58.00 Elsewhere (see note 2) USA (Dollars)* Boston 347.00 173.50 115.67 57.83 Chicago 347.00 173.50 115.67 57.83 Chicago 379.00 139.50 93.00 46.50 New York 534.00 179.00 119.95 93.00 46.50							4,842.50
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NETHERLANDS (euro) Arnsterdam							
Amsterdam The Hague	Luxembourg		268.00		134.00	89.33	44.67
Part							
Elsewhere 70.00 (see note 3) 70.00 46.67 23.33 NORWAY (Kroner)* Osio Weekday 2,338.00 1,169.00 779.33 389.67 POLAND (Zlotys & euro)* Warsaw 220.00 (see note 5) 330.00 220.00 110.00 PORTUGAL (euro)* Lisbon 124.00 62.00 41.33 20.67 Oporto 145.00 72.50 48.33 24.17 Elsewhere (see note 2) SPAIN (euro)* 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 SWEDEN (Sek)* Stockholm 2,523.00 1,261.50 841.00 420.50 SWITZERLAND (Sw Francs)* Geneva 346.00 172.50 115.00 57.50 ZSWITZERLAND (Sw Francs)* Geneva 346.00 172.50 116.00 58.00 Elsewhere (see note 2) USA (Dollars)* Osciolary (See note 2) USA (Dollars) (See note 2) USA (Dollars) (See note 2)							37.00
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New York 334.00 167.00 111.33 55.67							
Jan 1 ranoiss 104.00 104.00 J2.00							
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.

- Night Rate = Vouched cost of accommodation and breakfast to a limit of€135 euro plus allowance indicated.
 Night Rate = Vouched cost of accommodation and breakfast to a limit of€89 euro plus allowance indicated.
 Weekend = Friday, Saturday and Sunday
 Night Rate = Vouched cost of accommodation and breakfast to a limit of€93 euro (B&B limit), plus amount indicated.
 Night Rate = Vouched cost of accommodation and breakfast plus amount indicated.