



An Roinn Airgeadais
Department of Finance

73-79, Sráid an Mhóta locht., 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
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Ref: E105/8/75

7th September 2005

Circular 27/2005: 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 27/05. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1st September 2005. 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 be deemed to take effect from 30th September 2005.

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.

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J. O'Connell
Assistant Secretary

SUBSISTENCE ALLOWANCES APPLICABLE FROM 1st September 2005
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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 €57,630 for modified PRSI and €60,660 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	109.02	54.51	36.34	18.17
	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	100.41	50.21	33.47	16.74
	Elsewhere	63.15	31.58	21.05	10.53
AUSTRIA (euro) *					
Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna		169.00	84.50	56.33	28.17
BELGIUM (euro)					
Brussels ^		See notes below	105.50	70.33	35.17
Elsewhere	B&B plus	50.00	75.00	50.00	25.00
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		365.00	182.50	121.67	60.83
Toronto		318.00	159.00	106.00	53.00
CHINA (Renminbi & dollar)*					
Beijing/Peking	B&B (\$138) + Renminbi	573.00	859.50	573.00	286.50
CROATIA (Kuna)*					
Zagreb		1,406.00	703.00	468.67	234.33
CZECH REPUBLIC (Korunas) *					
Prague		5,408.00	2704.00	1802.67	901.33
DENMARK (Krone)					
Copenhagen		1,690.00	845.00	563.33	281.67
Elsewhere	Room plus	790.00	790.00	526.67	263.33
FINLAND (euro)*					
Helsinki		218.00	109.00	72.67	36.33
FRANCE (euro) *					
Paris		292.00	146.00	97.33	48.67
Strasbourg		174.00	87.00	58.00	29.00
Elsewhere	B&B plus	66.00	99.00	66.00	33.00
GERMANY (euro)					
Berlin		200.00	100.00	66.67	33.33
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		210.00	105.00	70.00	35.00
Stuttgart		193.00	96.50	64.33	32.17
Elsewhere	B&B plus	59.00	88.50	59.00	29.50

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
GREECE (euro) *					
Athens		259.00	129.50	86.33	43.17
HUNGARY (Forints & euro) *					
Budapest	B&B (€95) plus forints	11,393.00	17,089.50	11,393.00	5,696.50
ITALY (euro) *					
Bologna, Florence, Genoa, Milan		321.00	160.50	107.00	53.50
Turin & Venice					
Naples & Rome		183.00	91.50	61.00	30.50
JAPAN (Yen) *					
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
LUXEMBOURG (euro) *					
Luxembourg		285.00	142.50	95.00	47.50
NETHERLANDS (euro)					
Amsterdam		222.00	111.00	74.00	37.00
The Hague		233.00	116.50	77.67	38.83
Elsewhere	Room plus	81.00	81.00	54.00	27.00
NORWAY (Kroner) *					
Oslo	Monday to Thursday	2,482.00	1,241.00	827.33	413.67
	Friday to Sunday	2,027.00	1013.50	675.67	337.83
POLAND (Zlotys & euro) *					
Warsaw	B&B (€93) + zlotys	241.00	361.50	241.00	120.50
PORTUGAL (euro) *					
Lisbon		216.00	108.00	72.00	36.00
Oporto		223.00	111.50	74.33	37.17
Elsewhere #	Actuals + £4 sterling				
ROMANIA (Lei & Dollars)*					
Bucharest ~	B&B (\$165) + Lei	1,395,000	2,092,500	1,395,000	697,500
SLOVAKIA (euro & Korunas)*					
Bratislava	B&B (€112) + Korunas	1,348.00	674.00	449.33	224.67
SLOVENIA (euro & Slovenian Tolars)*					
Ljubljana	B&B (€120) + Tolars	9,063.00	13,594.50	9,063.00	4,531.50
SPAIN (euro) *					
Barcelona		239.00	119.50	79.67	39.83
Madrid		230.00	115.00	76.67	38.33
Elsewhere	Room plus	66.00	66.00	44.00	22.00
SWEDEN (Sek) *					
Stockholm		2,523.00	1,261.50	841.00	420.50
SWITZERLAND (Sw Francs) *					
Geneva		330.00	165.00	110.00	55.00
Elsewhere #	Actuals + £4 sterling				
USA (Dollars) *					
Boston		348.00	174.00	116.00	58.00
Chicago		279.00	139.50	93.00	46.50
New York		285.00	142.50	95.00	47.50
San Francisco		260.00	130.00	86.67	43.33
Washington		355.00	177.50	118.33	59.17

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

Actuals = Vouched cost of accommodation plus three meals

^ Brussels : Vouched cost of room plus the conference rate is applicable to all officers travelling to Brussels on overnight visits

~ Romania is revaluing their currency, the old rate is shown: for new Lei divide by 10,000