



An Roinn Airgeadais
Department of Finance

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Circular 38/2005: 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 38/05. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1st January 2006. 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 31st January 2006.

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 1st January 2006
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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 €58,484 for modified PRSI and €61,570 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	135.35	67.68	45.12	22.56
Northern Ireland	109.02	54.51	36.34	18.17
Elsewhere	93.78	46.89	31.26	15.63
Officers eligible for Class B home rates:				
London	121.81	60.91	40.60	20.30
Northern Ireland	100.41	50.21	33.47	16.74
Elsewhere	68.99	34.50	23.00	11.50
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)*				
Beijing/Peking	1,994.00	997.00	664.67	332.33
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 Room plus	73.00	73.00	48.67	24.33
GERMANY (euro)				
Berlin	200.00	100.00	66.67	33.33
Dusseldorf	160.00	80.00	53.33	26.67
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	60.00	90.00	60.00	30.00

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, Turin & Venice		284.00	142.00	94.67	47.33
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 (€112.00) + Korunas	1,349.00	2,023.50	1,349.00	674.50
SLOVENIA (euro & Slovenian Tolars)*					
Ljubljana	B&B (€109.70) + Tolars	8,279.00	12,418.50	8,279.00	4,139.50
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		2,710.00	1,355.00	903.33	451.67
SWITZERLAND (Sw Francs) *					
Geneva		343.00	171.50	114.33	57.17
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