



**An Roinn Airgeadais
Department of Finance**

Ref: E105/8/75

1st September 2006

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Circular 27/2006: 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 27/06. 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 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 30th September 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 SEPTEMBER 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.

The following rates are those appropriate to officers eligible for the class A rate of subsistence when travelling abroad on official duty. The appropriate amount for other officers is 90% of the relevant listed rate.

COUNTRY (Currency)		Night Rate 24 hours	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
AUSTRIA (euro) *					
Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna		169.00	84.50	56.33	28.17
BELGIUM (euro)					
Brussels ^		See notes below	114.50	76.33	38.17
Elsewhere	B&B plus	60.00	90.00	60.00	30.00
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 - January - April		296.00	148.00	98.67	49.33
- May, June, September - December		366.00	183.00	122.00	61.00
- July & August		300.00	150.00	100.00	50.00
Toronto - from November to April	Room of \$155 plus	129.00	129.00	86.00	43.00
- from May to October	Room of \$187 plus	129.00	129.00	86.00	43.00
CHINA (Renminbi)*					
Beijing/Peking		1,994.00	997.00	664.67	332.33
CROATIA (Kuna)*					
Zagreb		1,320.00	660.00	440.00	220.00
CZECH REPUBLIC (Korunas) *					
Prague		5,408.00	2704.00	1802.67	901.33
DENMARK (Krone)					
Copenhagen		1,820.00	910.00	606.67	303.33
Elsewhere	Room plus	825.00	825.00	550.00	275.00
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	78.00	78.00	52.00	26.00
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
GREAT BRITAIN & NTH IRELAND (£ Sterling)					
London		135.35	67.68	45.12	22.56
Northern Ireland		110.62	55.31	36.87	18.44
Elsewhere		93.78	46.89	31.26	15.63

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 (€109.00) plus forints	12,538.00	18,807.00	12,538.00	6,269.00
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		239.00	119.50	79.67	39.83
Elsewhere	Room plus	81.00	81.00	54.00	27.00
NORWAY (Kroner) *					
Oslo	Monday to Thursday	2,456.00	1,228.00	818.67	409.33
	Friday to Sunday	2,001.00	1000.50	667.00	333.50
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 (Ron & Dollars)*					
Bucharest	B&B (\$169) + Ron	163	244.50	163	81.50
SLOVAKIA (Korunas)*					
Bratislava		6,039.00	3,019.50	2,013.00	1,006.50
SLOVENIA (euro & Slovenian Tolars)*					
Ljubljana 16 Dec - 28 Feb & 14 July - 31 Aug	B&B (€110) + Tolars	11,918.00	17,877.00	11,918.00	5,959.00
from 01 March - 13 July & 01 Sept - 15 Dec	B&B (€132) + Tolars	11,919.00	17,878.50	11,919.00	5,959.50
SPAIN (euro) *					
Barcelona		247.00	123.50	82.33	41.17
Madrid		237.00	118.50	79.00	39.50
Elsewhere	Room plus	75.00	75.00	50.00	25.00
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		407.00	203.50	135.67	67.83
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