

Ref: E105/8/75

20<sup>th</sup> December 2006

**Circular 45/2006: 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 45/06. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1<sup>st</sup> January 2007. 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 2007.

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.

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Ciaran Connolly  
Assistant Secretary

<b>SUBSISTENCE ALLOWANCES APPLICABLE FROM 1st JANUARY 2007</b>
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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
<b>AUSTRIA (euro) *</b>				
Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna	169.00	84.50	56.33	28.17
<b>BELGIUM (euro)</b>				
Brussels ^	See notes below	114.50	76.33	38.17
Elsewhere B&B plus	60.00	90.00	60.00	30.00
<b>CANADA (Canadian \$) *</b>				
Montreal - Nov to Apr	304.00	152.00	101.33	50.67
- May to Aug	320.00	160.00	106.67	53.33
- Sept & Oct	347.00	173.50	115.67	57.83
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 January to April	285.00	285.00	190.00	95.00
- from May to October	317.00	317.00	211.33	105.67
- from November to December	285.00	285.00	190.00	95.00
<b>CHINA (Renminbi)*</b>				
Beijing/Peking	1,994.00	997.00	664.67	332.33
<b>CROATIA (Kuna)*</b>				
Zagreb	1,320.00	660.00	440.00	220.00
<b>CZECH REPUBLIC (Korunas) *</b>				
Prague	5,408.00	2704.00	1802.67	901.33
<b>DENMARK (Krone)</b>				
Copenhagen	1,820.00	910.00	606.67	303.33
Elsewhere Room plus	825.00	825.00	550.00	275.00
<b>FINLAND (euro)*</b>				
Helsinki	218.00	109.00	72.67	36.33
<b>FRANCE (euro) *</b>				
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
<b>GERMANY (euro)</b>				
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
<b>GREAT BRITAIN &amp; NTH IRELAND (£ Sterling)</b>				
London	139.76	69.88	46.59	23.29
Northern Ireland	110.62	55.31	36.87	18.44
Elsewhere	96.84	48.42	32.28	16.14

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
<b>GREECE (euro) *</b>					
Athens		259.00	129.50	86.33	43.17
<b>HUNGARY (Forints &amp; euro) *</b>					
Budapest	B&B (€114.50) plus forints	15,039.00	22,558.50	15,039.00	7,519.50
<b>ITALY (euro) *</b>					
Bologna, Florence, Genoa, Milan, Turin & Venice		284.00	142.00	94.67	47.33
Naples & Rome		183.00	91.50	61.00	30.50
<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		285.00	142.50	95.00	47.50
<b>NETHERLANDS (euro)</b>					
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
<b>NORWAY (Kroner) *</b>					
Oslo		2,565.00	1,282.50	855.00	427.50
<b>POLAND (Zlotys &amp; euro) *</b>					
Warsaw	B&B (€93) + zlotys	241.00	361.50	241.00	120.50
<b>PORTUGAL (euro) *</b>					
Lisbon		216.00	108.00	72.00	36.00
Oporto		223.00	111.50	74.33	37.17
Elsewhere #	Actuals + £4 sterling				
<b>ROMANIA (Ron &amp; Dollars)*</b>					
Bucharest	B&B (\$169) + Ron	163	244.50	163	81.50
<b>SLOVAKIA (Korunas)*</b>					
Bratislava		6,039.00	3,019.50	2,013.00	1,006.50
<b>SLOVENIA (euro &amp; Slovenian Tolars)*</b>					
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
<b>SPAIN (euro) *</b>					
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
<b>SWEDEN (Sek) *</b>					
Stockholm		2,710.00	1,355.00	903.33	451.67
<b>SWITZERLAND (Sw Francs) *</b>					
Geneva		343.00	171.50	114.33	57.17
Elsewhere #	Actuals + £4 sterling				
<b>USA (Dollars) *</b>					
Boston		407.00	203.50	135.67	67.83
Chicago		346.00	173.00	115.33	57.67
New York		285.00	142.50	95.00	47.50
San Francisco		308.00	154.00	102.67	51.33
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