



**An Roinn Airgeadais  
Department of Finance**

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31<sup>th</sup> December 2007

**Circular 41/2007: 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 41/07. 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 2008. 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 2008.

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.

Mise le meas

Ciaran Connolly  
Assistant Secretary

<b>SUBSISTENCE ALLOWANCES APPLICABLE FROM 1st January 2008</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	174.00	87.00	58.00	29.00
<b>BELGIUM (euro)</b>				
Brussels ^	See notes below	116.50	77.67	38.83
Elsewhere B&B plus	55.00	82.50	55.00	27.50
<b>CANADA (Canadian \$) *</b>				
Montreal - Nov to Apr	324.00	162.00	108.00	54.00
- May to Oct	369.00	184.50	123.00	61.50
Ottawa - January - February	365.00	182.50	121.67	60.83
- Mar - Apr, July - Aug, Nov - Dec	320.00	160.00	106.67	53.33
- May - Jun, Sep - Oct	377.00	188.50	125.67	62.83
Toronto - from November to April	294.00	147.00	98.00	49.00
- from May to October	321.00	160.50	107.00	53.50
<b>CHINA (Renminbi)*</b>				
Beijing/Peking	2,339.00	1169.50	779.67	389.83
<b>CROATIA (Kuna)*</b>				
Zagreb	1,241.00	620.50	413.67	206.83
<b>CZECH REPUBLIC (Korunas) *</b>				
Prague	5,805.00	2902.50	1935.00	967.50
<b>DENMARK (Krone)</b>				
Copenhagen	1,918.00	959.00	639.33	319.67
Elsewhere Room plus	819.00	819.00	546.00	273.00
<b>FINLAND (euro)*</b>				
Helsinki	207.00	103.50	69.00	34.50
<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	81.00	81.00	54.00	27.00
<b>GERMANY (euro)</b>				
Berlin	221.00	110.50	73.67	36.83
Dusseldorf	162.00	81.00	54.00	27.00
Frankfurt	use elsewhere rate			
Hamburg	use elsewhere rate			
Munich	209.00	104.50	69.67	34.83
Stuttgart	use elsewhere rate			
Elsewhere	Actuals plus €10			
<b>GREAT BRITAIN &amp; NTH IRELAND (£ Sterling)</b>				
London	159.76	79.88	53.25	26.63
Northern Ireland	113.77	56.89	37.92	18.96
Elsewhere	112.00	56.00	37.33	18.67

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
<b>GREECE (euro) *</b>					
Athens		188.00	94.00	62.67	31.33
<b>HUNGARY (Forints &amp; euro) *</b>					
Budapest	B&B (€125.00) plus forints	14,909.00	22,363.50	14,909.00	7,454.50
<b>ITALY (euro) *</b>					
Bologna, Florence, Genoa, Milan, Turin & Venice		291.00	145.50	97.00	48.50
Naples & Rome		227.00	113.50	75.67	37.83
<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		202.00	101.00	67.33	33.67
The Hague		245.00	122.50	81.67	40.83
Elsewhere	Room plus	82.00	82.00	54.67	27.33
<b>NORWAY (Kroner) *</b>					
Oslo		1,705.00	852.50	568.33	284.17
<b>POLAND (Zlotys &amp; euro)</b>					
Everywhere (including Warsaw)	B&B (€100) + zlotys	347.00	520.50	347.00	173.50
<b>PORTUGAL (euro) *</b>					
Lisbon		216.00	108.00	72.00	36.00
Oporto		201.00	100.50	67.00	33.50
Elsewhere #	Actuals + €10				
<b>ROMANIA (Ron &amp; Dollars)*</b>					
Bucharest	B&B (€134.40) + Ron	191	286.50	191	95.50
<b>SLOVAKIA (Korunas)</b>					
Bratislava		6,049.00	6049.00	4032.67	2016.33
Elsewhere #	Actuals + €10				
<b>SLOVENIA (euro)</b>					
Ljubljana 16 Dec - 28 Feb & 14 July - 31 Aug	B&B (€110)	49.73	74.60	49.73	24.87
from 01 March - 13 July & 01 Sept - 15 Dec	B&B (€132)	49.73	74.60	49.73	24.87
Elsewhere #	Actuals + €10				
<b>SPAIN (euro) *</b>					
Barcelona		246.00	123.00	82.00	41.00
Madrid		241.00	120.50	80.33	40.17
Elsewhere	Room plus	79.00	79.00	52.67	26.33
<b>SWEDEN (Sek)</b>					
Stockholm		2,710.00	1,355.00	903.33	451.67
Elsewhere #	Actuals + €10				
<b>SWITZERLAND (Sw Francs) *</b>					
Geneva		354.00	177.00	118.00	59.00
Elsewhere #	Actuals + €10				
<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 & three meals plus €10 for incidental expenses.

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