

Ref: E105/8/75

7th May 2008

Circular 11/2008: 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 11/08. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1st May 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 May 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. 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

Brendan Duffy
Assistant Secretary

Country	City	Currency	Overnight				Conference	10 Hour	5 Hour	
AFGHANISTAN	Kabul *	US\$				111.00	55.50	37.00	18.50	
AFGHANISTAN	elsewhere*									
ALBANIA	Tirana	LEK	room of	110.00	euro	plus	7,775.00	7,775.00	5,183.33	2,591.67
ALBANIA	Elsewhere *									
ALGERIA	Algiers	Algerian Dinars				21,436.00	10,718.00	7,145.33	3,572.67	
ALGERIA	Elsewhere * (includes Annaba & Oran)	Algerian Dinars								
ANDORRA - See Spain										
ANGOLA	all locations	Readjkwanza	room of	198.00	US\$	plus	8,279.00	8,279.00	5,519.33	2,759.67
ANGUILLA	Anguilla	US\$				309.00	154.50	103.00	51.50	
ANGUILLA	Elsewhere *	US\$								
ANTIGUA & BARBUDA	St. Johns	EC\$	Room of	196.00	US\$	plus	345.00	345.00	230.00	115.00
ANTIGUA & BARBUDA	Elsewhere *	EC\$								
ARGENTINA	Buenos Aires	Argentina Pesos				924.00	462.00	308.00	154.00	
ARGENTINA	Elsewhere *	Argentina Pesos								
ARMENIA	Yerevan	Dram				79,070.00	39,535.00	26,356.67	13,178.33	
ARMENIA	Elsewhere *	Dram								
ASCENSION ISLAND	Ascension Island *									
ASCENSION ISLAND	Elsewhere *									
AUSTRALIA	Adelaide	Australian \$				328.00	164.00	109.33	54.67	
AUSTRALIA	Brisbane	Australian \$				360.00	180.00	120.00	60.00	
AUSTRALIA	Canberra	Australian \$				314.00	157.00	104.67	52.33	
AUSTRALIA	Darwin	Australian \$				275.00	137.50	91.67	45.83	
AUSTRALIA	Hobart	Australian \$				365.00	182.50	121.67	60.83	
AUSTRALIA	Melbourne	Australian \$				368.00	184.00	122.67	61.33	
AUSTRALIA	Perth	Australian \$				381.00	190.50	127.00	63.50	
AUSTRALIA	Sydney	Australian \$				390.00	195.00	130.00	65.00	
AUSTRALIA	Elsewhere *	Australian \$								
AUSTRIA	Bregenz, Graz, Innsbruck	Euro				181.00	90.50	60.33	30.17	
AUSTRIA	Klagenfurt, Linz, Salzburg, Vienna	Euro				181.00	90.50	60.33	30.17	
AUSTRIA	Elsewhere *	Euro								
AZERBAIJHAN	Baku	MANATS				231.00	115.50	77.00	38.50	
AZERBAIJHAN	Elsewhere *	MANATS								
BAHAMAS	Nassau *	US\$								
BAHAMAS	Elsewhere *	US\$								
BAHRAIN	Bahrain	BA DINARS				102.00	51.00	34.00	17.00	
BAHRAIN	Elsewhere *	BA DINARS								
BANGLADESH	Dhaka	Taka	room of	103.00	US\$	plus	1,948.00	1,948.00	1,298.67	649.33
BANGLADESH	Elsewhere *	Taka								

BARBADOS	Bridgetown	BARBADOS \$	room of	153.00	US\$	plus	157.00	157.00	104.67	52.33
BARBADOS	Elsewhere *	BARBADOS \$								
BELARUS	Minsk	US\$					200.00	100.00	66.67	33.33
BELARUS	Elsewhere *	US\$								
BELGIUM	Brussels	Euro				(See Note 1)	233.00	116.50	77.67	38.83
BELGIUM	Elsewhere	Euro					188.00	94.00	62.67	31.33
BELIZE	Belize City	BELIZE \$	room of	127.00	US\$	plus	156.00	156.00	104.00	52.00
BELIZE	Belmopan	BELIZE \$					221.00	110.50	73.67	36.83
BELIZE	Elsewhere *	BELIZE \$								
BENIN	all locations*	CFA FRANCS								
BERMUDA	Hamilton	BERMUDA \$					425.00	212.50	141.67	70.83
BERMUDA	Elsewhere *	BERMUDA \$								
BOLIVIA	Cochabamba	US\$					74.00	37.00	24.67	12.33
BOLIVIA	La Paz	US\$					115.00	57.50	38.33	19.17
BOLIVIA	Santa Cruz	US\$					98.00	49.00	32.67	16.33
BOLIVIA	Elsewhere*	US\$					76.00	38.00	25.33	12.67
BOSNIA-HERZGOVENA	Sarajevo	MARKA					237.00	118.50	79.00	39.50
BOSNIA-HERZGOVENA	Elsewhere *	MARKA								
BOTSWANA	Gaberone	PULA					865.00	432.50	288.33	144.17
BOTSWANA	Elsewhere *	PULA								
BRAZIL	Brasilia	REAL\$					393.00	196.50	131.00	65.50
BRAZIL	Rio de Janeiro	REAL\$					714.00	357.00	238.00	119.00
BRAZIL	Sao Paulo	REAL\$	Room of	150.00	US\$	plus	209.00	209.00	139.33	69.67
BRAZIL	Elsewhere *	REAL\$								
BRITAIN & NTH IRELAND	London	Sterling					159.76	79.88	53.25	26.63
BRITAIN & NTH IRELAND	Nothern Ireland	Sterling					113.77	56.89	37.92	18.96
BRITAIN & NTH IRELAND	Elsewhere	Sterling					112.00	56.00	37.33	18.67
BRITISH VIRGIN ISLANDS	Tortola	US\$					233.00	116.50	77.67	38.83
BRITISH VIRGIN ISLANDS	Elsewhere*	US\$								
BRUNEI	Bandar Seri Begawan	BRUNEI \$					325.00	162.50	108.33	54.17
BRUNEI	Elsewhere *	BRUNEI \$								
BULGARIA	Sofia	LEV					339.00	169.50	113.00	56.50
BULGARIA	Elsewhere *	LEV								
BURKINO FASO	all locations	CFA FRANCS				(Previously Upper Volta)				
BURMA (See under Myanmar)										
BURUNDI	Bujumbura	US\$					161.00	80.50	53.67	26.83
BURUNDI	Elsewhere *	US\$								
CAICOS ISLANDS	Caicos Islands *									
CAICOS ISLANDS	Elsewhere *									
CAMBODIA	Phnom Penh	US\$					174.00	87.00	58.00	29.00

CAMBODIA	Elsewhere *	US\$							
CAMEROON	Douala	CFA FRANCS	127,799		63,900	42,600	21,300		
CAMEROON	Yaounde	CFA FRANCS	143,829		71,915	47,943	23,972		
CAMEROON	Elsewhere*	CFA FRANCS							
CANADA	Calgary, Alberta	CANADIAN \$	306.00		153.00	102.00	51.00		
CANADA	Edmonton, Alberta	CANADIAN \$	211.00		105.50	70.33	35.17		
CANADA	Halifax, Nova Scotia Jan-Apr, Oct-Dec	CANADIAN \$	279.00		139.50	93.00	46.50		
CANADA	Halifax, Nova Scotia - from May - Sept	CANADIAN \$	349.00		174.50	116.33	58.17		
CANADA	Montreal - Jan - Apr, Nov - Dec	CANADIAN \$	324.00		162.00	108.00	54.00		
CANADA	Montreal - May - Oct	CANADIAN \$	369.00		184.50	123.00	61.50		
CANADA	Ottawa - Ontario Province Jan/Feb	CANADIAN \$	365.00		182.50	121.67	60.83		
CANADA	Ottawa - Mar/Apr/Jul/Aug	CANADIAN \$	318.00		159.00	106.00	53.00		
CANADA	Ottawa - May/Jun/Sep/Oct	CANADIAN \$	377.00		188.50	125.67	62.83		
CANADA	Ottawa Nov/Dec	CANADIAN \$	318.00		159.00	106.00	53.00		
CANADA	Quebec City 1/1 - 31/5, 16/10 - 23/12	CANADIAN \$	354.00		177.00	118.00	59.00		
CANADA	Quebec City 1/6 - 15/10	CANADIAN \$	411.00		205.50	137.00	68.50		
CANADA	St. Johns, New Foundland	CANADIAN \$	249.00		124.50	83.00	41.50		
CANADA	Toronto - from November to April	CANADIAN \$	294.00		147.00	98.00	49.00		
CANADA	Toronto - from May to October	CANADIAN \$	321.00		160.50	107.00	53.50		
CANADA	Vancouver - May - Sep	CANADIAN \$	359.00		179.50	119.67	59.83		
CANADA	Vancouver - Other dates	CANADIAN \$	284.00		142.00	94.67	47.33		
CANADA	Victoria, British Columbia - from Jan-Apr	CANADIAN \$	220.00		110.00	73.33	36.67		
CANADA	Victoria, British Columbia - from May-Jun	CANADIAN \$	278.00		139.00	92.67	46.33		
CANADA	Victoria, British Columbia - from Jul - 14 Oct	CANADIAN \$	453.00		226.50	151.00	75.50		
CANADA	Victoria, British Columbia - from 15 Oct-Dec	CANADIAN \$	220.00		110.00	73.33	36.67		
CANADA	Yellowknife, North West Territories	CANADIAN \$	215.00		107.50	71.67	35.83		
CANADA	Elsewhere Nov - Apr	CANADIAN \$	292.00		146.00	97.33	48.67		
CANADA	Elsewhere May - Oct	CANADIAN \$	333.00		166.50	111.00	55.50		
CAPE VERDE	all locations*	CV ESCUDOS							
CAYMAN ISLANDS	Grand Cayman - Jan - Apr	US\$	331.00		331.00	220.67	110.33		
CAYMAN ISLANDS	Grand Cayman - May - Oct	US\$	254.00		254.00	169.33	84.67		
CAYMAN ISLANDS	Grand Cayman - Nov & Dec	US\$	298.00		298.00	198.67	99.33		
CAYMAN ISLANDS	Elsewhere *	CAYMAN ISL \$							
CENTRAL AFRICAN REP.	Elsewhere *	CFA FRANCS							
CHAD	all locations*	CFA FRANCS							
CHILE	all locations	C PESOS		room of	115.00	US\$	plus	33,032.00	33,032.00
CHINA	Peking (aka Beijing)	Renminbi	2,339.00		1,169.50	779.67	389.83		
CHINA	Chongqing	Renminbi	1,053.00		526.50	351.00	175.50		
CHINA	Guangzhou	Renminbi	1,426.00		713.00	475.33	237.67		
CHINA	Hong Kong	HONG KONG\$	2,804.00		1,402.00	934.67	467.33		
CHINA	Macao	HONG KONG\$	2,432.00		1,216.00	810.67	405.33		

CHINA	Shanghai	Renminbi					2,792.00	1,396.00	930.67	465.33
CHINA	Elsewhere	Renminbi					1,884.00	942.00	628.00	314.00
COLOMBIA	Bogota	COL PESO					441,058	182,086	121,391	60,695
COLOMBIA	Elsewhere *	COL PESO					342,140	182,086	121,391	60,695
CONGO	Brazzaville *	CFA FRANCS								
CONGO	Pointe-Noire *	CFA FRANCS								
CONGO	Elsewhere *	CFA FRANCS								
COOK ISLANDS	Rarotonga	New Zealand \$					418.00	209.00	139.33	69.67
COSTA RICA	San Jose	US\$					268.00	134.00	89.33	44.67
COSTA RICA	Elsewhere *	US\$								
CROATIA	Dubrovnik - Nov - March	Kuna	room of	111.00	euro plus		467.00	467.00	311.33	155.67
CROATIA	Dubrovnik - April - June & October	Kuna	room of	177.00	euro plus		467.00	467.00	311.33	155.67
CROATIA	Dubrovnik - July - September	Kuna	room of	197.00	euro plus		467.00	467.00	311.33	155.67
CROATIA	Split - November - April	Kuna	room of	104.00	euro plus		301.00	301.00	200.67	100.33
CROATIA	Split - May & October	Kuna	room of	111.00	euro plus		301.00	301.00	200.67	100.33
CROATIA	Split - Jun - Sept	Kuna	room of	128.00	euro plus		301.00	301.00	200.67	100.33
CROATIA	Zagreb	Kuna					1,240.00	620.00	413.33	206.67
CROATIA	Elsewhere *	Kuna								
CUBA	all locations	CUC	room of	120.00	US\$ plus		57.00	57.00	38.00	19.00
CYPRUS	Nicosia	Euro					170.86	85.43	56.95	28.48
CYPRUS	Elsewhere	Euro					129.85	64.93	43.28	21.64
CZECH REPUBLIC	Prague	Korunas					5,805.00	2,902.50	1,935.00	967.50
CZECH REPUBLIC	Elsewhere	Korunas					4,397.00	2,198.50	1,465.67	732.83
DENMARK	all locations	Krone					1,918.00	959.00	639.33	319.67
DJIBOUTI	Djibouti	D Francs					39,892.00	19,946.00	13,297.33	6,648.67
DJIBOUTI	Elsewhere *	D Francs								
DOMINICA	Roseau	East Caribbean \$	Room of	108.00	US\$ plus		165.00	165.00	110.00	55.00
DOMINICA	Elsewhere *	East Caribbean \$								
DOMINICAN REPUBLIC	Santo Domingo	Dominican Pesos					6,832.00	3,416.00	2,277.33	1,138.67
DOMINICAN REPUBLIC	Elsewhere *	Dominican Pesos								
EAST TIMOR	Dili*	US\$								
ECUADOR	Cuenca & Elsewhere *	US\$								
ECUADOR	Quito	US\$					187.00	93.50	62.33	31.17
EGYPT	Alexandria	EGYPTIAN £					830.00	415.00	276.67	138.33
EGYPT	Cairo	US\$					220.00	110.00	73.33	36.67
EGYPT	Elsewhere *	EGYPTIAN £								
EL SALVADOR	San Salvador	US\$					192.00	96.00	64.00	32.00
EL SALVADOR	Elsewhere *	US\$								
ERITREA	Asmara	US\$					164.00	82.00	54.67	27.33
ERITREA	Elsewhere *	US\$								
ESTONIA	Tallinn	Kroon					2,372.00	1,186.00	790.67	395.33

ESTONIA	Elsewhere *	Kroon								
ETHIOPIA	Addis Ababa	Birr	Room of	118.00	US\$	plus	486.00	486.00	324.00	162.00
ETHIOPIA	Elsewhere *	Birr								
FALKLAND ISLANDS	Stanley	£ sterling					108.00	54.00	36.00	18.00
FALKLAND ISLANDS	Elsewhere *	£ sterling								
FIJI	Lautoka	F\$					360.00	180.00	120.00	60.00
FIJI	Nadi	F\$					348.00	174.00	116.00	58.00
FIJI	Suva	F\$					302.00	151.00	100.67	50.33
FIJI	Elsewhere*	F\$								
FINLAND	all locations	Euro					207.00	103.50	69.00	34.50
FRANCE	Bordeaux	Euro					176.00	88.00	58.67	29.33
FRANCE	Lille	Euro					214.00	107.00	71.33	35.67
FRANCE	Lyon	Euro					187.00	93.50	62.33	31.17
FRANCE	Marseilles	Euro					262.00	131.00	87.33	43.67
FRANCE	Paris	Euro					292.00	146.00	97.33	48.67
FRANCE	Strasbourg	Euro					174.00	87.00	58.00	29.00
FRANCE	Elsewhere	Euro					210.00	105.00	70.00	35.00
FRENCH GUIANA *		Euro								
FRENCH SOMALILAND	(see Djibouti - Republic of)									
GABON	Libreville *	CFA FRANCS								
GABON	Elsewhere *	CFA FRANCS								
GAMBIA	Banjul	DALASAI	Room of	82.00	euro	plus	1,469.00	1,469.00	979.33	489.67
GAMBIA	Elsewhere *	DALASAI								
GEORGIA	Tbilisi	Gel	Room of	140.00	US\$	plus	152.00	228.00	152.00	76.00
GEORGIA	Elsewhere *	US\$								
GERMANY	Berlin	Euro					221.00	110.50	73.67	36.83
GERMANY	Dusseldorf	Euro					162.00	81.00	54.00	27.00
GERMANY	Munich	Euro					209.00	104.50	69.67	34.83
GERMANY	Elsewhere*	Euro								
GHANA	Accra	New CEDI	Room of	129.00	US\$	plus	61.00	61.00	40.67	20.33
GHANA	Kumasi	New CEDI	Room of	68.00	US\$	plus	40.00	40.00	26.67	13.33
GHANA	Elsewhere *	New CEDI								
GIBRALTAR	Gibraltar	GIBRALTAR £					164.00	82.00	54.67	27.33
GIBRALTAR	Elsewhere *	GIBRALTAR £								
GREECE	Athens	Euro					188.00	94.00	62.67	31.33
GREECE	Corfu	Euro					173.00	86.50	57.67	28.83
GREECE	Crete	Euro					216.00	108.00	72.00	36.00
GREECE	Rhodes	Euro					125.00	62.50	41.67	20.83
GREECE	Thessaloniki	Euro					218.00	109.00	72.67	36.33
GREECE	Elsewhere	Euro					151.00	75.50	50.33	25.17

GRENADA	St George's	EC\$	Room of	130.00	US\$	plus	233.00	233.00	155.33	77.67
GRENADA	Elsewhere *	EC\$								
GUADALOUPE *										
GUATEMALA	Guatemala City	US\$					212.00	106.00	70.67	35.33
GUATEMALA	Elsewhere *	US\$								
GUINEA	Conakry	GNF	Room of	90.00	US\$	plus	217,500	217,500	145,000	72,500
GUINEA	Elsewhere	GNF	Room of	72.00	US\$	plus	182,300	182,300	121,533	60,767
GUINEA BISSAU	all locations*	CFA								
GUYANA	all locations	GUYANESE \$	Room of	163.00	US\$	plus	12,712.00	12,712.00	8,474.67	4,237.33
HAITI	Port au Prince	US\$					179.00	81.33	49.67	24.83
HAITI	Elsewhere *	US\$								
HONDURAS	all locations	US\$					208.00	104.00	69.33	34.67
HUNGARY	Budapest	Forints	room of	135.00	Euro	plus	16,082.00	16,082.00	10,721.33	5,360.67
HUNGARY	Elsewhere *	Forints								
ICELAND	Reykjavik June, July, August	Icelandic Krona					27,470.00	13,735.00	9,156.67	4,578.33
ICELAND	Reykjavik other dates	Icelandic Krona					25,510.00	12,755.00	8,503.33	4,251.67
ICELAND	Elsewhere *	Icelandic Krona								
INDIA	Ahmedabad	INDIAN RUPEES					7,268.00	3,634.00	2,422.67	1,211.33
INDIA	Bangalore	INDIAN RUPEES					13,085.00	6,542.50	4,361.67	2,180.83
INDIA	Madras	INDIAN RUPEES					12,486.00	6,243.00	4,162.00	2,081.00
INDIA	Mumbai / Bombay	INDIAN RUPEES					8,905.00	4,452.50	2,968.33	1,484.17
INDIA	New Delhi	INDIAN RUPEES					12,119.00	6,059.50	4,039.67	2,019.83
INDIA	Pune	INDIAN RUPEES					9,248.00	4,624.00	3,082.67	1,541.33
INDIA	Elsewhere *	INDIAN RUPEES								
INDONESIA	Semarang	RUPIAH					913,966	456,983	304,655	152,328
INDONESIA	Jakarta	RUPIAH	Room of	107.00	US\$	plus	774,456	774,456	516,304	258,152
INDONESIA	Elsewhere *	RUPIAH								
IRAN	Tehran	RIALS	Room of	125.00	US\$	plus	554,000	554,000	369,333	184,667
IRAN	Elsewhere	RIALS	Room of	100.00	US\$	plus	457,600	457,600	305,067	152,533
IRAQ	All Locations*	IRAQI DINARS								
ISRAEL	Tel Aviv	US\$					250.00	125.00	83.33	41.67
ISRAEL	Elsewhere *	US\$								
ITALY	Bologna, Florence, Genoa, Milan, Turin, Venice	Euro					291.00	145.50	97.00	48.50
ITALY	Elsewhere including Naples and Rome	Euro					227.00	113.50	75.57	37.83
IVORY COAST	Abidjan	CFA FRANCS					127,000	63,500	42,333	21,167
IVORY COAST	Elsewhere *	CFA FRANCS								
JAMAICA	Kingston	US\$					296.00	148.00	98.57	49.33
JAMAICA	Elsewhere *	US\$								
JAPAN	Osaka	YEN					26,380.00	13,190.00	8,793.33	4,396.67
JAPAN	Tokyo	YEN					29,055.00	14,527.50	9,685.00	4,842.50
JAPAN	Elsewhere	YEN					26,224.00	13,112.00	8,741.33	4,370.67

JORDAN	Amman	Jordani Dinars					171.00	85.50	57.00	28.50	
JORDAN	Aquaba	Jordani Dinars					136.00	68.00	45.33	22.67	
JORDAN	Elsewhere *	Jordani Dinars									
KAZAKHSTAN	Almaty	US\$					285.00	142.50	95.00	47.50	
KAZAKHSTAN	Astana	US\$					271.00	135.50	90.33	45.17	
KAZAKHSTAN	Atyrau	US\$					260.00	130.00	86.67	43.33	
KAZAKHSTAN	Elsewhere *	US\$									
KENYA	Mombassa	Kenyan Shilling	room of	76.00	US\$	plus	3,576.00	3,576.00	2,384.00	1,192.00	
KENYA	Nairobi	Kenyan Shilling					11,316.00	5,658.00	3,772.00	1,886.00	
KENYA	Elsewhere	Kenyan Shilling					9,155.00	4,577.50	3,051.67	1,525.83	
KIRIBATI REPUBLIC	(Gilbert Islands)	Tarawa					Australian \$	155.00	77.50	51.67	25.83
KIRIBATI REPUBLIC	(Gilbert Islands)	Elsewhere *					Australian \$				
KOREA - SOUTH	Busan	WON					396,000	198,000	132,000	66,000	
KOREA - SOUTH	Daego	WON					396,000	198,000	132,000	66,000	
KOREA - SOUTH	Daerjon	WON					396,000	198,000	132,000	66,000	
KOREA - SOUTH	Jeju Island	WON					396,000	198,000	132,000	66,000	
KOREA - SOUTH	Seoul	WON					396,000	198,000	132,000	66,000	
KOREA - SOUTH	Ulsan	WON					396,000	198,000	132,000	66,000	
KOREA - SOUTH	Elsewhere *	WON									
KOSOVO	Pristina	Euro					106.00	53.00	35.33	17.67	
KOSOVO	Elsewhere*										
KUWAIT	Kuwait City	K DINARS					94.00	47.00	31.33	15.67	
KUWAIT	Elsewhere *	K DINARS									
KYRGYZSTAN	Bishkek	US\$					237.00	118.50	79.00	39.50	
KYRGYZSTAN	Elsewhere *	US\$									
LAOS	Vientiane	US\$					134.00	67.00	44.67	22.33	
LAOS	Elsewhere *	US\$									
LATVIA	Riga	LATVIAN LATS	room of	104.00	euro	plus	36.00	36.00	24.00	12.00	
LATVIA	Elsewhere *	LATVIAN LATS									
LEBANON	All locations*	US\$									
LESOTHO	All locations*	MALUTI									
LIBERIA	All Locations*	LIB \$									
LIBYA	Tripoli	LIB DINARS	room of	185.00	euro	plus	86.00	86.00	57.33	28.67	
LIBYA	Elsewhere *	LIB DINARS									
LITHUANIA	Vilnius	LITAIS	room of	85.00	euro	plus	233.00	233.00	155.33	77.67	
LITHUANIA	Elsewhere *	LITAIS									
LUXEMBOURG	Luxembourg	Euro					285.00	142.50	95.00	47.50	
LUXEMBOURG	Elsewhere *	Euro									
MACEDONIA	Skopje	MAC DINARS					9,205.00	4,602.50	3,068.33	1,534.17	
MACEDONIA	Ohrid & Elsewhere	MAC DINARS					4,382.00	2,191.00	1,460.67	730.33	
MADAGASCAR	Antananarivo	Malagasy Ariary					488,800	244,400	162,933	81,467	

MADAGASCAR	Elsewhere	Malagasy Ariary					299,000	149,500	99,667	49,833
MALAWI	all locations	KWACHI	room of	83.00	US\$	plus	7,136.00	7,136.00	4,757.33	2,378.67
MALAYSIA	Kuala Lumpur	RINGGITS					631.00	315.50	210.33	105.17
MALAYSIA	Elsewhere *	RINGGITS								
MALDIVES	all locations*	US\$								
MALI REPUBLIC	Bamako	CFA FRANCS					90,500.00	45,250.00	30,166.67	15,083.33
MALI REPUBLIC	Elsewhere *	CFA FRANCS								
MALTA	All locations	Euro					165.39	82.70	55.13	27.57
MARSHALL ISLANDS	All locations*	US\$								
MARTINIQUE *		Euro								
MAURITANIA	Nouakchott	Euro					174.00	87.00	58.00	29.00
MAURITANIA	Elsewhere *	Euro								
MAURITIUS	Port Louis (M Rupees)	M RUPEES					6,456.00	3,228.00	2,152.00	1,076.00
MAURITIUS	Rodrigues Island* (M Rupees)	M RUPEES								
MAURITIUS	Elsewhere *	M RUPEES								
MEXICO	Mexico City	M PESOS	Room of	194.00	US\$	plus	852.00	852.00	568.00	284.00
MEXICO	Elsewhere *	M PESOS								
MOLDOVA	Chisinau (Also known as Kishinev)	LEU	Room of	110.00	euro	plus	614.00	614.00	409.33	204.67
MOLDOVA	Elsewhere *	LEU								
MONACO	Monaco *	Euro								
MONGOLIA	Ulaan Baatar - High Season	US\$					117.00	58.50	39.00	19.50
MONGOLIA	Ulaan Baatar - Winter Season	US\$					106.00	53.00	35.33	17.67
MONGOLIA	Elsewhere *	US\$								
MONTENEGRO	Podgorica	EURO					151.00	75.50	50.33	25.17
MONTSERRAT	Plymouth	EC\$	Room of	119.00	US\$	plus	167.00	167.00	111.33	55.67
MONTSERRAT	Elsewhere *	EC\$								
MOROCCO	Agadir	DIRHAMS					1,120.00	560.00	373.33	186.67
MOROCCO	Casablanca	DIRHAMS					2,741.00	1,370.50	913.67	456.83
MOROCCO	Marrakech	DIRHAMS					1,607.00	803.50	535.67	267.83
MOROCCO	Rabat	DIRHAMS					2,306.00	1,153.00	768.67	384.33
MOROCCO	Tangier 1/1 - 14/6, 15/9 - 31/12	DIRHAMS					1,380.00	690.00	460.00	230.00
MORROCCO	Tangier 15/6 - 14/9	DIRHAMS					1,620.00	810.00	540.00	270.00
MOROCCO	Elsewhere *	DIRHAMS								
MOZAMBIQUE	Maputo	US\$					199.00	99.50	66.33	33.17
MOZAMBIQUE	Elsewhere *	US\$								
MYANMAR	Rangoon	US\$					119.00	59.50	39.67	19.83
MYANMAR	Elsewhere	US\$					68.00	34.00	22.67	11.33
NAMIBIA	Windhoek	NAMIBIAN \$					1,147.00	573.50	382.33	191.17
NAMIBIA	Elsewhere *	NAMIBIAN \$								
NAURU ISLAND	Nauru	AUS \$					179.00	89.50	59.67	29.83
NEPAL	Kathmandu	N RUPEES	Room of	82.00	US\$	plus	2,996.00	2,996.00	1,997.33	998.67

NEPAL	Elsewhere *	N RUPEES							
NETHERLANDS	Amsterdam	EURO		202.00		101.00	67.33	33.67	
NETHERLANDS	The Hague	EURO		245.00		122.50	81.67	40.83	
NETHERLANDS	Elsewhere	EURO		198.00		99.00	66.00	33.00	
NETHERLANDS ANTILLES	Aruba*	US\$							
NETHERLANDS ANTILLES	Curacao *	US\$							
NETHERLANDS ANTILLES	Elsewhere *	US\$							
NEW CALEDONIA	Noumea*	CFP FRANCS							
NEW CALEDONIA	Elsewhere *	CFP FRANCS							
NEW ZEALAND	Auckland	NZ\$		347.00		173.50	115.67	57.83	
NEW ZEALAND	Christchurch	NZ\$		264.00		132.00	88.00	44.00	
NEW ZEALAND	Wellington	NZ\$		362.00		181.00	120.67	60.33	
NEW ZEALAND	Elsewhere	NZ\$		263.00		131.50	87.67	43.83	
NICARAGUA	Managua	US\$		207.00		103.50	69.00	34.50	
NICARAGUA	Elsewhere*	CORDOBAS							
NIGER REPUBLIC	Niamey *	CFA FRANCS							
NIGER REPUBLIC	Elsewhere *	CFA FRANCS							
NIGERIA	Abuja	NAIRA		35,830.00		17,915.00	11,943.33	5,971.67	
NIGERIA	Port Harcourt	NAIRA		58,276.00		29,138.00	19,425.33	9,712.67	
NIGERIA	Lagos	NAIRA		46,386.00		23,193.00	15,462.00	7,731.00	
NIGERIA	Elsewhere	NAIRA		21,868.00		10,934.00	7,289.33	3,644.67	
NORTH KOREA	Pyongyang	Euro		120.00		60.00	40.00	20.00	
NORTH KOREA	Elsewhere *								
NORWAY	Bergen	KRONER		2,143.00		1,071.50	714.33	357.17	
NORWAY	Oslo	KRONER		1,744.00		872.00	581.33	290.67	
NORWAY	Stavanger	KRONER		2,046.00		1,023.00	682.00	341.00	
NORWAY	Elsewhere	KRONER		1,744.00		872.00	581.33	290.67	
OCCUPIED TERRITORIES	Gaza*	US\$							
OCCUPIED TERRITORIES	Jerusalem - Jan - Mar, Jun, Jul /Aug/Nov/Dec	US\$		269.00		134.50	89.67	44.83	
OCCUPIED TERRITORIES	Jerusalem - April & May, September & October	US\$		289.00		144.50	96.33	48.17	
OCCUPIED TERRITORIES	Elsewhere *	US\$							
OMAN	All locations*	RIALS							
PAKISTAN	Islamabad	RUPEES	room of	207.00	US\$ plus	4,240.00	4,240.00	2,826.67	1,413.33
PAKISTAN	Karachi	RUPEES				12,395.00	6,197.50	4,131.67	2,065.83
PAKISTAN	Peshawar	RUPEES				11,243.00	5,621.50	3,747.67	1,873.83
PAKISTAN	Lahore	RUPEES	room of	156.00	US\$ plus	3,094.00	3,094.00	2,062.67	1,031.33
PAKISTAN	Elsewhere *	RUPEES							
PANAMA	Panama City	US\$		192.00		96.00	64.00	32.00	
PANAMA	Elsewhere *	US\$							
PAPUA NEW GUINEA	all locations	KINAS		761.00		380.50	253.67	126.83	
PARAGUAY	Asuncion *	US\$							

SLOVAKIA	Bratislava	KORUNAS	room of	150.00	euro	plus	1,770.00	1,770.00	1,180.00	590.00
SLOVAKIA	Kosice	KORUNAS					3,656.00	1,828.00	1,218.67	609.33
SLOVAKIA	Elsewhere *	KORUNAS								
SLOVENIA	Ljubljana - Apr, May, Jun, Sep, Oct	EURO					224.00	112.00	74.67	37.33
SLOVENIA	Ljubljana - Other dates	EURO					180.00	90.00	60.00	30.00
SLOVENIA	Elsewhere *	EURO								
SOLOMON ISLANDS	Honiara *	SI \$								
SOLOMON ISLANDS	Elsewhere *	SI \$								
SOMALI REPUBLIC	Mogadishu *									
SOMALI REPUBLIC	Elsewhere *									
SOUTH AFRICA	Cape town	RANDS					1,548.00	774.00	516.00	258.00
SOUTH AFRICA	Elsewhere *	RANDS					1,114.00	557.00	371.33	185.67
SPAIN	Barcelona	EURO					246.00	123.00	82.00	41.00
SPAIN	Madrid	EURO					241.00	120.50	80.33	40.17
SPAIN	Elsewhere	EURO					206.00	103.00	68.67	34.33
SRI LANKA	Colombo	US\$					99.00	49.50	33.00	16.50
SRI LANKA	Elsewhere *	US\$								
ST HELENA	St Helena*	£ STERLING								
ST HELENA	Elsewhere *	£ STERLING								
ST KITTS & NEVIS	Basseterre (EC \$)	E CARIB \$	room of	161.00	US\$	plus	236.00	236.00	157.33	78.67
ST KITTS & NEVIS	Elsewhere *	E CARIB \$								
ST LUCIA	Castries	E CARIB \$					501.00	250.50	167.00	83.50
ST LUCIA	Elsewhere *	E CARIB \$								
ST VINCENT	Kingstown (15th December - 31st March)	E CARIB \$					540.00	270.00	180.00	90.00
ST VINCENT	Kingstown (1st April - 14th December)	E CARIB \$					486.00	243.00	162.00	81.00
ST VINCENT	Elsewhere *	E CARIB \$								
SUDAN	Khartoum	S DINAR					74,973.00	37,486.50	24,991.00	12,495.50
SUDAN	Elsewhere *	S DINAR								
SURINAME	Paramaribo	US\$					187.00	93.50	62.33	31.17
SURINAME	Elsewhere *	US\$								
SWAZILAND	Mbabane *	LILANGENI								
SWAZILAND	Elsewhere *	LILANGENI								
SWEDEN	Stockholm	SEK					2,710.00	1,355.00	903.33	451.67
SWEDEN	Elsewhere*	SEK								
SWITZERLAND	Berne	SWISS FRANCS					296.00	148.00	98.67	49.33
SWITZERLAND	Geneva	SWISS FRANCS					354.00	177.00	118.00	59.00
SWITZERLAND	Zurich *	SWISS FRANCS								
SWITZERLAND	Elsewhere *	SWISS FRANCS								
SYRIA	Damascus	US\$					166.00	83.00	55.33	27.67
SYRIA	Elsewhere *	US\$								
TAHITI	Papete	Central Pacific Franc					31,162.00	15,581.00	10,387.33	5,193.67

UNITED STATES OF AMERICA

USA	CITIES						
USA	Atlanta	US\$	202.00	101.00	67.33	33.67	
USA	Boston	US\$	318.00	159.00	106.00	53.00	
USA	Chicago	US\$	279.00	139.50	93.00	46.50	
USA	Cleveland	US\$	279.00	139.50	93.00	46.50	
USA	Dallas	US\$	180.00	90.00	60.00	30.00	
USA	Houston	US\$	180.00	90.00	60.00	30.00	
USA	Los Angeles	US\$	256.00	128.00	85.33	42.67	
USA	Miami	US\$	273.00	139.00	92.67	46.33	
USA	New York	US\$	285.00	142.50	95.00	47.50	
USA	San Francisco	US\$	308.00	154.00	102.67	51.33	
USA	Seattle	US\$	238.00	119.00	79.33	39.67	
USA	Washington DC	US\$	241.00	120.50	80.33	40.17	
USA	USA - STATES						
USA	Alabama	US\$	202.00	101.00	67.33	33.67	
USA	Alaska	US\$	260.00	130.00	86.67	43.33	
USA	Arizona	US\$	256.00	128.00	85.33	42.67	
USA	Arkansas	US\$	180.00	90.00	60.00	30.00	
USA	California(1)**	US\$	260.00	130.00	86.67	43.33	
USA	California(2)***	US\$	256.00	128.00	85.33	42.67	
USA	Colorado	US\$	180.00	90.00	60.00	30.00	
USA	Connecticut	US\$	285.00	142.50	95.00	47.50	
USA	Dakota	US\$	279.00	139.50	93.00	46.50	
USA	Delaware	US\$	241.00	120.50	80.33	40.17	
USA	Florida	US\$	202.00	101.00	67.33	33.67	
USA	Georgia	US\$	202.00	101.00	67.33	33.67	
USA	Guam	US\$	256.00	128.00	85.33	42.67	
USA	Hawaii	US\$	256.00	128.00	85.33	42.67	
USA	Idaho	US\$	260.00	130.00	86.67	43.33	
USA	Illinois	US\$	279.00	139.50	93.00	46.50	
USA	Indiana	US\$	279.00	139.50	93.00	46.50	
USA	Iowa	US\$	279.00	139.50	93.00	46.50	
USA	Kansas	US\$	279.00	139.50	93.00	46.50	
USA	Kentucky	US\$	241.00	120.50	80.33	40.17	
USA	Louisiana	US\$	180.00	90.00	60.00	30.00	
USA	Maine	US\$					Room plus 63.00
USA	Maryland	US\$	241.00	120.50	80.33	40.17	
USA	Massachusetts	US\$					Room plus 63.00
USA	Michigan	US\$					Room plus 100.00
USA	Minnesota	US\$	279.00	139.50	93.00	46.50	

USA	Mississippi	US\$			202.00	101.00	67.33	33.67
USA	Missouri	US\$			279.00	139.50	93.00	46.50
USA	Montana	US\$			260.00	130.00	86.67	43.33
USA	Nebraska	US\$			279.00	139.50	93.00	46.50
USA	Nevada ^	US\$			260.00	130.00	86.67	43.33
USA	^ Clark County Nevada	US\$			256.00	128.00	85.33	42.67
USA	New Hampshire	US\$	Room	plus	63.00	63.00	42.00	21.00
USA	New Jersey	US\$			285.00	142.50	95.00	47.50
USA	New Mexico	US\$			180.00	90.00	60.00	30.00
USA	New York State	US\$			285.00	142.50	95.00	47.50
USA	North Carolina	US\$			202.00	101.00	67.33	33.67
USA	Ohio	US\$			279.00	139.50	93.00	46.50
USA	Oklahoma	US\$	Room	plus	86.00	86.00	57.33	28.67
USA	Oregon	US\$			260.00	130.00	86.67	43.33
USA	Pennsylvania	US\$			285.00	142.50	95.00	47.50
USA	Puerto Rico	US\$			285.00	142.50	95.00	47.50
USA	Rhode Island	US\$	Room	plus	63.00	63.00	42.00	21.00
USA	South Carolina	US\$			202.00	101.00	67.33	33.67
USA	Tennessee	US\$			202.00	101.00	67.33	33.67
USA	Texas	US\$			180.00	90.00	60.00	30.00
USA	Utah	US\$			256.00	128.00	85.33	42.67
USA	Vermont	US\$	Room	plus	63.00	63.00	42.00	21.00
USA	Virginia	US\$			241.00	120.50	80.33	40.17
USA	Washington State	US\$			260.00	130.00	86.67	43.33
USA	West Virginia	US\$			241.00	120.50	80.33	40.17
USA	Wisconsin	US\$			279.00	139.50	93.00	46.50
USA	Wyoming	US\$			260.00	130.00	86.67	43.33
UZBEKISTAN	Tashkent	US\$			122.00	61.00	40.67	20.33
UZBEKISTAN	Elsewhere *	US\$						
VANUATU	Port Villa	VATUS			24,351.00	12,175.50	8,117.00	4,058.50
VANUATU	Elsewhere *	VATUS						
VENEZUELA	Caracas	BOLIVARS			571,519	285,760	190,506	95,253
VENEZUELA	Elsewhere	BOLIVARS	room	plus	165,421	165,421	110,281	55,140
VIETNAM	Hanoi	US\$			165.00	82.50	55.00	27.50
VIETNAM	Ho Chi Minh City	US\$			207.00	103.50	69.00	34.50
VIETNAM	Elsewhere *	US\$						
VIRGIN ISLANDS	Virgin Islands	US\$			71.00	47.33	23.67	11.83
WEST INDIES ASSOCIATED STATES*		US\$						
YEMEN	Aden*	US\$						
YEMEN	Sana'a	US\$			202.00	101.00	67.33	33.67

YEMEN	Elsewhere *	US\$								
YUGOSLAVIA	Belgrade	Y DINARS	room of	174.00	euro	plus	5,804.00	5,804.00	3,869.33	1,934.67
YUGOSLAVIA	Elsewhere *	US\$								
ZAIRE	Kinshasa	US\$					283.00	141.50	94.33	47.17
ZAIRE	Elsewhere *	US\$								
ZAMBIA	Lusaka	KWACHA					797,912	398,956	265,971	132,985
ZAMBIA	Elsewhere *	KWACHA								
ZIMBABWE	Harare *	ZIM\$								
ZIMBABWE	Elsewhere *	ZIM\$								

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NOTE

* = Actuals plus €10 per day:

Actuals = Vouched Cost of Accommodation and 3 meals (= Overnight Rate): Vouched Cost of 2 meals = 10 hour day rate: Vouched Cost of 1 meal = 5 hour day rate

NOTE 1

Vouched cost of Room plus Conference rate is applicable to all officers travelling to Brussels on overnight visits.

NOTE 2

Enquiries on rates of exchange/currencies should be directed to the Central Bank or one of the Associated Banks and not to the Department of Finance or the Revenue Commissioners

** California(1): This rate covers the following counties -
All counties not mentioned below

*** California(2): This rate covers the following counties -
Imperial, Kern, Obispo, Orange, Riverside, San Bernadino,
San Diego, San Luis, Santa Barbara & Ventura

NOTE 3

All rates listed are the A rates. The B rate is 90% of the A rate for all locations.

NOTE 4

Malta has joined the Euro and the old currency is fixed at the following rate with the Euro.

1.00 EUR	=	0.4293
Euro		Malta Liri
1 EUR = 0.429300 mtl		1 mtl = 2.32937 EUR

NOTE 5

Cyprus has joined the Euro and the old currency is fixed at the following rate with the Euro.

1.00 EUR	=	0.585274
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Euro
1 EUR = 0.585274 CYP

=

CYP £
1 CYP = 1.70860 EUR