



An Roinn Airgeadais
Department of Finance

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Ref: E105/8/75

19 September 2003

Circular 26/2003: 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 15/2003. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1 September 2003. 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, in that case, be deemed to take effect from 30 September 2003.
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 telephone enquiries about this Circular from Departments should be made to (01) 604 5426 or (01) 604 5448 or by e-mail to, Colm.O'Neill@finance.gov.ie or Finbar.O'Hannrachain@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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J. O'Connell
Assistant Secretary

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| SUBSISTENCE ALLOWANCES APPLICABLE FROM 1 SEPTEMBER 2003 |
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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, the rates shown should be multiplied by the fraction:
Officer's home rate divided by Class A home rate

| 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 | 123.90 | 61.95 | 41.30 | 20.65 |
| Northern Ireland | 97.75 | 48.88 | 32.58 | 16.29 |
| Elsewhere | 85.85 | 42.93 | 28.62 | 14.31 |
| Officers eligible for Class B home rates: | | | | |
| London | 111.51 | 55.76 | 37.17 | 18.59 |
| Northern Ireland | 87.83 | 43.92 | 29.28 | 14.64 |
| Elsewhere | 63.15 | 31.58 | 21.05 | 10.53 |
| All other Officers | | | | |
| London | 92.93 | 46.47 | 30.98 | 15.49 |
| Northern Ireland | 73.46 | 36.73 | 24.49 | 12.24 |
| Elsewhere | 48.85 | 24.43 | 16.28 | 8.14 |
| AUSTRIA (euro) * | | | | |
| Vienna | 159.00 | 79.50 | 53.00 | 26.50 |
| BELGIUM (euro) | | | | |
| Brussels | | (see note 1) 113.00 | 75.33 | 37.67 |
| Elsewhere | 62.00 | (see note 8) 93.00 | 62.00 | 31.00 |
| CANADA (Canadian \$) * | | | | |
| Montreal from 01/05 - 31/10 | 319.00 | 159.50 | 106.33 | 53.17 |
| 01/11 - 30/04/04 | 273.00 | 136.50 | 91.00 | 45.50 |
| Ottawa | 356.00 | 178.00 | 118.67 | 59.33 |
| Toronto from 01/05 - 31/12 | 354.00 | 177.00 | 118.00 | 59.00 |
| 01/01 - 30/04 | 343.00 | 171.50 | 114.33 | 57.17 |
| CZECH REPUBLIC (Korunas & euro) * | | | | |
| Prague | 1,776.00 | (see note 4) 2,664.00 | 1,776.00 | 888.00 |
| DENMARK (Krone) | | | | |
| Copenhagen | 1,564.00 | 782.00 | 521.33 | 260.67 |
| Elsewhere | 662.00 | (see note 3) 662.00 | 441.33 | 220.67 |
| FINLAND (euro)* | | | | |
| Helsinki | 248.00 | 124.00 | 82.67 | 41.33 |
| FRANCE (euro) * | | | | |
| Paris | 290.00 | 145.00 | 96.67 | 48.33 |
| Strasbourg | 255.00 | 127.50 | 85.00 | 42.50 |
| Elsewhere | 65.00 | (see note 8) 97.50 | 65.00 | 32.50 |
| GERMANY (euro) | | | | |
| Berlin | 206.00 | 103.00 | 68.67 | 34.33 |
| Bonn | 178.00 | 89.00 | 59.33 | 29.67 |
| Dusseldorf | 145.00 | 72.50 | 48.33 | 24.17 |
| Frankfurt | 208.00 | 104.00 | 69.33 | 34.67 |
| Hamburg | 200.00 | 100.00 | 66.67 | 33.33 |
| Munich | 265.00 | 132.50 | 88.33 | 44.17 |
| Stuttgart | 193.00 | 96.50 | 64.33 | 32.17 |
| Elsewhere | 59.00 | (see note 8) 88.50 | 59.00 | 29.50 |
| GREECE (euro) * | | | | |
| Athens | 170.00 | 85.00 | 56.67 | 28.33 |
| HUNGARY (Forints & euro) * | | | | |
| Budapest | 11,645.00 | (see note 7) 17,467.50 | 11,645.00 | 5,822.50 |
| ICELAND (Krona) * | | | | |
| Reykjavik | 30,559.00 | 15,279.50 | 10,186.33 | 5,093.17 |

| COUNTRY (Currency) | | Night Rate (24 hours) | Conference Rate | Day Rate over 10 hours | Day Rate over 5 hours |
|-------------------------------------|---------|--------------------------|------------------------|---------------------------|--------------------------|
| ITALY (euro) * | | | | | |
| Bologna, Florence, Genoa, Milan | | 274.00 | 137.00 | 91.33 | 45.67 |
| Turin & Venice | | | | | |
| Naples & Rome | | 207.00 | 103.50 | 69.00 | 34.50 |
| JAPAN (Yen) * | | | | | |
| Tokyo | | 29,074.00 | 14,537.00 | 9,691.33 | 4,845.67 |
| Elsewhere | | 24,186.00 | 12,093.00 | 8,062.00 | 4,031.00 |
| LUXEMBOURG (euro) * | | | | | |
| Luxembourg | | 268.00 | 134.00 | 89.33 | 44.67 |
| NETHERLANDS (euro) | | | | | |
| Amsterdam | | 222.00 | 111.00 | 74.00 | 37.00 |
| The Hague | | 210.00 | 105.00 | 70.00 | 35.00 |
| Elsewhere | | 70.00 | (see note 3) 70.00 | 46.67 | 23.33 |
| NORWAY (Kroner) * | | | | | |
| Oslo | Weekday | 2,176.00 | 1,088.00 | 725.33 | 362.67 |
| | Weekend | 1,776.00 | (see note 6) 888.00 | 592.00 | 296.00 |
| POLAND (Zlotys & euro) * | | | | | |
| Warsaw | | 189.00 | (see note 5) 283.50 | 189.00 | 94.50 |
| PORTUGAL (euro) * | | | | | |
| Lisbon | | 119.00 | 59.50 | 39.67 | 19.83 |
| Oporto | | 145.00 | 72.50 | 48.33 | 24.17 |
| Elsewhere | | | (see note 2) | | |
| SPAIN (euro) * | | | | | |
| Barcelona | | 260.00 | 130.00 | 86.67 | 43.33 |
| Madrid | | 252.00 | 126.00 | 84.00 | 42.00 |
| Elsewhere | | 74.00 | (see note 3) 74.00 | 49.33 | 24.67 |
| SWEDEN (Sek) * | | | | | |
| Stockholm | | 2,423.00 | 1,211.50 | 807.67 | 403.83 |
| SWITZERLAND (Sw Francs) * | | | | | |
| Geneva | | 345.00 | 172.50 | 115.00 | 57.50 |
| Zurich | | 348.00 | 174.00 | 116.00 | 58.00 |
| Elsewhere | | | (see note 2) | | |
| USA (Dollars) * | | | | | |
| Boston | | 347.00 | 173.50 | 115.67 | 57.83 |
| Chicago | | 279.00 | 139.50 | 93.00 | 46.50 |
| New York | | 334.00 | 167.00 | 111.33 | 55.67 |
| San Francisco | | 312.00 | 156.00 | 104.00 | 52.00 |
| Washington DC | | 239.00 | 119.50 | 79.67 | 39.83 |

* Rates are available for other locations in these countries on request from Personnel Units

NOTES

1. Vouched cost of room plus conference rate is applicable to all officers travelling to Brussels on overnight visits.
2. Night Rate & Conference Rate = Vouched cost of accommodation plus 3 meals, plus £4 sterling.
10 hours rate = vouched cost of 2 meals. 5 hours rate = vouched cost of 1 meal.
3. Night Rate = Vouched cost of accommodation (room only), plus the allowance indicated.
4. Night Rate = Vouched cost of accommodation and breakfast to a limit of €135 euro plus allowance indicated.
5. Night Rate = Vouched cost of accommodation and breakfast to a limit of €89 euro plus allowance indicated.
6. Weekend = Friday, Saturday and Sunday
7. Night Rate = Vouched cost of accommodation and breakfast to a limit of €105 euro (B&B limit), plus amount indicated.
8. Night Rate = Vouched cost of accommodation and breakfast plus amount indicated.