

Ref: DPE126/008/2015

6<sup>th</sup> March 2017

## **Circular 07/2017: Subsistence Allowances Abroad**

A Dhuine Uasail

1. I am directed by the Minister for Public Expenditure and Reform to refer to the revision of rates of subsistence allowance payable to civil servants in respect of absences abroad on official business, as set out in the Appendices 1 and 2 to this Circular.
2. The revised rates will come into effect from 1<sup>st</sup> April 2017.
3. In accordance with changes in the Domestic Subsistence and reflecting modern requirements for official foreign travel, the Class 'B' rate for foreign subsistence will no longer be used.
4. The rate formerly referred to as the "Conference Rate" has now been renamed the Vouched Accommodation ("VA") Rate. The Vouched Accommodation rate consists of the vouched costs of accommodation plus the rate listed in the "VA Rate" column.
5. In most circumstances, the "Overnight Rate" in respect of accommodation and three meals will apply. However, the use of the Vouched Accommodation Rate may be justified in certain cases. Officers should familiarise themselves with their Department's / Office's guidelines on when the VA Rate may be claimed in the first instance. Examples of such cases may include:
  - a. In all cases where travel is to Brussels on overnight visits;
  - b. Where accommodation is provided at no cost to the officer;
  - c. Where the Department/Office sources reasonably-priced accommodation on behalf of the officer through a travel provider;
6. Officers should continue to observe all instructions in force from time to time relating to Foreign Travel and Subsistence, most recently the Department of Finance Foreign Travel Policy Guidelines issued in 2009.

7. 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.
8. This circular should be brought to the attention of all bodies under the aegis of your Department or Office and all officers in your Department or Office who are responsible for foreign travel.
9. **Enquiries from individual officers in respect of this circular or enquiries regarding rates applicable to locations which are not listed in the Appendices should be addressed to the HR Unit of the employing Department/Office in the first instance.** Any enquiries about the application of this Circular from Departments should be emailed to [Travel.Policy@per.gov.ie](mailto:Travel.Policy@per.gov.ie). This Circular is also available on [www.circulars.gov.ie](http://www.circulars.gov.ie).

Mise le meas

---

Colin Menton  
Assistant Secretary

To/All Departments etc.

Attached:

1. Appendix 1: Short list of countries
2. Appendix 2: Long list of countries

**(Note – Due to inconsistencies identified in certain rates, the Appendices were reissued on 24<sup>th</sup> March 2017 to incorporate some minor amendments.)**

**Appendix 1 to Circular 07/2017: Subsistence Allowances Abroad (Short List)**

**Effective from 1st April 2017**

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.

These rates are applicable to all officers travelling abroad on official business

Legend Key:

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

# - Actual cost = Vouched cost of accommodation & three meals plus €10 for incidental expenses.

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

(In general, the Vouched Accommodation (VA) rate should not be routinely claimed except in Brussels)

COUNTRY (Currency)		Overnight Rate	VA Rate	10 Hour	5 Hour
<b>AUSTRIA (Euro)</b>					
Bregenz, Graz, Innsbruck		213.00	106.50	71.00	35.50
Klagenfurt, Linz, Salzburg, Vienna		213.00	106.50	71.00	35.50
Elsewhere #	Actual vouched costs + €10				
<b>BELGIUM (Euro)</b>					
Brussels ^			120.75	80.50	40.25
Elsewhere		193.20	96.60	64.40	32.20
<b>BRITAIN &amp; NTH IRELAND (£ Sterling)</b>					
London		199.29	99.65	66.43	33.22
Northern Ireland		118.70	59.35	39.57	19.78
Elsewhere		139.71	69.86	46.57	23.29
<b>BULGARIA (Lev) *</b>					
Sofia	B&B of 154 euro plus	108.50	162.75	108.50	54.25
<b>CANADA (Canadian \$) *</b>					
Montreal		380.00	190.00	126.67	63.33
Ottawa		368.50	184.25	122.83	61.42
Toronto		332.50	166.25	110.83	55.42
<b>CHINA (Renminbi)*</b>					
Beijing AKA Peking		1,950.00	975.00	650.00	325.00
<b>CROATIA (Kuna)*</b>					
Zagreb		1,461.50	730.75	487.17	243.58
<b>CYPRUS (Euro) *</b>					
Nicosia		202.00	101.00	67.33	33.67
<b>CZECH REPUBLIC (Korunas)</b>					
Prague	B&B of 126 euro plus	1,296.50	1,944.75	1,296.50	648.25
Elsewhere	B&B of 94.50 euro plus	972.38	1,458.57	972.38	486.19
<b>DENMARK (Krone)</b>					
Copenhagen		2,095.50	1,047.75	698.50	349.25
Elsewhere		2,095.50	1,047.75	698.50	349.25
<b>ESTONIA (Euro) *</b>					
Tallinn		176.00	88.00	58.67	29.33
<b>FINLAND (Euro)</b>					
Helsinki		228.50	114.25	76.17	38.08
Elsewhere	B&B plus	82.00	123.00	82.00	41.00

COUNTRY (Currency)	Overnight Rate	VA Rate	10 Hour	5 Hour
<b>FRANCE (Euro) *</b>				
Paris	316.50	158.25	105.50	52.75
Strasbourg	188.50	94.25	62.83	31.42
Elsewhere	Room plus 98.00	98.00	65.33	32.67
<b>GERMANY (Euro)</b>				
Berlin	239.50	119.75	79.83	39.92
Dusseldorf	176.50	88.25	58.83	29.42
Munich	226.50	113.25	75.50	37.75
Elsewhere	176.50	88.25	58.83	29.42
<b>GREECE (Euro) *</b>				
Athens	221.00	110.50	73.67	36.83
<b>HUNGARY (Forints &amp; Euro) *</b>				
Budapest	B&B of 137 euro plus 16,001.00	24,001.50	16,001.00	8,000.50
<b>ITALY (Euro)</b>				
Bologna, Florence, Genoa, Milan, Turin & Venice	326.50	163.25	108.83	54.42
Naples & Rome	260.00	130.00	86.67	43.33
Elsewhere	260.00	130.00	86.67	43.33
<b>JAPAN (Yen) *</b>				
Tokyo	29,672.00	14,836.00	9,890.67	4,945.33
Elsewhere	26,704.80	13,352.40	8,901.60	4,450.80
<b>LATVIA (Euro) *</b>				
Riga	175.00	87.50	58.33	29.17
<b>LITHUANIA (Euro) *</b>				
Vilnius	B&B of 93 euro plus 74.14	111.21	74.14	37.07
<b>LUXEMBOURG (Euro) *</b>				
Luxembourg	364.00	182.00	121.33	60.67
<b>MALTA (Euro)</b>				
Valletta, Elsewhere	190.50	95.25	63.50	31.75
<b>NETHERLANDS (Euro)</b>				
Amsterdam	222.00	111.00	74.00	37.00
The Hague	281.00	140.50	93.67	46.83
Elsewhere	Room plus 224.80	112.40	74.93	37.47
<b>NORWAY (Kroner) *</b>				
Oslo	2,040.50	1,020.25	680.17	340.08
<b>POLAND (Zlotys &amp; Euro)</b>				
All Locations	B&B of 115 euro plus 393.00	589.50	393.00	196.50
<b>PORTUGAL (Euro) *</b>				
Lisbon	181.00	90.50	60.33	30.17
Oporto	223.00	111.50	74.33	37.17
Elsewhere #	Actual <b>vouched</b> costs + €10			
<b>ROMANIA (Ron &amp; Euro)</b>				
Bucharest	B&B of 147 euro plus 243.00	364.50	243.00	121.50
Elsewhere	B&B plus 182.25	273.38	182.25	91.13
<b>SLOVAKIA (Euro) *</b>				
Bratislava	164.00	82.00	54.67	27.33
Elsewhere #	Actual <b>vouched</b> costs + €10			
<b>SLOVENIA (Euro)</b>				
Ljubljana	214.00	107.00	71.33	35.67
Elsewhere #	Actual <b>vouched</b> costs + €10			
<b>SPAIN (Euro)</b>				
Barcelona	277.50	138.75	92.50	46.25
Madrid	287.00	143.50	95.67	47.83
Elsewhere	243.95	121.98	81.32	40.66

COUNTRY (Currency)	Overnight Rate	VA Rate	10 Hour	5 Hour
<b>SWEDEN (Sek)</b>				
Stockholm	2,857.00	1,428.50	952.33	476.17
Elsewhere #	Actual <b>vouched</b> costs + €10			
<b>SWITZERLAND (Sw Francs)</b>				
Geneva	363.00	181.50	121.00	60.50
Elsewhere #	Actual <b>vouched</b> costs + €10			
<b>USA (Dollars) *</b>				
Boston	336.50	168.25	112.17	56.08
Chicago	310.50	155.25	103.50	51.75
New York	318.50	159.25	106.17	53.08
San Francisco	290.00	145.00	96.67	48.33
Washington DC	268.50	134.25	89.50	44.75

(Note: these rates were recirculated on 24th March 2017 to incorporate some minor amendments to certain rates)

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
AFGHANISTAN	Kabul	US\$	USD				125.50	^(see note 2) 62.75	41.83	20.92	
AFGHANISTAN	Elsewhere * (*see Note 1 below)	US\$	USD								
ALBANIA	Tirana	Lek	ALL	B&B of	120.50	euro	plus	8,919.00	13,378.50	8,919.00	4,459.50
ALBANIA	Elsewhere *	Lek	ALL								
ALGERIA	Algiers	Algerian Dinars	DZD					33,356.50	16,678.25	11,118.83	5,559.42
ALGERIA	Elsewhere * (includes Annaba & Oran)	Algerian Dinars	DZD								
ANDORRA - See Spain											
ANGOLA	Luanda	Angolan Kwanza	AOA	B&B of	417.00	US\$	plus	18,761.50	28,142.25	18,761.50	9,380.75
ANGOLA	Elsewhere	Angolan Kwanza	AOA	B&B of	417.00	US\$	plus	18,761.50	28,142.25	18,761.50	9,380.75
ANGUILLA	Anguilla	US\$	USD					386.00	193.00	128.67	64.33
ANGUILLA	Elsewhere *	US\$	USD								
ANTIGUA & BARBUDA	St. Johns	EC\$	XCD	Room of	200.00	US\$	plus	392.50	392.50	261.67	130.83
ANTIGUA & BARBUDA	Elsewhere *	EC\$	XCD								
ARGENTINA	Buenos Aires	Argentine Pesos	ARS	B&B of	215.50	US\$	plus	391.00	586.50	391.00	195.50
ARGENTINA	Elsewhere *	Argentine Pesos	ARS								
ARMENIA	Yerevan	Dram	AMD					105,875.50	52,937.75	35,291.83	17,645.92
ARMENIA	Elsewhere *	Dram	AMD								
ASCENSION ISLAND	Ascension Island *	Sterling	GBP								
ASCENSION ISLAND	Elsewhere *	Sterling	GBP								
AUSTRALIA	Adelaide	Australian \$	AUD					438.50	219.25	146.17	73.08
AUSTRALIA	Brisbane	Australian \$	AUD					447.50	223.75	149.17	74.58
AUSTRALIA	Canberra	Australian \$	AUD					403.00	201.50	134.33	67.17
AUSTRALIA	Darwin	Australian \$	AUD					387.50	193.75	129.17	64.58
AUSTRALIA	Hobart	Australian \$	AUD					423.00	211.50	141.00	70.50
AUSTRALIA	Melbourne	Australian \$	AUD					499.00	249.50	166.33	83.17
AUSTRALIA	Perth	Australian \$	AUD					436.00	218.00	145.33	72.67
AUSTRALIA	Sydney	Australian \$	AUD					422.00	211.00	140.67	70.33
AUSTRALIA	Elsewhere *	Australian \$	AUD								
AUSTRIA	Bregenz, Graz, Innsbruck	Euro	EUR					213.00	106.50	71.00	35.50
AUSTRIA	Klagenfurt, Linz, Salzburg, Vienna	Euro	EUR					213.00	106.50	71.00	35.50
AUSTRIA	Elsewhere *	Euro	EUR								
AZERBAIJHAN	Baku	Manats	AZN					280.50	140.25	93.50	46.75
AZERBAIJHAN	Elsewhere *	Manats	AZN								
BAHAMAS	Nassau *	US\$	USD								
BAHAMAS	Elsewhere *	US\$	USD								

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
BAHRAIN	Bahrain	Ba Dinars	BHD				172.00	86.00	57.33	28.67	
BAHRAIN	Elsewhere *	Ba Dinars	BHD								
BANGLADESH	Chittagong *	Taka	BDT								
BANGLADESH	Dhaka	Taka	BDT	B&B of	139.00	US\$	plus	3,753.50	5,630.25	3,753.50	1,876.75
BANGLADESH	Elsewhere *	Taka	BDT								
BARBADOS	Bridgetown	Barbados \$	BBD	B&B of	170.50	US\$	plus	199.50	299.25	199.50	99.75
BARBADOS	Elsewhere *	Barbados \$	BBD								
BELARUS	Minsk	US\$	USD				240.00	120.00	80.00	40.00	
BELARUS	Elsewhere *	US\$	USD								
BELGIUM	Brussels	Euro	EUR	<b>(See Note 2)</b>				120.75	80.50	40.25	
BELGIUM	Elsewhere	Euro	EUR				193.20	96.60	64.40	32.20	
BELIZE	Belize City	Belize \$	BZD	Room of	141.00	US\$	plus	167.00	167.00	111.33	55.67
BELIZE	Belmopan	Belize \$	BZD				235.50	117.75	78.50	39.25	
BELIZE	Elsewhere *	Belize \$	BZD								
BENIN	Contonou *	CFA Francs	XOF								
BENIN	Elsewhere *	CFA Francs	XOF								
BERMUDA	Hamilton	Bermuda \$	BMD				478.00	239.00	159.33	79.67	
BERMUDA	Elsewhere *	Bermuda \$	BMD								
BOLIVIA	Cochabamba	Boliviano	BOB	B&B of	56.00	US\$	plus	272.50	408.75	272.50	136.25
BOLIVIA	La Paz	Boliviano	BOB				1,244.00	622.00	414.67	207.33	
BOLIVIA	Santa Cruz	US\$	USD				147.50	73.75	49.17	24.58	
BOLIVIA	Elsewhere	Boliviano	BOB				808.60	404.30	269.53	134.77	
BOSNIA-HERZGOVENA	Sarajevo	Marka	BAM				252.50	126.25	84.17	42.08	
BOSNIA-HERZGOVENA	Banja Luka *	Marka	BAM								
BOSNIA-HERZGOVENA	Elsewhere *	Marka	BAM	B&B			plus	63.00	94.50	63.00	31.50
BOTSWANA	Francistown*	Pula	BWP								
BOTSWANA	Gaberone	Pula	BWP				1,424.50	712.25	474.83	237.42	
BOTSWANA	Elsewhere *	Pula	BWP								
BRAZIL	Brasilia	Real \$	BRL				620.00	310.00	206.67	103.33	
BRAZIL	Rio de Janeiro	Real \$	BRL				870.00	435.00	290.00	145.00	
BRAZIL	Sao Paulo	Real \$	BRL				753.50	376.75	251.17	125.58	
BRAZIL	Elsewhere *	Real \$	BRL								
BRITAIN & NTH IRELAND	London	Sterling	GBP				199.29	99.65	66.43	33.22	
BRITAIN & NTH IRELAND	Nothern Ireland	Sterling	GBP				118.70	59.35	39.57	19.78	
BRITAIN & NTH IRELAND	Elsewhere	Sterling	GBP				139.71	69.86	46.57	23.29	
BRITISH VIRGIN ISLANDS	Tortola	US\$	USD				262.00	131.00	87.33	43.67	
BRITISH VIRGIN ISLANDS	Elsewhere *	US\$	USD								

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
BRUNEI	Bandar Seri Begawan	Brunei \$	BND				337.50	168.75	112.50	56.25	
BRUNEI	Elsewhere *	Brunei \$	BND								
BULGARIA	Sofia	Lev	BGN	B&B of	154.00	euro	plus	108.50	162.75	108.50	54.25
BULGARIA	Varna *	Lev	BGN								
BULGARIA	Elsewhere *	Lev	BGN	Room			plus	63.50	63.50	42.33	21.17
BURKINO FASO	Elsewhere *	CFA Francs	XOF								
BURKINO FASO	Ouagadougou *	CFA Francs	XOF								
<b>BURMA (See under Myanmar)</b>											
BURUNDI	Bujumbura	Burundi Franc	BIF	B&B of	111.50	US\$	plus	80,502.00	120,753.00	80,502.00	40,251.00
BURUNDI	Elsewhere *	US\$	USD								
CAICOS ISLANDS	Caicos Islands *	US\$	USD								
CAICOS ISLANDS	Elsewhere *	US\$	USD								
CAMBODIA	Phnom Penh	US\$	USD				189.00	94.50	63.00	31.50	
CAMBODIA	Elsewhere *	US\$	USD								
CAMEROON	Douala	CFA Francs	XAF				158,676.50	79,338.25	52,892.17	26,446.08	
CAMEROON	Yaounde	CFA Francs	XAF				157,028.50	78,514.25	52,342.83	26,171.42	
CAMEROON	Elsewhere *	CFA Francs	XAF								
CANADA	Calgary, Alberta	Canadian \$	CAD				335.50	167.75	111.83	55.92	
CANADA	Edmonton, Alberta	Canadian \$	CAD				232.00	116.00	77.33	38.67	
CANADA	Halifax, Nova Scotia	Canadian \$	CAD				298.50	149.25	99.50	49.75	
CANADA	Montreal	Canadian \$	CAD				380.00	190.00	126.67	63.33	
CANADA	Ottawa - Ontario Province	Canadian \$	CAD				368.50	184.25	122.83	61.42	
CANADA	Quebec City	Canadian \$	CAD				419.00	209.50	139.67	69.83	
CANADA	Regina - Saskatchewan Province	Canadian \$	CAD				266.50	133.25	88.83	44.42	
CANADA	St. Johns, New Foundland	Canadian \$	CAD				335.00	167.50	111.67	55.83	
CANADA	Toronto	Canadian \$	CAD				332.50	166.25	110.83	55.42	
CANADA	Vancouver	Canadian \$	CAD				338.50	169.25	112.83	56.42	
CANADA	Victoria, British Columbia	Canadian \$	CAD				321.50	160.75	107.17	53.58	
CANADA	Yellowknife, North West Territories	Canadian \$	CAD				257.00	128.50	85.67	42.83	
CANADA	Elsewhere	Canadian \$	CAD				342.00	171.00	114.00	57.00	
CAPE VERDE	Praia*	CV Escudos	CVE								
CAPE VERDE	Elsewhere*	CV Escudos	CVE								
CAYMAN ISLANDS	Grand Cayman	Cayman \$	KYD	Room	211.00	\$US	plus	118.50	118.50	79.00	39.50
CAYMAN ISLANDS	Elsewhere *	Cayman \$	KYD								
CENTRAL AFRICAN REP.	Bangui	CFA Francs	XAF				60,000.00	30,000.00	20,000.00	10,000.00	
CENTRAL AFRICAN REP.	Elsewhere *	CFA Francs	XAF								
CHAD	Ndjamina *	CFA Francs	XAF								
CHAD	Elsewhere *	CFA Francs	XAF								



Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
CHILE	Santiago	C Pesos	CLP	B&B of	156.00	US\$	plus	45,497.00	68,245.50	45,497.00	22,748.50
CHILE	Elsewhere	C Pesos	CLP	B&B of	156.00	US\$	plus	45,497.00	68,245.50	45,497.00	22,748.50
CHINA	Beijing (aka Peking)	Renminbi	CNY					1,950.00	975.00	650.00	325.00
CHINA	Chongqing	Renminbi	CNY					1,188.00	594.00	396.00	198.00
CHINA	Guangzhou	Renminbi	CNY					1,424.00	712.00	474.67	237.33
CHINA	Hong Kong	Hong Kong \$	HKD					3,193.00	1,596.50	1,064.33	532.17
CHINA	Macao	Hong Kong \$	HKD					3,574.00	1,787.00	1,191.33	595.67
CHINA	Shanghai	Renminbi	CNY					1,934.00	967.00	644.67	322.33
CHINA	Elsewhere	Renminbi	CNY					1,560.00	780.00	520.00	260.00
COLOMBIA	Bogota	Col Peso	COP					552,298.00	276,149.00	184,099.33	92,049.67
COLOMBIA	Elsewhere	Col Peso	COP					414,223.50	207,111.75	138,074.50	69,037.25
CONGO	Brazzaville *	CFA Francs	XAF								
CONGO	Pointe-Noire *	CFA Francs	XAF								
CONGO	Elsewhere *	CFA Francs	XAF								
COOK ISLANDS	Rarotonga	New Zealand \$	NZD					572.00	286.00	190.67	95.33
COSTA RICA	San Jose	US\$	USD					238.00	119.00	79.33	39.67
COSTA RICA	Elsewhere *	US\$	USD								
CROATIA	Dubrovnik	Kuna	HRK	B&B of	285.50	euro	plus	552.50	828.75	552.50	276.25
CROATIA	Split	Kuna	HRK	B&B of	126.50	euro	plus	371.00	556.50	371.00	185.50
CROATIA	Zagreb	Kuna	HRK					1,461.50	730.75	487.17	243.58
CROATIA	Elsewhere *	Kuna	HRK								
CUBA	Havana	Cuc	CUC	B&B of	133.50	US\$	plus	65.00	97.50	65.00	32.50
CUBA	Elsewhere	Cuc	CUC	B&B of	133.50	US\$	plus	65.00	97.50	65.00	32.50
CYPRUS	Nicosia	Euro	EUR					202.00	101.00	67.33	33.67
CYPRUS	Elsewhere	Euro	EUR					151.50	75.75	50.50	25.25
CZECH REPUBLIC	Prague	Korunas	CZK	B&B of	126.00	euro	plus	1,296.50	1,944.75	1,296.50	648.25
CZECH REPUBLIC	Elsewhere	Korunas	CZK	B&B of	94.50	euro	plus	972.38	1,458.57	972.38	486.19
DENMARK	Copenhagen	Krone	DKK					2,095.50	1,047.75	698.50	349.25
DENMARK	Elsewhere	Krone	DKK					2,095.50	1,047.75	698.50	349.25
DJIBOUTI	Djibouti	D Francs	DJF					47,393.50	23,696.75	15,797.83	7,898.92
DJIBOUTI	Elsewhere *	D Francs	DJF								
DOMINICA	Roseau	East Caribbean \$	XCD	B&B of	119.50	US\$	plus	185.00	277.50	185.00	92.50
DOMINICA	Elsewhere *	East Caribbean \$	XCD								
DOMINICAN REPUBLIC	Santo Domingo	Dominican Pesos	DOP	B&B of	140.50	US\$	plus	2,846.00	4,269.00	2,846.00	1,423.00
DOMINICAN REPUBLIC	Elsewhere *	Dominican Pesos	DOP								
EAST TIMOR	Dili*	US\$	USD								
ECUADOR	Cuenca & Elsewhere *	US\$	USD								
ECUADOR	Guayaquil	US\$	USD					215.00	107.50	71.67	35.83
ECUADOR	Quito	US\$	USD					268.00	134.00	89.33	44.67

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour
EGYPT	Alexandria	Egyptian £	EGP				1,563.00	781.50	521.00	260.50
EGYPT	Cairo	Egyptian £	EGP	B&B of	181.50	US\$	plus 761.00	1,141.50	761.00	380.50
EGYPT	Elsewhere *	Egyptian £	EGP							
EL SALVADOR	San Salvador	US\$	USD				208.50	104.25	69.50	34.75
EL SALVADOR	Elsewhere *	US\$	USD							
ERITREA	Asmara	Nakfa	ERN	B&B of	133.50	US\$	plus 1,295.00	1,942.50	1,295.00	647.50
ERITREA	Elsewhere *	US\$	USD							
ESTONIA	Tallinn	Euro	EUR				176.00	88.00	58.67	29.33
ESTONIA	Elsewhere *	Euro	EUR							
ETHIOPIA	Addis Ababa	Birr	ETB	B&B of	274.50	US\$	plus 1,719.50	2,579.25	1,719.50	859.75
ETHIOPIA	Elsewhere *	Birr	ETB							
FALKLAND ISLANDS	Stanley	£ sterling	FKP				138.00	69.00	46.00	23.00
FALKLAND ISLANDS	Elsewhere *	£ sterling	FKP							
FIJI	Lautoka	F\$	FJD				492.00	246.00	164.00	82.00
FIJI	Nadi	F\$	FJD				492.00	246.00	164.00	82.00
FIJI	Suva	F\$	FJD				426.50	213.25	142.17	71.08
FIJI	Elsewhere*	F\$	FJD							
FINLAND	Helsinki	Euro	EUR				228.50	114.25	76.17	38.08
FINLAND	Elsewhere	Euro	EUR	B&B			plus 82.00	123.00	82.00	41.00
FRANCE	Bordeaux	Euro	EUR				255.00	127.50	85.00	42.50
FRANCE	Lille	Euro	EUR				268.00	134.00	89.33	44.67
FRANCE	Lyon	Euro	EUR				201.50	100.75	67.17	33.58
FRANCE	Marseilles	Euro	EUR				283.00	141.50	94.33	47.17
FRANCE	Paris	Euro	EUR				316.50	158.25	105.50	52.75
FRANCE	Strasbourg	Euro	EUR				188.50	94.25	62.83	31.42
FRANCE	Elsewhere	Euro	EUR	Room			plus 98.00	98.00	65.33	32.67
FRENCH GUIANA *		Euro	EUR							
FRENCH SOMALILAND	(see Djibouti - Republic of )									
GABON	Libreville *	CFA Francs	XOF							
GABON	Elsewhere *	CFA Francs	XOF							
GAMBIA	Banjul	Dalasai	GMD	B&B of	90.00	euro	plus 1,860.50	2,790.75	1,860.50	930.25
GAMBIA	Elsewhere *	Dalasai	GMD							
GEORGIA	Tbilisi	Georgian Lari	GEL	B&B of	233.50	US\$	plus 182.00	273.00	182.00	91.00
GEORGIA	Elsewhere *	US\$	USD							
GERMANY	Berlin	Euro	EUR				239.50	119.75	79.83	39.92
GERMANY	Dusseldorf	Euro	EUR				176.50	88.25	58.83	29.42
GERMANY	Frankfurt	Euro	EUR				176.50	88.25	58.83	29.42
GERMANY	Hamburg	Euro	EUR				176.50	88.25	58.83	29.42
GERMANY	Munich	Euro	EUR				226.50	113.25	75.50	37.75
GERMANY	Stuttgart	Euro	EUR				176.50	88.25	58.83	29.42
GERMANY	Elsewhere	Euro	EUR				176.50	88.25	58.83	29.42

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
GHANA	Accra	New CEDI	GHS	B&B of	200.50	US\$	plus	149.50	224.25	149.50	74.75
GHANA	Kumasi *	New CEDI	GHS								
GHANA	Elsewhere *	New CEDI	GHS								
GIBRALTAR	Gibraltar	Gibraltar £	GIP					190.00	95.00	63.33	31.67
GIBRALTAR	Elsewhere *	Gibraltar £	GIP								
GREECE	Athens	Euro	EUR					221.00	110.50	73.67	36.83
GREECE	Corfu	Euro	EUR					175.00	87.50	58.33	29.17
GREECE	Crete	Euro	EUR					143.00	71.50	47.67	23.83
GREECE	Rhodes	Euro	EUR					146.00	73.00	48.67	24.33
GREECE	Thessaloniki	Euro	EUR					241.50	120.75	80.50	40.25
GREECE	Elsewhere	Euro	EUR					176.80	88.40	58.93	29.47
GRENADE	St George's	EC\$	XCD	Room of	144.50	US\$	plus	255.00	255.00	170.00	85.00
GRENADE	Elsewhere *	EC\$	XCD								
GUADALOUPE *											
GUATEMALA	Guatemala City	US\$	USD					260.00	130.00	86.67	43.33
GUATEMALA	Elsewhere *	US\$	USD								
GUINEA	Conakry	GNF	GNF	B&B of	100.50	US\$	plus	443,812.50	665,718.75	443,812.50	221,906.25
GUINEA	Elsewhere	GNF	GNF	B&B of	80.40	US\$	plus	355,050.00	532,575.00	355,050.00	177,525.00
GUINEA BISSAU	Bissau *	CFA	XOF								
GUINEA BISSAU	Elsewhere *	CFA	XOF								
GUYANA	Georgetown	Guyanese \$	GYD	Room of	181.00	US\$	plus	14,953.00	14,953.00	9,968.67	4,984.33
GUYANA	Elsewhere	Guyanese \$	GYD	Room of	181.00	US\$	plus	14,953.00	14,953.00	9,968.67	4,984.33
HAITI	Port au Prince	US\$	USD					200.00	100.00	66.67	33.33
HAITI	Elsewhere *	US\$	USD								
HONDURAS	Tegucigalpa	US\$	USD					259.00	129.50	86.33	43.17
HONDURAS	Elsewhere	US\$	USD	B&B			plus	73.00	109.50	73.00	36.50
HUNGARY	Budapest	Forints	HUF	B&B of	137.00	Euro	plus	16,001.00	24,001.50	16,001.00	8,000.50
HUNGARY	Elsewhere *	Forints	HUF								
ICELAND	Reykjavik	Icelandic Krona	ISK					35,252.50	17,626.25	11,750.83	5,875.42
ICELAND	Elsewhere *	Icelandic Krona	ISK								
INDIA	Ahmedabad	Indian Rupees	INR					12,173.50	6,086.75	4,057.83	2,028.92
INDIA	Bangalore	Indian Rupees	INR					21,439.00	10,719.50	7,146.33	3,573.17
INDIA	Chennai (Madras)	Indian Rupees	INR					20,457.50	10,228.75	6,819.17	3,409.58
INDIA	Mumbai / Bombay	Indian Rupees	INR					19,996.50	9,998.25	6,665.50	3,332.75
INDIA	New Delhi	Indian Rupees	INR					20,026.50	10,013.25	6,675.50	3,337.75
INDIA	Pune	Indian Rupees	INR					20,235.50	10,117.75	6,745.17	3,372.58
INDIA	Elsewhere *	Indian Rupees	INR								
INDONESIA	Semarang	Rupiah	IDR					1,191,861.00	595,930.50	397,287.00	198,643.50
INDONESIA	Jakarta	Rupiah	IDR	B&B of	155.00	US\$	plus	986,827.00	1,480,240.50	986,827.00	493,413.50
INDONESIA	Elsewhere *	Rupiah	IDR								
IRAN	Tehran	Rials	IRR	B&B of	139.00	US\$	plus	1,509,517.50	2,264,276.25	1,509,517.50	754,758.75
IRAN	Elsewhere	Rials	IRR	B&B of	111.20	US\$	plus	1,207,614.00	1,811,421.00	1,207,614.00	603,807.00

Country	City	Currency	CODE	Overnight			VA Rate^	10 Hour	5 Hour		
IRAQ	Baghdad *	Iraqi Dinars	IQD								
IRAQ	Elsewhere *	Iraqi Dinars	IQD								
ISRAEL	Tel Aviv	US\$	USD			278.50	139.25	92.83	46.42		
ISRAEL	Elsewhere *	US\$	USD								
ITALY	Bologna, Florence, Genoa, Milan, Turin, Venice	Euro	EUR			326.50	163.25	108.83	54.42		
ITALY	Naples, Rome	Euro	EUR			260.00	130.00	86.67	43.33		
ITALY	Elsewhere	Euro	EUR			260.00	130.00	86.67	43.33		
IVORY COAST	Abidjan*	CFA Francs	XOF								
IVORY COAST	Elsewhere *	CFA Francs	XOF								
JAMAICA	Kingston	US\$	USD			331.00	165.50	110.33	55.17		
JAMAICA	Elsewhere *	US\$	USD								
JAPAN	Osaka	Yen	JPY			26,807.50	13,403.75	8,935.83	4,467.92		
JAPAN	Nagoya*	Yen	JPY								
JAPAN	Tokyo	Yen	JPY			29,672.00	14,836.00	9,890.67	4,945.33		
JAPAN	Elsewhere	Yen	JPY			26,704.80	13,352.40	8,901.60	4,450.80		
JORDAN	Amman	Jordani Dinars	JOD			216.00	108.00	72.00	36.00		
JORDAN	Aquaba	Jordani Dinars	JOD			172.50	86.25	57.50	28.75		
JORDAN	Elsewhere *	Jordani Dinars	JOD								
KAZAKHSTAN	Almaty	Kazakhstan Tengri	KZT			68,662.50	34,331.25	22,887.50	11,443.75		
KAZAKHSTAN	Astana	US\$	USD			394.00	197.00	131.33	65.67		
KAZAKHSTAN	Atyrau	Kazakhstan Tengri	KZT			43,822.50	21,911.25	14,607.50	7,303.75		
KAZAKHSTAN	Elsewhere *	US\$	USD								
KENYA	Mombassa	Kenyan Shilling	KES	B&B of	84.50	US\$	plus	5,190.00	7,785.00	5,190.00	2,595.00
KENYA	Nairobi	Kenyan Shilling	KES			16,420.50	8,210.25	5,473.50	2,736.75		
KENYA	Elsewhere	Kenyan Shilling	KES			13,136.40	6,568.20	4,378.80	2,189.40		
KIRIBATI REPUBLIC	(Gilbert Islands) Tarawa*	Australian \$	AUD								
KIRIBATI REPUBLIC	(Gilbert Islands) Elsewhere *	Australian \$	AUD								
KOREA - SOUTH	Busan	Won	KRW			445,375.00	222,687.50	148,458.33	74,229.17		
KOREA - SOUTH	Daego	Won	KRW			445,375.00	222,687.50	148,458.33	74,229.17		
KOREA - SOUTH	Daejon	Won	KRW			445,375.00	222,687.50	148,458.33	74,229.17		
KOREA - SOUTH	Jeju Island	Won	KRW			445,375.00	222,687.50	148,458.33	74,229.17		
KOREA - SOUTH	Seoul	Won	KRW			445,375.00	222,687.50	148,458.33	74,229.17		
KOREA - SOUTH	Ulsan	Won	KRW			445,375.00	222,687.50	148,458.33	74,229.17		
KOREA - SOUTH	Elsewhere *	Won	KRW								
KOSOVO	Pristina	Euro	EUR			125.50	62.75	41.83	20.92		
KUWAIT	Kuwait City	K Dinars	KWD			111.00	55.50	37.00	18.50		
KUWAIT	Elsewhere *	K Dinars	KWD								
KYRGYZSTAN	Bishkek	US\$	USD			244.00	122.00	81.33	40.67		
KYRGYZSTAN	Elsewhere *	US\$	USD								
LAOS	Vientiane	Lao Kip	LAK			1,926,179.50	963,090	642,060	321,030		
LAOS	Elsewhere *	US\$	USD								
LATVIA	Riga	Euro	EUR			175.00	87.50	58.33	29.17		
LATVIA	Elsewhere *	Euro	EUR								

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
LEBANON	Beirut *	US\$	USD								
LEBANON	Elsewhere*	US\$	USD								
LESOTHO	Maseru *	Maluti	LSL								
LESOTHO	Elsewhere *	Maluti	LSL								
LIBERIA	Monrovia *	Lib \$	LRD								
LIBERIA	Elsewhere *	Lib \$	LRD								
LIBYA	Tripoli	Lib Dinars	LYD	B&B	185.00	euro	plus	86.00	129.00	86.00	43.00
LIBYA	Elsewhere *	Lib Dinars	LYD								
LITHUANIA	Vilnius	Euro	EUR	B&B	93.00		plus	74.14	111.21	74.14	37.07
LITHUANIA	Elsewhere *	Euro	EUR								
LUXEMBOURG	Luxembourg	Euro	EUR					364.00	182.00	121.33	60.67
LUXEMBOURG	Elsewhere *	Euro	EUR								
MACEDONIA	Skopje	Mac Dinars	MKD					10,215.50	5,107.75	3,405.17	1,702.58
MACEDONIA	Ohrid & Elsewhere	Mac Dinars	MKD					4,864.00	2,432.00	1,621.33	810.67
MADAGASCAR	Antananarivo	Malagasy Ariary	MGA					691,351.00	345,675.50	230,450.33	115,225.17
MADAGASCAR	Elsewhere	Malagasy Ariary	MGA					414,810.60	207,405.30	138,270.20	69,135.10
MALAWI	Blantyre*	Kwachi	MWK								
MALAWI	Lilongwe	Kwachi	MWK	B&B of	111.50	US\$	plus	19,194.00	28,791.00	19,194.00	9,597.00
MALAWI	Elsewhere *	Kwachi	MWK								
MALAYSIA	Kuala Lumpur	Ringgits	MYR					708.00	354.00	236.00	118.00
MALAYSIA	Elsewhere *	Ringgits	MYR								
MALDIVES	Kurumba *	US\$	USD								
MALDIVES	Male*	US\$	USD								
MALDIVES	Elsewhere *	US\$	USD								
MALI REPUBLIC	Bamako	CFA Francs	XOF					110,389.00	55,194.50	36,796.33	18,398.17
MALI REPUBLIC	Elsewhere *	CFA Francs	XOF								
MALTA	Valletta	Euro	EUR					190.50	95.25	63.50	31.75
MALTA	Elsewhere *	Euro	EUR								
MARSHALL ISLANDS	Majuro*	US\$	USD								
MARSHALL ISLANDS	Elsewhere *	US\$	USD								
MARTINIQUE *		Euro	EUR								
MAURITANIA	Nouakchott	Euro	EUR					197.50	98.75	65.83	32.92
MAURITANIA	Elsewhere *	Euro	EUR								
MAURITIUS	Port Louis	M Rupees	MUR					7,941.50	3,970.75	2,647.17	1,323.58
MAURITIUS	Rodrigues Island *	M Rupees	MUR								
MAURITIUS	Elsewhere *	M Rupees	MUR								
MEXICO	Mexico City	M Pesos	MXN	Room of	215.00	US\$	plus	1,034.50	1,034.50	689.67	344.83
MEXICO	Elsewhere *	M Pesos	MXN								
MOLDOVA	Chisinau (Also known as Kishinev)	Lei	MDL	B&B of	130.50	euro	plus	1,165.00	1,747.50	1,165.00	582.50
MOLDOVA	Elsewhere *	Lei	MDL								
MONACO	Monaco *	Euro	EUR								
MONGOLIA	Ulaan Baatar	Mongolian Tugrik	MNT	B&B of	111.50	US\$	plus	89,672.50	134,508.75	89,672.50	44,836.25
MONGOLIA	Elsewhere *	US\$	USD								

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
MONTENEGRO	Montenegro	Euro	EUR				151.00	75.50	50.33	25.17	
MONTERRAT	Plymouth	EC\$	XCD	Room of	132.50	US\$	plus	229.50	229.50	153.00	76.50
MONTERRAT	Elsewhere *	EC\$	XCD								
MOROCCO	Agadir	Dirhams	MAD				1,952.50	976.25	650.83	325.42	
MOROCCO	Casablanca	Dirhams	MAD				3,341.50	1,670.75	1,113.83	556.92	
MOROCCO	Marrakech	Dirhams	MAD				1,607.00	803.50	535.67	267.83	
MOROCCO	Rabat	Dirhams	MAD				2,168.00	1,084.00	722.67	361.33	
MOROCCO	Tangier	Dirhams	MAD				2,584.00	1,292.00	861.33	430.67	
MOROCCO	Elsewhere *	Dirhams	MAD								
MOZAMBIQUE	Maputo	Metical	MZN	B&B	195.00	US\$	plus	2,924.00	4,386.00	2,924.00	1,462.00
MOZAMBIQUE	Elsewhere *	US\$	USD								
MYANMAR	Rangoon (Yangon)	US\$	USD				124.00	62.00	41.33	20.67	
MYANMAR	Elsewhere	US\$	USD				62.00	31.00	20.67	10.33	
NAMIBIA	Windhoek	Nambian \$	NAD				1,508.50	754.25	502.83	251.42	
NAMIBIA	Elsewhere *	Nambian \$	NAD								
NAURU ISLAND	Nauru*										
NEPAL	Kathmandu	N Rupees	NPR	B&B of	124.50	US\$	plus	5,455.00	8,182.50	5,455.00	2,727.50
NEPAL	Elsewhere *	N Rupees	NPR								
NETHERLANDS	Amsterdam	Euro	EUR				222.00	111.00	74.00	37.00	
NETHERLANDS	The Hague	Euro	EUR				281.00	140.50	93.67	46.83	
NETHERLANDS	Elsewhere	Euro	EUR				224.80	112.40	74.93	37.47	
NETHERLANDS	Aruba*	US\$	USD								
NETHERLANDS	Curacao *	US\$	USD								
NETHERLANDS	Elsewhere *	US\$	USD								
NEW CALEDONIA	Noumea*	CFP Francs	XOF								
NEW CALEDONIA	Elsewhere *	CFP Francs	XOF								
NEW ZEALAND	Auckland	New Zealand \$	NZD				386.00	193.00	128.67	64.33	
NEW ZEALAND	Christchurch	New Zealand \$	NZD				257.50	128.75	85.83	42.92	
NEW ZEALAND	Wellington	New Zealand \$	NZD				416.50	208.25	138.83	69.42	
NEW ZEALAND	Elsewhere	New Zealand \$	NZD				289.50	144.75	96.50	48.25	
NICARAGUA	Managua	US\$	USD				265.50	132.75	88.50	44.25	
NICARAGUA	Elsewhere*	Cordobas	NIO								
NIGER REPUBLIC	Niamey *	CFA Francs	XOF								
NIGER REPUBLIC	Elsewhere *	CFA Francs	XOF								
NIGERIA	Abuja	Naira	NGN				107,089.00	53,544.50	35,696.33	17,848.17	
NIGERIA	Port Harcourt	Naira	NGN				95,795.50	47,897.75	31,931.83	15,965.92	
NIGERIA	Lagos	Naira	NGN				91,697.50	45,848.75	30,565.83	15,282.92	
NIGERIA	Elsewhere	Naira	NGN				64,253.40	32,126.70	21,417.80	10,708.90	
NORTH KOREA	Pyongyang	Euro	EUR				130.50	65.25	43.50	21.75	
NORTH KOREA	Elsewhere *	Euro	EUR								
NORWAY	Bergen	Kroner	NOK				2,564.50	1,282.25	854.83	427.42	
NORWAY	Oslo	Kroner	NOK				2,040.50	1,020.25	680.17	340.08	
NORWAY	Stavanger	Kroner	NOK				2,386.50	1,193.25	795.50	397.75	
NORWAY	Elsewhere	Kroner	NOK				2,040.50	1,020.25	680.17	340.08	

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
OCCUPIED TERRITORIES	Gaza*	US\$	USD								
OCCUPIED TERRITORIES	Jerusalem	US\$	USD				308.50	154.25	102.83	51.42	
OCCUPIED TERRITORIES	Elsewhere *	US\$	USD								
OMAN	Muscat	Rials	OMR				167.50	83.75	55.83	27.92	
OMAN	Elsewhere *	Rials	OMR								
PAKISTAN	Islamabad *	Rupees	PKR								
PAKISTAN	Karachi	Rupees	PKR				20,235.00	10,117.50	6,745.00	3,372.50	
PAKISTAN	Peshawar	Rupees	PKR				18,421.00	9,210.50	6,140.33	3,070.17	
PAKISTAN	Lahore	Rupees	PKR	B&B of	173.00	US\$	plus	5,069.50	7,604.25	5,069.50	2,534.75
PAKISTAN	Elsewhere *	Rupees	PKR								
PANAMA	Panama City	US\$	USD				238.00	119.00	79.33	39.67	
PANAMA	Elsewhere *	US\$	USD								
PAPUA NEW GUINEA	Port Moresby	Kinas	PGK				965.50	482.75	321.83	160.92	
PAPUA NEW GUINEA	Elsewhere	Kinas	PGK				965.50	482.75	321.83	160.92	
PARAGUAY	Asuncion *	US\$	USD								
PARAGUAY	Elsewhere *	US\$	USD								
PERU	Lima	New Sol	PEN	B&B of	179.50	US\$	plus	326.50	489.75	326.50	163.25
PERU	Elsewhere*	New Sol	PEN								
PHILIPPINES	Cebu	Pesos	PHP	B&B of	129.50	US\$	plus	3,033.00	4,549.50	3,033.00	1,516.50
PHILIPPINES	Manila	Pesos	PHP				11,670.50	5,835.25	3,890.17	1,945.08	
PHILIPPINES	Elsewhere*	Pesos	PHP								
POLAND	Warsaw	Zloty	PLN	B&B of	115.00	euro	plus	393.00	589.50	393.00	196.50
POLAND	Elsewhere	Zloty	PLN	B&B of	115.00	euro	plus	393.00	589.50	393.00	196.50
PORTUGAL	Azores	Euro	EUR				156.50	78.25	52.17	26.08	
PORTUGAL	Faro*	Euro	EUR								
PORTUGAL	Funchal (Madeira)	Euro	EUR				168.00	84.00	56.00	28.00	
PORTUGAL	Lisbon	Euro	EUR				181.00	90.50	60.33	30.17	
PORTUGAL	Oporto	Euro	EUR				223.00	111.50	74.33	37.17	
PORTUGAL	Portimao	Euro	EUR				176.00	88.00	58.67	29.33	
PORTUGAL	Elsewhere *	Euro	EUR								
QATAR	Doha	Qatari Riyals	QAR				1,329.00	664.50	443.00	221.50	
QATAR	Elsewhere *	Qatari Riyals	QAR								
REUNION	St Denis	Euro	EUR				185.07	92.54	61.69	30.85	
REUNION	Elsewhere *	Euro	EUR								
ROMANIA	Bucharest	Romanian Leu	RON	B&B of	147.00	Euro	plus	243.00	364.50	243.00	121.50
ROMANIA	Elsewhere	Romanian Leu	RON	B&B of	110.25	Euro	plus	182.25	273.38	182.25	91.13
RUSSIAN FEDERATION	Ekaterinburg	Rouble	RUB				9,198.50	4,599.25	3,066.17	1,533.08	
RUSSIAN FEDERATION	Moscow	Rouble	RUB				17,787.00	8,893.50	5,929.00	2,964.50	
RUSSIAN FEDERATION	St Petersburg	Rouble	RUB				18,751.00	9,375.50	6,250.33	3,125.17	
RUSSIAN FEDERATION	Elsewhere *										
RWANDA	Kigali	Rwanda Franc	RWF	B&B of	156.00	US\$	plus	39,082.00	58,623.00	39,082.00	19,541.00
RWANDA	Elsewhere *	US\$	USD								
SAMOA	Apia	Tala	WST	B&B of	133.00	US\$	plus	205.50	308.25	205.50	102.75
SAMOA	Elsewhere *	Tala	WST								

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
SAUDI ARABIA	Al Khobar	Saudi Riyal	SAR				907.00	453.50	302.33	151.17	
SAUDI ARABIA	Jedda	Saudi Riyal	SAR				1,276.00	638.00	425.33	212.67	
SAUDI ARABIA	Riyadh	Saudi Riyal	SAR				1,159.00	579.50	386.33	193.17	
SAUDI ARABIA	Elsewhere *	Saudi Riyal	SAR								
SENEGAL	Dakar	CFA Francs	XOF				118,670.00	59,335.00	39,556.67	19,778.33	
SENEGAL	Elsewhere	CFA Francs	XOF				89,002.50	44,501.25	29,667.50	14,833.75	
SERBIA	Belgrade	Serbian Dinar	RSD	B&B of	190.50	euro	plus	8,090.50	12,135.75	8,090.50	4,045.25
SERBIA	Elsewhere *	US\$	USD								
SEYCHELLES	Victoria	Sey Rupees	SCR				4,786.50	2,393.25	1,595.50	797.75	
SEYCHELLES	Elsewhere *	Sey Rupees	SCR								
SIERRA LEONE	Freetown	Leone	SLL	B&B of	145.00	US\$	plus	375,694	563,541	375,694	187,847
SIERRA LEONE	Elsewhere *	Leone	SLL								
SINGAPORE	Singapore	Singapore \$	SGD				536.00	268.00	178.67	89.33	
SINGAPORE	Elsewhere *	Singapore \$	SGD								
SLOVAKIA	Bratislava	Euro	EUR				164.00	82.00	54.67	27.33	
SLOVAKIA	Kosice	Euro	EUR				125.50	62.75	41.83	20.92	
SLOVAKIA	Elsewhere *	Euro	EUR								
SLOVENIA	Ljubljana	Euro	EUR				214.00	107.00	71.33	35.67	
SLOVENIA	Elsewhere *	Euro	EUR								
SOLOMON ISLANDS	Honiara	SI \$	SBD				2,233.50	1,116.75	744.50	372.25	
SOLOMON ISLANDS	Elsewhere *	SI \$	SBD								
SOMALI REPUBLIC	Mogadishu *										
SOMALI REPUBLIC	Elsewhere *										
SOUTH AFRICA	Cape town	Rand	ZAR				2,507.50	1,253.75	835.83	417.92	
SOUTH AFRICA	Pretoria	Rand	ZAR				1,581.00	790.50	527.00	263.50	
SOUTH AFRICA	Elsewhere	Rand	ZAR				1,581.00	790.50	527.00	263.50	
SPAIN	Andorra (same as Elsewhere)	Euro	EUR				243.95	121.98	81.32	40.66	
SPAIN	Barcelona	Euro	EUR				277.50	138.75	92.50	46.25	
SPAIN	Madrid	Euro	EUR				287.00	143.50	95.67	47.83	
SPAIN	Elsewhere	Euro	EUR				243.95	121.98	81.32	40.66	
SRI LANKA	Colombo	Sri Lankan Rupee	LKR	B&B of	123.50	US\$	plus	4,295.00	6,442.50	4,295.00	2,147.50
SRI LANKA	Elsewhere *	US\$	USD								
ST HELENA	St Helena*	£ Sterling	GBP								
ST HELENA	Elsewhere *	£ Sterling	GBP								
ST KITTS & NEVIS	Basseterre	EC\$	XCD	Room	179.00	US\$	plus	250.00	250.00	166.67	83.33
ST KITTS & NEVIS	Elsewhere *	EC\$	XCD								
ST LUCIA	Castries	EC\$	XCD				573.50	286.75	191.17	95.58	
ST LUCIA	Elsewhere *	EC\$	XCD								
ST VINCENT	Kingstown	EC\$	XCD				559.50	279.75	186.50	93.25	
ST VINCENT	Elsewhere *	EC\$	XCD								
SUDAN	Khartoum	Sudanese Pound	SDG				2,176.00	1,088.00	725.33	362.67	
SUDAN	Elsewhere *	Sudanese Pound	SDG								
SURINAME	Paramaribo	US\$	USD				208.00	104.00	69.33	34.67	
SURINAME	Elsewhere *	US\$	USD								



Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
SWAZILAND	Mbabane *	Lilangeni	SZL								
SWAZILAND	Elsewhere *	Lilangeni	SZL								
SWEDEN	Stockholm	Krona	SEK				2,857.00	1,428.50	952.33	476.17	
SWEDEN	Elsewhere*	Krona	SEK								
SWITZERLAND	Berne	Swiss Francs	CHF				302.50	151.25	100.83	50.42	
SWITZERLAND	Geneva	Swiss Francs	CHF				363.00	181.50	121.00	60.50	
SWITZERLAND	Zurich *	Swiss Francs	CHF								
SWITZERLAND	Elsewhere *	Swiss Francs	CHF								
SYRIA	Damascus *	US\$	USD								
SYRIA	Elsewhere *	US\$	USD								
TAHITI (FRENCH POLYNESIA)	Papete	CFP Franc	XPF				29,952.00	14,976.00	9,984.00	4,992.00	
TAIWAN	Taipei	Taiwan \$	TWD				10,336.50	5,168.25	3,445.50	1,722.75	
TAIWAN	Elsewhere *	Taiwan \$	TWD								
TAJKISTAN	Dushanbe	Somoni	TJS	B&B of	320.50	US\$	plus	601.50	902.25	601.50	300.75
TAJKISTAN	Elsewhere *	US\$	USD								
TANZANIA	Dar es Salaam	Tan Shilling	TZS	B&B of	179.00	US\$	plus	130,163.50	195,245.25	130,163.50	65,081.75
TANZANIA	Zanzibar	Tan Shilling	TZS	B&B of	111.50	US\$	plus	104,040.50	156,060.75	104,040.50	52,020.25
TANZANIA	Zanzibar Elsewhere	Tan Shilling	TZS	B&B of	89.50	US\$	plus	65,081.75	97,622.63	65,081.75	32,540.88
TANZANIA	Elsewhere	Tan Shilling	TZS	B&B of	89.50	US\$	plus	65,081.75	97,622.63	65,081.75	32,540.88
THAILAND	Bangkok	Bhat	THB				8,407.50	4,203.75	2,802.50	1,401.25	
THAILAND	Elsewhere	Bhat	THB				4,042.50	2,021.25	1,347.50	673.75	
TOGO	Lome *	CFA Francs	XOF								
TOGO	Elsewhere *	CFA Francs	XOF								
TONGA	Nuku'Alofa (Tongatapu Island)	Tonga pa'anga	TOP				419.50	209.75	139.83	69.92	
TONGA	Elsewhere *	Tonga pa'anga	TOP								
TRINIDAD & TOBAGO	Port of Spain	T&T \$	TTD	Room of	281.50	US\$	plus	1,284.50	1,284.50	856.33	428.17
TRINIDAD & TOBAGO	Tobago	T&T \$	TTD				2,127.50	1,063.75	709.17	354.58	
TRINIDAD & TOBAGO	Elsewhere *	T&T \$	TTD								
TRISTAN DA CUNHA	Tristan Da Cunha*	£ Sterling	GBP								
TRISTAN DA CUNHA	Elsewhere *	£ Sterling	GBP								
TUNISIA	Tunis	Tun Dinars	TND				310.00	155.00	103.33	51.67	
TUNISIA	Elsewhere *	Tun Dinars	TND								
TURKEY	Ankara	(YTL) TUR LIRA	TRY	B&B of	160.00	Euro	plus	239.50	359.25	239.50	119.75
TURKEY	Istanbul	(YTL) TUR LIRA	TRY	B&B of	136.00	Euro	plus	188.00	282.00	188.00	94.00
TURKEY	Izmir	(YTL) TUR LIRA	TRY	B&B of	198.00	Euro	plus	194.00	291.00	194.00	97.00
TURKEY	Elsewhere	(YTL) TUR LIRA	TRY	B&B of	120.00	Euro	plus	179.63	269.45	179.63	89.82
TURKMENISTAN	Ashgabat	Manat	TMT	B&B of	72.50	US\$	plus	143.00	214.50	143.00	71.50
TURKMENISTAN	Elsewhere *	Manat	TMT								
TURKS & CAICOS ISLANDS	Grand Turk	US\$	USD				267.50	133.75	89.17	44.58	
TURKS & CAICOS ISLANDS	Elsewhere *	US\$	USD								
TUVALU	Fongafali *	Australian \$	AUD								
TUVALU	Elsewhere *	Australian \$	AUD								
UGANDA	Kampala	US\$	USD				172.00	86.00	57.33	28.67	
UGANDA	Elsewhere *	US\$	USD								

Country	City	Currency	CODE	Overnight				VA Rate^	10 Hour	5 Hour	
UKRAINE	Kiev	Ukrainian Hryvni	UAH	B&B of	219.00	Euro	plus	554.50	831.75	554.50	277.25
UKRAINE	Elsewhere	Ukrainian Hryvni	UAH	B&B of	219.00	Euro	plus	554.50	831.75	554.50	277.25
UNITED ARAB EMIRATES	Abu Dhabi	UAE Dirhams	AED					1,046.50	523.25	348.83	174.42
UNITED ARAB EMIRATES	Dubai	UAE Dirhams	AED					1,564.00	782.00	521.33	260.67
UNITED ARAB EMIRATES	Elsewhere *	UAE Dirhams	AED								
<b>UPPERVOLTA REPUBLIC (See Burkina Faso)</b>											
URUGUAY	Montevideo	US\$	USD					264.00	132.00	88.00	44.00
URUGUAY	Elsewhere *	US\$	USD								
<b>UNITED STATES OF AMERICA</b>											
USA	<b>CITIES</b>										
USA	Atlanta	US\$	USD					225.50	112.75	75.17	37.58
USA	Boston	US\$	USD					336.50	168.25	112.17	56.08
USA	Chicago	US\$	USD					310.50	155.25	103.50	51.75
USA	Cleveland	US\$	USD	Room			plus	112.50	112.50	75.00	37.50
USA	Dallas	US\$	USD	Room			plus	88.00	88.00	58.67	29.33
USA	Houston	US\$	USD					201.50	100.75	67.17	33.58
USA	Los Angeles	US\$	USD					286.00	143.00	95.33	47.67
USA	Miami	US\$	USD					320.00	160.00	106.67	53.33
USA	New York	US\$	USD					318.50	159.25	106.17	53.08
USA	San Francisco	US\$	USD					290.00	145.00	96.67	48.33
USA	Seattle	US\$	USD					265.00	132.50	88.33	44.17
USA	Washington DC	US\$	USD					268.50	134.25	89.50	44.75
USA	<b>USA - STATES</b>										
USA	Alabama	US\$	USD	Room			plus	98.50	98.50	65.67	32.83
USA	Alaska	US\$	USD	Room			plus	99.50	99.50	66.33	33.17
USA	Arizona	US\$	USD	Room			plus	93.00	93.00	62.00	31.00
USA	Arkansas	US\$	USD	Room			plus	88.00	88.00	58.67	29.33
USA	California (1) (** See Note 4)	US\$	USD	Room			plus	93.00	93.00	62.00	31.00
USA	California (2) (***) See Note 4)	US\$	USD	Room			plus	99.50	99.50	66.33	33.17
USA	Colorado	US\$	USD	Room			plus	88.00	88.00	58.67	29.33
USA	Connecticut	US\$	USD	Room			plus	88.00	88.00	58.67	29.33
USA	Dakota	US\$	USD	Room			plus	102.50	102.50	68.33	34.17
USA	Delaware	US\$	USD	Room			plus	91.50	91.50	61.00	30.50
USA	Florida	US\$	USD	Room			plus	98.50	98.50	65.67	32.83
USA	Georgia	US\$	USD	Room			plus	98.50	98.50	65.67	32.83
USA	Guam	US\$	USD	Room			plus	93.00	93.00	62.00	31.00
USA	Hawaii	US\$	USD	Room			plus	93.00	93.00	62.00	31.00
USA	Idaho	US\$	USD	Room			plus	99.50	99.50	66.33	33.17
USA	Illinois	US\$	USD	Room			plus	112.50	112.50	75.00	37.50
USA	Indiana	US\$	USD	Room			plus	112.50	112.50	75.00	37.50
USA	Iowa	US\$	USD	Room			plus	112.50	112.50	75.00	37.50
USA	Kansas	US\$	USD	Room			plus	112.50	112.50	75.00	37.50
USA	Kentucky	US\$	USD	Room			plus	91.50	91.50	61.00	30.50
USA	Louisiana	US\$	USD	Room			plus	88.00	88.00	58.67	29.33

Country	City	Currency	CODE	Overnight	VA Rate^	10 Hour	5 Hour	
USA	Maine	US\$	USD	Room plus	72.00	72.00	48.00	24.00
USA	Maryland	US\$	USD	Room plus	91.50	91.50	61.00	30.50
USA	Massachusetts	US\$	USD	Room plus	72.00	72.00	48.00	24.00
USA	Michigan	US\$	USD	Room plus	112.50	112.50	75.00	37.50
USA	Minnesota	US\$	USD	Room plus	112.50	112.50	75.00	37.50
USA	Mississippi	US\$	USD	Room plus	98.50	98.50	65.67	32.83
USA	Missouri	US\$	USD	Room plus	112.50	112.50	75.00	37.50
USA	Montana	US\$	USD	Room plus	99.50	99.50	66.33	33.17
USA	Nebraska	US\$	USD	Room plus	112.50	112.50	75.00	37.50
USA	Nevada	US\$	USD	Room plus	99.50	99.50	66.33	33.17
USA	Clark County, Nevada	US\$	USD	Room plus	93.00	93.00	62.00	31.00
USA	New Hampshire	US\$	USD	Room plus	72.00	72.00	48.00	24.00
USA	New Jersey	US\$	USD	Room plus	102.50	102.50	68.33	34.17
USA	New Mexico	US\$	USD	Room plus	88.00	88.00	58.67	29.33
USA	New York State	US\$	USD	Room plus	102.50	102.50	68.33	34.17
USA	North Carolina	US\$	USD	Room plus	98.50	98.50	65.67	32.83
USA	Ohio	US\$	USD	Room plus	112.50	112.50	75.00	37.50
USA	Oklahoma	US\$	USD	Room plus	88.00	88.00	58.67	29.33
USA	Oregon	US\$	USD	Room plus	99.50	99.50	66.33	33.17
USA	Orlando	US\$	USD	Room plus	98.50	98.50	65.67	32.83
USA	Pennsylvania	US\$	USD	Room plus	102.50	102.50	68.33	34.17
USA	Puerto Rico	US\$	USD	Room plus	102.50	102.50	68.33	34.17
USA	Rhode Island	US\$	USD	Room plus	72.00	72.00	48.00	24.00
USA	South Carolina	US\$	USD	Room plus	98.50	98.50	65.67	32.83
USA	Tennessee	US\$	USD	Room plus	98.50	98.50	65.67	32.83
USA	Texas	US\$	USD	Room plus	88.00	88.00	58.67	29.33
USA	Utah	US\$	USD	Room plus	93.00	93.00	62.00	31.00
USA	Vermont	US\$	USD	Room plus	72.00	72.00	48.00	24.00
USA	Virginia	US\$	USD	Room plus	91.50	91.50	61.00	30.50
USA	Washington State	US\$	USD	Room plus	99.50	99.50	66.33	33.17
USA	West Virginia	US\$	USD	Room plus	91.50	91.50	61.00	30.50
USA	Wisconsin	US\$	USD	Room plus	112.50	112.50	75.00	37.50
USA	Wyoming	US\$	USD	Room plus	99.50	99.50	66.33	33.17
UZBEKISTAN	Tashkent	US\$	USD		180.00	90.00	60.00	30.00
UZBEKISTAN	Elsewhere *	US\$	USD					
VANUATU	Port Villa	Vatu	VUV		30,285.00	15,142.50	10,095.00	5,047.50
VANUATU	Elsewhere *	Vatu	VUV					
VENEZUELA	Caracas	V.Bolivar fuerte	VEF		4,814.00	2,407.00	1,604.67	802.33
VENEZUELA	Valencia	V.Bolivar fuerte	VEF		3,223.00	1,611.50	1,074.33	537.17
VENEZUELA	Elsewhere	V.Bolivar fuerte	VEF		3,854.00	1,927.00	1,284.67	642.33
VIETNAM	Hanoi	US\$	USD		240.00	120.00	80.00	40.00
VIETNAM	Ho Chi Minh City	US\$	USD		231.00	115.50	77.00	38.50
VIETNAM	Elsewhere *	US\$	USD					
VIRGIN ISLANDS	Virgin Islands *	US\$	USD					

Country	City	Currency	CODE	Overnight	VA Rate^	10 Hour	5 Hour
WEST INDIES ASSOCIATED STATES*		US\$	USD				
YEMEN	Aden*	US\$	USD				
YEMEN	Sana'a	US\$	USD	226.00	113.00	75.33	37.67
YEMEN	Taiz*	US\$	USD				
YEMEN	Elsewhere *	US\$	USD				
ZAIRE	Kinshasa *	US\$	USD				
ZAIRE	Elsewhere *	US\$	USD				
ZAMBIA	Lusaka	Kwacha	ZMW	1,311.00	655.50	437.00	218.50
ZAMBIA	Elsewhere *	Kwacha	ZMW				
ZIMBABWE	Harare	US\$	USD	279.50	139.75	93.17	46.58
ZIMBABWE	Elsewhere *	ZIM\$	ZWD				
###596							

## APPENDIX 2 TO CIRCULAR 07/2017 (Long Version)

### Rates effective from 1st April 2017

#### NOTE 1

\* = Actual costs plus €10 per day for incidental expenses:

Actual costs =

Overnight Rate = Vouched Cost of Accommodation and 3 Meals

10 Hour Rate = Vouched Cost of 2 meals

5 Hour Rate = Vouched Cost of 1 meal

#### NOTE 2

Vouched cost of Room plus Vouched Accommodation (VA) rate is applicable to all officers travelling to Brussels on overnight visits.

The Vouched Accommodation (VA) rate should not be routinely used in other countries. The overnight rate is sufficient for accommodation and three meals.

#### NOTE 3

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 Public Expenditure and Reform or the Revenue Commissioners

#### NOTE 4

\*\* 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:** these rates were recirculated on 24th March 2017 to incorporate some minor amendments to the certain rates