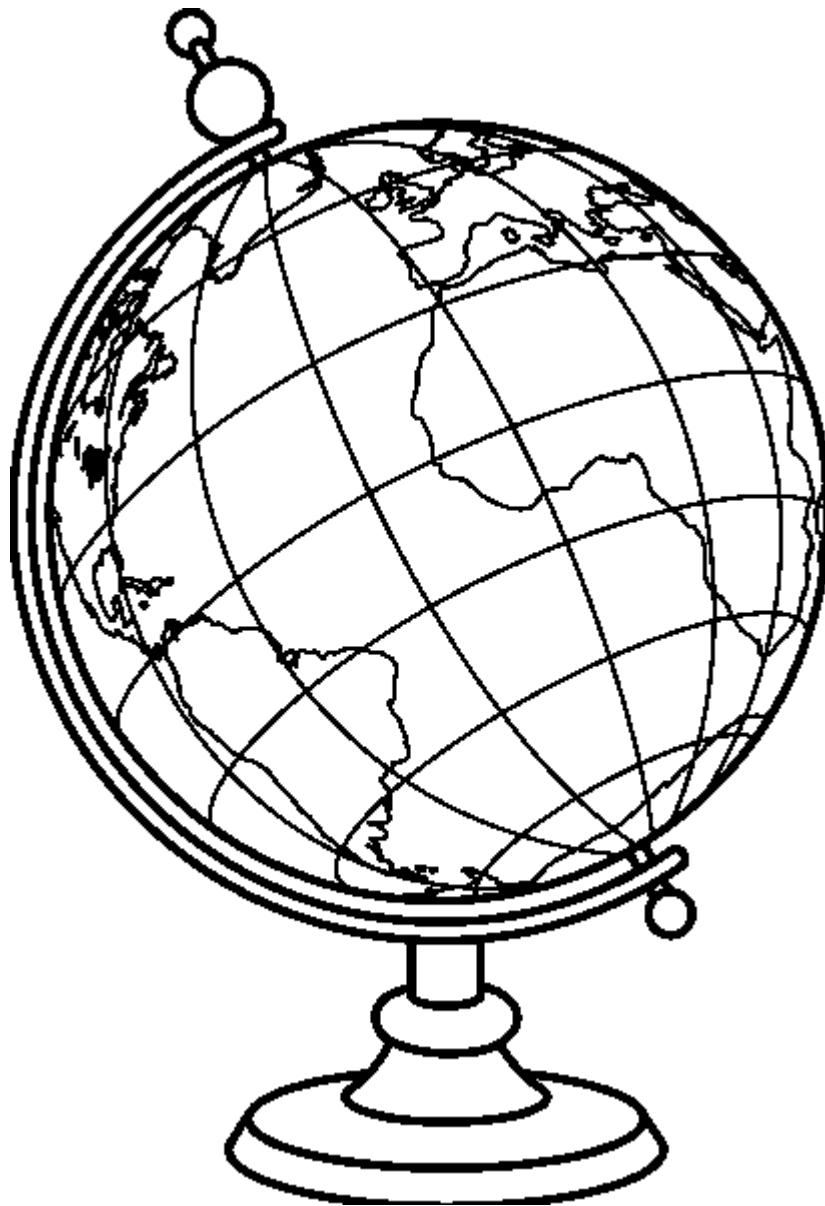


Travel and Subsistence Rates in Ireland and Abroad



Effective from 1 January 2025



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1. INTRODUCTION

- Claims made according to the rates in this booklet must be in compliance with the TCD Travel Policy. Travel expenditure must not be excessive and should always stand up to public scrutiny and sustainability goals. All claimants are required to comply with the Travel Policy.

Please ensure you have reviewed the Travel Policy prior to travelling. The Travel Policy can be found on FSD website see [FSD Financial Policies](#)

- Please consider the carbon footprint and health implications of all travel choices. Consider whether it is necessary to travel at all, prioritise active travel for short journeys or public transport for longer ones, and make efforts to car-pool. Single occupancy car travel should be a last resort. If travelling to Europe try to build in time for slow travel i.e. sail and rail on at least one leg of the journey. If travelling internationally, try to and make fewer trips and combine activities on a single trip where possible and use public transport or active travel options when you are there.

Further information on the carbon footprint of different travel options is available at <https://ourworldindata.org/grapher/carbon-footprint-travel-mode>

- As per the Travel Policy, subsistence may be claimed by TCD employees at the per diem subsistence rates or on the basis of actual receipts, up to the maximum allowed under the per diem subsistence rate set out in this booklet.
- Please ensure that the location to which you are travelling has a per diem rate if you intend to choose that reimbursement method. If you return without receipts and there is no per diem rate you may be out of pocket.
- Only TCD staff members may claim per diem or mileage rates. TCD staff members may only claim their own expenses and should not submit expense claims on behalf of another staff member.
- Travel and subsistence costs incurred by an employee of another public service body while undertaking work for TCD should be paid by the official's employer and recouped, where necessary, by the employer from TCD.
- The University travel insurance scheme applies to any person (excluding students other than Postgraduates) over the age of 17 authorised by the University to travel on University business excluding persons on long term secondment/sabbatical. The journey must be authorised by the Head of School/Admin/Support function and a Travel Insurance form completed prior to the trip and returned to the Estates and Facilities Department. The staff member is not covered by the University travel insurance scheme unless this form is completed prior to the journey. Independent travel insurance will not be reimbursed. Please see the following link for further details where you will be directed to a local access site for students and staff only.

<https://www.tcd.ie/estatesandfacilities/services/business-support-unit/insurance/>



2. GUIDELINES

This booklet contains the current rates for travel & subsistence in Ireland, Britain and abroad. These rates may also be used as a guideline as to the maximum allowed to be claimed via vouched receipts.

The following **conditions** associated with the payment of travel and subsistence expenses should also be noted:

- All iExpenses must have relevant travel receipts/business purpose back-up scanned and attached. They must be routed appropriately for approval, i.e., Head of School/Discipline, Research Supervisors, or approved signatory as appropriate.
- Reimbursements are paid either on the basis of receipts for actual expenditure to the maximum of the subsistence rates or subsistence rates set out in this booklet.
- A claim may not be made for both vouched accommodation expenses and subsistence unless specifically stated for a particular destination listed in this booklet.
- Subsistence Day Allowances will generally be payable for an absence on official business that is at a place more than 8km from an employee's home or normal place of work (whichever is the lesser).

There are two categories of day allowance;

- i. five to ten hours absence (5-10 hrs)
- ii. over ten hours absence (10-24 hrs)

See Section 3a. Subsistence Allowances Within Ireland (Euro) for current domestic day allowances.

- An overnight allowance will generally apply for an absence away from home overnight at a place more than 100 km from the employee's normal place of work or home (whichever is the lesser).

If you require access to the iExpenses System, please complete the form at the following link:

https://www.tcd.ie/financial-services/fis/fis_access_forms.php

See *Oracle Access Request Form (iExpenses)*

Detailed questions in relation to application of Travel Policy can be addressed to APQuery@tcd.ie



3. SUBSISTENCE ALLOWANCES IRELAND & BRITAIN

3a. SUBSISTENCE ALLOWANCES WITHIN IRELAND (EURO)

Overnight rates			Day Allowance	
Normal	Reduced	Detention	10-24 hrs	5-10 hrs
1-14 nights	15-28 nights	29-56 nights		
EUR	EUR	EUR	EUR	EUR
195.00	175.50	97.50	42.99	17.92

Standard Country and City Motor Rate per kilometre (cent) 41.80
 (Applicable to all engine capacities)

Standard Country and City Bicycle Rate per kilometre (cent) 8.00

3b. SUBSISTENCE ALLOWANCES WITHIN BRITAIN (£STERLING)

	Overnight allowance	Day Allowance	Day Allowance
	24 hrs	10-24 hrs	5-10 hrs
	GBP	GBP	GBP
London	199.29	66.43	33.22
Northern Ireland	118.70	39.57	19.78
Elsewhere	139.71	46.57	23.29



4. SUBSISTENCE ALLOWANCES ABROAD

WORLDWIDE SUBSISTENCE RATES

Use individual rates for each country, set out in the following pages to calculate the percentages set out below.

For periods up to six months abroad:

100% of the overnight rate for the first month

75% of the overnight rate for the second and third months
50% of the overnight rate for the fourth, fifth and sixth months

Long term absences (over 6 months)

100% of the overnight rate for the first month

Up to the cost of reasonable accommodation for plus 50% of the 10 hour location rate for the remainder

NOTE 1

Elsewhere* Actuals (vouched expenses) plus €10 per day

Actuals Vouched cost of Accommodation and 3 meals (i.e., an overnight stay)

Vouched cost of 2 meals (i.e., 10 hour rate equivalent)

Vouched cost of 1 meal (i.e., 5 hour rate equivalent)

NOTE 2

Vouched cost of room plus €120.75 (the 10hr and 5 hr rates combined), is applicable to all staff travelling to Brussels on overnight visits

NOTE 3

Rates set in currencies updated on Oracle are preset in the per diem tab in iExpenses and will populate automatically once you define your travel period. If your hotel is prepaid and not due to be reimbursed, please enter each day separately.

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

Country	City	Currency	CODE	Overnight		10 Hour	5 Hour
AFGHANISTAN	Kabul Elsewhere * (*see Note 1)	US\$ US\$	USD USD			125.50	41.83 20.92
ALBANIA	Tirana Elsewhere *	Lek Lek	ALL ALL	B&B of	120.50 euro plus	8,919.00	8,919.00 4,459.50
ALGERIA	Algiers Elsewhere * (includes Annaba & Oran)	Algerian Dinars Algerian Dinars	DZD DZD			33,356.50	11,118.83 5,559.42
ANDORRA - See Spain							
ANGOLA	Algiers Elsewhere	Algerian Dinars Angolan Kwanza	AOA AOA	B&B of B&B of	417.00 US\$ plus	18,761.50 18,761.50	18,761.50 9,380.75 18,761.50 9,380.75
ANGUILLA	Anguilla Elsewhere *	US\$ US\$	USD USD			386.00	128.67 64.33
ANTIGUA & BARBUDA	St. Johns Elsewhere *	EC\$ EC\$	XCD XCD	Room of	200.00 US\$ plus	392.50	261.67 130.83
ARGENTINA	Buenos Aires Elsewhere *	Argentine Pesos Argentine Pesos	ARS ARS	B&B of	215.50 US\$ plus	391.00	391.00 195.50
ARMENIA	Yerevan Elsewhere *	Dram Dram	AMD AMD			105,875.50	35,291.83 17,645.92
ASCENSION ISLAND	Ascension Island * Elsewhere *	Sterling Sterling	GBP GBP				
AUSTRALIA	Adelaide Brisbane Canberra Darwin Hobart Melbourne Perth Sydney Elsewhere *	Australian \$ Australian \$ Australian \$ Australian \$ Australian \$ Australian \$ Australian \$ Australian \$ Australian \$	AUD AUD AUD AUD AUD AUD AUD AUD AUD			438.50 447.50 403.00 387.50 423.00 499.00 436.00 422.00	146.17 73.08 149.17 74.58 134.33 67.17 129.17 64.58 141.00 70.50 166.33 83.17 145.33 72.67 140.67 70.33
AUSTRIA	Bregenz, Graz, Innsbruck Klagenfurt, Linz, Salzburg, Vienna Elsewhere *	Euro Euro Euro	EUR EUR EUR			213.00 213.00	71.00 35.50 71.00 35.50
AZERBAIJHAN	Baku Elsewhere *	Manats Manats	AZN AZN			280.50	93.50 46.75
BAHAMAS	Nassau * Elsewhere *	US\$ US\$	USD USD				
BAHRAIN	Bahrain Elsewhere *	Ba Dinars Ba Dinars	BHD BHD			172.00	57.33 28.67
BANGLADESH	Chittagong * Dhaka Elsewhere *	Taka Taka Taka	BDT BDT BDT	B&B of	139.00 US\$ plus	3,753.50	3,753.50 1,876.75
BARBADOS	Bridgetown Elsewhere *	Barbados \$ Barbados \$	BBD BBD	B&B of	170.50 US\$ plus	199.50	199.50 99.75
BELARUS	Minsk Elsewhere *	US\$ US\$	USD USD			240.00	80.00 40.00
BELGIUM	Brussels Elsewhere	Euro Euro	EUR EUR	(See Note 2)		193.20	80.50 40.25 64.40 32.20
BELIZE	Belize City Belmopan Elsewhere * Cantonou * Elsewhere *	Belize \$ Belize \$ Belize \$ CFA Francs CFA Francs	BZD BZD BZD XOF XOF	Room of	141.00 US\$ plus	167.00 235.50	111.33 55.67 78.50 39.25
BERMUDA	Hamilton Elsewhere *	Bermuda \$ Bermuda \$	BMD BMD			478.00	159.33 79.67
BOLIVIA	Cochabamba La Paz Santa Cruz Elsewhere	Boliviano Boliviano US\$ Boliviano	BOB BOB USD BOB	B&B of	56.00 US\$ plus	272.50 1,244.00 147.50 808.60	272.50 136.25 414.67 207.33 49.17 24.58 269.53 134.77
BOSNIA-HERZGOVENA	Sarajevo Banja Luka * Elsewhere *	Marka Marka Marka	BAM BAM BAM	B&B	plus	252.50 63.00	84.17 42.08 63.00 31.50
BOTSWANA	Francistown* Gaborone Elsewhere *	Pula Pula Pula	BWP BWP BWP			1,424.50	474.83 237.42
BRAZIL	Brasilia Rio de Janeiro Sao Paulo Elsewhere *	Real \$ Real \$ Real \$ Real \$	BRL BRL BRL BRL			620.00 870.00 753.50	206.67 103.33 290.00 145.00 251.17 125.58
BRITAIN & NTH IRELAND	London Nothern Ireland Elsewhere	Sterling Sterling Sterling	GBP GBP GBP			199.29 118.70 139.71	66.43 33.22 39.57 19.78 46.57 23.29
BRITISH VIRGIN ISLANDS	Tortola Elsewhere *	US\$ US\$	USD USD			262.00	87.33 43.67
BRUNEI	Bandar Seri Begawan Elsewhere *	Brunei \$ Brunei \$	BND BND			337.50	112.50 56.25
BULGARIA	Sofia Varna * Elsewhere *	Lev Lev Lev	BGN BGN BGN	B&B of Room	154.00 euro plus	108.50 63.50	108.50 54.25 42.33 21.17
BURKINO FASO	Elsewhere * Ouagadougou *	CFA Francs CFA Francs	XOF XOF	(Previously Upper Volta) (Previously Upper Volta)			
BURMA (See under Myanmar)							
BURUNDI	Bujumbura Elsewhere *	Burundi Franc US\$	BIF USD	B&B of	111.50 US\$ plus	80,502.00	80,502.00 40,251.00
CAICOS ISLANDS	Caicos Islands * Elsewhere *	US\$ US\$	USD USD				
CAMBODIA	Phnom Penh Elsewhere *	US\$ US\$	USD USD			189.00	63.00 31.50
CAMEROON	Douala Yaounde Elsewhere *	CFA Francs CFA Francs CFA Francs	XAF XAF XAF			158,676.50 157,028.50	52,892.17 26,446.08 52,342.83 26,171.42
CANADA	Calgary, Alberta Edmonton, Alberta Halifax, Nova Scotia Montreal Ottawa - Ontario Province Quebec City Regina - Saskatchewan Province St. Johns, New Foundland Toronto Vancouver Victoria, British Columbia Yellowknife, North West Territories Elsewhere	Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$ Canadian \$	CAD CAD CAD CAD CAD CAD CAD CAD CAD CAD CAD CAD CAD CAD CAD			335.50 232.00 298.50 380.00 368.50 419.00 266.50 335.00 332.50 338.50 321.50 257.00 342.00	111.83 55.92 77.33 38.67 99.50 49.75 126.67 63.33 122.83 61.42 139.67 69.83 88.83 44.42 111.67 55.83 110.83 55.42 112.83 56.42 107.17 53.58 85.67 42.83 114.00 57.00

Country	City	Currency	CODE	Overnight			10 Hour	5 Hour
CAPE VERDE	Praia* Elsewhere*	CV Escudos CV Escudos	CVE CVE					
CAYMAN ISLANDS	Grand Cayman Elsewhere *	Cayman \$ Cayman \$	KYD KYD	Room	211.00	\$US plus	118.50	79.00 39.50
CENTRAL AFRICAN REP.	Bangui Elsewhere *	CFA Francs CFA Francs	XAF XAF				60,000.00	20,000.00 10,000.00
CHAD	Ndjamina* Elsewhere *	CFA Francs CFA Francs	XAF XAF					
CHILE	Santiago Elsewhere	C Pesos C Pesos	CLP CLP	B&B of B&B of	156.00 156.00	US\$ plus	45,497.00 45,497.00	45,497.00 22,748.50 45,497.00 22,748.50
CHINA	Beijing (aka Peking) Chongqing Guangzhou Hong Kong Macao Shanghai Elsewhere	Renminbi Renminbi Renminbi Hong Kong \$ Hong Kong \$ Renminbi Renminbi	CNY CNY CNY HKD HKD CNY CNY				1,950.00 1,188.00 1,424.00 3,193.00 3,574.00 1,934.00 1,560.00	650.00 325.00 396.00 198.00 474.67 237.33 1,064.33 532.17 1,191.33 595.67 644.67 322.33 520.00 260.00
COLOMBIA	Bogota Elsewhere	Col Peso Col Peso	COP COP				552,298.00 414,223.50	184,099.33 92,049.67 138,074.50 69,037.25
CONGO	Brazzaville* Pointe-Noire* Elsewhere *	CFA Francs CFA Francs CFA Francs	XAF XAF XAF					
COOK ISLANDS	Rarotonga	New Zealand \$	NZD				572.00	190.67 95.33
COSTA RICA	San Jose Elsewhere *	US\$ US\$	USD USD				238.00	79.33 39.67
CROATIA	Dubrovnik Split Zagreb Elsewhere *	Kuna Kuna Kuna Kuna	HRK HRK HRK HRK	B&B of B&B of	285.50 126.50	euro plus	552.50 371.00 1,461.50	552.50 276.25 371.00 185.50 487.17 243.58
CUBA	Havana Elsewhere	Cuc Cuc	CUC CUC	B&B of B&B of	133.50 133.50	US\$ plus	65.00 65.00	65.00 32.50 65.00 32.50
CYPRUS	Nicosia Elsewhere	Euro Euro	EUR EUR				202.00 151.50	67.33 33.67 50.50 25.25
CZECH REPUBLIC	Prague Elsewhere	Korunas Korunas	CZK CZK	B&B of B&B of	126.00 94.50	euro plus	1,296.50 972.38	1,296.50 648.25 972.38 486.19
DENMARK	Copenhagen Elsewhere	Krone Krone	DKK DKK				2,095.50 2,095.50	698.50 349.25 698.50 349.25
DJIBOUTI	Djibouti Elsewhere *	D Francs D Francs	DJF DJF				47,393.50	15,797.83 7,898.92
DOMINICA	Roseau Elsewhere *	East Caribbean \$ East Caribbean \$	XCD XCD	B&B of	119.50	US\$ plus	185.00	185.00 92.50
DOMINICAN REPUBLIC	Santo Domingo Elsewhere *	Dominican Pesos Dominican Pesos	DOP DOP	B&B of	140.50	US\$ plus	2,846.00	2,846.00 1,423.00
EAST TIMOR	Dili*	US\$	USD					
ECUADOR	Cuenca & Elsewhere* Guayaquil Quito	US\$ US\$ US\$	USD USD USD				215.00 268.00	71.67 35.83 89.33 44.67
EGYPT	Alexandria Cairo Elsewhere *	Egyptian £ Egyptian £ Egyptian £	EGP EGP EGP	B&B of	181.50	US\$ plus	1,563.00 761.00	521.00 260.50 761.00 380.50
EL SALVADOR	San Salvador Elsewhere *	US\$ US\$	USD USD				208.50	69.50 34.75
ERITREA	Asmara Elsewhere *	Nakfa US\$	ERN USD	B&B of	133.50	US\$ plus	1,295.00	1,295.00 647.50
ESTONIA	Tallinn Elsewhere *	Euro Euro	EUR EUR				176.00	58.67 29.33
ETHIOPIA	Addis Ababa Elsewhere *	Birr Birr	ETB ETB	B&B of	274.50	US\$ plus	1,719.50	1,719.50 859.75
FALKLAND ISLANDS	Stanley Elsewhere *	£ sterling £ sterling	FKP FKP				138.00	46.00 23.00
FIJI	Lautoka Nadi Suva Elsewhere*	F\$ F\$ F\$ F\$	FJD FJD FJD FJD				492.00 492.00 426.50	164.00 82.00 164.00 82.00 142.17 71.08
FINLAND	Helsinki Elsewhere	Euro Euro	EUR EUR	B&B		plus	228.50 82.00	76.17 38.08 82.00 41.00
FRANCE	Bordeaux Lille Lyon Marseilles Paris Strasbourg Elsewhere	Euro Euro Euro Euro Euro Euro Euro	EUR EUR EUR EUR EUR EUR EUR				255.00 268.00 201.50 283.00 316.50 188.50 98.00	85.00 42.50 89.33 44.67 67.17 33.58 94.33 47.17 105.50 52.75 62.83 31.42 65.33 32.67
FRENCH GUIANA *		Euro	EUR					
FRENCH SOMALILAND	(see Djibouti - Republic of)							
GABON	Libreville* Elsewhere *	CFA Francs CFA Francs	XOF XOF					
GAMBIA	Banjul Elsewhere *	Dalasai Dalasai	GMD GMD	B&B of	90.00	euro plus	1,860.50	1,860.50 930.25
GEORGIA	Tbilisi Elsewhere *	Georgian Lari US\$	GEL USD	B&B of	233.50	US\$ plus	182.00	182.00 91.00
GERMANY	Berlin Dusseldorf Frankfurt Hamburg Munich Stuttgart Elsewhere	Euro Euro Euro Euro Euro Euro Euro	EUR EUR EUR EUR EUR EUR EUR				239.50 176.50 176.50 176.50 226.50 176.50 176.50	79.83 39.92 58.83 29.42 58.83 29.42 58.83 29.42 75.50 37.75 58.83 29.42 58.83 29.42
GHANA	Accra Kumasi* Elsewhere *	New Cedi New Cedi New Cedi	GHS GHS GHS	B&B of	200.50	US\$ plus	149.50	149.50 74.75
GIBRALTAR	Gibraltar Elsewhere *	Gibraltar £ Gibraltar £	GIP GIP				190.00	63.33 31.67
GREECE	Athens Corfu Crete Rhodes Thessaloniki Elsewhere	Euro Euro Euro Euro Euro Euro	EUR EUR EUR EUR EUR EUR				221.00 175.00 143.00 146.00 241.50 176.80	73.67 36.83 58.33 29.17 47.67 23.83 48.67 24.33 80.50 40.25 58.93 29.47
GRENADA	St George's Elsewhere *	EC\$ EC\$	XCD XCD	Room of	144.50	US\$ plus	255.00	170.00 85.00

Country	City	Currency	CODE	Overnight			10 Hour	5 Hour		
GUADALOUPE *										
GUATEMALA	Guatemala City Elsewhere *	US\$ US\$	USD USD			260.00	86.67	43.33		
GUINEA	Conakry Elsewhere	GNF GNF	GNF GNF	B&B of B&B of	100.50 80.40	US\$ US\$	plus plus	443,812.50 355,050.00	443,812.50 355,050.00	221,906.25 177,525.00
GUINEA BISSAU	Bissau * Elsewhere *	CFA CFA	XOF XOF							
GUYANA	Georgetown Elsewhere	Guyanese \$ Guyanese \$	GYD GYD	Room of Room of	181.00 181.00	US\$ US\$	plus plus	14,953.00 14,953.00	9,968.67 9,968.67	4,984.33 4,984.33
HAITI	Port au Prince Elsewhere *	US\$ US\$	USD USD			200.00		66.67	33.33	
HONDURAS	Tegucigalpa Elsewhere	US\$ US\$	USD USD			259.00		86.33	43.17	
HUNGARY	Budapest Elsewhere *	Forints Forints	HUF HUF	B&B of	137.00	Euro	plus	16,001.00	16,001.00	8,000.50
ICELAND	Reykjavik Elsewhere *	Icelandic Krona Icelandic Krona	ISK ISK			35,252.50		11,750.83	5,875.42	
INDIA	Ahmedabad Bangalore Chennai (Madras) Mumbai / Bombay New Delhi Pune Elsewhere *	Indian Rupees Indian Rupees Indian Rupees Indian Rupees Indian Rupees Indian Rupees Indian Rupees	INR INR INR INR INR INR INR			12,173.50 21,439.00 20,457.50 19,996.50 20,026.50 20,235.50		4,057.83 7,146.33 6,819.17 6,665.50 6,675.50 6,745.17	2,028.92 3,573.17 3,409.58 3,332.75 3,337.75 3,372.58	
INDONESIA	Semarang Jakarta Elsewhere *	Rupiah Rupiah Rupiah	IDR IDR IDR	B&B of	155.00	US\$	plus	1,191,861.00 986,827.00	397,287.00 986,827.00	198,643.50 493,413.50
IRAN	Tehran Elsewhere	Rials Rials	IRR IRR	B&B of B&B of	139.00 111.20	US\$ US\$	plus plus	1,509,517.50 1,207,614.00	1,509,517.50 1,207,614.00	754,758.75 603,807.00
IRAQ	Baghdad * Elsewhere *	Iraqi Dinars Iraqi Dinars	IQD IQD							
ISRAEL	Tel Aviv Elsewhere *	US\$ US\$	USD USD			278.50		92.83	46.42	
ITALY	Bologna, Florence, Genoa, Milan, Turin, Venice Naples, Rome Elsewhere	Euro Euro Euro	EUR EUR EUR			326.50 260.00 260.00		108.83 86.67 86.67	54.42 43.33 43.33	
IVORY COAST	Abidjan* Elsewhere *	CFA Francs CFA Francs	XOF XOF							
JAMAICA	Kingston Elsewhere *	US\$ US\$	USD USD			331.00		110.33	55.17	
JAPAN	Osaka Nagoya* Tokyo Elsewhere	Yen Yen Yen Yen	JPY JPY JPY JPY			26,807.50 29,672.00 26,704.80		8,935.83 9,890.67 8,901.60	4,467.92 4,945.33 4,450.80	
JORDAN	Amman Aqaba Elsewhere *	Jordani Dinars Jordani Dinars Jordani Dinars	JOD JOD JOD			216.00 172.50		72.00 57.50	36.00 28.75	
KAZAKHSTAN	Almaty Astana Atyrau Elsewhere *	Kazakhstan Tenge US\$ Kazakhstan Tenge US\$	KZT USD KZT USD			68,662.50 394.00 43,822.50		22,887.50 131.33 14,607.50	11,443.75 65.67 7,303.75	
KENYA	Mombassa Nairobi Elsewhere	Kenyan Shilling Kenyan Shilling Kenyan Shilling	KES KES KES	B&B of	84.50	US\$	plus	5,190.00 16,420.50 13,136.40	5,190.00 5,473.50 4,378.80	2,595.00 2,736.75 2,189.40
KIRIBATI REPUBLIC	(Gilbert Islands) (Gilbert Islands)	Tarawa* Elsewhere *	AUD AUD							
KOREA - SOUTH	Busan Daego Daejon Jeju Island Seoul Ulsan Elsewhere *	Won Won Won Won Won Won Won	KRW KRW KRW KRW KRW KRW KRW			445,375.00 445,375.00 445,375.00 445,375.00 445,375.00 445,375.00 445,375.00		148,458.33 148,458.33 148,458.33 148,458.33 148,458.33 148,458.33 148,458.33	74,229.17 74,229.17 74,229.17 74,229.17 74,229.17 74,229.17 74,229.17	
KOSOVO	Pristina	Euro	EUR			125.50		41.83	20.92	
KUWAIT	Kuwait City Elsewhere *	K Dinars K Dinars	KWD KWD			111.00		37.00	18.50	
KYRGYZSTAN	Bishkek Elsewhere *	US\$ US\$	USD USD			244.00		81.33	40.67	
LAOS	Vientiane Elsewhere *	Lao Kip US\$	LAK USD			1,926,179.50		642,060	321,030	
LATVIA	Riga Elsewhere *	Euro Euro	EUR EUR			175.00		58.33	29.17	
LEBANON	Beirut * Elsewhere*	US\$ US\$	USD USD							
LESOTHO	Maseru * Elsewhere *	Maluti Maluti	LSL LSL							
LIBERIA	Monrovia * Elsewhere *	Lib \$ Lib \$	LRD LRD							
LIBYA	Tripoli Elsewhere *	Lib Dinars Lib Dinars	LYD LYD	B&B	185.00	euro	plus	86.00	86.00	43.00
LITHUANIA	Vilnius Elsewhere *	Euro Euro	EUR EUR	B&B	93.00	plus	74.14	74.14	37.07	
LUXEMBOURG	Luxembourg Elsewhere *	Euro Euro	EUR EUR			364.00		121.33	60.67	
MACEDONIA	Skopje Ohrid & Elsewhere	Mac Dinars Mac Dinars	MKD MKD			10,215.50 4,864.00		3,405.17 1,621.33	1,702.58 810.67	
MADAGASCAR	Antananarivo Elsewhere	Malagasy Ariary Malagasy Ariary	MGA MGA			691,351.00 414,810.60		230,450.33 138,270.20	115,225.17 69,135.10	
MALAWI	Blantyre* Lilongwe Elsewhere *	Kwachi Kwachi Kwachi	MWK MWK MWK	B&B of	111.50	US\$	plus	19,194.00	19,194.00	9,597.00
MALAYSIA	Kuala Lumpur Elsewhere * Kurumba * Male* Elsewhere *	Ringgits Ringgits US\$ US\$ US\$	MYR MYR USD USD USD			708.00		236.00	118.00	
MALI REPUBLIC	Bamako Elsewhere *	CFA Francs CFA Francs	XOF XOF			110,389.00		36,796.33	18,398.17	
MALTA	Valletta Elsewhere *	Euro Euro	EUR EUR			190.50		63.50	31.75	
MARSHALL ISLANDS	Majuro* Elsewhere *	US\$ US\$	USD USD							
MARTINIQUE *		Euro	EUR							
MAURITANIA	Nouakchott Elsewhere *	Euro Euro	EUR EUR			197.50		65.83	32.92	
MAURITIUS	Port Louis Rodrigues Island * Elsewhere *	M Rupees M Rupees M Rupees	MUR MUR MUR			7,941.50		2,647.17	1,323.58	
MEXICO	Mexico City Elsewhere *	M Pesos M Pesos	MXN MXN	Room of	215.00	US\$	plus	1,034.50	689.67	344.83

Country	City	Currency	CODE	Overnight			10 Hour	5 Hour		
MOLDOVA	Chisinau (Also known as Kishinev)	Lei	MDL	B&B of	130.50	euro	plus	1,165.00	1,165.00	582.50
	Elsewhere *	Lei	MDL							
MONACO	Monaco *	Euro	EUR							
MONGOLIA	Ulaan Baatar	Mongolian Tugrik	MNT	B&B of	111.50	US\$	plus	89,672.50	89,672.50	44,836.25
	Elsewhere *	US\$	USD							
MONTENEGRO	Montenegro	Euro	EUR					151.00	50.33	25.17
MONTSERAT	Plymouth	EC\$	XCD	Room of	132.50	US\$	plus	229.50	153.00	76.50
	Elsewhere *	EC\$	XCD							
MOROCCO	Agadir	Dirhams	MAD					1,952.50	650.83	325.42
	Casablanca	Dirhams	MAD					3,341.50	1,113.83	556.92
	Marrakech	Dirhams	MAD					1,607.00	535.67	267.83
	Rabat	Dirhams	MAD					2,168.00	722.67	361.33
	Tangier	Dirhams	MAD					2,584.00	861.33	430.67
	Elsewhere *	Dirhams	MAD							
MOZAMBIQUE	Maputo	Metical	MZN	B&B	195.00	US\$	plus	2,924.00	2,924.00	1,462.00
	Elsewhere *	US\$	USD							
MYANMAR	Rangoon (Yangon)	US\$	USD					124.00	41.33	20.67
	Elsewhere	US\$	USD					62.00	20.67	10.33
NAMIBIA	Windhoek	Nambian \$	NAD					1,508.50	502.83	251.42
	Elsewhere *	Nambian \$	NAD							
NAURU ISLAND	Nauru *									
NEPAL	Kathmandu	N Rupees	NPR	B&B of	124.50	US\$	plus	5,455.00	5,455.00	2,727.50
	Elsewhere *	N Rupees	NPR							
NETHERLANDS	Amsterdam	Euro	EUR					222.00	74.00	37.00
	The Hague	Euro	EUR					281.00	93.67	46.83
	Elsewhere	Euro	EUR					224.80	74.93	37.47
	Aruba *	US\$	USD							
	Curacao *	US\$	USD							
	Elsewhere *	US\$	USD							
NEW CALEDONIA	Noumea*	CFP Francs	XOF							
	Elsewhere *	CFP Francs	XOF							
NEW ZEALAND	Auckland	New Zealand \$	NZD					386.00	128.67	64.33
	Christchurch	New Zealand \$	NZD					257.50	85.83	42.92
	Wellington	New Zealand \$	NZD					416.50	138.83	69.42
	Elsewhere	New Zealand \$	NZD					289.50	96.50	48.25
NICARAGUA	Managua	US\$	USD					265.50	88.50	44.25
	Elsewhere*	Cordobas	NIO							
NIGER REPUBLIC	Niamey *	CFA Francs	XOF							
	Elsewhere *	CFA Francs	XOF							
NIGERIA	Abuja	Naira	NGN					107,089.00	35,696.33	17,848.17
	Port Harcourt	Naira	NGN					95,795.50	31,931.83	15,965.92
	Lagos	Naira	NGN					91,697.50	30,565.83	15,282.92
	Elsewhere	Naira	NGN					64,253.40	21,417.80	10,708.90
NORTH KOREA	Pyongyang	Euro	EUR					130.50	43.50	21.75
	Elsewhere *	Euro	EUR							
NORWAY	Bergen	Kroner	NOK					2,564.50	854.83	427.42
	Oslo	Kroner	NOK					2,040.50	680.17	340.08
	Stavanger	Kroner	NOK					2,386.50	795.50	397.75
	Elsewhere	Kroner	NOK					2,040.50	680.17	340.08
OCCUPIED TERRITORIES	Gaza*	US\$	USD							
	Jerusalem	US\$	USD					308.50	102.83	51.42
	Elsewhere *	US\$	USD							
OMAN	Muscat	Rials	OMR					167.50	55.83	27.92
	Elsewhere *	Rials	OMR							
PAKISTAN	Islamabad *	Rupees	PKR							
	Karachi	Rupees	PKR					20,235.00	6,745.00	3,372.50
	Peshawar	Rupees	PKR					18,421.00	6,140.33	3,070.17
	Lahore	Rupees	PKR	B&B of	173.00	US\$	plus	5,069.50	5,069.50	2,534.75
	Elsewhere *	Rupees	PKR							
PANAMA	Panama City	US\$	USD					238.00	79.33	39.67
PAPUA NEW GUINEA	Port Moresby	Kinas	PGK					965.50	321.83	160.92
PARAGUAY	Asuncion *	US\$	USD					965.50	321.83	160.92
	Elsewhere *	US\$	USD							
PERU	Lima	New Sol	PEN	B&B of	179.50	US\$	plus	326.50	326.50	163.25
	Elsewhere*	New Sol	PEN							
PHILIPPINES	Cebu	Pesos	PHP	B&B of	129.50	US\$	plus	3,033.00	3,033.00	1,516.50
	Manila	Pesos	PHP							
	Elsewhere*	Pesos	PHP							
POLAND	Warsaw	Zloty	PLN	B&B of	115.00	euro	plus	393.00	393.00	196.50
	Elsewhere	Zloty	PLN							
PORTUGAL	Azores	Euro	EUR	B&B of	115.00	euro	plus	156.50	52.17	26.08
	Faro*	Euro	EUR							
	Funchal (Madeira)	Euro	EUR					168.00	56.00	28.00
	Lisbon	Euro	EUR					181.00	60.33	30.17
	Oporto	Euro	EUR					223.00	74.33	37.17
	Portimao	Euro	EUR					176.00	58.67	29.33
	Elsewhere *	Euro	EUR							
	QATAR	Doha	Qatari Riyals	QAR					1,329.00	443.00
REUNION	St Denis	Euro	EUR					185.07	61.69	30.85
	Elsewhere *	Euro	EUR							
ROMANIA	Bucharest	Romanian Leu	RON	B&B of	147.00	Euro	plus	243.00	243.00	121.50
	Elsewhere	Romanian Leu	RON							
RUSSIAN FEDERATION	Ekaterinburg	Rouble	RUB					9,198.50	3,066.17	1,533.08
	Moscow	Rouble	RUB					17,787.00	5,929.00	2,964.50
	St Petersburg	Rouble	RUB					18,751.00	6,250.33	3,125.17
	Elsewhere *	Rouble	RUB							
RWANDA	Kigali	Rwanda Franc	RWF	B&B of	156.00	US\$	plus	39,082.00	39,082.00	19,541.00
	Elsewhere *	US\$	USD							
SAMOA	Apia	Tala	WST	B&B of	133.00	US\$	plus	205.50	205.50	102.75
	Elsewhere *	Tala	WST							

Country	City	Currency	CODE	Overnight	10 Hour	5 Hour
SAUDI ARABIA	Al Khobar	Saudi Riyal	SAR	907.00	302.33	151.17
	Jedda	Saudi Riyal	SAR	1,276.00	425.33	212.67
	Riyadh	Saudi Riyal	SAR	1,159.00	386.33	193.17
	Elsewhere *	Saudi Riyal	SAR			
SENEGAL	Dakar	CFA Francs	XOF	118,670.00	39,556.67	19,778.33
	Elsewhere	CFA Francs	XOF	89,002.50	29,667.50	14,833.75
SERBIA	Belgrade	Serbian Dinar	RSD	B&B of 190.50 euro plus 8,090.50	8,090.50	4,045.25
	Elsewhere *	US\$	USD			
SEYCHELLES	Victoria	Sey Rupees	SCR		1,595.50	797.75
	Elsewhere *	Sey Rupees	SCR	4,786.50		
SIERRA LEONE	Freetown	Leone	SLL	B&B of 145.00 US\$ plus 375,694	375,694	187,847
	Elsewhere *	Leone	SLL			
SINGAPORE	Singapore	Singapore \$	SGD	536.00	178.67	89.33
	Elsewhere *	Singapore \$	SGD			
SLOVAKIA	Bratislava	Euro	EUR	164.00	54.67	27.33
	Kosice	Euro	EUR	125.50	41.83	20.92
	Elsewhere *	Euro	EUR			
SLOVENIA	Ljubljana	Euro	EUR	214.00	71.33	35.67
	Elsewhere *	Euro	EUR			
SOLOMON ISLANDS	Honiara	SI \$	SBD	2,233.50	744.50	372.25
	Elsewhere *	SI \$	SBD			
SOMALI REPUBLIC	Mogadishu *					
SOUTH AFRICA	Cape town	Rand	ZAR	2,507.50	835.83	417.92
	Pretoria	Rand	ZAR	1,581.00	527.00	263.50
SPAIN	Andorra (same as Elsewhere)	Euro	EUR	243.95	81.32	40.66
	Barcelona	Euro	EUR	277.50	92.50	46.25
SRI LANKA	Colombo	Sri Lankan Rupee	LKR	243.95	81.32	40.66
	Elsewhere *	US\$	USD	287.00	95.67	47.83
ST HELENA	St Helena*	£ Sterling	GBP	243.95	81.32	40.66
	Elsewhere *	£ Sterling	GBP			
ST KITTS & NEVIS	Basseterre	EC\$	XCD	B&B of 123.50 US\$ plus 4,295.00	4,295.00	2,147.50
	Elsewhere *	EC\$	XCD			
ST LUCIA	Castries	EC\$	XCD	Room 179.00 US\$ plus 250.00	166.67	83.33
	Elsewhere *	EC\$	XCD	573.50	191.17	95.58
ST VINCENT	Kingstown	EC\$	XCD		186.50	93.25
	Elsewhere *	EC\$	XCD	559.50		
SUDAN	Khartoum	Sudanese Pound	SDG	2,176.00	725.33	362.67
	Elsewhere *	Sudanese Pound	SDG			
SURINAME	Paramaribo	US\$	USD	208.00	69.33	34.67
	Elsewhere *	US\$	USD			
SWAZILAND	Mbabane *	Lilangeni	SZL			
	Elsewhere *	Lilangeni	SZL			
SWEDEN	Stockholm	Krona	SEK	2,857.00	952.33	476.17
	Elsewhere*	Krona	SEK			
SWITZERLAND	Berne	Swiss Francs	CHF	302.50	100.83	50.42
	Geneva	Swiss Francs	CHF	363.00	121.00	60.50
	Zurich *	Swiss Francs	CHF			
	Elsewhere *	Swiss Francs	CHF			
SYRIA	Damascus *	US\$	USD			
	Elsewhere *	US\$	USD			
TAHITI (FRENCH POLYNESIA)	Papete	CFP Franc	XPF	29,952.00	9,984.00	4,992.00
TAIWAN	Taipei	Taiwan \$	TWD	10,336.50	3,445.50	1,722.75
	Elsewhere *	Taiwan \$	TWD			
TAJIKISTAN	Dushanbe	Somoni	TJS	B&B of 320.50 US\$ plus 601.50	601.50	300.75
TANZANIA	Dar es Salaam	Tan Shilling	TZS	B&B of 179.00 US\$ plus 130,163.50	130,163.50	65,081.75
	Zanzibar	Tan Shilling	TZS	B&B of 111.50 US\$ plus 104,040.50	104,040.50	52,020.25
THAILAND	Bangkok	Tan Shilling	TZS	B&B of 89.50 US\$ plus 65,081.75	65,081.75	32,540.88
	Elsewhere	Tan Shilling	TZS	B&B of 89.50 US\$ plus 65,081.75	65,081.75	32,540.88
THAILAND	Bangkok	Bhat	THB	8,407.50	2,802.50	1,401.25
	Elsewhere	Bhat	THB	4,042.50	1,347.50	673.75
TOGO	Lome *	CFA Francs	XOF			
	Elsewhere *	CFA Francs	XOF			
TONGA	Nuku'Alofa (Tongatapu Island)	Tonga pa'anga	TOP	419.50	139.83	69.92
	Elsewhere *	Tonga pa'anga	TOP			
TRINIDAD & TOBAGO	Port of Spain	T&T \$	TTD	Room of 281.50 US\$ plus 1,284.50	856.33	428.17
	Tobago	T&T \$	TTD	2,127.50	709.17	354.58
	Elsewhere *	T&T \$	TTD			
TRISTAN DA CUNHA	Tristan Da Cunha*	£ Sterling	GBP			
	Elsewhere *	£ Sterling	GBP			
TUNISIA	Tunis	Tun Dinars	TND	310.00	103.33	51.67
	Elsewhere *	Tun Dinars	TND			
TURKEY	Ankara	(YTL) TUR LIRA	TRY	B&B of 160.00 Euro plus 239.50	239.50	119.75
	Istanbul	(YTL) TUR LIRA	TRY	B&B of 136.00 Euro plus 188.00	188.00	94.00
	Izmir	(YTL) TUR LIRA	TRY	B&B of 198.00 Euro plus 194.00	194.00	97.00
	Elsewhere	(YTL) TUR LIRA	TRY	B&B of 120.00 Euro plus 179.63	179.63	89.82
		(YTL) TUR LIRA	TRY	B&B of 72.50 US\$ plus 143.00	143.00	71.50
TURKMENISTAN	Ashgabat	Manat	TMT			
TURKS & CAICOS ISLANDS	Grand Turk	US\$	USD	267.50	89.17	44.58
	Elsewhere *	US\$	USD			
TUVALU	Fongafali *	Australian \$	AUD			
	Elsewhere *	Australian \$	AUD			
UGANDA	Kampala	US\$	USD	172.00	57.33	28.67
	Elsewhere *	US\$	USD			
UKRAINE	Kiev	Ukrainian Hryvnia	UAH	B&B of 219.00 Euro plus 554.50	554.50	277.25
	Elsewhere	Ukrainian Hryvnia	UAH	B&B of 219.00 Euro plus 554.50	554.50	277.25
UNITED ARAB EMIRATES	Abu Dhabi	UAE Dirhams	AED	1,046.50	348.83	174.42
	Dubai	UAE Dirhams	AED	1,564.00	521.33	260.67
	Elsewhere *	UAE Dirhams	AED			
UPPERVOLTA REPUBLIC (See Burkina Faso)						
URUGUAY	Montevideo	US\$	USD	264.00	88.00	44.00
	Elsewhere *	US\$	USD			

Country	City	Currency	CODE	Overnight	10 Hour	5 Hour
UNITED STATES OF AMERICA						
USA	CITIES					
	Atlanta	US\$	USD		225.50	75.17
	Boston	US\$	USD		336.50	112.17
	Chicago	US\$	USD		310.50	103.50
	Cleveland	US\$	USD	Room	plus 112.50	75.00
	Dallas	US\$	USD	Room	plus 88.00	58.67
	Houston	US\$	USD		201.50	67.17
	Los Angeles	US\$	USD		286.00	95.33
	Miami	US\$	USD		320.00	106.67
	New York	US\$	USD		318.50	106.17
	San Francisco	US\$	USD		290.00	96.67
	Seattle	US\$	USD		265.00	88.33
	Washington DC	US\$	USD		268.50	89.50
	USA - STATES					
	Alabama	US\$	USD	Room	plus 98.50	65.67
	Alaska	US\$	USD	Room	plus 99.50	66.33
	Arizona	US\$	USD	Room	plus 93.00	62.00
	Arkansas	US\$	USD	Room	plus 88.00	58.67
	California (1) (** See Note 4)	US\$	USD	Room	plus 93.00	62.00
	California (2) (***) See Note 4)	US\$	USD	Room	plus 99.50	66.33
	Colorado	US\$	USD	Room	plus 88.00	58.67
	Connecticut	US\$	USD	Room	plus 88.00	58.67
	Dakota	US\$	USD	Room	plus 102.50	68.33
	Delaware	US\$	USD	Room	plus 91.50	61.00
	Florida	US\$	USD	Room	plus 98.50	65.67
	Georgia	US\$	USD	Room	plus 98.50	65.67
	Guam	US\$	USD	Room	plus 93.00	62.00
	Hawaii	US\$	USD	Room	plus 93.00	62.00
	Idaho	US\$	USD	Room	plus 99.50	66.33
	Illinois	US\$	USD	Room	plus 112.50	75.00
	Indiana	US\$	USD	Room	plus 112.50	75.00
	Iowa	US\$	USD	Room	plus 112.50	75.00
	Kansas	US\$	USD	Room	plus 112.50	75.00
	Kentucky	US\$	USD	Room	plus 91.50	61.00
	Louisiana	US\$	USD	Room	plus 88.00	58.67
	Maine	US\$	USD	Room	plus 72.00	48.00
	Maryland	US\$	USD	Room	plus 91.50	61.00
	Massachusetts	US\$	USD	Room	plus 72.00	48.00
	Michigan	US\$	USD	Room	plus 112.50	75.00
	Minnesota	US\$	USD	Room	plus 112.50	75.00
	Mississippi	US\$	USD	Room	plus 98.50	65.67
	Missouri	US\$	USD	Room	plus 112.50	75.00
	Montana	US\$	USD	Room	plus 99.50	66.33
	Nebraska	US\$	USD	Room	plus 112.50	75.00
	Nevada	US\$	USD	Room	plus 99.50	66.33
	Clark County, Nevada	US\$	USD	Room	plus 93.00	62.00
	New Hampshire	US\$	USD	Room	plus 72.00	48.00
	New Jersey	US\$	USD	Room	plus 102.50	68.33
	New Mexico	US\$	USD	Room	plus 88.00	58.67
	New York State	US\$	USD	Room	plus 102.50	68.33
	North Carolina	US\$	USD	Room	plus 98.50	65.67
	Ohio	US\$	USD	Room	plus 112.50	75.00
	Oklahoma	US\$	USD	Room	plus 88.00	58.67
	Oregon	US\$	USD	Room	plus 99.50	66.33
	Orlando	US\$	USD	Room	plus 98.50	65.67
	Pennsylvania	US\$	USD	Room	plus 102.50	68.33
	Puerto Rico	US\$	USD	Room	plus 102.50	68.33
	Rhode Island	US\$	USD	Room	plus 72.00	48.00
	South Carolina	US\$	USD	Room	plus 98.50	65.67
	Tennessee	US\$	USD	Room	plus 98.50	65.67
	Texas	US\$	USD	Room	plus 88.00	58.67
	Utah	US\$	USD	Room	plus 93.00	62.00
	Vermont	US\$	USD	Room	plus 72.00	48.00
	Virginia	US\$	USD	Room	plus 91.50	61.00
	Washington State	US\$	USD	Room	plus 99.50	66.33
	West Virginia	US\$	USD	Room	plus 91.50	61.00
**California (1): This rate covers the following counties - All counties not mentioned below	Wisconsin	US\$	USD	Room	plus 112.50	75.00
***California (2): This rate covers the following counties- Imperial, Kern, Obispo, Orange, riverside, San Bernardino, San Diego, San Luis, Santa Barbara & Ventura	Wyoming	US\$	USD	Room	plus 99.50	66.33
UZBEKISTAN	Tashkent	US\$	USD		180.00	60.00
	Elsewhere *	US\$	USD			30.00
VANUATU	Port Villa	Vatu	VUV		30,285.00	10,095.00
	Elsewhere *	Vatu	VUV			5,047.50
VENEZUELA	Caracas	V.Bolivar fuerte	VEF		4,814.00	1,604.67
	Valencia	V.Bolivar fuerte	VEF		3,223.00	1,074.33
	Elsewhere	V.Bolivar fuerte	VEF		3,854.00	1,284.67
VIETNAM	Hanoi	US\$	USD		240.00	80.00
	Ho Chi Minh City	US\$	USD		231.00	77.00
	Elsewhere *	US\$	USD			38.50
VIRGIN ISLANDS	Virgin Islands *	US\$	USD			
WEST INDIES ASSOCIATED STATES*		US\$	USD			
YEMEN	Aden*	US\$	USD			
	Sana'a	US\$	USD		226.00	75.33
	Taiz*	US\$	USD			37.67
	Elsewhere *	US\$	USD			
ZAIRE	Kinshasa *	US\$	USD			
	Elsewhere *	US\$	USD			
ZAMBIA	Lusaka	Kwacha	ZMW		1,311.00	437.00
	Elsewhere *	Kwacha	ZMW			218.50
ZIMBABWE	Harare	US\$	USD		279.50	93.17
	Elsewhere *	ZIMS	ZWD			46.58

5. EFFECTIVE DATES

The Travel and Subsistence Rates in Ireland and Abroad Booklet is effective for a 12 month period from 1 January to 31 December, and it is revised annually in advance. If travel and subsistence rates are subsequently amended by Circular issued by Department of Public Expenditure and Reform (DPER) or updated rates issued by Revenue Commissioners, and the amendment or update falls outside the Booklet effective dates, electronic authorisation can be requested via the Chair of the Finance Committee to approve the amended rates.