



Circular 7/2017

27th March 2017

To: Rosarii Mannion, National Director of Human Resources, HSE
CEOs of the NCSSBs

Re: Motor Travel Rates, Domestic Subsistence Allowances and Subsistence Allowances Abroad

Dear Sir/Madam

I am directed by the Minister for Public Expenditure and Reform to inform you about a general review of the arrangements applying to motor mileage rates, a review of the standard rates of subsistence allowance in Ireland and a revision of rates of subsistence allowance payable in respect of absences abroad on official business for civil and public servants.

1. General

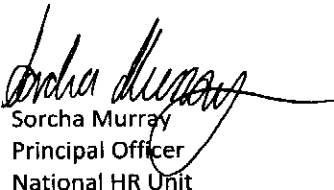
The Department of Public Expenditure and Reform have issued the following circulars which are effective from 1 April 2017:

- i) Circular 05/2017: Motor Travel Rates;
- ii) Circular 06/2017: Domestic Subsistence Allowances;
- iii) Circular 07/2017: Subsistence Allowances Abroad.

2. Circulation

The contents of this circular should be brought to the attention of all HR managers, payroll staff, and all employees of the HSE, Section 38 agencies and the NCSSBs.

Yours sincerely,



Sorcha Murray
Principal Officer
National HR Unit

Tús Áite do
Shábháilteacht **1** Othar
Patient Safety **1** First



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Ref: DPE126/004/2015

6th March 2017

Circular 05/2017: Motor Travel Rates

A Dhuine Uasail

1. I am directed by the Minister for Public Expenditure and Reform to say that he has accepted an agreed recommendation of the General Council under the scheme of Conciliation and Arbitration for the Civil Service in regard to a general review of the arrangements applying to motor mileage rates for civil servants.

Revised Arrangements

2. The previous system of rates and mileage bands in place since January 1999 has been reviewed in the context of modern motoring needs and conditions. The revised rates are based on a methodology that reflects changes in technology, road conditions, commuter behaviour, and car ownership patterns.

Some of the key changes made to the formula include:

- a. An increase in the number of distance bands from two to four allowing a more nuanced compensation regime focused on officers who do significant work related driving;
- b. A lower recoupment rate for the first 1,500km;
- c. An increased recoupment rate from 1,501km to 5,500 focussed on officers who do significant work related driving;
- d. More beneficial compensation rates for cars with lower engine sizes and emissions;
- e. The formula for calculating mileage now assumes an officer replaces their car every four years rather than every three years.
- f. The Government's National Policy on Climate Action commits to the development of a cost effective policy for reducing carbon emissions and increasing efficiency within the transport sector. The importance of encouraging officers to choose more environmentally-friendly vehicles and methods of travel is noted and future arrangements will move progressively in this direction in subsequent revisions of the mileage formula.

3. Details of the new arrangements are set out in Appendix 1 of this Circular and will apply from 1st April 2017.
4. The amount of mileage accumulated by officers between 1st January 2017 and 1st April 2017 will not be altered by the introduction of these new bands and rates. Mileage to date will, however, count towards aggregated mileage for the year.
For example, an officer driving a car in the '1200-1500cc' engine size who had claimed 1,400km on 1st April 2017 would then move to the new Band 1 and receive 39.86 cent per kilometre. Once they have driven a further 100km, they would then move to Band 2 and receive 73.21 cent per kilometre.
5. All mileage claims in respect of the period 1st January 2017 to 31st March 2017 should be made **before** 31st March 2017.
6. The rates listed in the Appendix to this Circular will be locked in for a period of three years. It is this Department's intention that any future review of this formula will include a five year replacement rate, in order to take account of increased efficiencies and improvements in motor technology.
7. Payment of the rates authorised in this Circular will be subject to the regulations issued in Circular 11/1982 and any other instructions in force from time to time.
8. 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.
9. 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 travel.
10. **Personal enquiries from individual officers should be addressed to the Personnel Unit of the employing Department/Office.** Any enquiries about this Circular from Departments should be emailed to Travel.Policy@per.gov.ie. This Circular is also available on the Department's website at www.circulars.gov.ie.

Mise le meas

Colin Menton
Assistant Secretary

To/All Departments etc.

Motor Travel Rates 2017

Effective from 1st April 2017

Motor Travel Rates per kilometre

Distance Bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Band 2	1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

Reduced Motor Travel Rates per kilometre

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
16.59 cent	17.63 cent	18.97 cent

Ref: DPE126/005/2015

6th March 2017

Circular 06/2017: Domestic Subsistence Allowances

A Dhuine Uasail

1. I am directed by the Minister for Public Expenditure and Reform to refer to the standard rates of subsistence allowance in Ireland which have been reviewed in accordance with an agreed recommendation made by the General Council under the scheme of conciliation and arbitration for the Civil Service.

Standard Domestic Subsistence Rates

2. The Minister has agreed that the following changes will be made to the rates, with effect from 1st April 2017. The revised rates are specified in the schedule at Appendix 1.
3. In accordance with the agreed procedures and in line with changes to the Consumer Price Index (CPI), the standard overnight rate has been increased, while both day rates remain unchanged.

Vouched Accommodation (“VA”) Rate for Dublin

4. In recognition of difficulties in sourcing suitable accommodation in Dublin within the standard rate, it has been agreed that, with effect from 1st April 2017, a separate Vouched Accommodation (“VA”) rate may apply where officers are claiming an overnight allowance in Dublin.
5. In such cases, a Vouched Accommodation Rate consisting of the **vouched** costs of accommodation up to a limit of the standard overnight rate (€133.73) plus the appropriate day rate for the officer’s meals, may be claimed.
6. In accordance with existing policy, where an officer sources accommodation that exceeds the cost of the standard overnight rate or vouched accommodation rate as appropriate, they will be solely responsible for meeting the additional accommodation expense. Officers’ attention is drawn to Paragraph 3 of Circular 11/1982: Travelling and Subsistence Regulations which states that the ‘subsistence allowance payable is not intended to meet the whole cost of subsistence’.

Standard Domestic Subsistence Rates

Effective from 1st April 2017

Overnight rates		
Normal Rate	Reduced Rate	Detention Rate
€133.73	€120.36	€66.87

Day Rates	
10 hours or more	5 hours but less than 10 hours
€33.61	€14.01

Vouched Accommodation ("VA") Domestic Subsistence Rates (for use in Dublin only)

Effective from 1st April 2017

Vouched Accommodation ("VA") Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €133.73	Plus	€33.61

Ref: DPE126/008/2015

6th 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 1st 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. This Circular is also available on 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 24th 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
AUSTRIA (Euro)					
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				
BELGIUM (Euro)					
Brussels ^			120.75	80.50	40.25
Elsewhere		193.20	96.60	64.40	32.20
BRITAIN & NTH IRELAND (£ Sterling)					
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
BULGARIA (Lev) *					
Sofia	B&B of 154 euro plus	108.50	162.75	108.50	54.25
CANADA (Canadian \$) *					
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
CHINA (Renminbi)*					
Beijing AKA Peking		1,950.00	975.00	650.00	325.00 ^
CROATIA (Kuna)*					
Zagreb		1,461.50	730.75	487.17	243.58
CYPRUS (Euro) *					
Nicosia		202.00	101.00	67.33	33.67
CZECH REPUBLIC (Korunas)					
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
DENMARK (Krone)					
Copenhagen		2,095.50	1,047.75	698.50	349.25
Elsewhere		2,095.50	1,047.75	698.50	349.25
ESTONIA (Euro) *					
Tallinn		176.00	88.00	58.67	29.33
FINLAND (Euro)					
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
FRANCE (Euro) *				
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
GERMANY (Euro)				
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
GREECE (Euro) *				
Athens	221.00	110.50	73.67	36.83
HUNGARY (Forints & Euro) *				
Budapest	B&B of 137 euro plus 16,001.00	24,001.50	16,001.00	8,000.50
ITALY (Euro)				
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
JAPAN (Yen) *				
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
LATVIA (Euro) *				
Riga	175.00	87.50	58.33	29.17
LITHUANIA (Euro) *				
Vilnius	B&B of 93 euro plus 74.14	111.21	74.14	37.07
LUXEMBOURG (Euro) *				
Luxembourg	364.00	182.00	121.33	60.67
MALTA (Euro)				
Valletta, Elsewhere	190.50	95.25	63.50	31.75
NETHERLANDS (Euro)				
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
NORWAY (Kroner) *				
Oslo	2,040.50	1,020.25	680.17	340.08
POLAND (Zlotys & Euro)				
All Locations	B&B of 115 euro plus 393.00	589.50	393.00	196.50
PORTUGAL (Euro) *				
Lisbon	181.00	90.50	60.33	30.17
Oporto	223.00	111.50	74.33	37.17
Elsewhere #	Actual vouched costs + €10			
ROMANIA (Ron & Euro)				
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
SLOVAKIA (Euro) *				
Bratislava	164.00	82.00	54.67	27.33
Elsewhere #	Actual vouched costs + €10			
SLOVENIA (Euro)				
Ljubljana	214.00	107.00	71.33	35.67
Elsewhere #	Actual vouched costs + €10			
SPAIN (Euro)				
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
SWEDEN (Sek)				
Stockholm	2,857.00	1,428.50	952.33	476.17
Elsewhere #	Actual vouched costs + €10			
SWITZERLAND (Sw Francs)				
Geneva	363.00	181.50	121.00	60.50
Elsewhere #	Actual vouched costs + €10			
USA (Dollars) *				
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 [^] <small>^(see note 2)</small>	10 Hour	5 Hour
AFGHANISTAN	Kabul	US\$	USD	125.50	62.75	41.83	20.92
AFGHANISTAN	Elsewhere * (*see Note 1 below)	US\$	USD				
ALBANIA	Tirana	Lek	ALL	120.50 euro plus	13,378.50	8,919.00	4,459.50
ALBANIA	Elsewhere *	Lek	ALL				
ALGERIA	Algiers	Algerian Dinars	DZD		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	417.00 US\$ plus	28,142.25	18,761.50	9,380.75
ANGOLA	Elsewhere	Angolan Kwanza	AOA	417.00 US\$ plus	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	200.00 US\$ plus	392.50	261.67	130.83
ANTIGUA & BARBUDA	Elsewhere *	EC\$	XCD				
ARGENTINA	Buenos Aires	Argentine Pesos	ARS	215.50 US\$ plus	586.50	391.00	195.50
ARGENTINA	Elsewhere *	Argentine Pesos	ARS				
ARMENIA	Yerevan	Dram	AMD		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				
AZERBAIJAN	Baku	Manats	AZN	280.50	140.25	93.50	46.75
AZERBAIJAN	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		86.00	57.33	28.67
BAHRAIN	Elsewhere *	Ba Dinars	BHD				
BANGLADESH	Chittagong *	Taka	BDT				
BANGLADESH	Dhaka	Taka	BDT	139.00 US\$	5,630.25	3,753.50	1,876.75
BANGLADESH	Elsewhere *	Taka	BDT	plus			
BARBADOS	Bridgetown	Barbados \$	BBD	170.50 US\$	299.25	199.50	99.75
BARBADOS	Elsewhere *	Barbados \$	BBD	plus			
BELARUS	Minsk	US\$	USD		120.00	80.00	40.00
BELARUS	Elsewhere *	US\$	USD				
BELGIUM	Brussels	Euro	EUR	(See Note 2)			
BELGIUM	Elsewhere	Euro	EUR		120.75	80.50	40.25
BELIZE	Belize City	Belize \$	BZD		96.60	64.40	32.20
BELIZE	Belmopan	Belize \$	BZD	141.00 US\$	167.00	111.33	55.67
BELIZE	Elsewhere *	Belize \$	BZD	plus	117.75	78.50	39.25
BENIN	Cotonou *	CFA Francs	XOF				
BENIN	Elsewhere *	CFA Francs	XOF				
BERMUDA	Hamilton	Bermuda \$	BMD		239.00	159.33	79.67
BERMUDA	Elsewhere *	Bermuda \$	BMD				
BOLIVIA	Cochabamba	Boliviano	BOB		408.75	272.50	136.25
BOLIVIA	La Paz	Boliviano	BOB	56.00 US\$	622.00	414.67	207.33
BOLIVIA	Santa Cruz	US\$	USD	plus	73.75	49.17	24.58
BOLIVIA	Elsewhere	Boliviano	BOB		404.30	269.53	134.77
BOSNIA-HERZGOVENA	Sarajevo	Marka	BAM		126.25	84.17	42.08
BOSNIA-HERZGOVENA	Banja Luka *	Marka	BAM				
BOSNIA-HERZGOVENA	Elsewhere *	Marka	BAM	plus	94.50	63.00	31.50
BOTSWANA	Francistown*	Pula	BWP				
BOTSWANA	Gaberone	Pula	BWP		712.25	474.83	237.42
BOTSWANA	Elsewhere *	Pula	BWP				
BRAZIL	Brasilia	Real \$	BRL		310.00	206.67	103.33
BRAZIL	Rio de Janeiro	Real \$	BRL		435.00	290.00	145.00
BRAZIL	Sao Paulo	Real \$	BRL		376.75	251.17	125.58
BRAZIL	Elsewhere *	Real \$	BRL				
BRITAIN & NTH IRELAND	London	Sterling	GBP		99.65	66.43	33.22
BRITAIN & NTH IRELAND	Northern Ireland	Sterling	GBP		59.35	39.57	19.78
BRITAIN & NTH IRELAND	Elsewhere	Sterling	GBP		69.86	46.57	23.29
BRITISH VIRGIN ISLANDS	Tortola	US\$	USD		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		168.75	112.50	56.25
BRUNEI	Elsewhere *	Brunei \$	BND				
BULGARIA	Sofia	Lev	BGN	154.00 euro	162.75	108.50	54.25
BULGARIA	Varna *	Lev	BGN				
BULGARIA	Elsewhere *	Lev	BGN	plus	63.50	42.33	21.17
BURKINO FASO	Elsewhere *	CFA Francs	XOF				
BURKINO FASO	Ouagadougou *	CFA Francs	XOF	(Previously Upper Volta) (Previously Upper Volta)			
BURMA (See under Myanmar)							
BURUNDI	Bujumbura	Burundi Franc	BIF	111.50 US\$	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		94.50	63.00	31.50
CAMBODIA	Elsewhere *	US\$	USD				
CAMEROON	Douala	CFA Francs	XAF				
CAMEROON	Yaounde	CFA Francs	XAF		79,338.25	52,892.17	26,446.08
CAMEROON	Elsewhere *	CFA Francs	XAF		78,514.25	52,342.83	26,171.42
CANADA	Calgary, Alberta	Canadian \$	CAD		167.75	111.83	55.92
CANADA	Edmonton, Alberta	Canadian \$	CAD		116.00	77.33	38.67
CANADA	Halifax, Nova Scotia	Canadian \$	CAD		149.25	99.50	49.75
CANADA	Montreal	Canadian \$	CAD		190.00	126.67	63.33
CANADA	Ottawa - Ontario Province	Canadian \$	CAD		184.25	122.83	61.42
CANADA	Quebec City	Canadian \$	CAD		209.50	139.67	69.83
CANADA	Regina - Saskatchewan Province	Canadian \$	CAD		133.25	88.83	44.42
CANADA	St. Johns, New Foundland	Canadian \$	CAD		167.50	111.67	55.83
CANADA	Toronto	Canadian \$	CAD		166.25	110.83	55.42
CANADA	Vancouver	Canadian \$	CAD		169.25	112.83	56.42
CANADA	Victoria, British Columbia	Canadian \$	CAD		160.75	107.17	53.58
CANADA	Yellowknife, North West Territories	Canadian \$	CAD		128.50	85.67	42.83
CANADA	Elsewhere	Canadian \$	CAD		171.00	114.00	57.00
CAPE VERDE	Praia *	CV Escudos	CVE				
CAPE VERDE	Elsewhere *	CV Escudos	CVE				
CAYMAN ISLANDS	Grand Cayman	Cayman \$	KYD	211.00 \$US	118.50	79.00	39.50
CAYMAN ISLANDS	Elsewhere *	Cayman \$	KYD				
CENTRAL AFRICAN REP.	Bangui	CFA Francs	XAF		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	B&B of	Overnight	VA Rate*	10 Hour	5 Hour
CHILE	Santiago	C Pesos	CLP	B&B of	156.00 US\$	45,497.00	45,497.00	22,748.50
CHILE	Elsewhere	C Pesos	CLP	B&B of	156.00 US\$	45,497.00	45,497.00	22,748.50
CHINA	Beijing (aka Peking)	Renminbi	CNY			1,950.00	650.00	325.00
CHINA	Chongqing	Renminbi	CNY			1,188.00	396.00	198.00
CHINA	Guangzhou	Renminbi	CNY			1,424.00	474.67	237.33
CHINA	Hong Kong	Hong Kong \$	HKD			3,193.00	1,064.33	532.17
CHINA	Macao	Hong Kong \$	HKD			3,574.00	1,191.33	595.67
CHINA	Shanghai	Renminbi	CNY			1,934.00	644.67	322.33
CHINA	Elsewhere	Renminbi	CNY			1,560.00	520.00	260.00
COLOMBIA	Bogota	Col Peso	COP			552,298.00	184,099.33	92,049.67
COLOMBIA	Elsewhere	Col Peso	COP			414,223.50	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	190.67	95.33
COSTA RICA	San Jose	US\$	USD			238.00	79.33	39.67
COSTA RICA	Elsewhere *	US\$	USD					
CROATIA	Dubrovnik	Kuna	HRK	B&B of	285.50 euro	552.50	552.50	276.25
CROATIA	Split	Kuna	HRK	B&B of	126.50 euro	371.00	371.00	185.50
CROATIA	Zagreb	Kuna	HRK			1,461.50	487.17	243.58
CROATIA	Elsewhere *	Kuna	HRK					
CUBA	Havana	Cuc	CUC	B&B of	133.50 US\$	65.00	65.00	32.50
CUBA	Elsewhere	Cuc	CUC	B&B of	133.50 US\$	65.00	65.00	32.50
CYPRUS	Nicosia	Euro	EUR			202.00	67.33	33.67
CYPRUS	Elsewhere	Euro	EUR			151.50	50.50	25.25
CZECH REPUBLIC	Prague	Korunas	CZK	B&B of	126.00 euro	1,296.50	1,296.50	648.25
CZECH REPUBLIC	Elsewhere	Korunas	CZK	B&B of	94.50 euro	972.38	972.38	486.19
DENMARK	Copenhagen	Krone	DKK			2,095.50	698.50	349.25
DENMARK	Elsewhere	Krone	DKK			2,095.50	698.50	349.25
DJIBOUTI	Djibouti	D Francs	DJF			47,393.50	15,797.83	7,898.92
DJIBOUTI	Elsewhere *	D Francs	DJF					
DOMINICA	Roseau	East Caribbean \$	XCD	B&B of	119.50 US\$	185.00	185.00	92.50
DOMINICA	Elsewhere *	East Caribbean \$	XCD					
DOMINICAN REPUBLIC	Santo Domingo	Dominican Pesos	DOP	B&B of	140.50 US\$	2,846.00	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	71.67	35.83
ECUADOR	Quito	US\$	USD			268.00	89.33	44.67

Country	City	Currency	CODE	Overnight	VA Rate ^A	10 Hour	5 Hour
EGYPT	Alexandria	Egyptian £	EGP	B&B of	781.50	1,563.00	260.50
EGYPT	Cairo	Egyptian £	EGP	181.50 US\$	1,141.50	761.00	380.50
EGYPT	Elsewhere *	Egyptian £	EGP	plus			
EL SALVADOR	San Salvador	US\$	USD	208.50	104.25	69.50	34.75
EL SALVADOR	Elsewhere *	US\$	USD	plus	1,942.50	1,295.00	647.50
ERITREA	Asmara	Nakfa	ERN	B&B of			
ERITREA	Elsewhere *	US\$	USD	133.50 US\$	88.00	58.67	29.33
ESTONIA	Tallinn	Euro	EUR	176.00			
ESTONIA	Elsewhere *	Euro	EUR				
ETHIOPIA	Addis Ababa	Birr	ETB	B&B of	2,579.25	1,719.50	859.75
ETHIOPIA	Elsewhere *	Birr	ETB	274.50 US\$	69.00	46.00	23.00
FALKLAND ISLANDS	Stanley	£ sterling	FKP	138.00			
FALKLAND ISLANDS	Elsewhere *	£ sterling	FKP	492.00	246.00	164.00	82.00
FIJI	Lautoka	F\$	FJD	492.00	246.00	164.00	82.00
FIJI	Nadi	F\$	FJD	426.50	213.25	142.17	71.08
FIJI	Suva	F\$	FJD				
FIJI	Elsewhere*	F\$	FJD				
FINLAND	Helsinki	Euro	EUR	228.50	114.25	76.17	38.08
FINLAND	Elsewhere	Euro	EUR	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	98.00	65.33	32.67
FRENCH GUIANA *		Euro	EUR				
FRENCH SOMALILAND							
GABON	(see Djibouti - Republic of)						
GABON	Libreville *	CFA Francs	XOF				
GABON	Elsewhere *	CFA Francs	XOF				
GAMBIA	Banjul	Dalasai	GMD	B&B of	2,790.75	1,860.50	930.25
GAMBIA	Elsewhere *	Dalasai	GMD	90.00 euro			
GEORGIA	Tbilisi	Georgian Lari	GEL	B&B of			
GEORGIA	Elsewhere *	US\$	USD	233.50 US\$	273.00	182.00	91.00
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	B&B of	200.50	US\$	Overnight	plus	149.50	VA Rate^	10 Hour	5 Hour
GHANA	Accra	New CEDI	GHS						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
GRENADA	St George's	EC\$	XCD	Room of	144.50	US\$	plus	255.00		255.00	170.00	85.00
GRENADA	Elsewhere *	EC\$	XCD									
GUADALOUPE *												
GUATEMALA	Guatemala City	US\$	USD					260.00		130.00	86.67	43.33
GUATEMALA	Elsewhere *	US\$	USD									
GUATEMALA	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									
GUINEA BISSAU	Georgetown	Guyanese \$	GYP	Room of	14,953.00	US\$	plus	14,953.00		14,953.00	9,968.67	4,984.33
GUYANA	Elsewhere	Guyanese \$	GYP	Room of	181.00	US\$	plus	14,953.00		14,953.00	9,968.67	4,984.33
GUYANA	Port au Prince	US\$	USD					200.00		100.00	66.67	33.33
HAITI	Elsewhere *	US\$	USD									
HAITI	Tegucigalpa	US\$	USD					259.00		129.50	86.33	43.17
HONDURAS	Elsewhere	US\$	USD					73.00		109.50	73.00	36.50
HONDURAS	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									
HUNGARY	Reykjavik	Icelandic Krona	ISK					35,252.50		17,626.25	11,750.83	5,875.42
ICELAND	Elsewhere *	Icelandic Krona	ISK									
ICELAND	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		139.25	92.83	46.42
ISRAEL	Elsewhere *	US\$	USD				
ITALY	Bologna, Florence, Genoa, Milan, Turin, Venice	Euro	EUR		163.25	108.83	54.42
ITALY	Naples, Rome	Euro	EUR		130.00	86.67	43.33
ITALY	Elsewhere	Euro	EUR		130.00	86.67	43.33
IVORY COAST	Abidjan*	CFA Francs	XOF				
IVORY COAST	Elsewhere *	CFA Francs	XOF				
JAMAICA	Kingston	US\$	USD		165.50	110.33	55.17
JAMAICA	Elsewhere *	US\$	USD				
JAPAN	Osaka	Yen	JPY		13,403.75	8,935.83	4,467.92
JAPAN	Nagoya*	Yen	JPY				
JAPAN	Tokyo	Yen	JPY		14,836.00	9,890.67	4,945.33
JAPAN	Elsewhere	Yen	JPY		13,352.40	8,901.60	4,450.80
JORDAN	Amman	Jordani Dinars	JOD		108.00	72.00	36.00
JORDAN	Aqaba	Jordani Dinars	JOD		86.25	57.50	28.75
JORDAN	Elsewhere *	Jordani Dinars	JOD				
KAZAKHSTAN	Almaty	Kazakhstan Tengit	KZT		34,331.25	22,887.50	11,443.75
KAZAKHSTAN	Astana	US\$	USD		197.00	131.33	65.67
KAZAKHSTAN	Atyrau	Kazakhstan Tengit	KZT		21,911.25	14,607.50	7,303.75
KAZAKHSTAN	Elsewhere *	US\$	USD				
KENYA	Mombassa	Kenyan Shilling	KES		7,785.00	5,190.00	2,595.00
KENYA	Nairobi	Kenyan Shilling	KES		8,210.25	5,473.50	2,736.75
KENYA	Elsewhere	Kenyan Shilling	KES		6,568.20	4,378.80	2,189.40
KIRIBATI REPUBLIC	(Gilbert Islands)	Australian \$	AUD				
KIRIBATI REPUBLIC	(Gilbert Islands)	Australian \$	AUD				
KOREA - SOUTH	Busan	Won	KRW		222,687.50	148,458.33	74,229.17
KOREA - SOUTH	Daego	Won	KRW		222,687.50	148,458.33	74,229.17
KOREA - SOUTH	Daejon	Won	KRW		222,687.50	148,458.33	74,229.17
KOREA - SOUTH	Jeju Island	Won	KRW		222,687.50	148,458.33	74,229.17
KOREA - SOUTH	Seoul	Won	KRW		222,687.50	148,458.33	74,229.17
KOREA - SOUTH	Ulsan	Won	KRW		222,687.50	148,458.33	74,229.17
KOREA - SOUTH	Elsewhere *	Won	KRW		222,687.50	148,458.33	74,229.17
KOSOVO	Pristina	Euro	EUR		62.75	41.83	20.92
KUWAIT	Kuwait City	K Dinars	KWD		55.50	37.00	18.50
KUWAIT	Elsewhere *	K Dinars	KWD				
KYRGYZSTAN	Bishkek	US\$	USD		122.00	81.33	40.67
KYRGYZSTAN	Elsewhere *	US\$	USD				
LAOS	Vientiane	Lao Kip	LAK		963,090	642,060	321,030
LAOS	Elsewhere *	US\$	USD				
LATVIA	Riga	Euro	EUR		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	129.00	86.00	43.00
LIBYA	Elsewhere *	Lib Dinars	LYD	B&B 93.00	111.21	74.14	37.07
LITHUANIA	Vilnius	Euro	EUR				
LITHUANIA	Elsewhere *	Euro	EUR				
LUXEMBOURG	Luxembourg	Euro	EUR		182.00	121.33	60.67
LUXEMBOURG	Elsewhere *	Euro	EUR				
MACEDONIA	Skopje	Mac Dinars	MKD		5,107.75	3,405.17	1,702.58
MACEDONIA	Ohrid & Elsewhere	Mac Dinars	MKD		2,432.00	1,621.33	810.67
MADAGASCAR	Antananarivo	Malagasy Ariary	MGA		345,675.50	230,450.33	115,225.17
MADAGASCAR	Elsewhere	Malagasy Ariary	MGA		207,405.30	138,270.20	69,135.10
MALAWI	Blantyre*	Kwachi	MWK				
MALAWI	Lilongwe	Kwachi	MWK	B&B of 111.50 US\$	28,791.00	19,194.00	9,597.00
MALAWI	Elsewhere *	Kwachi	MWK				
MALAYSIA	Kuala Lumpur	Ringgits	MYR			708.00	
MALAYSIA	Elsewhere *	Ringgits	MYR		354.00	236.00	118.00
MALDIVES	Kurumba *	US\$	USD				
MALDIVES	Male*	US\$	USD				
MALDIVES	Elsewhere *	US\$	USD				
MALI REPUBLIC	Bamako	CFA Francs	XOF		55,194.50	36,796.33	18,398.17
MALI REPUBLIC	Elsewhere *	CFA Francs	XOF				
MALTA	Valletta	Euro	EUR		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		98.75	65.83	32.92
MAURITANIA	Elsewhere *	Euro	EUR				
MAURITIUS	Port Louis	M Rupees	MUR		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\$	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	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\$	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		75.50	50.33	25.17
MONTERRAT	Plymouth	EC\$	XCD		229.50	153.00	76.50
MONTERRAT	Elsewhere *	EC\$	XCD	Room of			
MOROCCO	Agadir	Dirhams	MAD		976.25	650.83	325.42
MOROCCO	Casablanca	Dirhams	MAD		1,670.75	1,113.83	556.92
MOROCCO	Marrakech	Dirhams	MAD		803.50	535.67	267.83
MOROCCO	Rabat	Dirhams	MAD		1,084.00	722.67	361.33
MOROCCO	Tangier	Dirhams	MAD		1,292.00	861.33	430.67
MOROCCO	Elsewhere *	Dirhams	MAD				
MOZAMBIQUE	Maputo	Metical	MZN	B&B	4,386.00	2,924.00	1,462.00
MOZAMBIQUE	Elsewhere *	USD	USD				
MYANMAR	Rangoon (Yangon)	USD	USD		62.00	41.33	20.67
MYANMAR	Elsewhere	USD	USD		31.00	20.67	10.33
NAMIBIA	Windhoek	Nambian \$	NAD		754.25	502.83	251.42
NAMIBIA	Elsewhere *	Nambian \$	NAD				
NAURU ISLAND	Nauru*	N Rupees	NPR	B&B of	8,182.50	5,455.00	2,727.50
NEPAL	Kathmandu	N Rupees	NPR				
NEPAL	Elsewhere *	N Rupees	NPR				
NETHERLANDS	Amsterdam	Euro	EUR		111.00	74.00	37.00
NETHERLANDS	The Hague	Euro	EUR		140.50	93.67	46.83
NETHERLANDS	Elsewhere	Euro	EUR		112.40	74.93	37.47
NETHERLANDS	Aruba*	USD	USD				
NETHERLANDS	Curacao *	USD	USD				
NETHERLANDS	Elsewhere *	USD	USD				
NEW CALEDONIA	Noumea*	CFP Francs	XOF				
NEW CALEDONIA	Elsewhere *	CFP Francs	XOF				
NEW ZEALAND	Auckland	New Zealand \$	NZD		193.00	128.67	64.33
NEW ZEALAND	Christchurch	New Zealand \$	NZD		128.75	85.83	42.92
NEW ZEALAND	Wellington	New Zealand \$	NZD		208.25	138.83	69.42
NEW ZEALAND	Elsewhere	New Zealand \$	NZD		144.75	96.50	48.25
NICARAGUA	Managua	USD	USD		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		53,544.50	35,696.33	17,848.17
NIGERIA	Port Harcourt	Naira	NGN		47,897.75	31,931.83	15,965.92
NIGERIA	Lagos	Naira	NGN		45,848.75	30,565.83	15,282.92
NIGERIA	Elsewhere	Naira	NGN		32,126.70	21,417.80	10,708.90
NORTH KOREA	Pyongyang	Euro	EUR		65.25	43.50	21.75
NORTH KOREA	Elsewhere *	Euro	EUR				
NORWAY	Bergen	Kroner	NOK		1,282.25	854.83	427.42
NORWAY	Oslo	Kroner	NOK		1,020.25	680.17	340.08
NORWAY	Stavanger	Kroner	NOK		1,193.25	795.50	397.75
NORWAY	Elsewhere	Kroner	NOK		1,020.25	680.17	340.08

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

Country	City	Currency	CODE	Overnight	VA Rate*	10 Hour	5 Hour
SAUDI ARABIA	Al Khobar	Saudi Riyal	SAR		453.50	302.33	151.17
SAUDI ARABIA	Jedda	Saudi Riyal	SAR		638.00	425.33	212.67
SAUDI ARABIA	Riyadh	Saudi Riyal	SAR		579.50	386.33	193.17
SAUDI ARABIA	Elsewhere *	Saudi Riyal	SAR				
SENEGAL	Dakar	CFA Francs	XOF		59,335.00	39,556.67	19,778.33
SENEGAL	Elsewhere	CFA Francs	XOF		44,501.25	29,667.50	14,833.75
SERBIA	Belgrade	Serbian Dinar	RSD	190.50 euro plus	12,135.75	8,090.50	4,045.25
SERBIA	Elsewhere *	US\$	USD				
SEYCHELLES	Victoria	Sey Rupees	SCR		2,393.25	1,595.50	797.75
SEYCHELLES	Elsewhere *	Sey Rupees	SCR		563,541	375,694	187,847
SIERRA LEONE	Freetown	Leone	SLL	145.00 US\$ plus			
SIERRA LEONE	Elsewhere *	Leone	SLL		268.00	178.67	89.33
SINGAPORE	Singapore	Singapore \$	SGD				
SINGAPORE	Elsewhere *	Singapore \$	SGD		82.00	54.67	27.33
SLOVAKIA	Bratislava	Euro	EUR		62.75	41.83	20.92
SLOVAKIA	Kosice	Euro	EUR				
SLOVAKIA	Elsewhere *	Euro	EUR		107.00	71.33	35.67
SLOVENIA	Ljubljana	Euro	EUR				
SLOVENIA	Elsewhere *	Euro	EUR		1,116.75	744.50	372.25
SOLOMON ISLANDS	Honiara	SI \$	SBD				
SOLOMON ISLANDS	Elsewhere *	SI \$	SBD				
SOMALI REPUBLIC	Mogadishu *						
SOMALI REPUBLIC	Elsewhere *						
SOMALI REPUBLIC	Cape town	Rand	ZAR		1,253.75	835.83	417.92
SOUTH AFRICA	Pretoria	Rand	ZAR		790.50	527.00	263.50
SOUTH AFRICA	Elsewhere	Rand	ZAR		790.50	527.00	263.50
SOUTH AFRICA	Andorra (same as Elsewhere)	Euro	EUR		121.98	81.32	40.66
SPAIN	Barcelona	Euro	EUR		138.75	92.50	46.25
SPAIN	Madrid	Euro	EUR		143.50	95.67	47.83
SPAIN	Elsewhere	Euro	EUR		121.98	81.32	40.66
SRI LANKA	Colombo	Sri Lankan Rupee	LKR	123.50 US\$ plus	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	179.00 US\$ plus	250.00	166.67	83.33
ST KITTS & NEVIS	Elsewhere *	EC\$	XCD				
ST LUCIA	Castries	EC\$	XCD		286.75	191.17	95.58
ST LUCIA	Elsewhere *	EC\$	XCD				
ST VINCENT	Kingstown	EC\$	XCD		279.75	186.50	93.25
ST VINCENT	Elsewhere *	EC\$	XCD				
SUDAN	Khartoum	Sudanese Pound	SDG		1,088.00	725.33	362.67
SUDAN	Elsewhere *	Sudanese Pound	SDG				
SURINAME	Paramaribo	US\$	USD		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		1,428.50	952.33	476.17
SWAZILAND	Elsewhere *	Lilangeni	SZL				
SWEDEN	Stockholm	Krona	SEK		151.25	100.83	50.42
SWEDEN	Elsewhere*	Krona	SEK		181.50	121.00	60.50
SWITZERLAND	Berne	Swiss Francs	CHF				
SWITZERLAND	Geneva	Swiss Francs	CHF				
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		14,976.00	9,984.00	4,992.00
TAIWAN	Taipei	Taiwan \$	TWD		5,168.25	3,445.50	1,722.75
TAIWAN	Elsewhere *	Taiwan \$	TWD				
TAJIKISTAN	Dushanbe	Somoni	TJS		902.25	601.50	300.75
TAJIKISTAN	Elsewhere *	US\$	USD				
TANZANIA	Dar es Salaam	Tan Shilling	TZS		195,245.25	130,163.50	65,081.75
TANZANIA	Zanzibar	Tan Shilling	TZS		156,060.75	104,040.50	52,020.25
TANZANIA	Zanzibar Elsewhere	Tan Shilling	TZS		97,622.63	65,081.75	32,540.88
TANZANIA	Elsewhere	Tan Shilling	TZS		97,622.63	65,081.75	32,540.88
THAILAND	Bangkok	Bhat	THB		4,203.75	2,802.50	1,401.25
THAILAND	Elsewhere	Bhat	THB		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		209.75	139.83	69.92
TONGA	Elsewhere *	Tonga pa'anga	TOP				
TRINIDAD & TOBAGO	Port of Spain	T&T \$	TTD		1,284.50	856.33	428.17
TRINIDAD & TOBAGO	Tobago	T&T \$	TTD		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		155.00	103.33	51.67
TUNISIA	Elsewhere *	Tun Dinars	TND				
TURKEY	Ankara	(YTL) TUR LIRA	TRY		359.25	239.50	119.75
TURKEY	Istanbul	(YTL) TUR LIRA	TRY		282.00	188.00	94.00
TURKEY	Izmir	(YTL) TUR LIRA	TRY		291.00	194.00	97.00
TURKEY	Elsewhere	(YTL) TUR LIRA	TRY		269.45	179.63	89.82
TURKMENISTAN	Ashgabat	Manat	TMT		214.50	143.00	71.50
TURKMENISTAN	Elsewhere *	Manat	TMT				
TURKS & CAICOS ISLANDS	Grand Turk	US\$	USD		133.75	89.17	44.58
TURKS & CAICOS ISLANDS	Elsewhere *	US\$	USD				
TUVALU	Fongafali *	Australian \$	AUD				
TUVALU	Elsewhere *	Australian \$	AUD				
UGANDA	Kampala	US\$	USD		86.00	57.33	28.67
UGANDA	Elsewhere *	US\$	USD				

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

Country	City	Currency	CODE	Overnight	VA Rate*	10 Hour	5 Hour
USA	Maine	US\$	USD	Room	72.00	48.00	24.00
USA	Maryland	US\$	USD	Room	91.50	61.00	30.50
USA	Massachusetts	US\$	USD	Room	72.00	48.00	24.00
USA	Michigan	US\$	USD	Room	112.50	75.00	37.50
USA	Minnesota	US\$	USD	Room	112.50	75.00	37.50
USA	Mississippi	US\$	USD	Room	98.50	65.67	32.83
USA	Missouri	US\$	USD	Room	112.50	75.00	37.50
USA	Montana	US\$	USD	Room	99.50	66.33	33.17
USA	Nebraska	US\$	USD	Room	112.50	75.00	37.50
USA	Nevada	US\$	USD	Room	99.50	66.33	33.17
USA	Clark County, Nevada	US\$	USD	Room	93.00	62.00	31.00
USA	New Hampshire	US\$	USD	Room	72.00	48.00	24.00
USA	New Jersey	US\$	USD	Room	102.50	68.33	34.17
USA	New Mexico	US\$	USD	Room	88.00	58.67	29.33
USA	New York State	US\$	USD	Room	102.50	68.33	34.17
USA	North Carolina	US\$	USD	Room	98.50	65.67	32.83
USA	Ohio	US\$	USD	Room	112.50	75.00	37.50
USA	Oklahoma	US\$	USD	Room	88.00	58.67	29.33
USA	Oregon	US\$	USD	Room	99.50	66.33	33.17
USA	Orlando	US\$	USD	Room	98.50	65.67	32.83
USA	Pennsylvania	US\$	USD	Room	102.50	68.33	34.17
USA	Puerto Rico	US\$	USD	Room	102.50	68.33	34.17
USA	Rhode Island	US\$	USD	Room	72.00	48.00	24.00
USA	South Carolina	US\$	USD	Room	98.50	65.67	32.83
USA	Tennessee	US\$	USD	Room	98.50	65.67	32.83
USA	Texas	US\$	USD	Room	88.00	58.67	29.33
USA	Utah	US\$	USD	Room	93.00	62.00	31.00
USA	Vermont	US\$	USD	Room	72.00	48.00	24.00
USA	Virginia	US\$	USD	Room	91.50	61.00	30.50
USA	Washington State	US\$	USD	Room	99.50	66.33	33.17
USA	West Virginia	US\$	USD	Room	91.50	61.00	30.50
USA	Wisconsin	US\$	USD	Room	112.50	75.00	37.50
USA	Wyoming	US\$	USD	Room	99.50	66.33	33.17
UZBEKISTAN	Tashkent	US\$	USD	Room	180.00	60.00	30.00
UZBEKISTAN	Elsewhere *	US\$	USD				
VANUATU	Port Villa	Vatu	VUV		30,285.00	10,095.00	5,047.50
VANUATU	Elsewhere *	Vatu	VUV				
VENEZUELA	Caracas	V.Bolivar fuerte	VEF		4,814.00	1,604.67	802.33
VENEZUELA	Valencia	V.Bolivar fuerte	VEF		3,223.00	1,074.33	537.17
VENEZUELA	Elsewhere	V.Bolivar fuerte	VEF		3,854.00	1,284.67	642.33
VIETNAM	Hanoi	US\$	USD		240.00	80.00	40.00
VIETNAM	Ho Chi Minh City	US\$	USD		231.00	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				
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APPENDIX 2 TO CIRCULAR 07/2017 (Long Version)

Rates effective from 1st April 2017

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

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 countries -

All countries not mentioned below

*** California(2): This rate covers the following countries -

Imperial, Kern, Obispo, Orange, Riverside, San Bernardino, San Diego, San Luis, Santa Barbara & Ventura