

Worldwide subsistence rates

Effective 1 October 2011

AFGHANISTAN

Currency: USD (unless stated otherwise)

Kabul

Over 5 hours:	18.5	Room rate:	68.5
Over 10 hours:	39.0	Breakfast:	0 (included in room rate)
24 hour rate:	50.0 + room rate	Lunch:	15.0
		Dinner:	17.5
		Other:	2.5
		Drinks:	6.5
		Hotel to office:	8.5
		Total residual:	50.0

AFGHANISTAN

Elsewhere

Actuals + £4 per day

ALBANIA

Currency: ALL (unless stated otherwise)

Tirana

Over 5 hours:	2,986.5	Room rate:	EUR 115.0
Over 10 hours:	7,134.0	Breakfast:	0 (included in room rate)
24 hour rate:	8,442.5 + room rate	Lunch:	2,769.0
		Dinner:	3,930.5
		Other:	543.0
		Drinks:	434.5
		Hotel to office:	765.5
		Total residual:	8,442.5

ALBANIA

Elsewhere

Actuals + £4 per day

ALGERIA

Currency: DZD (unless stated otherwise)

Algiers

Over 5 hours:	2,209.0	Room rate:	19,555.0
Over 10 hours:	6,303.5	Breakfast:	1,508.5
24 hour rate:	8,340.0 + room rate	Lunch:	1,993.5
		Dinner:	3,879.0
		Other:	0.0
		Drinks:	431.0
		Hotel to office:	528.0
		Total residual:	8,340.0

ALGERIA

Elsewhere

Actuals + £4 per day

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ANGOLA		Currency:	AOA (unless stated otherwise)
Luanda			
Over 5 hours:	4,906.5	Room rate:	USD 394.0
Over 10 hours:	13,072.0	Breakfast:	0 (included in room rate)
24 hour rate:	14,425.0 + room rate	Lunch:	4,292.0
		Dinner:	7,551.5
		Other:	719.0
		Drinks:	1,228.5
		Hotel to office:	634.0
		Total residual:	14,425.0

ANGOLA
Elsewhere

As for Luanda

ANGUILLA		Currency:	USD (unless stated otherwise)
Anguilla			
Over 5 hours:	36.5	Room rate:	222.5
Over 10 hours:	115.0	Breakfast:	14.5
24 hour rate:	141.5 + room rate	Lunch:	29.0
		Dinner:	71.5
		Other:	3.5
		Drinks:	14.5
		Hotel to office:	8.5
		Total residual:	141.5

ANGUILLA
Elsewhere

Actuals + £4 per day

ANTIGUA AND BARBUDA		Currency:	XCD (unless stated otherwise)
St John's			
Over 5 hours:	106.5	Room rate:	USD 189.0
Over 10 hours:	297.0	Breakfast:	49.0
24 hour rate:	368.0 + room rate	Lunch:	96.0
		Dinner:	180.0
		Other:	0.0
		Drinks:	21.0
		Hotel to office:	22.0
		Total residual:	368.0

ANTIGUA AND BARBUDA
Elsewhere

Actuals + £4 per day

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ARGENTINA Buenos Aires

Currency: ARS (unless stated otherwise)

Over 5 hours: 100.5
Over 10 hours: 236.5
24 hour rate: 267.0 + room rate

Room rate: USD 203.5
Breakfast: 0 (included in room rate)
Lunch: 90.0
Dinner: 126.0
Other: 0.0
Drinks: 20.5
Hotel to office: 30.5
Total residual: 267.0

ARGENTINA Elsewhere

Actuals + £4 per day

ARMENIA Yerevan

Currency: AMD (unless stated otherwise)

Over 5 hours: 10,620.5
Over 10 hours: 24,964.0
24 hour rate: 29,383.5 + room rate

Room rate: 67,139.0
Breakfast: 0 (included in room rate)
Lunch: 9,399.5
Dinner: 13,123.0
Other: 1,465.0
Drinks: 2,441.5
Hotel to office: 2,954.5
Total residual: 29,383.5

ARMENIA Elsewhere

Actuals + £4 per day

ASCENSION ISLAND Ascension Island

Actuals + £4 per day

AUSTRALIA Adelaide

Currency: AUD (unless stated otherwise)

Over 5 hours: 53.0
Over 10 hours: 124.0
24 hour rate: 164.0 + room rate

Room rate: 244.5
Breakfast: 31.0
Lunch: 47.5
Dinner: 65.5
Other: 0.0
Drinks: 11.0
Hotel to office: 9.0
Total residual: 164.0

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AUSTRALIA		Currency:	AUD (unless stated otherwise)
Brisbane			
Over 5 hours:	46.5	Room rate:	271.5
Over 10 hours:	120.0	Breakfast:	17.5
24 hour rate:	146.5 + room rate	Lunch:	41.0
		Dinner:	68.5
		Other:	0.0
		Drinks:	10.5
		Hotel to office:	9.0
		Total residual:	146.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Canberra			
Over 5 hours:	51.0	Room rate:	222.5
Over 10 hours:	124.0	Breakfast:	20.5
24 hour rate:	154.0 + room rate	Lunch:	46.5
		Dinner:	68.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.5
		Total residual:	154.0

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Darwin			
Over 5 hours:	42.5	Room rate:	214.5
Over 10 hours:	110.5	Breakfast:	28.0
24 hour rate:	147.5 + room rate	Lunch:	38.0
		Dinner:	63.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.0
		Total residual:	147.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Hobart			
Over 5 hours:	50.0	Room rate:	234.0
Over 10 hours:	127.5	Breakfast:	24.0
24 hour rate:	160.5 + room rate	Lunch:	45.5
		Dinner:	73.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.0
		Total residual:	160.5

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AUSTRALIA		Currency:	AUD (unless stated otherwise)
Melbourne			
Over 5 hours:	72.0	Room rate:	244.5
Over 10 hours:	168.5	Breakfast:	43.0
24 hour rate:	220.5 + room rate	Lunch:	66.0
		Dinner:	90.5
		Other:	0.0
		Drinks:	12.0
		Hotel to office:	9.0
		Total residual:	220.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Perth			
Over 5 hours:	45.0	Room rate:	229.0
Over 10 hours:	132.0	Breakfast:	37.5
24 hour rate:	178.5 + room rate	Lunch:	40.0
		Dinner:	82.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	9.0
		Total residual:	178.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Sydney			
Over 5 hours:	53.5	Room rate:	212.0
Over 10 hours:	138.0	Breakfast:	35.5
24 hour rate:	182.5 + room rate	Lunch:	48.0
		Dinner:	79.0
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	9.0
		Total residual:	182.5

AUSTRALIA **Elsewhere**

Actuals + £4 per day

AUSTRIA		Currency:	EUR (unless stated otherwise)
Vienna (also applies to Graz, Bregenz, Linz, Klagenfurt, Salzburg, Innsbruck)			
Over 5 hours:	31.5	Room rate:	116.0
Over 10 hours:	79.0	Breakfast:	0 (included in room rate)
24 hour rate:	84.0 + room rate	Lunch:	27.0
		Dinner:	43.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	5.0
		Total residual:	84.0

Worldwide subsistence rates

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AUSTRIA

Elsewhere

Actuals + £4 per day

AZERBAIJAN

Baku

Currency: AZN (unless stated otherwise)

Over 5 hours: 29.5
Over 10 hours: 68.0
24 hour rate: 82.0 + room rate

Room rate: 185.5
Breakfast: 0 (included in room rate)
Lunch: 23.5
Dinner: 32.5
Other: 6.0
Drinks: 12.0
Hotel to office: 8.0
Total residual: 82.0

AZERBAIJAN

Elsewhere

Actuals + £4 per day

BAHAMAS

Nassau and Elsewhere

Actuals + £4 per day

BAHRAIN

Bahrain

Currency: BHD (unless stated otherwise)

Over 5 hours: 15.0
Over 10 hours: 36.5
24 hour rate: 51.0 + room rate

Room rate: 104.5
Breakfast: 12.0
Lunch: 13.0
Dinner: 19.5
Other: 0.0
Drinks: 4.0
Hotel to office: 2.5
Total residual: 51.0

BAHRAIN

Elsewhere

Actuals + £4 per day

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BANGLADESH

Currency: BDT (unless stated otherwise)

Dhaka

Over 5 hours: 888.5
Over 10 hours: 2,325.0
24 hour rate: 2,945.5 + room rate

Room rate: USD 131.5
Breakfast: 0 (included in room rate)
Lunch: 760.0
Dinner: 1,308.5
Other: 0.0
Drinks: 256.5
Hotel to office: 620.5
Total residual: 2,945.5

BANGLADESH

Elsewhere

Actuals + £4 per day

BARBADOS

Currency: BBD (unless stated otherwise)

Bridgetown

Over 5 hours: 53.0
Over 10 hours: 163.5
24 hour rate: 182.0 + room rate

Room rate: USD 161.0
Breakfast: 0 (included in room rate)
Lunch: 47.0
Dinner: 104.5
Other: 0.0
Drinks: 12.0
Hotel to office: 18.5
Total residual: 182.0

BARBADOS

Elsewhere

Actuals + £4 per day

BELARUS

Currency: USD (unless stated otherwise)

Minsk

Over 5 hours: 22.5
Over 10 hours: 59.5
24 hour rate: 75.5 + room rate

Room rate: 151.5
Breakfast: 0 (included in room rate)
Lunch: 20.0
Dinner: 35.0
Other: 7.5
Drinks: 4.5
Hotel to office: 8.5
Total residual: 75.5

BELARUS

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

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BELGIUM		Currency:	EUR (unless stated otherwise)
Brussels			
Over 5 hours:	25.5	Room rate:	157.0
Over 10 hours:	67.0	Breakfast:	0 (included in room rate)
24 hour rate:	72.0 + room rate	Lunch:	21.5
		Dinner:	38.0
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	5.0
		Total residual:	72.0

BELGIUM
Elsewhere

80% of Brussels rate plus Hotel to Office EUR 5

BELIZE		Currency:	BZD (unless stated otherwise)
Belize City			
Over 5 hours:	40.0	Room rate:	USD 133.0
Over 10 hours:	120.5	Breakfast:	24.0
24 hour rate:	161.0 + room rate	Lunch:	36.0
		Dinner:	77.0
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	16.5
		Total residual:	161.0

BELIZE		Currency:	BZD (unless stated otherwise)
Belmopan			
Over 5 hours:	19.5	Room rate:	145.0
Over 10 hours:	52.5	Breakfast:	12.5
24 hour rate:	81.5 + room rate	Lunch:	18.0
		Dinner:	32.0
		Other:	0.0
		Drinks:	2.5
		Hotel to office:	16.5
		Total residual:	81.5

BELIZE
Elsewhere

Actuals + £4 per day

BENIN
Cotonou and Elsewhere

Actuals + £4 per day

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BERMUDA		Currency:	BMD (unless stated otherwise)
Hamilton			
Over 5 hours:	39.5	Room rate:	333.0
Over 10 hours:	106.0	Breakfast:	0 (included in room rate)
24 hour rate:	114.0 + room rate	Lunch:	33.0
		Dinner:	60.5
		Other:	0.0
		Drinks:	12.5
		Hotel to office:	8.0
		Total residual:	114.0

BERMUDA
Elsewhere

Actuals + £4 per day

BOLIVIA		Currency:	BOB (unless stated otherwise)
La Paz			
Over 5 hours:	91.0	Room rate:	766.5
Over 10 hours:	223.0	Breakfast:	0 (included in room rate)
24 hour rate:	306.5 + room rate	Lunch:	79.5
		Dinner:	121.0
		Other:	20.5
		Drinks:	22.5
		Hotel to office:	63.0
		Total residual:	306.5

BOLIVIA		Currency:	BOB (unless stated otherwise)
Cochabamba			
Over 5 hours:	66.5	Room rate:	USD 53.0
Over 10 hours:	164.0	Breakfast:	0 (included in room rate)
24 hour rate:	235.0 + room rate	Lunch:	60.5
		Dinner:	92.0
		Other:	8.0
		Drinks:	11.5
		Hotel to office:	63.0
		Total residual:	235.0

BOLIVIA		Currency:	USD (unless stated otherwise)
Santa Cruz			
Over 5 hours:	14.0	Room rate:	90.5
Over 10 hours:	37.0	Breakfast:	0 (included in room rate)
24 hour rate:	48.5 + room rate	Lunch:	12.0
		Dinner:	21.0
		Other:	3.0
		Drinks:	4.0
		Hotel to office:	8.5
		Total residual:	48.5

Worldwide subsistence rates

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BOLIVIA

Elsewhere

65% of La Paz rate plus Hotel to Office BOB 63

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Sarajevo

Over 5 hours:	28.0	Room rate:	173.0
Over 10 hours:	65.0	Breakfast:	0 (included in room rate)
24 hour rate:	74.0 + room rate	Lunch:	24.5
		Dinner:	34.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	9.0
		Total residual:	74.0

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Elsewhere

Over 5 hours:	21.5	Room rate:	actuals
Over 10 hours:	52.5	Breakfast:	0 (included in room rate)
24 hour rate:	61.5 + room rate	Lunch:	19.0
		Dinner:	29.0
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	9.0
		Total residual:	61.5

BOTSWANA

Currency: BWP (unless stated otherwise)

Gaborone

Over 5 hours:	176.0	Room rate:	703.0
Over 10 hours:	415.0	Breakfast:	0 (included in room rate)
24 hour rate:	471.0 + room rate	Lunch:	162.0
		Dinner:	225.0
		Other:	0.0
		Drinks:	28.0
		Hotel to office:	56.0
		Total residual:	471.0

BOTSWANA

Elsewhere

Actuals + £4 per day

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BRAZIL		Currency:	BRL (unless stated otherwise)
Brasilia			
Over 5 hours:	51.5	Room rate:	372.0
Over 10 hours:	130.5	Breakfast:	0 (included in room rate)
24 hour rate:	149.5 + room rate	Lunch:	46.5
		Dinner:	74.0
		Other:	4.0
		Drinks:	10.0
		Hotel to office:	15.0
		Total residual:	149.5

BRAZIL		Currency:	BRL (unless stated otherwise)
Rio de Janeiro			
Over 5 hours:	85.5	Room rate:	505.0
Over 10 hours:	203.0	Breakfast:	0 (included in room rate)
24 hour rate:	225.0 + room rate	Lunch:	77.5
		Dinner:	109.5
		Other:	6.5
		Drinks:	16.0
		Hotel to office:	15.5
		Total residual:	225.0

BRAZIL		Currency:	BRL (unless stated otherwise)
Sao Paulo			
Over 5 hours:	85.0	Room rate:	380.5
Over 10 hours:	228.0	Breakfast:	0 (included in room rate)
24 hour rate:	252.0 + room rate	Lunch:	80.0
		Dinner:	138.0
		Other:	6.5
		Drinks:	10.0
		Hotel to office:	17.5
		Total residual:	252.0

BRAZIL Elsewhere

Actuals + £4 per day

BRITISH VIRGIN ISLANDS		Currency:	USD (unless stated otherwise)
Tortola			
Over 5 hours:	26.5	Room rate:	148.0
Over 10 hours:	75.0	Breakfast:	14.5
24 hour rate:	98.0 + room rate	Lunch:	24.5
		Dinner:	46.5
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	8.5
		Total residual:	98.0

Worldwide subsistence rates

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BRUNEI

Currency: BND (unless stated otherwise)

Bandar Seri Begawan

Over 5 hours:	36.5	Room rate:	201.0
Over 10 hours:	120.0	Breakfast:	0 (included in room rate)
24 hour rate:	132.5 + room rate	Lunch:	30.5
		Dinner:	78.0
		Other:	0.0
		Drinks:	11.5
		Hotel to office:	12.5
		Total residual:	132.5

BRUNEI

Elsewhere

Actuals + £4 per day

BULGARIA

Currency: BGN (unless stated otherwise)

Sofia

Over 5 hours:	41.0	Room rate:	EUR 146.5
Over 10 hours:	95.0	Breakfast:	0 (included in room rate)
24 hour rate:	104.5 + room rate	Lunch:	36.5
		Dinner:	49.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.5
		Total residual:	104.5

BULGARIA

Currency: BGN (unless stated otherwise)

Elsewhere

Over 5 hours:	16.5	Room rate:	actuals
Over 10 hours:	40.5	Breakfast:	7.5
24 hour rate:	61.0 + room rate	Lunch:	14.0
		Dinner:	22.0
		Other:	3.5
		Drinks:	4.5
		Hotel to office:	9.5
		Total residual:	61.0

BURKINA FASO

Ouagadougou and Elsewhere

Actuals + £4 per day

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BURUNDI		Currency:	BIF (unless stated otherwise)
Bujumbura			
Over 5 hours:	17,465.5	Room rate:	USD 105.5
Over 10 hours:	47,325.0	Breakfast:	0 (included in room rate)
24 hour rate:	58,845.5 + room rate	Lunch:	15,775.0
		Dinner:	28,169.5
		Other:	2,817.0
		Drinks:	3,380.5
		Hotel to office:	8,703.5
		Total residual:	58,845.5

BURUNDI
Elsewhere

Actuals + £4 per day

CAMBODIA		Currency:	USD (unless stated otherwise)
Phnom Penh			
Over 5 hours:	29.5	Room rate:	96.5
Over 10 hours:	69.5	Breakfast:	0 (included in room rate)
24 hour rate:	82.0 + room rate	Lunch:	25.5
		Dinner:	36.0
		Other:	6.0
		Drinks:	8.0
		Hotel to office:	6.5
		Total residual:	82.0

CAMBODIA
Elsewhere

Actuals + £4 per day

CAMEROON		Currency:	XAF (unless stated otherwise)
Douala			
Over 5 hours:	17,883.0	Room rate:	82,733.5
Over 10 hours:	47,728.5	Breakfast:	11,223.0
24 hour rate:	64,984.0 + room rate	Lunch:	15,539.5
		Dinner:	27,502.0
		Other:	2,585.5
		Drinks:	4,687.0
		Hotel to office:	3,447.0
		Total residual:	64,984.0

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CAMEROON

Currency: XAF (unless stated otherwise)

Yaounde

Over 5 hours:	15,503.0	Room rate:	93,727.0
Over 10 hours:	36,083.0	Breakfast:	10,859.0
24 hour rate:	52,457.5 + room rate	Lunch:	13,641.0
		Dinner:	18,718.5
		Other:	2,068.5
		Drinks:	3,723.5
		Hotel to office:	3,447.0
		Total residual:	52,457.5

CAMEROON

Elsewhere

Actuals + £4 per day

CANADA

Currency: CAD (unless stated otherwise)

Calgary, Alberta

Over 5 hours:	59.0	Room rate:	149.0
Over 10 hours:	136.0	Breakfast:	26.0
24 hour rate:	172.0 + room rate	Lunch:	54.0
		Dinner:	72.5
		Other:	0.0
		Drinks:	9.5
		Hotel to office:	10.0
		Total residual:	172.0

CANADA

Currency: CAD (unless stated otherwise)

Edmonton, Alberta

Over 5 hours:	27.5	Room rate:	127.0
Over 10 hours:	69.5	Breakfast:	16.0
24 hour rate:	95.5 + room rate	Lunch:	24.0
		Dinner:	39.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	10.0
		Total residual:	95.5

CANADA

Currency: CAD (unless stated otherwise)

Halifax, Nova Scotia

Over 5 hours:	35.0	Room rate:	168.0
Over 10 hours:	94.0	Breakfast:	16.0
24 hour rate:	118.0 + room rate	Lunch:	31.0
		Dinner:	55.5
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.0
		Total residual:	118.0

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CANADA		Currency:	CAD (unless stated otherwise)
Montreal, Quebec			
Over 5 hours:	45.0	Room rate:	214.0
Over 10 hours:	114.0	Breakfast:	26.0
24 hour rate:	150.0 + room rate	Lunch:	40.0
		Dinner:	64.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	150.0

CANADA		Currency:	CAD (unless stated otherwise)
Ottawa, Ontario			
Over 5 hours:	45.0	Room rate:	202.5
Over 10 hours:	118.5	Breakfast:	22.5
24 hour rate:	149.0 + room rate	Lunch:	40.5
		Dinner:	69.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	8.0
		Total residual:	149.0

CANADA		Currency:	CAD (unless stated otherwise)
Quebec City, Quebec			
Over 5 hours:	51.5	Room rate:	243.5
Over 10 hours:	122.0	Breakfast:	26.0
24 hour rate:	158.0 + room rate	Lunch:	46.5
		Dinner:	65.5
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	158.0

CANADA		Currency:	CAD (unless stated otherwise)
Regina, Saskatchewan			
Over 5 hours:	38.0	Room rate:	153.0
Over 10 hours:	94.5	Breakfast:	0 (included in room rate)
24 hour rate:	102.5 + room rate	Lunch:	34.0
		Dinner:	52.5
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	8.0
		Total residual:	102.5

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CANADA		Currency:	CAD (unless stated otherwise)
Saskatoon, Saskatchewan			
Over 5 hours:	34.5	Room rate:	216.0
Over 10 hours:	86.0	Breakfast:	18.0
24 hour rate:	112.0 + room rate	Lunch:	31.5
		Dinner:	48.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	8.0
		Total residual:	112.0

CANADA		Currency:	CAD (unless stated otherwise)
St John's, New Foundland			
Over 5 hours:	45.5	Room rate:	178.5
Over 10 hours:	112.0	Breakfast:	22.0
24 hour rate:	142.0 + room rate	Lunch:	41.5
		Dinner:	62.5
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	8.0
		Total residual:	142.0

CANADA		Currency:	CAD (unless stated otherwise)
Toronto, Ontario			
Over 5 hours:	44.0	Room rate:	173.5
Over 10 hours:	112.5	Breakfast:	23.0
24 hour rate:	144.5 + room rate	Lunch:	39.5
		Dinner:	64.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	9.0
		Total residual:	144.5

CANADA		Currency:	CAD (unless stated otherwise)
Vancouver, British Columbia			
Over 5 hours:	37.0	Room rate:	214.5
Over 10 hours:	81.0	Breakfast:	19.5
24 hour rate:	110.5 + room rate	Lunch:	32.0
		Dinner:	39.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	110.5

Worldwide subsistence rates

Effective 1 October 2011

CANADA		Currency:	CAD (unless stated otherwise)
Victoria, British Columbia			
Over 5 hours:	37.5	Room rate:	187.0
Over 10 hours:	89.5	Breakfast:	21.0
24 hour rate:	120.5 + room rate	Lunch:	34.0
		Dinner:	48.5
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	10.0
		Total residual:	120.5

CANADA		Currency:	CAD (unless stated otherwise)
Winnipeg, Manitoba			
Over 5 hours:	48.0	Room rate:	183.0
Over 10 hours:	119.0	Breakfast:	26.5
24 hour rate:	153.5 + room rate	Lunch:	43.5
		Dinner:	67.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	8.0
		Total residual:	153.5

CANADA		Currency:	CAD (unless stated otherwise)
Yellowknife, NW Territories			
Over 5 hours:	33.0	Room rate:	142.0
Over 10 hours:	82.0	Breakfast:	13.5
24 hour rate:	103.5 + room rate	Lunch:	29.5
		Dinner:	46.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	8.0
		Total residual:	103.5

CANADA Elsewhere

90% of Montreal rate plus Hotel to Office CAD 10

CAPE VERDE Praia and Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

CAYMAN ISLANDS

Currency: KYD (unless stated otherwise)

Grand Cayman

Over 5 hours:	32.5	Room rate:	USD 199.5
Over 10 hours:	89.5	Breakfast:	19.0
24 hour rate:	114.0 + room rate	Lunch:	29.5
		Dinner:	54.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	5.5
		Total residual:	114.0

CAYMAN ISLANDS

Elsewhere

Actuals + £4 per day

CHAD

N'djamena and Elsewhere

Actuals + £4 per day

CHILE

Currency: CLP (unless stated otherwise)

Santiago

Over 5 hours:	15,245.5	Room rate:	USD 147.5
Over 10 hours:	37,958.5	Breakfast:	0 (included in room rate)
24 hour rate:	41,719.5 + room rate	Lunch:	13,793.5
		Dinner:	21,261.0
		Other:	0.0
		Drinks:	2,904.0
		Hotel to office:	3,761.0
		Total residual:	41,719.5

CHILE

Elsewhere

As for Santiago

CHINA

Currency: CNY (unless stated otherwise)

Beijing

Over 5 hours:	214.0	Room rate:	1,241.5
Over 10 hours:	520.0	Breakfast:	0 (included in room rate)
24 hour rate:	559.0 + room rate	Lunch:	189.0
		Dinner:	281.0
		Other:	0.0
		Drinks:	50.0
		Hotel to office:	39.0
		Total residual:	559.0

Worldwide subsistence rates

Effective 1 October 2011

CHINA		Currency:	CNY (unless stated otherwise)
Chongqing			
Over 5 hours:	214.0	Room rate:	537.5
Over 10 hours:	520.0	Breakfast:	0 (included in room rate)
24 hour rate:	559.0 + room rate	Lunch:	189.0
		Dinner:	281.0
		Other:	0.0
		Drinks:	50.0
		Hotel to office:	39.0
		Total residual:	559.0

CHINA		Currency:	CNY (unless stated otherwise)
Guangzhou			
Over 5 hours:	214.0	Room rate:	756.0
Over 10 hours:	520.0	Breakfast:	0 (included in room rate)
24 hour rate:	559.0 + room rate	Lunch:	189.0
		Dinner:	281.0
		Other:	0.0
		Drinks:	50.0
		Hotel to office:	39.0
		Total residual:	559.0

CHINA		Currency:	CNY (unless stated otherwise)
Shanghai			
Over 5 hours:	214.0	Room rate:	1,226.5
Over 10 hours:	520.0	Breakfast:	0 (included in room rate)
24 hour rate:	559.0 + room rate	Lunch:	189.0
		Dinner:	281.0
		Other:	0.0
		Drinks:	50.0
		Hotel to office:	39.0
		Total residual:	559.0

CHINA **Elsewhere**

80% of Beijing rate plus Hotel to Office CNY 39

COLOMBIA		Currency:	COP (unless stated otherwise)
Bogota			
Over 5 hours:	46,132.5	Room rate:	381,674.5
Over 10 hours:	109,473.0	Breakfast:	0 (included in room rate)
24 hour rate:	129,668.5 + room rate	Lunch:	42,161.0
		Dinner:	59,369.5
		Other:	5,096.5
		Drinks:	7,942.5
		Hotel to office:	15,099.0
		Total residual:	129,668.5

Worldwide subsistence rates

Effective 1 October 2011

COLOMBIA		Currency:	COP (unless stated otherwise)
Cali			
Over 5 hours:	50,964.0	Room rate:	267,056.5
Over 10 hours:	129,726.0	Breakfast:	0 (included in room rate)
24 hour rate:	149,067.0 + room rate	Lunch:	47,654.5
		Dinner:	75,452.5
		Other:	4,633.5
		Drinks:	6,619.0
		Hotel to office:	14,707.5
		Total residual:	149,067.0

COLOMBIA		Currency:	COP (unless stated otherwise)
Cartagena			
Over 5 hours:	64,716.0	Room rate:	553,654.0
Over 10 hours:	168,723.0	Breakfast:	0 (included in room rate)
24 hour rate:	190,756.0 + room rate	Lunch:	58,937.5
		Dinner:	98,229.0
		Other:	6,934.0
		Drinks:	11,556.5
		Hotel to office:	15,099.0
		Total residual:	190,756.0

COLOMBIA		Currency:	COP (unless stated otherwise)
Medellin			
Over 5 hours:	40,563.5	Room rate:	259,492.5
Over 10 hours:	102,043.5	Breakfast:	0 (included in room rate)
24 hour rate:	122,805.5 + room rate	Lunch:	38,367.5
		Dinner:	59,284.5
		Other:	5,663.0
		Drinks:	4,391.5
		Hotel to office:	15,099.0
		Total residual:	122,805.5

COLOMBIA **Elsewhere**

75% of Bogota, Cali, Cartagena, Medellin rate plus Hotel to Office COP 15099

CONGO, DEMOCRATIC REPUBLIC		Currency:	USD (unless stated otherwise)
Kinshasa			
Over 5 hours:	34.0	Room rate:	197.0
Over 10 hours:	84.5	Breakfast:	0 (included in room rate)
24 hour rate:	101.0 + room rate	Lunch:	29.5
		Dinner:	46.5
		Other:	7.5
		Drinks:	8.5
		Hotel to office:	9.0
		Total residual:	101.0

Worldwide subsistence rates

Effective 1 October 2011

CONGO, DEMOCRATIC REPUBLIC

Elsewhere

Actuals + £4 per day

COOK ISLANDS

Currency: NZD (unless stated otherwise)

Rarotonga

Over 5 hours: 43.0
Over 10 hours: 111.0
24 hour rate: 126.5 + room rate

Room rate: 406.0
Breakfast: 0 (included in room rate)
Lunch: 38.0
Dinner: 63.5
Other: 5.0
Drinks: 9.5
Hotel to office: 10.5
Total residual: 126.5

COSTA RICA

Currency: USD (unless stated otherwise)

San Jose

Over 5 hours: 29.5
Over 10 hours: 70.5
24 hour rate: 84.5 + room rate

Room rate: 141.5
Breakfast: 0 (included in room rate)
Lunch: 26.5
Dinner: 38.0
Other: 5.5
Drinks: 6.0
Hotel to office: 8.5
Total residual: 84.5

COSTA RICA

Elsewhere

Actuals + £4 per day

COTE D'IVOIRE

Abidjan

Actuals + £4 per day

CROATIA

Currency: HRK (unless stated otherwise)

Dubrovnik

Over 5 hours: 228.0
Over 10 hours: 487.0
24 hour rate: 522.5 + room rate

Room rate: EUR 272.0
Breakfast: 0 (included in room rate)
Lunch: 213.5
Dinner: 244.5
Other: 0.0
Drinks: 29.0
Hotel to office: 35.5
Total residual: 522.5

Worldwide subsistence rates

Effective 1 October 2011

CROATIA

Currency: HRK (unless stated otherwise)

Split

Over 5 hours: 132.0
Over 10 hours: 315.5
24 hour rate: 351.0 + room rate

Room rate: EUR 120.5
Breakfast: 0 (included in room rate)
Lunch: 115.0
Dinner: 167.0
Other: 0.0
Drinks: 33.5
Hotel to office: 35.5
Total residual: 351.0

CROATIA

Currency: HRK (unless stated otherwise)

Zagreb

Over 5 hours: 162.0
Over 10 hours: 382.5
24 hour rate: 418.0 + room rate

Room rate: 965.0
Breakfast: 0 (included in room rate)
Lunch: 143.0
Dinner: 202.0
Other: 0.0
Drinks: 37.5
Hotel to office: 35.5
Total residual: 418.0

CROATIA

Elsewhere

Actuals + £4 per day

CUBA

Currency: CUC (unless stated otherwise)

Havana

Over 5 hours: 17.0
Over 10 hours: 52.5
24 hour rate: 61.5 + room rate

Room rate: USD 126.5
Breakfast: 0 (included in room rate)
Lunch: 14.5
Dinner: 33.5
Other: 2.5
Drinks: 4.5
Hotel to office: 6.5
Total residual: 61.5

CUBA

Elsewhere

As for Havana

Worldwide subsistence rates

Effective 1 October 2011

CYPRUS

Currency: EUR (unless stated otherwise)

Nicosia

Over 5 hours:	35.0	Room rate:	103.5
Over 10 hours:	84.0	Breakfast:	0 (included in room rate)
24 hour rate:	90.0 + room rate	Lunch:	30.0
		Dinner:	44.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	6.0
		Total residual:	90.0

CYPRUS

Elsewhere

75% of Nicosia rate plus Hotel to Office EUR 6

CZECH REPUBLIC

Currency: CZK (unless stated otherwise)

Prague

Over 5 hours:	430.5	Room rate:	EUR 120.0
Over 10 hours:	1,091.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,227.0 + room rate	Lunch:	369.0
		Dinner:	599.5
		Other:	0.0
		Drinks:	123.0
		Hotel to office:	135.5
		Total residual:	1,227.0

CZECH REPUBLIC

Elsewhere

75% of Prague rate plus Hotel to Office CZK 135.5

DENMARK

Currency: DKK (unless stated otherwise)

Copenhagen

Over 5 hours:	226.0	Room rate:	1,154.0
Over 10 hours:	656.5	Breakfast:	157.5
24 hour rate:	861.0 + room rate	Lunch:	205.0
		Dinner:	409.5
		Other:	0.0
		Drinks:	42.0
		Hotel to office:	47.0
		Total residual:	861.0

DENMARK

Elsewhere

As for Copenhagen

Worldwide subsistence rates

Effective 1 October 2011

DJIBOUTI		Currency:	DJF (unless stated otherwise)
Djibouti			
Over 5 hours:	3,875.5	Room rate:	32,292.0
Over 10 hours:	9,257.5	Breakfast:	0 (included in room rate)
24 hour rate:	10,648.5 + room rate	Lunch:	3,498.5
		Dinner:	5,005.5
		Other:	0.0
		Drinks:	753.5
		Hotel to office:	1,391.0
		Total residual:	10,648.5

DJIBOUTI
Elsewhere

Actuals + £4 per day

DOMINICA		Currency:	XCD (unless stated otherwise)
Roseau			
Over 5 hours:	64.0	Room rate:	USD 113.0
Over 10 hours:	155.0	Breakfast:	0 (included in room rate)
24 hour rate:	176.5 + room rate	Lunch:	58.5
		Dinner:	85.5
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	21.5
		Total residual:	176.5

DOMINICA
Elsewhere

Actuals + £4 per day

DOMINICAN REPUBLIC		Currency:	DOP (unless stated otherwise)
Santo Domingo			
Over 5 hours:	924.5	Room rate:	USD 132.5
Over 10 hours:	2,118.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,509.0 + room rate	Lunch:	860.0
		Dinner:	1,129.5
		Other:	94.0
		Drinks:	128.5
		Hotel to office:	297.0
		Total residual:	2,509.0

DOMINICAN REPUBLIC
Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

EAST TIMOR

Dili and Elsewhere

Actuals + £4 per day

ECUADOR

Guayaquil

Currency: USD (unless stated otherwise)

Over 5 hours: 22.5
Over 10 hours: 57.0
24 hour rate: 67.0 + room rate

Room rate: 124.5
Breakfast: 0 (included in room rate)
Lunch: 20.0
Dinner: 32.5
Other: 3.5
Drinks: 4.5
Hotel to office: 6.5
Total residual: 67.0

ECUADOR

Quito

Currency: USD (unless stated otherwise)

Over 5 hours: 26.0
Over 10 hours: 60.0
24 hour rate: 93.0 + room rate

Room rate: 144.5
Breakfast: 22.5
Lunch: 23.0
Dinner: 31.5
Other: 4.0
Drinks: 5.5
Hotel to office: 6.5
Total residual: 93.0

ECUADOR

Elsewhere

Actuals + £4 per day

EGYPT

Alexandria

Currency: EGP (unless stated otherwise)

Over 5 hours: 119.5
Over 10 hours: 287.5
24 hour rate: 345.5 + room rate

Room rate: 868.0
Breakfast: 0 (included in room rate)
Lunch: 107.0
Dinner: 156.0
Other: 0.0
Drinks: 24.5
Hotel to office: 58.0
Total residual: 345.5

Worldwide subsistence rates

Effective 1 October 2011

EGYPT

Currency: EGP (unless stated otherwise)

Cairo

Over 5 hours:	217.0	Room rate:	USD 171.5
Over 10 hours:	545.5	Breakfast:	0 (included in room rate)
24 hour rate:	591.5 + room rate	Lunch:	192.0
		Dinner:	304.0
		Other:	0.0
		Drinks:	49.5
		Hotel to office:	46.0
		Total residual:	591.5

EGYPT

Elsewhere

Actuals + £4 per day

EL SALVADOR

Currency: USD (unless stated otherwise)

San Salvador

Over 5 hours:	21.5	Room rate:	128.5
Over 10 hours:	56.5	Breakfast:	0 (included in room rate)
24 hour rate:	68.0 + room rate	Lunch:	19.0
		Dinner:	32.5
		Other:	4.5
		Drinks:	5.0
		Hotel to office:	7.0
		Total residual:	68.0

EL SALVADOR

Elsewhere

Actuals + £4 per day

EQUATORIAL GUINEA

Currency: XAF (unless stated otherwise)

Malabo

Over 5 hours:	22,506.0	Room rate:	178,889.0
Over 10 hours:	60,015.0	Breakfast:	16,158.0
24 hour rate:	85,406.5 + room rate	Lunch:	20,197.5
		Dinner:	35,201.0
		Other:	5,194.0
		Drinks:	4,616.5
		Hotel to office:	4,039.5
		Total residual:	85,406.5

Worldwide subsistence rates

Effective 1 October 2011

ERITREA

Currency: ERN (unless stated otherwise)

Asmara

Over 5 hours:	254.5	Room rate:	USD 126.5
Over 10 hours:	760.5	Breakfast:	0 (included in room rate)
24 hour rate:	908.5 + room rate	Lunch:	245.5
		Dinner:	497.0
		Other:	0.0
		Drinks:	18.0
		Hotel to office:	148.0
		Total residual:	908.5

ESTONIA

Currency: EUR (unless stated otherwise)

Tallinn

Over 5 hours:	11.0	Room rate:	107.5
Over 10 hours:	49.5	Breakfast:	0 (included in room rate)
24 hour rate:	56.0 + room rate	Lunch:	9.5
		Dinner:	37.0
		Other:	0.0
		Drinks:	3.0
		Hotel to office:	6.5
		Total residual:	56.0

ESTONIA

Elsewhere

Actuals + £4 per day

ETHIOPIA

Currency: ETB (unless stated otherwise)

Addis Ababa

Over 5 hours:	463.0	Room rate:	USD 259.5
Over 10 hours:	1,058.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,175.5 + room rate	Lunch:	417.0
		Dinner:	550.0
		Other:	0.0
		Drinks:	91.5
		Hotel to office:	117.0
		Total residual:	1,175.5

ETHIOPIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

FALKLAND ISLANDS

Currency: FKP (unless stated otherwise)

Stanley

Over 5 hours:	13.0	Room rate:	83.0
Over 10 hours:	38.5	Breakfast:	0 (included in room rate)
24 hour rate:	43.0 + room rate	Lunch:	11.5
		Dinner:	24.5
		Other:	0.0
		Drinks:	2.5
		Hotel to office:	4.5
		Total residual:	43.0

FALKLAND ISLANDS

Stanley

Actuals + £4 per day

FIJI

Currency: FJD (unless stated otherwise)

Nadi

Over 5 hours:	64.5	Room rate:	271.0
Over 10 hours:	155.0	Breakfast:	0 (included in room rate)
24 hour rate:	180.5 + room rate	Lunch:	58.5
		Dinner:	84.5
		Other:	11.0
		Drinks:	12.0
		Hotel to office:	14.5
		Total residual:	180.5

FIJI

Currency: FJD (unless stated otherwise)

Suva

Over 5 hours:	63.0	Room rate:	233.5
Over 10 hours:	142.5	Breakfast:	0 (included in room rate)
24 hour rate:	158.0 + room rate	Lunch:	57.5
		Dinner:	74.0
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	15.5
		Total residual:	158.0

FIJI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

FINLAND		Currency:	EUR (unless stated otherwise)
Helsinki			
Over 5 hours:	31.5	Room rate:	138.5
Over 10 hours:	71.5	Breakfast:	0 (included in room rate)
24 hour rate:	78.0 + room rate	Lunch:	27.0
		Dinner:	36.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	78.0

FINLAND		Currency:	EUR (unless stated otherwise)
Elsewhere			
Over 5 hours:	31.5	Room rate:	actuals
Over 10 hours:	71.5	Breakfast:	0 (included in room rate)
24 hour rate:	78.0 + room rate	Lunch:	27.0
		Dinner:	36.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	78.0

FRANCE		Currency:	EUR (unless stated otherwise)
Bordeaux			
Over 5 hours:	42.5	Room rate:	115.5
Over 10 hours:	110.0	Breakfast:	15.0
24 hour rate:	130.5 + room rate	Lunch:	39.0
		Dinner:	64.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	5.5
		Total residual:	130.5

FRANCE		Currency:	EUR (unless stated otherwise)
Lille			
Over 5 hours:	24.0	Room rate:	176.5
Over 10 hours:	61.0	Breakfast:	15.5
24 hour rate:	82.0 + room rate	Lunch:	21.5
		Dinner:	35.0
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	5.5
		Total residual:	82.0

Worldwide subsistence rates

Effective 1 October 2011

FRANCE		Currency:	EUR (unless stated otherwise)
Lyon			
Over 5 hours:	27.0	Room rate:	117.5
Over 10 hours:	70.5	Breakfast:	0 (included in room rate)
24 hour rate:	77.0 + room rate	Lunch:	24.5
		Dinner:	41.5
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	77.0

FRANCE		Currency:	EUR (unless stated otherwise)
Marseilles			
Over 5 hours:	27.5	Room rate:	183.5
Over 10 hours:	82.5	Breakfast:	0 (included in room rate)
24 hour rate:	89.0 + room rate	Lunch:	23.5
		Dinner:	51.5
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	6.5
		Total residual:	89.0

FRANCE		Currency:	EUR (unless stated otherwise)
Paris			
Over 5 hours:	38.5	Room rate:	192.0
Over 10 hours:	82.5	Breakfast:	23.0
24 hour rate:	112.0 + room rate	Lunch:	34.0
		Dinner:	40.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	112.0

FRANCE		Currency:	EUR (unless stated otherwise)
Strasbourg			
Over 5 hours:	23.5	Room rate:	104.0
Over 10 hours:	58.0	Breakfast:	13.5
24 hour rate:	78.0 + room rate	Lunch:	20.0
		Dinner:	31.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	78.0

Worldwide subsistence rates

Effective 1 October 2011

FRANCE Currency: EUR (unless stated otherwise)
Elsewhere

Over 5 hours:	30.0	Room rate:	actuals
Over 10 hours:	81.0	Breakfast:	7.5
24 hour rate:	94.5 + room rate	Lunch:	27.0
		Dinner:	48.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.0
		Total residual:	94.5

FRENCH POLYNESIA (TAHITI) Currency: XPF (unless stated otherwise)
Papete

Over 5 hours:	3,161.0	Room rate:	15,885.0
Over 10 hours:	8,291.5	Breakfast:	3,558.0
24 hour rate:	12,879.5 + room rate	Lunch:	2,955.5
		Dinner:	4,925.5
		Other:	477.5
		Drinks:	410.5
		Hotel to office:	552.5
		Total residual:	12,879.5

FRENCH POLYNESIA (TAHITI)
Elsewhere

Actuals + £4 per day

GAMBIA Currency: GMD (unless stated otherwise)
Banjul

Over 5 hours:	460.5	Room rate:	EUR 85.5
Over 10 hours:	1,286.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,611.5 + room rate	Lunch:	416.0
		Dinner:	782.0
		Other:	88.5
		Drinks:	88.5
		Hotel to office:	236.5
		Total residual:	1,611.5

GAMBIA
Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

GEORGIA		Currency:	GEL (unless stated otherwise)
Tbilisi			
Over 5 hours:	70.5	Room rate:	USD 221.0
Over 10 hours:	154.0	Breakfast:	0 (included in room rate)
24 hour rate:	174.5 + room rate	Lunch:	60.5
		Dinner:	74.0
		Other:	8.5
		Drinks:	19.5
		Hotel to office:	12.0
		Total residual:	174.5

GEORGIA
Elsewhere

Actuals + £4 per day

GERMANY		Currency:	EUR (unless stated otherwise)
Berlin			
Over 5 hours:	21.0	Room rate:	160.0
Over 10 hours:	63.0	Breakfast:	0 (included in room rate)
24 hour rate:	69.5 + room rate	Lunch:	17.5
		Dinner:	39.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	69.5

GERMANY		Currency:	EUR (unless stated otherwise)
Dusseldorf			
Over 5 hours:	21.5	Room rate:	105.5
Over 10 hours:	56.0	Breakfast:	0 (included in room rate)
24 hour rate:	62.5 + room rate	Lunch:	18.5
		Dinner:	31.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.5
		Total residual:	62.5

GERMANY		Currency:	EUR (unless stated otherwise)
Munich			
Over 5 hours:	28.0	Room rate:	140.5
Over 10 hours:	70.5	Breakfast:	0 (included in room rate)
24 hour rate:	76.5 + room rate	Lunch:	24.5
		Dinner:	39.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.0
		Total residual:	76.5

Worldwide subsistence rates

Effective 1 October 2011

GERMANY

Elsewhere

Actuals + £4 per day

GHANA

Currency: GHS (unless stated otherwise)

Accra

Over 5 hours:	31.0	Room rate:	USD 189.5
Over 10 hours:	92.5	Breakfast:	0 (included in room rate)
24 hour rate:	108.5 + room rate	Lunch:	27.5
		Dinner:	58.5
		Other:	4.0
		Drinks:	6.5
		Hotel to office:	12.0
		Total residual:	108.5

GHANA

Elsewhere

Actuals + £4 per day

GIBRALTAR

Currency: GIP (unless stated otherwise)

Gibraltar

Over 5 hours:	18.5	Room rate:	107.5
Over 10 hours:	51.5	Breakfast:	14.0
24 hour rate:	70.0 + room rate	Lunch:	16.0
		Dinner:	30.5
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	4.5
		Total residual:	70.0

GIBRALTAR

Elsewhere

Actuals + £4 per day

GREECE

Currency: EUR (unless stated otherwise)

Athens

Over 5 hours:	28.5	Room rate:	151.0
Over 10 hours:	62.0	Breakfast:	0 (included in room rate)
24 hour rate:	67.0 + room rate	Lunch:	25.0
		Dinner:	30.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	5.0
		Total residual:	67.0

Worldwide subsistence rates

Effective 1 October 2011

GREECE		Currency:	EUR (unless stated otherwise)
Corfu			
Over 5 hours:	30.0	Room rate:	91.0
Over 10 hours:	74.5	Breakfast:	0 (included in room rate)
24 hour rate:	81.0 + room rate	Lunch:	27.5
		Dinner:	42.0
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	6.5
		Total residual:	81.0

GREECE		Currency:	EUR (unless stated otherwise)
Crete			
Over 5 hours:	23.0	Room rate:	81.5
Over 10 hours:	53.5	Breakfast:	0 (included in room rate)
24 hour rate:	59.5 + room rate	Lunch:	19.5
		Dinner:	27.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	6.0
		Total residual:	59.5

GREECE		Currency:	EUR (unless stated otherwise)
Rhodes			
Over 5 hours:	21.0	Room rate:	81.0
Over 10 hours:	55.5	Breakfast:	0 (included in room rate)
24 hour rate:	62.0 + room rate	Lunch:	19.0
		Dinner:	32.5
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	6.5
		Total residual:	62.0

GREECE		Currency:	EUR (unless stated otherwise)
Thessalonki			
Over 5 hours:	29.5	Room rate:	152.5
Over 10 hours:	79.0	Breakfast:	0 (included in room rate)
24 hour rate:	85.5 + room rate	Lunch:	25.0
		Dinner:	45.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	85.5

GREECE **Elsewhere**

80% of Athens rate plus Hotel to Office EUR 5

Worldwide subsistence rates

Effective 1 October 2011

GRENADA		Currency:	XCD (unless stated otherwise)
St George's			
Over 5 hours:	64.5	Room rate:	USD 136.5
Over 10 hours:	183.5	Breakfast:	44.0
24 hour rate:	248.0 + room rate	Lunch:	56.5
		Dinner:	111.5
		Other:	0.0
		Drinks:	15.5
		Hotel to office:	20.5
		Total residual:	248.0

GRENADA **Elsewhere**

Actuals + £4 per day

GUATEMALA		Currency:	USD (unless stated otherwise)
Guatemala City			
Over 5 hours:	28.5	Room rate:	151.5
Over 10 hours:	68.0	Breakfast:	14.0
24 hour rate:	94.0 + room rate	Lunch:	25.0
		Dinner:	36.0
		Other:	5.0
		Drinks:	7.0
		Hotel to office:	7.0
		Total residual:	94.0

GUATEMALA **Elsewhere**

Actuals + £4 per day

GUINEA		Currency:	GNF (unless stated otherwise)
Conakry			
Over 5 hours:	99,570.5	Room rate:	USD 95.0
Over 10 hours:	232,797.5	Breakfast:	0 (included in room rate)
24 hour rate:	305,021.0 + room rate	Lunch:	88,351.0
		Dinner:	122,008.0
		Other:	14,024.0
		Drinks:	22,438.5
		Hotel to office:	58,199.5
		Total residual:	305,021.0

GUINEA **Elsewhere**

80% of Conakry rate plus Hotel to Office GNF 58199.5

Worldwide subsistence rates

Effective 1 October 2011

GUINEA BISSAU

Bissau and Elsewhere

Actuals + £4 per day

GUYANA

Georgetown

Currency: GYD (unless stated otherwise)

Over 5 hours:	3,986.5	Room rate:	USD 171.0
Over 10 hours:	9,504.5	Breakfast:	2,807.5
24 hour rate:	13,984.0 + room rate	Lunch:	3,603.5
		Dinner:	5,135.0
		Other:	0.0
		Drinks:	766.0
		Hotel to office:	1,672.0
		Total residual:	13,984.0

GUYANA

Elsewhere

As for Georgetown

HAITI

Port au Prince

Currency: USD (unless stated otherwise)

Over 5 hours:	18.5	Room rate:	125.0
Over 10 hours:	46.0	Breakfast:	10.0
24 hour rate:	64.0 + room rate	Lunch:	17.0
		Dinner:	26.5
		Other:	0.0
		Drinks:	2.5
		Hotel to office:	8.0
		Total residual:	64.0

HAITI

Elsewhere

Actuals + £4 per day

HONDURAS

San Pedro Sula

Currency: USD (unless stated otherwise)

Over 5 hours:	24.5	Room rate:	155.0
Over 10 hours:	63.5	Breakfast:	11.5
24 hour rate:	88.0 + room rate	Lunch:	23.0
		Dinner:	37.5
		Other:	4.5
		Drinks:	3.0
		Hotel to office:	8.5
		Total residual:	88.0

Worldwide subsistence rates

Effective 1 October 2011

HONDURAS

Currency: USD (unless stated otherwise)

Tegucigalpa

Over 5 hours:	31.0	Room rate:	167.0
Over 10 hours:	66.5	Breakfast:	0 (included in room rate)
24 hour rate:	78.0 + room rate	Lunch:	28.0
		Dinner:	33.0
		Other:	4.5
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	78.0

HONDURAS

Elsewhere

As for Tegucigalpa

HONG KONG

Currency: HKD (unless stated otherwise)

Hong Kong

Over 5 hours:	260.0	Room rate:	2,112.0
Over 10 hours:	677.0	Breakfast:	0 (included in room rate)
24 hour rate:	726.0 + room rate	Lunch:	225.0
		Dinner:	382.0
		Other:	0.0
		Drinks:	70.0
		Hotel to office:	49.0
		Total residual:	726.0

HONG KONG

Elsewhere

Actuals + £4 per day

HUNGARY

Currency: HUF (unless stated otherwise)

Budapest

Over 5 hours:	5,644.5	Room rate:	EUR 130.5
Over 10 hours:	13,447.0	Breakfast:	0 (included in room rate)
24 hour rate:	14,826.0 + room rate	Lunch:	4,759.0
		Dinner:	6,917.0
		Other:	0.0
		Drinks:	1,771.0
		Hotel to office:	1,379.0
		Total residual:	14,826.0

HUNGARY

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

ICELAND		Currency:	ISK (unless stated otherwise)
Reykjavik			
Over 5 hours:	3,419.0	Room rate:	14,141.0
Over 10 hours:	14,474.5	Breakfast:	1,776.0
24 hour rate:	17,033.5 + room rate	Lunch:	3,086.0
		Dinner:	10,722.5
		Other:	0.0
		Drinks:	666.0
		Hotel to office:	783.0
		Total residual:	17,033.5

ICELAND
Elsewhere

Actuals + £4 per day

INDIA		Currency:	INR (unless stated otherwise)
Ahmedabad			
Over 5 hours:	777.0	Room rate:	7,201.5
Over 10 hours:	1,691.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,104.5 + room rate	Lunch:	683.0
		Dinner:	820.5
		Other:	0.0
		Drinks:	188.0
		Hotel to office:	413.0
		Total residual:	2,104.5

INDIA		Currency:	INR (unless stated otherwise)
Bangalore			
Over 5 hours:	1,289.0	Room rate:	12,850.0
Over 10 hours:	2,864.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,539.5 + room rate	Lunch:	1,075.0
		Dinner:	1,361.5
		Other:	282.0
		Drinks:	427.5
		Hotel to office:	393.5
		Total residual:	3,539.5

INDIA		Currency:	INR (unless stated otherwise)
Chandigarh			
Over 5 hours:	1,339.0	Room rate:	8,015.5
Over 10 hours:	2,994.5	Breakfast:	704.5
24 hour rate:	4,100.5 + room rate	Lunch:	1,162.5
		Dinner:	1,479.5
		Other:	0.0
		Drinks:	352.5
		Hotel to office:	401.5
		Total residual:	4,100.5

Worldwide subsistence rates

Effective 1 October 2011

INDIA		Currency:	INR (unless stated otherwise)
Chennai (Madras)			
Over 5 hours:	1,684.0	Room rate:	11,115.5
Over 10 hours:	3,896.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,523.0 + room rate	Lunch:	1,409.0
		Dinner:	1,937.5
		Other:	233.0
		Drinks:	550.0
		Hotel to office:	393.5
		Total residual:	4,523.0

INDIA		Currency:	INR (unless stated otherwise)
Hyderabad			
Over 5 hours:	1,428.5	Room rate:	10,645.5
Over 10 hours:	3,201.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,876.5 + room rate	Lunch:	1,246.5
		Dinner:	1,591.0
		Other:	282.0
		Drinks:	363.5
		Hotel to office:	393.5
		Total residual:	3,876.5

INDIA		Currency:	INR (unless stated otherwise)
Jalandhar			
Over 5 hours:	1,000.5	Room rate:	4,790.5
Over 10 hours:	2,388.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,790.0 + room rate	Lunch:	859.5
		Dinner:	1,247.0
		Other:	0.0
		Drinks:	282.0
		Hotel to office:	401.5
		Total residual:	2,790.0

INDIA		Currency:	INR (unless stated otherwise)
Kolkata (Calcutta)			
Over 5 hours:	1,660.0	Room rate:	10,257.5
Over 10 hours:	3,914.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,319.5 + room rate	Lunch:	1,440.5
		Dinner:	2,035.5
		Other:	0.0
		Drinks:	438.5
		Hotel to office:	405.0
		Total residual:	4,319.5

Worldwide subsistence rates

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INDIA		Currency:	INR (unless stated otherwise)
Ludhiana			
Over 5 hours:	923.0	Room rate:	4,634.0
Over 10 hours:	2,043.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,445.0 + room rate	Lunch:	845.5
		Dinner:	1,043.0
		Other:	0.0
		Drinks:	155.0
		Hotel to office:	401.5
		Total residual:	2,445.0

INDIA		Currency:	INR (unless stated otherwise)
Mumbai (Bombay)			
Over 5 hours:	1,671.0	Room rate:	11,381.5
Over 10 hours:	3,491.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,904.5 + room rate	Lunch:	1,491.0
		Dinner:	1,641.0
		Other:	0.0
		Drinks:	359.5
		Hotel to office:	413.0
		Total residual:	3,904.5

INDIA		Currency:	INR (unless stated otherwise)
Nashik			
Over 5 hours:	720.5	Room rate:	5,786.5
Over 10 hours:	1,710.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,123.5 + room rate	Lunch:	626.5
		Dinner:	895.5
		Other:	0.0
		Drinks:	188.0
		Hotel to office:	413.5
		Total residual:	2,123.5

INDIA		Currency:	INR (unless stated otherwise)
New Delhi			
Over 5 hours:	1,784.5	Room rate:	10,645.5
Over 10 hours:	4,260.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,664.0 + room rate	Lunch:	1,544.5
		Dinner:	2,236.0
		Other:	0.0
		Drinks:	479.5
		Hotel to office:	404.0
		Total residual:	4,664.0

Worldwide subsistence rates

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INDIA		Currency:	INR (unless stated otherwise)
Pune			
Over 5 hours:	1,079.0	Room rate:	12,399.0
Over 10 hours:	2,657.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,070.5 + room rate	Lunch:	931.0
		Dinner:	1,430.5
		Other:	0.0
		Drinks:	296.0
		Hotel to office:	413.0
		Total residual:	3,070.5

INDIA Elsewhere

Actuals + £4 per day

INDONESIA		Currency:	IDR (unless stated otherwise)
Jakarta			
Over 5 hours:	293,693.0	Room rate:	USD 146.5
Over 10 hours:	612,082.5	Breakfast:	0 (included in room rate)
24 hour rate:	834,893.0 + room rate	Lunch:	253,644.0
		Dinner:	278,340.5
		Other:	140,171.5
		Drinks:	80,098.0
		Hotel to office:	82,639.0
		Total residual:	834,893.0

INDONESIA		Currency:	IDR (unless stated otherwise)
Semarang			
Over 5 hours:	154,856.5	Room rate:	513,024.5
Over 10 hours:	403,160.5	Breakfast:	0 (included in room rate)
24 hour rate:	495,335.5 + room rate	Lunch:	133,497.0
		Dinner:	226,944.5
		Other:	13,350.0
		Drinks:	42,719.0
		Hotel to office:	78,825.0
		Total residual:	495,335.5

INDONESIA Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

IRAN		Currency:	IRR (unless stated otherwise)
Tehran			
Over 5 hours:	272,020.0	Room rate:	USD 131.5
Over 10 hours:	638,022.0	Breakfast:	0 (included in room rate)
24 hour rate:	733,328.5 + room rate	Lunch:	242,236.5
		Dinner:	336,219.0
		Other:	0.0
		Drinks:	59,566.5
		Hotel to office:	95,306.5
		Total residual:	733,328.5

IRAN
Elsewhere

80% of Tehran rate plus Hotel to Office IRR 95306.5

IRAQ
Baghdad and Elsewhere

Actuals + £4 per day

IRELAND		Currency:	EUR (unless stated otherwise)
Dublin			
Over 5 hours:	37.5	Room rate:	144.5
Over 10 hours:	91.5	Breakfast:	0 (included in room rate)
24 hour rate:	96.0 + room rate	Lunch:	33.0
		Dinner:	50.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	4.5
		Total residual:	96.0

IRELAND
Elsewhere

Actuals + £4 per day

ISRAEL (SEE ALSO OCCUPIED TERRITORIES)		Currency:	USD (unless stated otherwise)
Tel Aviv			
Over 5 hours:	31.0	Room rate:	173.5
Over 10 hours:	75.5	Breakfast:	0 (included in room rate)
24 hour rate:	90.0 + room rate	Lunch:	27.0
		Dinner:	40.5
		Other:	6.5
		Drinks:	8.0
		Hotel to office:	8.0
		Total residual:	90.0

Worldwide subsistence rates

Effective 1 October 2011

ISRAEL (SEE ALSO OCCUPIED TERRITORIES)

Elsewhere

Actuals + £4 per day

ITALY

Currency: EUR (unless stated otherwise)

Bologna, Florence, Genoa, Milan, Turin and Venice

Over 5 hours:	32.5	Room rate:	218.5
Over 10 hours:	80.0	Breakfast:	0 (included in room rate)
24 hour rate:	91.0 + room rate	Lunch:	30.0
		Dinner:	45.5
		Other:	6.0
		Drinks:	4.5
		Hotel to office:	5.0
		Total residual:	91.0

ITALY

Currency: EUR (unless stated otherwise)

Rome and Naples

Over 5 hours:	33.5	Room rate:	161.5
Over 10 hours:	77.5	Breakfast:	0 (included in room rate)
24 hour rate:	85.5 + room rate	Lunch:	30.0
		Dinner:	40.5
		Other:	2.5
		Drinks:	7.0
		Hotel to office:	5.5
		Total residual:	85.5

ITALY

Elsewhere

As for Rome

JAMAICA

Currency: USD (unless stated otherwise)

Kingston

Over 5 hours:	29.5	Room rate:	204.5
Over 10 hours:	89.5	Breakfast:	5.5
24 hour rate:	108.0 + room rate	Lunch:	24.0
		Dinner:	54.5
		Other:	4.5
		Drinks:	11.0
		Hotel to office:	8.5
		Total residual:	108.0

JAMAICA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

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JAPAN		Currency:	JPY (unless stated otherwise)
Osaka			
Over 5 hours:	2,524.0	Room rate:	15,015.0
Over 10 hours:	8,068.0	Breakfast:	2,310.0
24 hour rate:	11,235.5 + room rate	Lunch:	1,600.0
		Dinner:	4,620.0
		Other:	0.0
		Drinks:	1,848.0
		Hotel to office:	857.5
		Total residual:	11,235.5

JAPAN		Currency:	JPY (unless stated otherwise)
Tokyo			
Over 5 hours:	4,352.5	Room rate:	18,000.0
Over 10 hours:	10,315.0	Breakfast:	0 (included in room rate)
24 hour rate:	11,055.0 + room rate	Lunch:	3,565.0
		Dinner:	5,175.0
		Other:	0.0
		Drinks:	1,575.0
		Hotel to office:	740.0
		Total residual:	11,055.0

JAPAN Elsewhere

90% of Tokyo rate plus Hotel to Office JPY 740

JORDAN		Currency:	JOD (unless stated otherwise)
Amman			
Over 5 hours:	26.5	Room rate:	114.5
Over 10 hours:	63.5	Breakfast:	0 (included in room rate)
24 hour rate:	73.0 + room rate	Lunch:	22.0
		Dinner:	33.0
		Other:	3.0
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	73.0

JORDAN		Currency:	JOD (unless stated otherwise)
Aqaba			
Over 5 hours:	22.5	Room rate:	93.0
Over 10 hours:	51.0	Breakfast:	0 (included in room rate)
24 hour rate:	57.5 + room rate	Lunch:	19.5
		Dinner:	25.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.5
		Total residual:	57.5

Worldwide subsistence rates

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JORDAN		Currency:	JOD (unless stated otherwise)
Petra			
Over 5 hours:	22.5	Room rate:	86.5
Over 10 hours:	51.0	Breakfast:	0 (included in room rate)
24 hour rate:	57.5 + room rate	Lunch:	19.5
		Dinner:	25.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.5
		Total residual:	57.5

JORDAN
Elsewhere

Actuals + £4 per day

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Almaty			
Over 5 hours:	7,946.5	Room rate:	36,645.0
Over 10 hours:	19,866.0	Breakfast:	0 (included in room rate)
24 hour rate:	21,030.0 + room rate	Lunch:	7,011.5
		Dinner:	10,984.5
		Other:	0.0
		Drinks:	1,870.0
		Hotel to office:	1,164.0
		Total residual:	21,030.0

KAZAKHSTAN		Currency:	USD (unless stated otherwise)
Astana			
Over 5 hours:	40.5	Room rate:	248.5
Over 10 hours:	113.5	Breakfast:	0 (included in room rate)
24 hour rate:	124.0 + room rate	Lunch:	33.5
		Dinner:	66.5
		Other:	4.0
		Drinks:	13.5
		Hotel to office:	6.5
		Total residual:	124.0

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Atyrau			
Over 5 hours:	4,396.5	Room rate:	23,179.0
Over 10 hours:	12,256.5	Breakfast:	0 (included in room rate)
24 hour rate:	13,631.0 + room rate	Lunch:	3,863.5
		Dinner:	7,327.0
		Other:	533.0
		Drinks:	1,066.0
		Hotel to office:	841.5
		Total residual:	13,631.0

Worldwide subsistence rates

Effective 1 October 2011

KAZAKHSTAN

Elsewhere

Actuals + £4 per day

KENYA

Currency: KES (unless stated otherwise)

Mombasa

Over 5 hours: 1,373.5
Over 10 hours: 3,387.5
24 hour rate: 4,058.5 + room rate

Room rate: USD 80.0
Breakfast: 0 (included in room rate)
Lunch: 1,237.0
Dinner: 1,878.0
Other: 91.0
Drinks: 272.5
Hotel to office: 580.0
Total residual: 4,058.5

KENYA

Currency: KES (unless stated otherwise)

Nairobi

Over 5 hours: 1,294.0
Over 10 hours: 3,183.0
24 hour rate: 3,990.0 + room rate

Room rate: 8,850.0
Breakfast: 0 (included in room rate)
Lunch: 1,157.5
Dinner: 1,753.0
Other: 227.0
Drinks: 272.5
Hotel to office: 580.0
Total residual: 3,990.0

KENYA

Elsewhere

80% of Nairobi rate plus Hotel to Office KES 580

KIRIBATI

Tarawa

Actuals + £4 per day

KOREA, DEMOCRATIC PEOPLE'S REPUBLIC

Currency: EUR (unless stated otherwise)

Pyongyang

Over 5 hours: 19.0
Over 10 hours: 41.5
24 hour rate: 47.5 + room rate

Room rate: 77.5
Breakfast: 0 (included in room rate)
Lunch: 15.5
Dinner: 19.5
Other: 1.0
Drinks: 6.5
Hotel to office: 5.0
Total residual: 47.5

Worldwide subsistence rates

Effective 1 October 2011

KOREA, DEMOCRATIC PEOPLE'S REPUBLIC

Elsewhere

Actuals + £4 per day

KOREA, REPUBLIC

Currency: KRW (unless stated otherwise)

Seoul (also applies to Ulsan, Busan, Daejon, Jeju Island, Daego)

Over 5 hours:	61,695.0	Room rate:	263,486.0
Over 10 hours:	140,098.5	Breakfast:	0 (included in room rate)
24 hour rate:	159,574.5 + room rate	Lunch:	50,769.5
		Dinner:	67,478.5
		Other:	10,711.0
		Drinks:	21,850.5
		Hotel to office:	8,765.0
		Total residual:	159,574.5

KOREA, REPUBLIC

Elsewhere

Actuals + £4 per day

KOSOVO

Currency: EUR (unless stated otherwise)

Pristina

Over 5 hours:	14.5	Room rate:	78.5
Over 10 hours:	36.5	Breakfast:	0 (included in room rate)
24 hour rate:	43.5 + room rate	Lunch:	12.5
		Dinner:	20.5
		Other:	1.5
		Drinks:	3.5
		Hotel to office:	5.5
		Total residual:	43.5

KOSOVO

Elsewhere

Actuals + £4 per day

KUWAIT

Currency: KWD (unless stated otherwise)

Kuwait

Over 5 hours:	13.0	Room rate:	68.5
Over 10 hours:	31.0	Breakfast:	0 (included in room rate)
24 hour rate:	33.5 + room rate	Lunch:	11.0
		Dinner:	16.0
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	2.5
		Total residual:	33.5

Worldwide subsistence rates

Effective 1 October 2011

KUWAIT

Elsewhere

Actuals + £4 per day

KYRGYZSTAN

Currency: USD (unless stated otherwise)

Bishkek

Over 5 hours:	27.0	Room rate:	152.5
Over 10 hours:	71.5	Breakfast:	0 (included in room rate)
24 hour rate:	78.0 + room rate	Lunch:	23.5
		Dinner:	41.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	78.0

KYRGYZSTAN

Elsewhere

Actuals + £4 per day

LAOS

Currency: LAK (unless stated otherwise)

Vientiane

Over 5 hours:	287,429.5	Room rate:	791,815.5
Over 10 hours:	656,981.5	Breakfast:	0 (included in room rate)
24 hour rate:	849,801.5 + room rate	Lunch:	232,681.0
		Dinner:	314,803.5
		Other:	136,871.0
		Drinks:	109,497.0
		Hotel to office:	55,949.0
		Total residual:	849,801.5

LAOS

Elsewhere

Actuals + £4 per day

LATVIA

Currency: LVL (unless stated otherwise)

Riga

Over 5 hours:	15.5	Room rate:	EUR 109.5
Over 10 hours:	37.5	Breakfast:	0 (included in room rate)
24 hour rate:	41.0 + room rate	Lunch:	13.5
		Dinner:	20.0
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	3.5
		Total residual:	41.0

Worldwide subsistence rates

Effective 1 October 2011

LATVIA

Elsewhere

Actuals + £4 per day

LEBANON

Beirut and Elsewhere

Actuals + £4 per day

LESOTHO

Maseru and Elsewhere

Actuals + £4 per day

LIBERIA

Monrovia

Actuals + £4 per day

LIBYA

Tripoli and Elsewhere

Actuals + £4 per day

LITHUANIA

Vilnius

Currency: LTL (unless stated otherwise)

Over 5 hours:	93.0	Room rate:	EUR 89.0
Over 10 hours:	214.0	Breakfast:	0 (included in room rate)
24 hour rate:	243.5 + room rate	Lunch:	84.5
		Dinner:	112.5
		Other:	8.5
		Drinks:	17.0
		Hotel to office:	21.0
		Total residual:	243.5

LITHUANIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

LUXEMBOURG

Currency: EUR (unless stated otherwise)

Luxembourg

Over 5 hours:	31.0	Room rate:	228.5
Over 10 hours:	84.5	Breakfast:	27.0
24 hour rate:	116.5 + room rate	Lunch:	27.0
		Dinner:	49.5
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	5.0
		Total residual:	116.5

LUXEMBOURG

Elsewhere

Actuals + £4 per day

MACAU SAR

Currency: HKD (unless stated otherwise)

Macao

Over 5 hours:	311.0	Room rate:	2,208.0
Over 10 hours:	739.5	Breakfast:	163.0
24 hour rate:	968.0 + room rate	Lunch:	258.5
		Dinner:	376.0
		Other:	0.0
		Drinks:	105.0
		Hotel to office:	65.5
		Total residual:	968.0

MACAU SAR

Elsewhere

Actuals + £4 per day

MACEDONIA

Currency: MKD (unless stated otherwise)

Skopje

Over 5 hours:	646.5	Room rate:	7,937.0
Over 10 hours:	1,420.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,815.5 + room rate	Lunch:	540.5
		Dinner:	667.5
		Other:	0.0
		Drinks:	212.0
		Hotel to office:	395.5
		Total residual:	1,815.5

Worldwide subsistence rates

Effective 1 October 2011

MACEDONIA

Currency: MKD (unless stated otherwise)

Ohrid and Elsewhere

Over 5 hours:	445.0	Room rate:	3,198.5
Over 10 hours:	1,049.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,444.5 + room rate	Lunch:	392.0
		Dinner:	551.0
		Other:	0.0
		Drinks:	106.0
		Hotel to office:	395.5
		Total residual:	1,444.5

MADAGASCAR

Currency: MGA (unless stated otherwise)

Antananarivo

Over 5 hours:	47,643.0	Room rate:	401,205.0
Over 10 hours:	124,881.0	Breakfast:	38,980.0
24 hour rate:	186,840.5 + room rate	Lunch:	43,311.5
		Dinner:	72,907.0
		Other:	5,775.0
		Drinks:	8,662.5
		Hotel to office:	17,204.5
		Total residual:	186,840.5

MADAGASCAR

Elsewhere

60% of Antananarivo rate plus Hotel to Office MGA 17204.5

MALAWI

Currency: MWK (unless stated otherwise)

Lilongwe

Over 5 hours:	2,915.5	Room rate:	USD 105.5
Over 10 hours:	7,363.5	Breakfast:	0 (included in room rate)
24 hour rate:	8,881.5 + room rate	Lunch:	2,650.0
		Dinner:	4,183.0
		Other:	251.5
		Drinks:	530.5
		Hotel to office:	1,266.5
		Total residual:	8,881.5

MALAWI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

MALAYSIA **Kuala Lumpur**

Currency: MYR (unless stated otherwise)

Over 5 hours: 108.5
Over 10 hours: 260.0
24 hour rate: 311.5 + room rate

Room rate: 348.0
Breakfast: 0 (included in room rate)
Lunch: 88.0
Dinner: 131.0
Other: 22.0
Drinks: 41.0
Hotel to office: 29.5
Total residual: 311.5

MALAYSIA **Elsewhere**

Actuals + £4 per day

MALDIVES **Male and Elsewhere**

Actuals + £4 per day

MALI **Bamako**

Currency: XOF (unless stated otherwise)

Over 5 hours: 11,399.5
Over 10 hours: 31,608.0
24 hour rate: 45,288.0 + room rate

Room rate: 57,515.5
Breakfast: 8,809.0
Lunch: 9,845.0
Dinner: 18,654.0
Other: 1,865.5
Drinks: 3,109.0
Hotel to office: 3,005.5
Total residual: 45,288.0

MALI **Elsewhere**

Actuals + £4 per day

MALTA **Gozo**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

MALTA		Currency:	EUR (unless stated otherwise)
Valletta			
Over 5 hours:	26.5	Room rate:	110.5
Over 10 hours:	61.5	Breakfast:	0 (included in room rate)
24 hour rate:	71.5 + room rate	Lunch:	23.5
		Dinner:	32.0
		Other:	4.0
		Drinks:	6.0
		Hotel to office:	6.0
		Total residual:	71.5

MALTA **Elsewhere**

As for Valletta

MARSHALL ISLANDS **Majuro and Elsewhere**

Actuals + £4 per day

MAURITANIA		Currency:	EUR (unless stated otherwise)
Nouakchott			
Over 5 hours:	17.5	Room rate:	122.5
Over 10 hours:	47.5	Breakfast:	13.5
24 hour rate:	65.5 + room rate	Lunch:	14.5
		Dinner:	27.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	4.5
		Total residual:	65.5

MAURITIUS		Currency:	MUR (unless stated otherwise)
Port Louis			
Over 5 hours:	700.5	Room rate:	5,154.5
Over 10 hours:	1,678.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,927.0 + room rate	Lunch:	612.0
		Dinner:	889.5
		Other:	0.0
		Drinks:	177.0
		Hotel to office:	248.5
		Total residual:	1,927.0

MAURITIUS **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

MEXICO		Currency:	MXN (unless stated otherwise)
Mexico City			
Over 5 hours:	199.5	Room rate:	USD 203.0
Over 10 hours:	578.0	Breakfast:	249.0
24 hour rate:	922.5 + room rate	Lunch:	179.5
		Dinner:	358.5
		Other:	0.0
		Drinks:	40.0
		Hotel to office:	95.5
		Total residual:	922.5

MEXICO **Elsewhere**

Actuals + £4 per day

MOLDOVA		Currency:	MDL (unless stated otherwise)
Chisinau			
Over 5 hours:	372.5	Room rate:	EUR 124.0
Over 10 hours:	853.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,004.5 + room rate	Lunch:	303.5
		Dinner:	412.0
		Other:	69.0
		Drinks:	137.5
		Hotel to office:	82.5
		Total residual:	1,004.5

MOLDOVA **Elsewhere**

Actuals + £4 per day

MONACO **Monaco**

Actuals + £4 per day

MONGOLIA		Currency:	MNT (unless stated otherwise)
Ulaanbaatar			
Over 5 hours:	22,093.5	Room rate:	USD 105.5
Over 10 hours:	49,970.5	Breakfast:	0 (included in room rate)
24 hour rate:	63,065.0 + room rate	Lunch:	19,780.0
		Dinner:	25,563.5
		Other:	2,082.5
		Drinks:	4,627.0
		Hotel to office:	11,012.0
		Total residual:	63,065.0

Worldwide subsistence rates

Effective 1 October 2011

MONGOLIA

Elsewhere

Actuals + £4 per day

MONTENEGRO

Currency: EUR (unless stated otherwise)

Podgorica

Over 5 hours: 14.5
Over 10 hours: 36.5
24 hour rate: 46.0 + room rate

Room rate: 113.5
Breakfast: 0 (included in room rate)
Lunch: 12.5
Dinner: 20.5
Other: 3.0
Drinks: 3.5
Hotel to office: 6.5
Total residual: 46.0

MONTSERRAT

Currency: XCD (unless stated otherwise)

Plymouth

Over 5 hours: 50.0
Over 10 hours: 154.5
24 hour rate: 215.5 + room rate

Room rate: USD 125.0
Breakfast: 42.0
Lunch: 44.0
Dinner: 98.5
Other: 0.0
Drinks: 12.0
Hotel to office: 19.0
Total residual: 215.5

MONTSERRAT

Elsewhere

Actuals + £4 per day

MOROCCO

Currency: MAD (unless stated otherwise)

Agadir

Over 5 hours: 203.5
Over 10 hours: 544.0
24 hour rate: 630.5 + room rate

Room rate: 1,267.5
Breakfast: 0 (included in room rate)
Lunch: 178.0
Dinner: 315.0
Other: 36.0
Drinks: 51.0
Hotel to office: 50.5
Total residual: 630.5

Worldwide subsistence rates

Effective 1 October 2011

MOROCCO		Currency:	MAD (unless stated otherwise)
Casablanca			
Over 5 hours:	356.0	Room rate:	1,979.0
Over 10 hours:	863.5	Breakfast:	264.0
24 hour rate:	1,269.0 + room rate	Lunch:	310.0
		Dinner:	462.0
		Other:	91.5
		Drinks:	91.5
		Hotel to office:	50.0
		Total residual:	1,269.0

MOROCCO		Currency:	MAD (unless stated otherwise)
Fes			
Over 5 hours:	173.0	Room rate:	1,056.0
Over 10 hours:	488.0	Breakfast:	0 (included in room rate)
24 hour rate:	538.0 + room rate	Lunch:	152.5
		Dinner:	294.5
		Other:	0.0
		Drinks:	41.0
		Hotel to office:	50.0
		Total residual:	538.0

MOROCCO		Currency:	MAD (unless stated otherwise)
Marrakech			
Over 5 hours:	173.0	Room rate:	892.0
Over 10 hours:	467.5	Breakfast:	122.0
24 hour rate:	670.0 + room rate	Lunch:	147.5
		Dinner:	269.0
		Other:	30.5
		Drinks:	51.0
		Hotel to office:	50.0
		Total residual:	670.0

MOROCCO		Currency:	MAD (unless stated otherwise)
Rabat			
Over 5 hours:	228.5	Room rate:	1,488.5
Over 10 hours:	569.0	Breakfast:	0 (included in room rate)
24 hour rate:	619.0 + room rate	Lunch:	198.0
		Dinner:	310.0
		Other:	0.0
		Drinks:	61.0
		Hotel to office:	50.0
		Total residual:	619.0

Worldwide subsistence rates

Effective 1 October 2011

MOROCCO

Currency: MAD (unless stated otherwise)

Tangier

Over 5 hours:	254.5	Room rate:	1,811.0
Over 10 hours:	650.5	Breakfast:	0 (included in room rate)
24 hour rate:	700.5 + room rate	Lunch:	213.5
		Dinner:	355.5
		Other:	0.0
		Drinks:	81.5
		Hotel to office:	50.0
		Total residual:	700.5

MOROCCO

Elsewhere

Actuals + £4 per day

MOZAMBIQUE

Currency: MZN (unless stated otherwise)

Maputo

Over 5 hours:	1,036.5	Room rate:	USD 184.0
Over 10 hours:	2,342.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,628.0 + room rate	Lunch:	913.5
		Dinner:	1,183.0
		Other:	86.0
		Drinks:	245.5
		Hotel to office:	200.0
		Total residual:	2,628.0

MOZAMBIQUE

Elsewhere

Actuals + £4 per day

MYANMAR (BURMA)

Currency: USD (unless stated otherwise)

Yangon (Rangoon)

Over 5 hours:	22.0	Room rate:	61.0
Over 10 hours:	49.0	Breakfast:	0 (included in room rate)
24 hour rate:	56.0 + room rate	Lunch:	18.5
		Dinner:	24.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	7.0
		Total residual:	56.0

MYANMAR (BURMA)

Elsewhere

50% of Yangon rate plus Hotel to Office USD 7

Worldwide subsistence rates

Effective 1 October 2011

NAMIBIA

Currency: NAD (unless stated otherwise)

Windhoek

Over 5 hours:	90.5	Room rate:	960.5
Over 10 hours:	238.0	Breakfast:	0 (included in room rate)
24 hour rate:	300.0 + room rate	Lunch:	80.5
		Dinner:	137.5
		Other:	0.0
		Drinks:	20.0
		Hotel to office:	62.0
		Total residual:	300.0

NAMIBIA

Elsewhere

Actuals + £4 per day

NAURU

Nauru

Actuals + £4 per day

NEPAL

Currency: NPR (unless stated otherwise)

Kathmandu

Over 5 hours:	1,559.5	Room rate:	USD 118.0
Over 10 hours:	3,700.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,250.5 + room rate	Lunch:	1,376.0
		Dinner:	1,957.0
		Other:	0.0
		Drinks:	367.0
		Hotel to office:	550.5
		Total residual:	4,250.5

NEPAL

Elsewhere

Actuals + £4 per day

NETHERLANDS

Currency: EUR (unless stated otherwise)

Amsterdam

Over 5 hours:	24.0	Room rate:	141.0
Over 10 hours:	62.0	Breakfast:	0 (included in room rate)
24 hour rate:	68.5 + room rate	Lunch:	21.0
		Dinner:	35.5
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	6.5
		Total residual:	68.5

Worldwide subsistence rates

Effective 1 October 2011

NETHERLANDS

Currency: EUR (unless stated otherwise)

The Hague

Over 5 hours:	27.5	Room rate:	153.5
Over 10 hours:	82.5	Breakfast:	23.5
24 hour rate:	110.5 + room rate	Lunch:	24.5
		Dinner:	52.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	4.5
		Total residual:	110.5

NETHERLANDS

Elsewhere

80% of The Hague rate plus Hotel to Office EUR 4.5

NETHERLANDS ANTILLES

Aruba and Elsewhere

Actuals + £4 per day

NEW CALEDONIA

Noumea and Elsewhere

Actuals + £4 per day

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Auckland

Over 5 hours:	51.5	Room rate:	197.5
Over 10 hours:	127.5	Breakfast:	34.5
24 hour rate:	173.0 + room rate	Lunch:	46.0
		Dinner:	70.5
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	11.0
		Total residual:	173.0

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Christchurch

Over 5 hours:	41.5	Room rate:	106.0
Over 10 hours:	104.5	Breakfast:	26.0
24 hour rate:	141.5 + room rate	Lunch:	37.5
		Dinner:	59.5
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	11.0
		Total residual:	141.5

Worldwide subsistence rates

Effective 1 October 2011

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Wellington

Over 5 hours:	51.5	Room rate:	216.0
Over 10 hours:	141.0	Breakfast:	32.0
24 hour rate:	184.0 + room rate	Lunch:	47.0
		Dinner:	85.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	11.0
		Total residual:	184.0

NEW ZEALAND

Elsewhere

75% of Auckland rate plus Hotel to Office NZD 11

NICARAGUA

Currency: USD (unless stated otherwise)

Managua

Over 5 hours:	23.0	Room rate:	181.5
Over 10 hours:	57.0	Breakfast:	0 (included in room rate)
24 hour rate:	70.0 + room rate	Lunch:	21.5
		Dinner:	32.5
		Other:	4.5
		Drinks:	3.0
		Hotel to office:	8.5
		Total residual:	70.0

NICARAGUA

Elsewhere

Actuals + £4 per day

NIGER

Niamey and Elsewhere

Actuals + £4 per day

NIGERIA

Currency: NGN (unless stated otherwise)

Abuja

Over 5 hours:	5,696.5	Room rate:	59,288.5
Over 10 hours:	13,291.5	Breakfast:	5,390.0
24 hour rate:	20,514.5 + room rate	Lunch:	5,206.5
		Dinner:	7,105.0
		Other:	796.5
		Drinks:	980.0
		Hotel to office:	1,036.5
		Total residual:	20,514.5

Worldwide subsistence rates

Effective 1 October 2011

NIGERIA		Currency:	NGN (unless stated otherwise)
Lagos			
Over 5 hours:	4,892.0	Room rate:	50,836.5
Over 10 hours:	10,996.0	Breakfast:	4,716.5
24 hour rate:	17,497.5 + room rate	Lunch:	4,177.5
		Dinner:	5,390.0
		Other:	633.5
		Drinks:	1,428.5
		Hotel to office:	1,151.5
		Total residual:	17,497.5

NIGERIA		Currency:	NGN (unless stated otherwise)
Port Harcourt			
Over 5 hours:	4,153.0	Room rate:	56,593.5
Over 10 hours:	10,609.0	Breakfast:	2,940.0
24 hour rate:	14,794.0 + room rate	Lunch:	3,589.5
		Dinner:	5,892.5
		Other:	0.0
		Drinks:	1,127.0
		Hotel to office:	1,245.0
		Total residual:	14,794.0

NIGERIA Elsewhere

60% of Abuja rate plus Hotel to Office NGN 1036.5

NORWAY		Currency:	NOK (unless stated otherwise)
Bergen			
Over 5 hours:	405.0	Room rate:	1,332.0
Over 10 hours:	1,088.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,128.0 + room rate	Lunch:	366.0
		Dinner:	644.5
		Other:	0.0
		Drinks:	77.5
		Hotel to office:	40.0
		Total residual:	1,128.0

NORWAY		Currency:	NOK (unless stated otherwise)
Oslo			
Over 5 hours:	313.0	Room rate:	1,144.0
Over 10 hours:	773.5	Breakfast:	0 (included in room rate)
24 hour rate:	813.5 + room rate	Lunch:	284.5
		Dinner:	432.5
		Other:	0.0
		Drinks:	56.5
		Hotel to office:	40.0
		Total residual:	813.5

Worldwide subsistence rates

Effective 1 October 2011

NORWAY

Currency: NOK (unless stated otherwise)

Stavanger

Over 5 hours: 365.0
Over 10 hours: 1,001.0
24 hour rate: 1,041.0 + room rate

Room rate: 1,248.0
Breakfast: 0 (included in room rate)
Lunch: 338.5
Dinner: 610.0
Other: 0.0
Drinks: 52.5
Hotel to office: 40.0
Total residual: 1,041.0

NORWAY

Elsewhere

As for Oslo

OCCUPIED TERRITORIES

Currency: USD (unless stated otherwise)

Jerusalem

Over 5 hours: 27.0
Over 10 hours: 83.5
24 hour rate: 95.5 + room rate

Room rate: 196.5
Breakfast: 0 (included in room rate)
Lunch: 23.5
Dinner: 53.0
Other: 4.0
Drinks: 7.0
Hotel to office: 8.0
Total residual: 95.5

OCCUPIED TERRITORIES

Elsewhere

Actuals + £4 per day

OMAN

Currency: OMR (unless stated otherwise)

Muscat

Over 5 hours: 21.5
Over 10 hours: 55.0
24 hour rate: 58.5 + room rate

Room rate: 98.0
Breakfast: 0 (included in room rate)
Lunch: 18.0
Dinner: 30.0
Other: 0.0
Drinks: 7.0
Hotel to office: 3.5
Total residual: 58.5

OMAN

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

PAKISTAN		Currency:	PKR (unless stated otherwise)
Karachi			
Over 5 hours:	1,132.0	Room rate:	12,482.5
Over 10 hours:	2,742.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,302.5 + room rate	Lunch:	999.5
		Dinner:	1,477.5
		Other:	0.0
		Drinks:	265.0
		Hotel to office:	560.5
		Total residual:	3,302.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Lahore			
Over 5 hours:	1,272.0	Room rate:	USD 163.5
Over 10 hours:	3,337.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,955.0 + room rate	Lunch:	1,058.5
		Dinner:	1,852.0
		Other:	0.0
		Drinks:	427.0
		Hotel to office:	617.5
		Total residual:	3,955.0

PAKISTAN		Currency:	PKR (unless stated otherwise)
Peshawar			
Over 5 hours:	816.5	Room rate:	11,758.0
Over 10 hours:	1,985.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,612.5 + room rate	Lunch:	698.5
		Dinner:	1,051.0
		Other:	0.0
		Drinks:	235.5
		Hotel to office:	627.5
		Total residual:	2,612.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Quetta			
Over 5 hours:	890.0	Room rate:	10,347.0
Over 10 hours:	2,191.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,809.0 + room rate	Lunch:	794.0
		Dinner:	1,205.5
		Other:	0.0
		Drinks:	191.5
		Hotel to office:	618.0
		Total residual:	2,809.0

PAKISTAN Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

PANAMA

Currency: USD (unless stated otherwise)

Panama City

Over 5 hours:	28.5	Room rate:	137.5
Over 10 hours:	62.0	Breakfast:	0 (included in room rate)
24 hour rate:	71.0 + room rate	Lunch:	25.5
		Dinner:	30.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	9.0
		Total residual:	71.0

PANAMA

Elsewhere

Actuals + £4 per day

PAPUA NEW GUINEA

Currency: PGK (unless stated otherwise)

Port Moresby

Over 5 hours:	77.0	Room rate:	648.5
Over 10 hours:	190.0	Breakfast:	0 (included in room rate)
24 hour rate:	223.5 + room rate	Lunch:	64.0
		Dinner:	100.5
		Other:	6.5
		Drinks:	25.5
		Hotel to office:	27.0
		Total residual:	223.5

PAPUA NEW GUINEA

Elsewhere

As for Port Moresby

PARAGUAY

Asuncion and Elsewhere

Actuals + £4 per day

PERU

Currency: PEN (unless stated otherwise)

Lima

Over 5 hours:	118.5	Room rate:	USD 169.5
Over 10 hours:	271.0	Breakfast:	0 (included in room rate)
24 hour rate:	295.5 + room rate	Lunch:	99.5
		Dinner:	134.0
		Other:	0.0
		Drinks:	37.5
		Hotel to office:	24.5
		Total residual:	295.5

Worldwide subsistence rates

Effective 1 October 2011

PERU

Elsewhere

Actuals + £4 per day

PHILIPPINES

Cebu

Currency: PHP (unless stated otherwise)

Over 5 hours: 942.0
Over 10 hours: 2,247.0
24 hour rate: 2,756.5 + room rate

Room rate: USD 122.5
Breakfast: 0 (included in room rate)
Lunch: 800.0
Dinner: 1,163.5
Other: 136.0
Drinks: 283.5
Hotel to office: 373.5
Total residual: 2,756.5

PHILIPPINES

Manila

Currency: PHP (unless stated otherwise)

Over 5 hours: 1,389.0
Over 10 hours: 3,409.0
24 hour rate: 3,949.0 + room rate

Room rate: 6,655.5
Breakfast: 0 (included in room rate)
Lunch: 1,195.0
Dinner: 1,826.5
Other: 166.5
Drinks: 387.5
Hotel to office: 373.5
Total residual: 3,949.0

PHILIPPINES

Elsewhere

Actuals + £4 per day

POLAND

Warsaw

Currency: PLN (unless stated otherwise)

Over 5 hours: 144.5
Over 10 hours: 350.0
24 hour rate: 369.0 + room rate

Room rate: EUR 109.5
Breakfast: 0 (included in room rate)
Lunch: 127.5
Dinner: 189.0
Other: 0.0
Drinks: 33.5
Hotel to office: 19.0
Total residual: 369.0

POLAND

Elsewhere

As for Warsaw

Worldwide subsistence rates

Effective 1 October 2011

PORTUGAL		Currency:	EUR (unless stated otherwise)
Azores			
Over 5 hours:	15.5	Room rate:	103.5
Over 10 hours:	42.5	Breakfast:	0 (included in room rate)
24 hour rate:	47.5 + room rate	Lunch:	13.5
		Dinner:	25.0
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	5.0
		Total residual:	47.5

PORTUGAL		Currency:	EUR (unless stated otherwise)
Funchal (Madeira)			
Over 5 hours:	22.0	Room rate:	99.5
Over 10 hours:	57.0	Breakfast:	0 (included in room rate)
24 hour rate:	62.0 + room rate	Lunch:	19.5
		Dinner:	32.5
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	5.0
		Total residual:	62.0

PORTUGAL		Currency:	EUR (unless stated otherwise)
Lisbon			
Over 5 hours:	24.5	Room rate:	102.5
Over 10 hours:	67.0	Breakfast:	0 (included in room rate)
24 hour rate:	72.0 + room rate	Lunch:	21.5
		Dinner:	40.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	72.0

PORTUGAL		Currency:	EUR (unless stated otherwise)
Oporto			
Over 5 hours:	34.5	Room rate:	125.5
Over 10 hours:	85.0	Breakfast:	0 (included in room rate)
24 hour rate:	90.0 + room rate	Lunch:	31.5
		Dinner:	47.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	5.0
		Total residual:	90.0

Worldwide subsistence rates

Effective 1 October 2011

PORTUGAL

Currency: EUR (unless stated otherwise)

Portimao

Over 5 hours:	20.0	Room rate:	119.0
Over 10 hours:	46.0	Breakfast:	0 (included in room rate)
24 hour rate:	51.0 + room rate	Lunch:	18.5
		Dinner:	24.5
		Other:	0.0
		Drinks:	3.0
		Hotel to office:	5.0
		Total residual:	51.0

PORTUGAL

Elsewhere

Actuals + £4 per day

QATAR

Currency: QAR (unless stated otherwise)

Doha

Over 5 hours:	211.0	Room rate:	661.5
Over 10 hours:	487.5	Breakfast:	42.0
24 hour rate:	573.5 + room rate	Lunch:	183.0
		Dinner:	249.0
		Other:	14.5
		Drinks:	55.5
		Hotel to office:	29.5
		Total residual:	573.5

QATAR

Elsewhere

Actuals + £4 per day

ROMANIA

Currency: RON (unless stated otherwise)

Bucharest

Over 5 hours:	88.0	Room rate:	EUR 140.0
Over 10 hours:	201.0	Breakfast:	0 (included in room rate)
24 hour rate:	223.5 + room rate	Lunch:	79.5
		Dinner:	104.5
		Other:	0.0
		Drinks:	17.0
		Hotel to office:	22.5
		Total residual:	223.5

ROMANIA

Elsewhere

75% of Bucharest rate plus Hotel to Office RON 22.5

Worldwide subsistence rates

Effective 1 October 2011

RUSSIA		Currency:	RUB (unless stated otherwise)
Ekaterinburg			
Over 5 hours:	811.5	Room rate:	5,591.5
Over 10 hours:	1,938.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,156.0 + room rate	Lunch:	718.0
		Dinner:	1,033.5
		Other:	0.0
		Drinks:	187.0
		Hotel to office:	217.5
		Total residual:	2,156.0

RUSSIA		Currency:	RUB (unless stated otherwise)
Moscow			
Over 5 hours:	1,582.5	Room rate:	10,505.5
Over 10 hours:	3,847.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,474.5 + room rate	Lunch:	1,407.0
		Dinner:	2,089.5
		Other:	403.0
		Drinks:	350.5
		Hotel to office:	224.5
		Total residual:	4,474.5

RUSSIA		Currency:	RUB (unless stated otherwise)
St Petersburg			
Over 5 hours:	1,702.5	Room rate:	11,200.5
Over 10 hours:	4,366.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,592.0 + room rate	Lunch:	1,480.5
		Dinner:	2,442.0
		Other:	0.0
		Drinks:	444.0
		Hotel to office:	225.5
		Total residual:	4,592.0

RUSSIA **Elsewhere**

Actuals + £4 per day

RWANDA		Currency:	RWF (unless stated otherwise)
Kigali			
Over 5 hours:	9,885.5	Room rate:	USD 147.5
Over 10 hours:	27,635.5	Breakfast:	0 (included in room rate)
24 hour rate:	33,839.0 + room rate	Lunch:	8,184.5
		Dinner:	16,049.5
		Other:	2,338.5
		Drinks:	3,401.5
		Hotel to office:	3,865.0
		Total residual:	33,839.0

Worldwide subsistence rates

Effective 1 October 2011

RWANDA

Elsewhere

Actuals + £4 per day

SAMOA

Apia

Currency: WST (unless stated otherwise)

Over 5 hours:	58.5	Room rate:	USD 126.0
Over 10 hours:	136.5	Breakfast:	26.0
24 hour rate:	190.5 + room rate	Lunch:	53.0
		Dinner:	73.0
		Other:	10.5
		Drinks:	10.5
		Hotel to office:	17.5
		Total residual:	190.5

SAMOA

Elsewhere

Actuals + £4 per day

SAUDI ARABIA

Al Khobar

Currency: SAR (unless stated otherwise)

Over 5 hours:	101.5	Room rate:	473.0
Over 10 hours:	228.5	Breakfast:	69.5
24 hour rate:	332.0 + room rate	Lunch:	88.5
		Dinner:	114.5
		Other:	10.0
		Drinks:	25.5
		Hotel to office:	24.0
		Total residual:	332.0

SAUDI ARABIA

Jeddah

Currency: SAR (unless stated otherwise)

Over 5 hours:	154.0	Room rate:	567.5
Over 10 hours:	421.5	Breakfast:	93.5
24 hour rate:	566.0 + room rate	Lunch:	135.0
		Dinner:	248.5
		Other:	18.0
		Drinks:	38.0
		Hotel to office:	33.0
		Total residual:	566.0

Worldwide subsistence rates

Effective 1 October 2011

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Riyadh

Over 5 hours:	120.5	Room rate:	599.0
Over 10 hours:	306.0	Breakfast:	95.0
24 hour rate:	430.5 + room rate	Lunch:	105.0
		Dinner:	170.5
		Other:	0.0
		Drinks:	30.5
		Hotel to office:	29.5
		Total residual:	430.5

SAUDI ARABIA

Elsewhere

Actuals + £4 per day

SENEGAL

Currency: XOF (unless stated otherwise)

Dakar

Over 5 hours:	11,868.0	Room rate:	68,112.0
Over 10 hours:	31,992.0	Breakfast:	11,352.0
24 hour rate:	47,324.5 + room rate	Lunch:	10,320.0
		Dinner:	18,576.0
		Other:	0.0
		Drinks:	3,096.0
		Hotel to office:	3,980.5
		Total residual:	47,324.5

SENEGAL

Elsewhere

75% of Dakar rate plus Hotel to Office XOF 3980.5

SERBIA

Currency: RSD (unless stated otherwise)

Belgrade

Over 5 hours:	2,452.0	Room rate:	EUR 181.5
Over 10 hours:	6,403.5	Breakfast:	0 (included in room rate)
24 hour rate:	6,880.0 + room rate	Lunch:	2,190.0
		Dinner:	3,689.5
		Other:	0.0
		Drinks:	524.0
		Hotel to office:	476.5
		Total residual:	6,880.0

SERBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

SEYCHELLES

Currency: SCR (unless stated otherwise)

Victoria

Over 5 hours:	322.5	Room rate:	3,242.0
Over 10 hours:	755.0	Breakfast:	0 (included in room rate)
24 hour rate:	915.0 + room rate	Lunch:	279.5
		Dinner:	389.5
		Other:	55.5
		Drinks:	86.0
		Hotel to office:	104.5
		Total residual:	915.0

SEYCHELLES

Elsewhere

Actuals + £4 per day

SIERRA LEONE

Currency: SLL (unless stated otherwise)

Freetown

Over 5 hours:	101,003.0	Room rate:	USD 137.0
Over 10 hours:	240,264.0	Breakfast:	0 (included in room rate)
24 hour rate:	270,758.5 + room rate	Lunch:	93,351.0
		Dinner:	131,609.5
		Other:	6,121.5
		Drinks:	15,303.5
		Hotel to office:	24,373.0
		Total residual:	270,758.5

SIERRA LEONE

Elsewhere

Actuals + £4 per day

SINGAPORE

Currency: SGD (unless stated otherwise)

Singapore

Over 5 hours:	83.5	Room rate:	288.5
Over 10 hours:	188.0	Breakfast:	0 (included in room rate)
24 hour rate:	198.5 + room rate	Lunch:	72.0
		Dinner:	93.0
		Other:	0.0
		Drinks:	23.0
		Hotel to office:	10.5
		Total residual:	198.5

SINGAPORE

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Bratislava			
Over 5 hours:	17.5	Room rate:	104.5
Over 10 hours:	45.0	Breakfast:	0 (included in room rate)
24 hour rate:	50.0 + room rate	Lunch:	15.0
		Dinner:	25.0
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	5.0
		Total residual:	50.0

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Kosice			
Over 5 hours:	16.0	Room rate:	78.5
Over 10 hours:	35.5	Breakfast:	0 (included in room rate)
24 hour rate:	40.5 + room rate	Lunch:	13.5
		Dinner:	17.5
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	5.0
		Total residual:	40.5

SLOVENIA		Currency:	EUR (unless stated otherwise)
Ljubljana			
Over 5 hours:	20.5	Room rate:	141.5
Over 10 hours:	56.0	Breakfast:	0 (included in room rate)
24 hour rate:	62.0 + room rate	Lunch:	18.0
		Dinner:	33.5
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	6.0
		Total residual:	62.0

SLOVENIA **Elsewhere**

Actuals + £4 per day

SOLOMON ISLANDS		Currency:	SBD (unless stated otherwise)
Honiara			
Over 5 hours:	167.0	Room rate:	1,283.0
Over 10 hours:	422.5	Breakfast:	115.0
24 hour rate:	597.0 + room rate	Lunch:	151.0
		Dinner:	240.0
		Other:	0.0
		Drinks:	31.5
		Hotel to office:	59.5
		Total residual:	597.0

Worldwide subsistence rates

Effective 1 October 2011

SOLOMON ISLANDS

Elsewhere

Actuals + £4 per day

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Cape Town

Over 5 hours: 123.5
Over 10 hours: 326.0
24 hour rate: 383.0 + room rate

Room rate: 1,723.5
Breakfast: 0 (included in room rate)
Lunch: 109.0
Dinner: 188.5
Other: 0.0
Drinks: 28.5
Hotel to office: 57.0
Total residual: 383.0

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Pretoria

Over 5 hours: 107.0
Over 10 hours: 282.0
24 hour rate: 339.5 + room rate

Room rate: 989.5
Breakfast: 0 (included in room rate)
Lunch: 96.0
Dinner: 164.0
Other: 0.0
Drinks: 22.0
Hotel to office: 57.5
Total residual: 339.5

SOUTH AFRICA

Elsewhere

As for Pretoria

SOUTH SUDAN

Currency: SSP (unless stated otherwise)

Juba

Over 5 hours: 76.0
Over 10 hours: 178.5
24 hour rate: 206.0 + room rate

Room rate: USD 263.0
Breakfast: 0 (included in room rate)
Lunch: 67.5
Dinner: 94.5
Other: 5.5
Drinks: 16.5
Hotel to office: 22.0
Total residual: 206.0

Worldwide subsistence rates

Effective 1 October 2011

SPAIN		Currency:	EUR (unless stated otherwise)
Barcelona			
Over 5 hours:	27.0	Room rate:	169.0
Over 10 hours:	72.5	Breakfast:	19.5
24 hour rate:	97.0 + room rate	Lunch:	23.5
		Dinner:	42.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	5.0
		Total residual:	97.0

SPAIN		Currency:	EUR (unless stated otherwise)
Madrid			
Over 5 hours:	31.0	Room rate:	165.5
Over 10 hours:	82.5	Breakfast:	22.0
24 hour rate:	109.5 + room rate	Lunch:	28.5
		Dinner:	49.0
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	5.0
		Total residual:	109.5

SPAIN
Elsewhere

85% of Madrid rate plus Hotel to Office EUR 5

SRI LANKA		Currency:	LKR (unless stated otherwise)
Colombo			
Over 5 hours:	1,248.0	Room rate:	USD 117.0
Over 10 hours:	2,915.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,636.5 + room rate	Lunch:	1,076.5
		Dinner:	1,496.5
		Other:	214.5
		Drinks:	342.5
		Hotel to office:	506.5
		Total residual:	3,636.5

SRI LANKA
Elsewhere

Actuals + £4 per day

ST HELENA
St Helena

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

ST KITTS AND NEVIS

Currency: XCD (unless stated otherwise)

Basseterre

Over 5 hours:	93.0	Room rate:	USD 169.0
Over 10 hours:	185.0	Breakfast:	40.5
24 hour rate:	247.5 + room rate	Lunch:	88.5
		Dinner:	87.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	22.0
		Total residual:	247.5

ST LUCIA

Currency: XCD (unless stated otherwise)

Castries

Over 5 hours:	47.0	Room rate:	321.5
Over 10 hours:	139.0	Breakfast:	33.5
24 hour rate:	195.5 + room rate	Lunch:	42.0
		Dinner:	87.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	23.0
		Total residual:	195.5

ST LUCIA

Elsewhere

Actuals + £4 per day

ST VINCENT

Currency: XCD (unless stated otherwise)

Kingstown

Over 5 hours:	76.5	Room rate:	308.0
Over 10 hours:	196.0	Breakfast:	0 (included in room rate)
24 hour rate:	216.0 + room rate	Lunch:	70.5
		Dinner:	113.5
		Other:	0.0
		Drinks:	12.0
		Hotel to office:	20.0
		Total residual:	216.0

ST VINCENT

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

SUDAN		Currency:	SDG (unless stated otherwise)
Khartoum			
Over 5 hours:	85.0	Room rate:	619.0
Over 10 hours:	233.0	Breakfast:	0 (included in room rate)
24 hour rate:	268.5 + room rate	Lunch:	75.5
		Dinner:	139.0
		Other:	14.0
		Drinks:	18.5
		Hotel to office:	21.5
		Total residual:	268.5

SUDAN
Elsewhere

Actuals + £4 per day

SURINAM		Currency:	USD (unless stated otherwise)
Paramaribo			
Over 5 hours:	19.0	Room rate:	130.0
Over 10 hours:	58.0	Breakfast:	0 (included in room rate)
24 hour rate:	66.5 + room rate	Lunch:	16.5
		Dinner:	36.5
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	8.5
		Total residual:	66.5

SURINAM
Elsewhere

Actuals + £4 per day

SWAZILAND
Mbabane and Elsewhere

Actuals + £4 per day

SWEDEN		Currency:	SEK (unless stated otherwise)
Stockholm			
Over 5 hours:	373.5	Room rate:	1,910.5
Over 10 hours:	845.0	Breakfast:	0 (included in room rate)
24 hour rate:	904.0 + room rate	Lunch:	340.0
		Dinner:	438.5
		Other:	0.0
		Drinks:	66.5
		Hotel to office:	59.0
		Total residual:	904.0

Worldwide subsistence rates

Effective 1 October 2011

SWEDEN

Elsewhere

Actuals + £4 per day

SWITZERLAND

Currency: CHF (unless stated otherwise)

Berne

Over 5 hours: 47.0
Over 10 hours: 109.5
24 hour rate: 118.0 + room rate

Room rate: 184.5
Breakfast: 0 (included in room rate)
Lunch: 43.0
Dinner: 59.0
Other: 0.0
Drinks: 7.5
Hotel to office: 8.5
Total residual: 118.0

SWITZERLAND

Currency: CHF (unless stated otherwise)

Geneva

Over 5 hours: 44.5
Over 10 hours: 117.5
24 hour rate: 155.5 + room rate

Room rate: 207.5
Breakfast: 28.0
Lunch: 40.0
Dinner: 69.0
Other: 0.0
Drinks: 8.5
Hotel to office: 10.0
Total residual: 155.5

SWITZERLAND

Elsewhere

Actuals + £4 per day

SYRIA

Currency: SYP (unless stated otherwise)

Damascus

Over 5 hours: 1,703.5
Over 10 hours: 4,241.5
24 hour rate: 4,634.0 + room rate

Room rate: USD 184.0
Breakfast: 0 (included in room rate)
Lunch: 1,442.0
Dinner: 2,276.5
Other: 0.0
Drinks: 523.0
Hotel to office: 392.5
Total residual: 4,634.0

SYRIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

TAIWAN

Currency: TWD (unless stated otherwise)

Taipei

Over 5 hours:	1,605.0	Room rate:	5,875.5
Over 10 hours:	3,820.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,039.0 + room rate	Lunch:	1,345.0
		Dinner:	1,955.0
		Other:	0.0
		Drinks:	520.0
		Hotel to office:	219.0
		Total residual:	4,039.0

TAIWAN

Elsewhere

Actuals + £4 per day

TAJIKISTAN

Currency: TJS (unless stated otherwise)

Dushanbe

Over 5 hours:	208.5	Room rate:	USD 303.0
Over 10 hours:	482.0	Breakfast:	0 (included in room rate)
24 hour rate:	507.5 + room rate	Lunch:	178.5
		Dinner:	244.0
		Other:	0.0
		Drinks:	59.5
		Hotel to office:	25.5
		Total residual:	507.5

TAJIKISTAN

Elsewhere

Actuals + £4 per day

TANZANIA

Currency: TZS (unless stated otherwise)

Dar Es Salaam

Over 5 hours:	31,667.0	Room rate:	USD 169.5
Over 10 hours:	82,758.0	Breakfast:	0 (included in room rate)
24 hour rate:	93,918.0 + room rate	Lunch:	29,548.0
		Dinner:	48,972.0
		Other:	0.0
		Drinks:	4,238.0
		Hotel to office:	11,160.0
		Total residual:	93,918.0

Worldwide subsistence rates

Effective 1 October 2011

TANZANIA		Currency:	TZS (unless stated otherwise)
Zanzibar			
Over 5 hours:	25,310.5	Room rate:	USD 105.5
Over 10 hours:	62,392.5	Breakfast:	0 (included in room rate)
24 hour rate:	75,069.0 + room rate	Lunch:	24,133.0
		Dinner:	35,905.0
		Other:	1,177.5
		Drinks:	2,354.5
		Hotel to office:	11,499.0
		Total residual:	75,069.0

TANZANIA **Elsewhere**

50% of the Dar Es Salaam rate plus Hotel to Office TZS 11160

THAILAND		Currency:	THB (unless stated otherwise)
Bangkok			
Over 5 hours:	967.0	Room rate:	5,019.0
Over 10 hours:	2,366.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,734.5 + room rate	Lunch:	816.0
		Dinner:	1,248.5
		Other:	151.0
		Drinks:	301.5
		Hotel to office:	217.5
		Total residual:	2,734.5

THAILAND		Currency:	THB (unless stated otherwise)
Elsewhere			
Over 5 hours:	678.0	Room rate:	1,866.0
Over 10 hours:	1,519.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,862.0 + room rate	Lunch:	577.5
		Dinner:	740.5
		Other:	125.5
		Drinks:	201.0
		Hotel to office:	217.5
		Total residual:	1,862.0

TRISTAN DA CUNHA **Tristan da Cunha**

Actuals + £4 per day

TOGO **Lome and Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

TONGA		Currency:	TOP (unless stated otherwise)
Nuku Alofa			
Over 5 hours:	62.0	Room rate:	182.5
Over 10 hours:	160.5	Breakfast:	18.0
24 hour rate:	208.0 + room rate	Lunch:	56.5
		Dinner:	93.5
		Other:	11.5
		Drinks:	10.5
		Hotel to office:	18.0
		Total residual:	208.0

TONGA **Elsewhere**

Actuals + £4 per day

TRINIDAD AND TOBAGO		Currency:	TTD (unless stated otherwise)
Port of Spain			
Over 5 hours:	284.5	Room rate:	USD 266.0
Over 10 hours:	815.5	Breakfast:	182.0
24 hour rate:	1,054.0 + room rate	Lunch:	255.0
		Dinner:	502.0
		Other:	0.0
		Drinks:	58.5
		Hotel to office:	56.5
		Total residual:	1,054.0

TRINIDAD AND TOBAGO		Currency:	TTD (unless stated otherwise)
Tobago			
Over 5 hours:	229.0	Room rate:	1,069.5
Over 10 hours:	618.5	Breakfast:	0 (included in room rate)
24 hour rate:	675.0 + room rate	Lunch:	211.5
		Dinner:	372.5
		Other:	0.0
		Drinks:	34.5
		Hotel to office:	56.5
		Total residual:	675.0

TUNISIA		Currency:	TND (unless stated otherwise)
Tunis			
Over 5 hours:	38.0	Room rate:	138.5
Over 10 hours:	89.0	Breakfast:	25.0
24 hour rate:	124.0 + room rate	Lunch:	32.5
		Dinner:	45.5
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	10.0
		Total residual:	124.0

Worldwide subsistence rates

Effective 1 October 2011

TUNISIA

Elsewhere

Actuals + £4 per day

TURKEY

Currency: TRY (unless stated otherwise)

Ankara

Over 5 hours: 72.5
Over 10 hours: 174.5
24 hour rate: 187.0 + room rate

Room rate: EUR 152.5
Breakfast: 0 (included in room rate)
Lunch: 62.0
Dinner: 91.5
Other: 0.0
Drinks: 21.0
Hotel to office: 12.5
Total residual: 187.0

TURKEY

Currency: TRY (unless stated otherwise)

Istanbul

Over 5 hours: 57.5
Over 10 hours: 135.5
24 hour rate: 146.5 + room rate

Room rate: EUR 129.5
Breakfast: 0 (included in room rate)
Lunch: 47.0
Dinner: 67.5
Other: 0.0
Drinks: 21.0
Hotel to office: 11.0
Total residual: 146.5

TURKEY

Currency: TRY (unless stated otherwise)

Izmir

Over 5 hours: 58.5
Over 10 hours: 138.5
24 hour rate: 151.0 + room rate

Room rate: EUR 188.5
Breakfast: 0 (included in room rate)
Lunch: 52.5
Dinner: 74.5
Other: 0.0
Drinks: 11.5
Hotel to office: 12.5
Total residual: 151.0

TURKEY

Elsewhere

75% of Ankara rate plus Hotel to Office TRY 12.5

Worldwide subsistence rates

Effective 1 October 2011

TURKMENISTAN

Currency: TMT (unless stated otherwise)

Ashgabat

Over 5 hours:	38.5	Room rate:	USD 68.5
Over 10 hours:	99.5	Breakfast:	0 (included in room rate)
24 hour rate:	121.0 + room rate	Lunch:	34.0
		Dinner:	57.0
		Other:	3.5
		Drinks:	8.5
		Hotel to office:	18.0
		Total residual:	121.0

TURKMENISTAN

Elsewhere

Actuals + £4 per day

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Grand Turk

Over 5 hours:	26.0	Room rate:	156.5
Over 10 hours:	70.0	Breakfast:	12.5
24 hour rate:	95.0 + room rate	Lunch:	24.0
		Dinner:	42.5
		Other:	4.0
		Drinks:	3.5
		Hotel to office:	8.5
		Total residual:	95.0

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Providenciales

Over 5 hours:	33.5	Room rate:	193.5
Over 10 hours:	81.5	Breakfast:	19.0
24 hour rate:	114.0 + room rate	Lunch:	28.5
		Dinner:	43.5
		Other:	5.0
		Drinks:	9.5
		Hotel to office:	8.5
		Total residual:	114.0

TURKS & CAICOS ISLANDS

Elsewhere

Actuals + £4 per day

TUVALU

Fongafale

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

UGANDA		Currency:	USD (unless stated otherwise)
Kampala			
Over 5 hours:	13.0	Room rate:	123.0
Over 10 hours:	31.0	Breakfast:	0 (included in room rate)
24 hour rate:	40.0 + room rate	Lunch:	11.0
		Dinner:	16.5
		Other:	1.0
		Drinks:	3.5
		Hotel to office:	8.0
		Total residual:	40.0

UGANDA Elsewhere

Actuals + £4 per day

UKRAINE		Currency:	UAH (unless stated otherwise)
Kyiv			
Over 5 hours:	194.0	Room rate:	EUR 208.5
Over 10 hours:	435.5	Breakfast:	0 (included in room rate)
24 hour rate:	525.5 + room rate	Lunch:	171.0
		Dinner:	219.0
		Other:	35.0
		Drinks:	45.5
		Hotel to office:	55.0
		Total residual:	525.5

UKRAINE Elsewhere

As for Kyiv

UNITED ARAB EMIRATES		Currency:	AED (unless stated otherwise)
Abu Dhabi			
Over 5 hours:	95.0	Room rate:	650.5
Over 10 hours:	235.0	Breakfast:	83.0
24 hour rate:	362.0 + room rate	Lunch:	79.5
		Dinner:	124.5
		Other:	14.5
		Drinks:	31.0
		Hotel to office:	29.5
		Total residual:	362.0

Worldwide subsistence rates

Effective 1 October 2011

UNITED ARAB EMIRATES

Currency: AED (unless stated otherwise)

Dubai

Over 5 hours:	155.5	Room rate:	917.5
Over 10 hours:	418.0	Breakfast:	122.5
24 hour rate:	594.0 + room rate	Lunch:	135.0
		Dinner:	242.0
		Other:	22.5
		Drinks:	41.0
		Hotel to office:	31.0
		Total residual:	594.0

UNITED ARAB EMIRATES

Elsewhere

Actuals + £4 per day

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Atlanta

Over 5 hours:	29.0	Room rate:	120.0
Over 10 hours:	71.0	Breakfast:	14.5
24 hour rate:	93.5 + room rate	Lunch:	26.0
		Dinner:	39.5
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	8.0
		Total residual:	93.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Atlanta Elsewhere (Florida (excluding Miami), Tennessee, North Carolina, South Carolina, Orlando, Mississippi, Georgia, Alabama)

Over 5 hours:	29.0	Room rate:	actuals
Over 10 hours:	71.0	Breakfast:	14.5
24 hour rate:	93.5 + room rate	Lunch:	26.0
		Dinner:	39.5
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	8.0
		Total residual:	93.5

Worldwide subsistence rates

Effective 1 October 2011

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Boston

Over 5 hours:	30.5	Room rate:	226.0
Over 10 hours:	73.0	Breakfast:	12.5
24 hour rate:	93.0 + room rate	Lunch:	27.5
		Dinner:	39.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	7.5
		Total residual:	93.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Boston Elsewhere (Portland, Vermont, Maine, New Hampshire, Rhode Island and Massachusetts)

Over 5 hours:	20.0	Room rate:	actuals
Over 10 hours:	53.5	Breakfast:	7.0
24 hour rate:	68.0 + room rate	Lunch:	18.0
		Dinner:	32.0
		Other:	0.0
		Drinks:	3.5
		Hotel to office:	7.5
		Total residual:	68.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Chicago

Over 5 hours:	33.0	Room rate:	187.5
Over 10 hours:	79.5	Breakfast:	20.0
24 hour rate:	106.5 + room rate	Lunch:	28.5
		Dinner:	42.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	7.0
		Total residual:	106.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Chicago Elsewhere (Cleveland, Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, Dakota, Wisconsin, Ohio)

Over 5 hours:	33.0	Room rate:	actuals
Over 10 hours:	79.5	Breakfast:	20.0
24 hour rate:	106.5 + room rate	Lunch:	28.5
		Dinner:	42.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	7.0
		Total residual:	106.5

Worldwide subsistence rates

Effective 1 October 2011

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Houston

Over 5 hours:	22.5	Room rate:	107.0
Over 10 hours:	63.0	Breakfast:	13.0
24 hour rate:	83.0 + room rate	Lunch:	19.5
		Dinner:	38.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	83.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Houston Elsewhere (Colorado, Arkansas, Louisiana, New Mexico, Oklahoma, Texas, Dallas, New Orleans)

Over 5 hours:	22.5	Room rate:	actuals
Over 10 hours:	63.0	Breakfast:	13.0
24 hour rate:	83.0 + room rate	Lunch:	19.5
		Dinner:	38.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	83.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Los Angeles

Over 5 hours:	26.5	Room rate:	182.5
Over 10 hours:	68.0	Breakfast:	11.5
24 hour rate:	87.5 + room rate	Lunch:	23.0
		Dinner:	38.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	8.0
		Total residual:	87.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Los Angeles Elsewhere (Guam, Arizona, Hawaii, Utah, Clark County, California and counties (Imperial, Kern, Orange, Riverside - San Bernardino, San Diego, San Luis, Obispo, Santa Barbara, Ventura))

Over 5 hours:	26.5	Room rate:	actuals
Over 10 hours:	68.0	Breakfast:	11.5
24 hour rate:	87.5 + room rate	Lunch:	23.0
		Dinner:	38.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	8.0
		Total residual:	87.5

Worldwide subsistence rates

Effective 1 October 2011

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Miami

Over 5 hours:	26.0	Room rate:	209.5
Over 10 hours:	71.0	Breakfast:	14.0
24 hour rate:	93.0 + room rate	Lunch:	23.0
		Dinner:	42.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	8.0
		Total residual:	93.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

New York

Over 5 hours:	29.0	Room rate:	204.0
Over 10 hours:	72.5	Breakfast:	17.0
24 hour rate:	97.5 + room rate	Lunch:	25.5
		Dinner:	40.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	8.0
		Total residual:	97.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

New York Elsewhere (New York State, New Jersey, Connecticut, Pennsylvania, Puerto Rico)

Over 5 hours:	29.0	Room rate:	actuals
Over 10 hours:	72.5	Breakfast:	17.0
24 hour rate:	97.5 + room rate	Lunch:	25.5
		Dinner:	40.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	8.0
		Total residual:	97.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

San Francisco

Over 5 hours:	19.5	Room rate:	180.0
Over 10 hours:	67.5	Breakfast:	19.5
24 hour rate:	94.5 + room rate	Lunch:	15.5
		Dinner:	44.0
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	7.5
		Total residual:	94.5

Worldwide subsistence rates

Effective 1 October 2011

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

San Francisco Elsewhere (Alaska, California (and Counties), Idaho, Montana, Oregon, Nevada (excluding Clark County), Washington State, Wyoming)

Over 5 hours:	19.5	Room rate:	actuals
Over 10 hours:	67.5	Breakfast:	19.5
24 hour rate:	94.5 + room rate	Lunch:	15.5
		Dinner:	44.0
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	7.5
		Total residual:	94.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Seattle

Over 5 hours:	23.5	Room rate:	174.0
Over 10 hours:	59.0	Breakfast:	12.0
24 hour rate:	77.5 + room rate	Lunch:	20.5
		Dinner:	33.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	6.5
		Total residual:	77.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Washington

Over 5 hours:	28.5	Room rate:	167.5
Over 10 hours:	66.5	Breakfast:	13.0
24 hour rate:	86.5 + room rate	Lunch:	25.5
		Dinner:	35.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	7.0
		Total residual:	86.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Washington Elsewhere (Delaware, Kentucky, Maryland, Virginia, West Virginia, Washington DC)

Over 5 hours:	28.5	Room rate:	actuals
Over 10 hours:	66.5	Breakfast:	13.0
24 hour rate:	86.5 + room rate	Lunch:	25.5
		Dinner:	35.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	7.0
		Total residual:	86.5

Worldwide subsistence rates

Effective 1 October 2011

URUGUAY		Currency:	USD (unless stated otherwise)
Montevideo			
Over 5 hours:	43.5	Room rate:	136.0
Over 10 hours:	105.0	Breakfast:	0 (included in room rate)
24 hour rate:	113.5 + room rate	Lunch:	38.0
		Dinner:	56.5
		Other:	0.0
		Drinks:	10.5
		Hotel to office:	8.5
		Total residual:	113.5

URUGUAY Elsewhere

Actuals + £4 per day

UZBEKISTAN		Currency:	USD (unless stated otherwise)
Tashkent			
Over 5 hours:	30.5	Room rate:	95.0
Over 10 hours:	69.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	26.0
		Dinner:	34.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	75.5

UZBEKISTAN Elsewhere

Actuals + £4 per day

VANUATU		Currency:	VUV (unless stated otherwise)
Port Vila			
Over 5 hours:	4,407.0	Room rate:	15,407.5
Over 10 hours:	10,662.5	Breakfast:	1,541.0
24 hour rate:	13,653.0 + room rate	Lunch:	4,098.5
		Dinner:	5,947.5
		Other:	719.0
		Drinks:	616.5
		Hotel to office:	730.5
		Total residual:	13,653.0

VANUATU Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

VENEZUELA		Currency:	VEF (unless stated otherwise)
Caracas			
Over 5 hours:	194.5	Room rate:	1,436.5
Over 10 hours:	445.5	Breakfast:	0 (included in room rate)
24 hour rate:	502.5 + room rate	Lunch:	178.5
		Dinner:	235.5
		Other:	35.5
		Drinks:	31.5
		Hotel to office:	21.5
		Total residual:	502.5

VENEZUELA		Currency:	VEF (unless stated otherwise)
Valencia			
Over 5 hours:	170.5	Room rate:	719.0
Over 10 hours:	408.0	Breakfast:	115.0
24 hour rate:	579.5 + room rate	Lunch:	155.0
		Dinner:	222.0
		Other:	29.0
		Drinks:	31.0
		Hotel to office:	27.5
		Total residual:	579.5

VENEZUELA		Currency:	VEF (unless stated otherwise)
Elsewhere			
Over 5 hours:	145.5	Room rate:	942.5
Over 10 hours:	429.0	Breakfast:	137.0
24 hour rate:	611.0 + room rate	Lunch:	133.5
		Dinner:	272.0
		Other:	23.5
		Drinks:	23.5
		Hotel to office:	21.5
		Total residual:	611.0

VIETNAM		Currency:	USD (unless stated otherwise)
Hanoi			
Over 5 hours:	17.0	Room rate:	146.0
Over 10 hours:	70.0	Breakfast:	0 (included in room rate)
24 hour rate:	81.0 + room rate	Lunch:	12.0
		Dinner:	48.0
		Other:	4.0
		Drinks:	10.0
		Hotel to office:	7.0
		Total residual:	81.0

Worldwide subsistence rates

Effective 1 October 2011

VIETNAM

Currency: USD (unless stated otherwise)

Ho Chi Minh City

Over 5 hours:	39.5	Room rate:	126.5
Over 10 hours:	83.5	Breakfast:	0 (included in room rate)
24 hour rate:	92.0 + room rate	Lunch:	35.5
		Dinner:	40.5
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	92.0

VIETNAM

Elsewhere

Actuals + £4 per day

YEMEN

Currency: USD (unless stated otherwise)

Sana'a

Over 5 hours:	21.5	Room rate:	151.5
Over 10 hours:	50.5	Breakfast:	0 (included in room rate)
24 hour rate:	62.0 + room rate	Lunch:	19.0
		Dinner:	27.0
		Other:	3.0
		Drinks:	4.5
		Hotel to office:	8.5
		Total residual:	62.0

YEMEN

Elsewhere

Actuals + £4 per day

ZAMBIA

Currency: ZMK (unless stated otherwise)

Lusaka

Over 5 hours:	117,932.5	Room rate:	759,777.0
Over 10 hours:	262,338.5	Breakfast:	0 (included in room rate)
24 hour rate:	313,483.0 + room rate	Lunch:	103,491.5
		Dinner:	129,965.5
		Other:	14,441.0
		Drinks:	28,881.5
		Hotel to office:	36,703.5
		Total residual:	313,483.0

ZAMBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2011

ZIMBABWE

Currency: USD (unless stated otherwise)

Harare

Over 5 hours:	30.0	Room rate:	177.0
Over 10 hours:	65.0	Breakfast:	16.0
24 hour rate:	87.5 + room rate	Lunch:	26.5
		Dinner:	32.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	87.5

ZIMBABWE

Elsewhere

Actuals + £4 per day
