

Worldwide subsistence rates

Effective 1 October 2012

AFGHANISTAN

Currency: USD (unless stated otherwise)

Kabul

Over 5 hours:	19.0	Room rate:	70.5
Over 10 hours:	40.0	Breakfast:	0 (included in room rate)
24 hour rate:	51.0 + room rate	Lunch:	15.5
		Dinner:	18.0
		Other:	2.5
		Drinks:	6.5
		Hotel to office:	8.5
		Total residual:	51.0

AFGHANISTAN

Elsewhere

Actuals + £4 per day

ALBANIA

Currency: ALL (unless stated otherwise)

Tirana

Over 5 hours:	3,016.0	Room rate:	EUR 118.0
Over 10 hours:	7,205.5	Breakfast:	0 (included in room rate)
24 hour rate:	8,527.5 + room rate	Lunch:	2,796.5
		Dinner:	3,970.0
		Other:	548.5
		Drinks:	439.0
		Hotel to office:	773.5
		Total residual:	8,527.5

ALBANIA

Elsewhere

Actuals + £4 per day

ALGERIA

Currency: DZD (unless stated otherwise)

Algiers

Over 5 hours:	2,456.5	Room rate:	21,745.0
Over 10 hours:	7,009.5	Breakfast:	1,677.5
24 hour rate:	9,274.0 + room rate	Lunch:	2,216.5
		Dinner:	4,313.5
		Other:	0.0
		Drinks:	479.5
		Hotel to office:	587.0
		Total residual:	9,274.0

ALGERIA

Elsewhere

Actuals + £4 per day

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ANGOLA		Currency:	AOA (unless stated otherwise)
Luanda			
Over 5 hours:	5,450.5	Room rate:	USD 405.0
Over 10 hours:	14,522.0	Breakfast:	0 (included in room rate)
24 hour rate:	16,024.5 + room rate	Lunch:	4,768.0
		Dinner:	8,389.5
		Other:	798.5
		Drinks:	1,364.5
		Hotel to office:	704.0
		Total residual:	16,024.5

ANGOLA
Elsewhere

As for Luanda

ANGUILLA		Currency:	USD (unless stated otherwise)
Anguilla			
Over 5 hours:	37.5	Room rate:	228.5
Over 10 hours:	118.5	Breakfast:	15.0
24 hour rate:	146.5 + room rate	Lunch:	30.0
		Dinner:	73.5
		Other:	4.0
		Drinks:	15.0
		Hotel to office:	9.0
		Total residual:	146.5

ANGUILLA
Elsewhere

Actuals + £4 per day

ANTIGUA AND BARBUDA		Currency:	XCD (unless stated otherwise)
St John's			
Over 5 hours:	111.5	Room rate:	USD 194.0
Over 10 hours:	310.5	Breakfast:	51.0
24 hour rate:	384.5 + room rate	Lunch:	100.5
		Dinner:	188.5
		Other:	0.0
		Drinks:	21.5
		Hotel to office:	23.0
		Total residual:	384.5

ANTIGUA AND BARBUDA
Elsewhere

Actuals + £4 per day

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ARGENTINA Buenos Aires

Currency: ARS (unless stated otherwise)

Over 5 hours: 110.0
Over 10 hours: 259.5
24 hour rate: 293.0 + room rate

Room rate: USD 209.0
Breakfast: 0 (included in room rate)
Lunch: 98.5
Dinner: 138.5
Other: 0.0
Drinks: 22.5
Hotel to office: 33.5
Total residual: 293.0

ARGENTINA Elsewhere

Actuals + £4 per day

ARMENIA Yerevan

Currency: AMD (unless stated otherwise)

Over 5 hours: 10,854.5
Over 10 hours: 25,513.5
24 hour rate: 30,030.5 + room rate

Room rate: 68,616.0
Breakfast: 0 (included in room rate)
Lunch: 9,606.5
Dinner: 13,411.5
Other: 1,497.5
Drinks: 2,495.5
Hotel to office: 3,019.5
Total residual: 30,030.5

ARMENIA Elsewhere

Actuals + £4 per day

ASCENSION ISLAND Ascension Island

Actuals + £4 per day

AUSTRALIA Adelaide

Currency: AUD (unless stated otherwise)

Over 5 hours: 54.0
Over 10 hours: 126.0
24 hour rate: 166.5 + room rate

Room rate: 248.5
Breakfast: 31.5
Lunch: 48.5
Dinner: 66.5
Other: 0.0
Drinks: 11.0
Hotel to office: 9.0
Total residual: 166.5

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AUSTRALIA		Currency:	AUD (unless stated otherwise)
Brisbane			
Over 5 hours:	47.0	Room rate:	275.5
Over 10 hours:	121.5	Breakfast:	17.5
24 hour rate:	148.0 + room rate	Lunch:	41.5
		Dinner:	69.5
		Other:	0.0
		Drinks:	10.5
		Hotel to office:	9.0
		Total residual:	148.0

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Canberra			
Over 5 hours:	51.5	Room rate:	226.0
Over 10 hours:	125.5	Breakfast:	21.0
24 hour rate:	156.0 + room rate	Lunch:	47.0
		Dinner:	69.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.5
		Total residual:	156.0

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Darwin			
Over 5 hours:	43.0	Room rate:	218.0
Over 10 hours:	112.0	Breakfast:	28.5
24 hour rate:	149.5 + room rate	Lunch:	38.5
		Dinner:	64.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.0
		Total residual:	149.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Hobart			
Over 5 hours:	50.5	Room rate:	238.0
Over 10 hours:	129.0	Breakfast:	24.5
24 hour rate:	162.5 + room rate	Lunch:	46.0
		Dinner:	74.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.0
		Total residual:	162.5

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AUSTRALIA

Currency: AUD (unless stated otherwise)

Melbourne

Over 5 hours:	73.0	Room rate:	248.5
Over 10 hours:	171.0	Breakfast:	43.5
24 hour rate:	223.5 + room rate	Lunch:	67.0
		Dinner:	92.0
		Other:	0.0
		Drinks:	12.0
		Hotel to office:	9.0
		Total residual:	223.5

AUSTRALIA

Currency: AUD (unless stated otherwise)

Perth

Over 5 hours:	45.5	Room rate:	232.5
Over 10 hours:	133.5	Breakfast:	38.0
24 hour rate:	180.5 + room rate	Lunch:	40.5
		Dinner:	83.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	9.0
		Total residual:	180.5

AUSTRALIA

Currency: AUD (unless stated otherwise)

Sydney

Over 5 hours:	54.5	Room rate:	215.0
Over 10 hours:	140.0	Breakfast:	36.0
24 hour rate:	185.0 + room rate	Lunch:	49.0
		Dinner:	80.0
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	9.0
		Total residual:	185.0

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:	32.0	Room rate:	118.5
Over 10 hours:	80.5	Breakfast:	0 (included in room rate)
24 hour rate:	86.0 + room rate	Lunch:	27.5
		Dinner:	44.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	5.5
		Total residual:	86.0

Worldwide subsistence rates

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AUSTRIA

Elsewhere

Actuals + £4 per day

AZERBAIJAN

Baku

Currency: AZN (unless stated otherwise)

Over 5 hours: 30.0
Over 10 hours: 69.0
24 hour rate: 83.5 + room rate

Room rate: 188.5
Breakfast: 0 (included in room rate)
Lunch: 24.0
Dinner: 33.0
Other: 6.0
Drinks: 12.0
Hotel to office: 8.5
Total residual: 83.5

AZERBAIJAN

Elsewhere

Actuals + £4 per day

BAHAMAS

Nassau and Elsewhere

Actuals + £4 per day

BAHRAIN

Bahrain

Currency: BHD (unless stated otherwise)

Over 5 hours: 16.0
Over 10 hours: 38.5
24 hour rate: 53.5 + room rate

Room rate: 109.5
Breakfast: 12.5
Lunch: 14.0
Dinner: 20.5
Other: 0.0
Drinks: 4.0
Hotel to office: 2.5
Total residual: 53.5

BAHRAIN

Elsewhere

Actuals + £4 per day

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BANGLADESH

Currency: BDT (unless stated otherwise)

Dhaka

Over 5 hours: 978.0
Over 10 hours: 2,559.5
24 hour rate: 3,243.0 + room rate

Room rate: USD 135.0
Breakfast: 0 (included in room rate)
Lunch: 837.0
Dinner: 1,440.5
Other: 0.0
Drinks: 282.0
Hotel to office: 683.5
Total residual: 3,243.0

BANGLADESH

Elsewhere

Actuals + £4 per day

BARBADOS

Currency: BBD (unless stated otherwise)

Bridgetown

Over 5 hours: 57.0
Over 10 hours: 175.0
24 hour rate: 195.0 + room rate

Room rate: USD 165.5
Breakfast: 0 (included in room rate)
Lunch: 50.5
Dinner: 112.0
Other: 0.0
Drinks: 12.5
Hotel to office: 20.0
Total residual: 195.0

BARBADOS

Elsewhere

Actuals + £4 per day

BELARUS

Currency: USD (unless stated otherwise)

Minsk

Over 5 hours: 23.0
Over 10 hours: 61.0
24 hour rate: 77.5 + room rate

Room rate: 155.5
Breakfast: 0 (included in room rate)
Lunch: 20.5
Dinner: 35.5
Other: 7.5
Drinks: 5.0
Hotel to office: 9.0
Total residual: 77.5

BELARUS

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

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BELGIUM		Currency:	EUR (unless stated otherwise)
Brussels			
Over 5 hours:	26.5	Room rate:	162.5
Over 10 hours:	70.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.0 + room rate	Lunch:	22.5
		Dinner:	39.5
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	5.0
		Total residual:	75.0

BELGIUM **Elsewhere**

80% of Brussels rate plus Hotel to Office EUR 5

BELIZE		Currency:	BZD (unless stated otherwise)
Belize City			
Over 5 hours:	41.0	Room rate:	USD 136.5
Over 10 hours:	123.5	Breakfast:	24.5
24 hour rate:	165.0 + room rate	Lunch:	37.0
		Dinner:	79.0
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	17.0
		Total residual:	165.0

BELIZE		Currency:	BZD (unless stated otherwise)
Belmopan			
Over 5 hours:	20.0	Room rate:	148.5
Over 10 hours:	53.5	Breakfast:	13.0
24 hour rate:	83.5 + room rate	Lunch:	18.5
		Dinner:	32.5
		Other:	0.0
		Drinks:	2.5
		Hotel to office:	17.0
		Total residual:	83.5

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:	40.0	Room rate:	342.5
Over 10 hours:	108.0	Breakfast:	0 (included in room rate)
24 hour rate:	116.5 + room rate	Lunch:	33.5
		Dinner:	62.0
		Other:	0.0
		Drinks:	12.5
		Hotel to office:	8.5
		Total residual:	116.5

BERMUDA
Elsewhere

Actuals + £4 per day

BOLIVIA		Currency:	BOB (unless stated otherwise)
La Paz			
Over 5 hours:	95.0	Room rate:	797.5
Over 10 hours:	232.5	Breakfast:	0 (included in room rate)
24 hour rate:	319.0 + room rate	Lunch:	83.0
		Dinner:	126.0
		Other:	21.0
		Drinks:	23.5
		Hotel to office:	65.5
		Total residual:	319.0

BOLIVIA		Currency:	BOB (unless stated otherwise)
Cochabamba			
Over 5 hours:	69.0	Room rate:	USD 54.0
Over 10 hours:	170.5	Breakfast:	0 (included in room rate)
24 hour rate:	244.5 + room rate	Lunch:	63.0
		Dinner:	95.5
		Other:	8.5
		Drinks:	12.0
		Hotel to office:	65.5
		Total residual:	244.5

BOLIVIA		Currency:	USD (unless stated otherwise)
Santa Cruz			
Over 5 hours:	14.5	Room rate:	93.0
Over 10 hours:	38.0	Breakfast:	0 (included in room rate)
24 hour rate:	50.5 + room rate	Lunch:	12.5
		Dinner:	21.5
		Other:	3.5
		Drinks:	4.0
		Hotel to office:	9.0
		Total residual:	50.5

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BOLIVIA

Elsewhere

65% of La Paz rate plus Hotel to Office BOB 65.5

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Sarajevo

Over 5 hours:	28.5	Room rate:	176.5
Over 10 hours:	66.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	25.0
		Dinner:	34.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	9.5
		Total residual:	75.5

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Elsewhere

Over 5 hours:	22.0	Room rate:	actuals
Over 10 hours:	53.5	Breakfast:	0 (included in room rate)
24 hour rate:	63.0 + room rate	Lunch:	19.5
		Dinner:	29.5
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	9.5
		Total residual:	63.0

BOTSWANA

Currency: BWP (unless stated otherwise)

Gaborone

Over 5 hours:	190.5	Room rate:	759.5
Over 10 hours:	448.5	Breakfast:	0 (included in room rate)
24 hour rate:	509.0 + room rate	Lunch:	175.0
		Dinner:	243.0
		Other:	0.0
		Drinks:	30.5
		Hotel to office:	60.5
		Total residual:	509.0

BOTSWANA

Elsewhere

Actuals + £4 per day

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BRAZIL		Currency:	BRL (unless stated otherwise)
Brasilia			
Over 5 hours:	54.5	Room rate:	391.0
Over 10 hours:	137.5	Breakfast:	0 (included in room rate)
24 hour rate:	157.5 + room rate	Lunch:	49.0
		Dinner:	78.0
		Other:	4.0
		Drinks:	10.5
		Hotel to office:	16.0
		Total residual:	157.5

BRAZIL		Currency:	BRL (unless stated otherwise)
Rio de Janeiro			
Over 5 hours:	90.5	Room rate:	531.5
Over 10 hours:	214.5	Breakfast:	0 (included in room rate)
24 hour rate:	237.0 + room rate	Lunch:	82.0
		Dinner:	115.5
		Other:	6.5
		Drinks:	17.0
		Hotel to office:	16.0
		Total residual:	237.0

BRAZIL		Currency:	BRL (unless stated otherwise)
Sao Paulo			
Over 5 hours:	90.0	Room rate:	400.5
Over 10 hours:	240.0	Breakfast:	0 (included in room rate)
24 hour rate:	265.0 + room rate	Lunch:	84.5
		Dinner:	145.0
		Other:	6.5
		Drinks:	10.5
		Hotel to office:	18.5
		Total residual:	265.0

BRAZIL Elsewhere

Actuals + £4 per day

BRITISH VIRGIN ISLANDS		Currency:	USD (unless stated otherwise)
Tortola			
Over 5 hours:	27.5	Room rate:	154.0
Over 10 hours:	78.0	Breakfast:	15.0
24 hour rate:	102.0 + room rate	Lunch:	25.5
		Dinner:	48.5
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	9.0
		Total residual:	102.0

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:	41.5	Room rate:	EUR 150.5
Over 10 hours:	96.5	Breakfast:	0 (included in room rate)
24 hour rate:	106.5 + room rate	Lunch:	37.0
		Dinner:	50.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	10.0
		Total residual:	106.5

BULGARIA

Currency: BGN (unless stated otherwise)

Elsewhere

Over 5 hours:	17.0	Room rate:	actuals
Over 10 hours:	41.0	Breakfast:	7.5
24 hour rate:	62.0 + room rate	Lunch:	14.5
		Dinner:	22.0
		Other:	3.5
		Drinks:	4.5
		Hotel to office:	10.0
		Total residual:	62.0

BURKINA FASO

Ouagadougou and Elsewhere

Actuals + £4 per day

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BURUNDI		Currency:	BIF (unless stated otherwise)
Bujumbura			
Over 5 hours:	21,744.0	Room rate:	USD 108.0
Over 10 hours:	58,918.5	Breakfast:	0 (included in room rate)
24 hour rate:	73,261.5 + room rate	Lunch:	19,639.5
		Dinner:	35,070.5
		Other:	3,507.5
		Drinks:	4,208.5
		Hotel to office:	10,835.5
		Total residual:	73,261.5

BURUNDI
Elsewhere

Actuals + £4 per day

CAMBODIA		Currency:	USD (unless stated otherwise)
Phnom Penh			
Over 5 hours:	30.0	Room rate:	99.0
Over 10 hours:	71.0	Breakfast:	0 (included in room rate)
24 hour rate:	83.5 + room rate	Lunch:	26.0
		Dinner:	37.0
		Other:	6.0
		Drinks:	8.0
		Hotel to office:	6.5
		Total residual:	83.5

CAMBODIA
Elsewhere

Actuals + £4 per day

CAMEROON		Currency:	XAF (unless stated otherwise)
Douala			
Over 5 hours:	18,562.5	Room rate:	85,877.5
Over 10 hours:	49,542.0	Breakfast:	11,649.5
24 hour rate:	67,453.5 + room rate	Lunch:	16,130.0
		Dinner:	28,547.0
		Other:	2,684.0
		Drinks:	4,865.0
		Hotel to office:	3,578.0
		Total residual:	67,453.5

Worldwide subsistence rates

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CAMEROON

Currency: XAF (unless stated otherwise)

Yaounde

Over 5 hours:	16,092.0	Room rate:	97,288.5
Over 10 hours:	37,454.0	Breakfast:	11,271.5
24 hour rate:	54,450.5 + room rate	Lunch:	14,159.5
		Dinner:	19,430.0
		Other:	2,147.0
		Drinks:	3,864.5
		Hotel to office:	3,578.0
		Total residual:	54,450.5

CAMEROON

Elsewhere

Actuals + £4 per day

CANADA

Currency: CAD (unless stated otherwise)

Calgary, Alberta

Over 5 hours:	60.0	Room rate:	152.0
Over 10 hours:	138.0	Breakfast:	26.5
24 hour rate:	174.5 + room rate	Lunch:	55.0
		Dinner:	73.5
		Other:	0.0
		Drinks:	9.5
		Hotel to office:	10.0
		Total residual:	174.5

CANADA

Currency: CAD (unless stated otherwise)

Edmonton, Alberta

Over 5 hours:	28.0	Room rate:	129.5
Over 10 hours:	71.0	Breakfast:	16.0
24 hour rate:	97.0 + room rate	Lunch:	24.5
		Dinner:	40.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	10.0
		Total residual:	97.0

CANADA

Currency: CAD (unless stated otherwise)

Halifax, Nova Scotia

Over 5 hours:	36.0	Room rate:	171.0
Over 10 hours:	96.0	Breakfast:	16.0
24 hour rate:	120.5 + room rate	Lunch:	32.0
		Dinner:	56.5
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	120.5

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CANADA		Currency:	CAD (unless stated otherwise)
Montreal, Quebec			
Over 5 hours:	46.0	Room rate:	218.0
Over 10 hours:	116.5	Breakfast:	26.5
24 hour rate:	153.0 + room rate	Lunch:	41.0
		Dinner:	65.5
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	153.0

CANADA		Currency:	CAD (unless stated otherwise)
Ottawa, Ontario			
Over 5 hours:	46.0	Room rate:	206.5
Over 10 hours:	121.0	Breakfast:	23.0
24 hour rate:	152.5 + room rate	Lunch:	41.5
		Dinner:	71.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	8.5
		Total residual:	152.5

CANADA		Currency:	CAD (unless stated otherwise)
Quebec City, Quebec			
Over 5 hours:	52.5	Room rate:	248.5
Over 10 hours:	124.5	Breakfast:	26.5
24 hour rate:	161.0 + room rate	Lunch:	47.5
		Dinner:	67.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	161.0

CANADA		Currency:	CAD (unless stated otherwise)
Regina, Saskatchewan			
Over 5 hours:	38.5	Room rate:	155.5
Over 10 hours:	96.0	Breakfast:	0 (included in room rate)
24 hour rate:	104.5 + room rate	Lunch:	34.5
		Dinner:	53.5
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	8.5
		Total residual:	104.5

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CANADA

Currency: CAD (unless stated otherwise)

Saskatoon, Saskatchewan

Over 5 hours:	35.0	Room rate:	220.0
Over 10 hours:	87.5	Breakfast:	18.0
24 hour rate:	114.0 + room rate	Lunch:	32.0
		Dinner:	49.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	8.5
		Total residual:	114.0

CANADA

Currency: CAD (unless stated otherwise)

St John's, New Foundland

Over 5 hours:	46.5	Room rate:	181.5
Over 10 hours:	114.0	Breakfast:	22.5
24 hour rate:	145.0 + room rate	Lunch:	42.0
		Dinner:	63.5
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	8.5
		Total residual:	145.0

CANADA

Currency: CAD (unless stated otherwise)

Toronto, Ontario

Over 5 hours:	45.0	Room rate:	176.5
Over 10 hours:	115.5	Breakfast:	23.5
24 hour rate:	148.5 + room rate	Lunch:	40.5
		Dinner:	66.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	9.5
		Total residual:	148.5

CANADA

Currency: CAD (unless stated otherwise)

Vancouver, British Columbia

Over 5 hours:	37.5	Room rate:	218.5
Over 10 hours:	82.5	Breakfast:	19.5
24 hour rate:	112.0 + room rate	Lunch:	32.5
		Dinner:	40.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	112.0

Worldwide subsistence rates

Effective 1 October 2012

CANADA		Currency:	CAD (unless stated otherwise)
Victoria, British Columbia			
Over 5 hours:	38.0	Room rate:	190.5
Over 10 hours:	91.0	Breakfast:	21.5
24 hour rate:	122.5 + room rate	Lunch:	34.5
		Dinner:	49.5
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	10.0
		Total residual:	122.5

CANADA		Currency:	CAD (unless stated otherwise)
Winnipeg, Manitoba			
Over 5 hours:	48.5	Room rate:	186.5
Over 10 hours:	120.5	Breakfast:	27.0
24 hour rate:	156.0 + room rate	Lunch:	44.0
		Dinner:	68.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	8.5
		Total residual:	156.0

CANADA		Currency:	CAD (unless stated otherwise)
Yellowknife, NW Territories			
Over 5 hours:	33.5	Room rate:	145.0
Over 10 hours:	83.5	Breakfast:	13.5
24 hour rate:	105.5 + room rate	Lunch:	30.0
		Dinner:	47.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	8.5
		Total residual:	105.5

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 2012

CAYMAN ISLANDS

Currency: KYD (unless stated otherwise)

Grand Cayman

Over 5 hours:	32.5	Room rate:	USD 205.0
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:	15,825.5	Room rate:	USD 151.5
Over 10 hours:	39,401.0	Breakfast:	0 (included in room rate)
24 hour rate:	43,304.5 + room rate	Lunch:	14,318.0
		Dinner:	22,068.5
		Other:	0.0
		Drinks:	3,014.5
		Hotel to office:	3,903.5
		Total residual:	43,304.5

CHILE

Elsewhere

As for Santiago

CHINA

Currency: CNY (unless stated otherwise)

Beijing

Over 5 hours:	222.0	Room rate:	1,286.0
Over 10 hours:	538.5	Breakfast:	0 (included in room rate)
24 hour rate:	579.0 + room rate	Lunch:	196.0
		Dinner:	291.0
		Other:	0.0
		Drinks:	51.5
		Hotel to office:	40.5
		Total residual:	579.0

Worldwide subsistence rates

Effective 1 October 2012

CHINA		Currency:	CNY (unless stated otherwise)
Chongqing			
Over 5 hours:	222.0	Room rate:	557.0
Over 10 hours:	538.5	Breakfast:	0 (included in room rate)
24 hour rate:	579.0 + room rate	Lunch:	196.0
		Dinner:	291.0
		Other:	0.0
		Drinks:	51.5
		Hotel to office:	40.5
		Total residual:	579.0

CHINA		Currency:	CNY (unless stated otherwise)
Guangzhou			
Over 5 hours:	222.0	Room rate:	783.0
Over 10 hours:	538.5	Breakfast:	0 (included in room rate)
24 hour rate:	579.0 + room rate	Lunch:	196.0
		Dinner:	291.0
		Other:	0.0
		Drinks:	51.5
		Hotel to office:	40.5
		Total residual:	579.0

CHINA		Currency:	CNY (unless stated otherwise)
Shanghai			
Over 5 hours:	222.0	Room rate:	1,270.5
Over 10 hours:	538.5	Breakfast:	0 (included in room rate)
24 hour rate:	579.0 + room rate	Lunch:	196.0
		Dinner:	291.0
		Other:	0.0
		Drinks:	51.5
		Hotel to office:	40.5
		Total residual:	579.0

CHINA
Elsewhere
80% of Beijing rate plus Hotel to Office CNY 40.5

COLOMBIA		Currency:	COP (unless stated otherwise)
Bogota			
Over 5 hours:	47,701.0	Room rate:	394,651.5
Over 10 hours:	113,195.0	Breakfast:	0 (included in room rate)
24 hour rate:	134,077.5 + room rate	Lunch:	43,594.5
		Dinner:	61,388.0
		Other:	5,270.0
		Drinks:	8,212.5
		Hotel to office:	15,612.5
		Total residual:	134,077.5

Worldwide subsistence rates

Effective 1 October 2012

COLOMBIA		Currency:	COP (unless stated otherwise)
Cali			
Over 5 hours:	52,696.5	Room rate:	276,136.5
Over 10 hours:	134,136.5	Breakfast:	0 (included in room rate)
24 hour rate:	154,135.0 + room rate	Lunch:	49,274.5
		Dinner:	78,018.0
		Other:	4,791.0
		Drinks:	6,844.0
		Hotel to office:	15,207.5
		Total residual:	154,135.0

COLOMBIA		Currency:	COP (unless stated otherwise)
Cartagena			
Over 5 hours:	66,916.5	Room rate:	572,478.0
Over 10 hours:	174,460.0	Breakfast:	0 (included in room rate)
24 hour rate:	197,242.5 + room rate	Lunch:	60,941.5
		Dinner:	101,569.0
		Other:	7,170.0
		Drinks:	11,949.5
		Hotel to office:	15,612.5
		Total residual:	197,242.5

COLOMBIA		Currency:	COP (unless stated otherwise)
Medellin			
Over 5 hours:	41,942.5	Room rate:	268,315.5
Over 10 hours:	105,513.0	Breakfast:	0 (included in room rate)
24 hour rate:	126,981.0 + room rate	Lunch:	39,672.0
		Dinner:	61,300.0
		Other:	5,855.5
		Drinks:	4,541.0
		Hotel to office:	15,612.5
		Total residual:	126,981.0

COLOMBIA **Elsewhere**

75% of Bogota, Cali, Cartagena, Medellin rate plus Hotel to Office COP 15612.5

CONGO, DEMOCRATIC REPUBLIC		Currency:	USD (unless stated otherwise)
Kinshasa			
Over 5 hours:	35.0	Room rate:	202.5
Over 10 hours:	87.0	Breakfast:	0 (included in room rate)
24 hour rate:	104.0 + room rate	Lunch:	30.5
		Dinner:	47.5
		Other:	8.0
		Drinks:	9.0
		Hotel to office:	9.0
		Total residual:	104.0

Worldwide subsistence rates

Effective 1 October 2012

CONGO, DEMOCRATIC REPUBLIC

Elsewhere

Actuals + £4 per day

COOK ISLANDS

Currency: NZD (unless stated otherwise)

Rarotonga

Over 5 hours: 44.5
Over 10 hours: 115.5
24 hour rate: 131.5 + room rate

Room rate: 422.5
Breakfast: 0 (included in room rate)
Lunch: 39.5
Dinner: 66.0
Other: 5.0
Drinks: 10.0
Hotel to office: 11.0
Total residual: 131.5

COSTA RICA

Currency: USD (unless stated otherwise)

San Jose

Over 5 hours: 30.0
Over 10 hours: 72.0
24 hour rate: 86.5 + room rate

Room rate: 145.5
Breakfast: 0 (included in room rate)
Lunch: 27.0
Dinner: 39.0
Other: 5.5
Drinks: 6.0
Hotel to office: 9.0
Total residual: 86.5

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: 233.0
Over 10 hours: 497.5
24 hour rate: 534.0 + room rate

Room rate: EUR 279.5
Breakfast: 0 (included in room rate)
Lunch: 218.0
Dinner: 249.5
Other: 0.0
Drinks: 30.0
Hotel to office: 36.5
Total residual: 534.0

Worldwide subsistence rates

Effective 1 October 2012

CROATIA

Currency: HRK (unless stated otherwise)

Split

Over 5 hours:	134.5	Room rate:	EUR 124.0
Over 10 hours:	322.0	Breakfast:	0 (included in room rate)
24 hour rate:	358.5 + room rate	Lunch:	117.5
		Dinner:	170.5
		Other:	0.0
		Drinks:	34.0
		Hotel to office:	36.5
		Total residual:	358.5

CROATIA

Currency: HRK (unless stated otherwise)

Zagreb

Over 5 hours:	165.5	Room rate:	984.5
Over 10 hours:	390.5	Breakfast:	0 (included in room rate)
24 hour rate:	427.0 + room rate	Lunch:	146.0
		Dinner:	206.0
		Other:	0.0
		Drinks:	38.5
		Hotel to office:	36.5
		Total residual:	427.0

CROATIA

Elsewhere

Actuals + £4 per day

CUBA

Currency: CUC (unless stated otherwise)

Havana

Over 5 hours:	17.5	Room rate:	USD 129.5
Over 10 hours:	53.5	Breakfast:	0 (included in room rate)
24 hour rate:	63.0 + room rate	Lunch:	15.0
		Dinner:	34.0
		Other:	2.5
		Drinks:	4.5
		Hotel to office:	7.0
		Total residual:	63.0

CUBA

Elsewhere

As for Havana

Worldwide subsistence rates

Effective 1 October 2012

CYPRUS

Currency: EUR (unless stated otherwise)

Nicosia

Over 5 hours:	36.5	Room rate:	107.0
Over 10 hours:	87.0	Breakfast:	0 (included in room rate)
24 hour rate:	93.0 + room rate	Lunch:	31.0
		Dinner:	45.5
		Other:	0.0
		Drinks:	10.5
		Hotel to office:	6.0
		Total residual:	93.0

CYPRUS

Elsewhere

75% of Nicosia rate plus Hotel to Office EUR 6

CZECH REPUBLIC

Currency: CZK (unless stated otherwise)

Prague

Over 5 hours:	447.0	Room rate:	EUR 123.0
Over 10 hours:	1,133.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,273.5 + room rate	Lunch:	383.0
		Dinner:	622.0
		Other:	0.0
		Drinks:	128.0
		Hotel to office:	140.5
		Total residual:	1,273.5

CZECH REPUBLIC

Elsewhere

75% of Prague rate plus Hotel to Office CZK 140.5

DENMARK

Currency: DKK (unless stated otherwise)

Copenhagen

Over 5 hours:	232.5	Room rate:	1,185.0
Over 10 hours:	674.5	Breakfast:	162.0
24 hour rate:	884.5 + room rate	Lunch:	210.5
		Dinner:	420.5
		Other:	0.0
		Drinks:	43.5
		Hotel to office:	48.0
		Total residual:	884.5

DENMARK

Elsewhere

As for Copenhagen

Worldwide subsistence rates

Effective 1 October 2012

DJIBOUTI

Currency: DJF (unless stated otherwise)

Djibouti

Over 5 hours:	4,030.5	Room rate:	33,583.5
Over 10 hours:	9,628.0	Breakfast:	0 (included in room rate)
24 hour rate:	11,074.5 + room rate	Lunch:	3,638.5
		Dinner:	5,205.5
		Other:	0.0
		Drinks:	784.0
		Hotel to office:	1,446.5
		Total residual:	11,074.5

DJIBOUTI

Elsewhere

Actuals + £4 per day

DOMINICA

Currency: XCD (unless stated otherwise)

Roseau

Over 5 hours:	66.0	Room rate:	USD 116.0
Over 10 hours:	159.5	Breakfast:	0 (included in room rate)
24 hour rate:	181.5 + room rate	Lunch:	60.5
		Dinner:	88.0
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	22.0
		Total residual:	181.5

DOMINICA

Elsewhere

Actuals + £4 per day

DOMINICAN REPUBLIC

Currency: DOP (unless stated otherwise)

Santo Domingo

Over 5 hours:	969.5	Room rate:	USD 136.0
Over 10 hours:	2,221.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,632.0 + room rate	Lunch:	902.0
		Dinner:	1,184.5
		Other:	98.5
		Drinks:	135.0
		Hotel to office:	312.0
		Total residual:	2,632.0

DOMINICAN REPUBLIC

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

EAST TIMOR

Dili and Elsewhere

Actuals + £4 per day

ECUADOR

Guayaquil

Currency: USD (unless stated otherwise)

Over 5 hours: 23.5
Over 10 hours: 60.0
24 hour rate: 70.5 + room rate

Room rate: 132.0
Breakfast: 0 (included in room rate)
Lunch: 21.0
Dinner: 34.5
Other: 3.5
Drinks: 4.5
Hotel to office: 7.0
Total residual: 70.5

ECUADOR

Quito

Currency: USD (unless stated otherwise)

Over 5 hours: 27.5
Over 10 hours: 64.0
24 hour rate: 99.5 + room rate

Room rate: 153.5
Breakfast: 24.0
Lunch: 24.5
Dinner: 33.5
Other: 4.5
Drinks: 6.0
Hotel to office: 7.0
Total residual: 99.5

ECUADOR

Elsewhere

Actuals + £4 per day

EGYPT

Alexandria

Currency: EGP (unless stated otherwise)

Over 5 hours: 130.0
Over 10 hours: 313.5
24 hour rate: 376.5 + room rate

Room rate: 946.0
Breakfast: 0 (included in room rate)
Lunch: 116.5
Dinner: 170.0
Other: 0.0
Drinks: 27.0
Hotel to office: 63.0
Total residual: 376.5

Worldwide subsistence rates

Effective 1 October 2012

EGYPT		Currency:	EGP (unless stated otherwise)
Cairo			
Over 5 hours:	236.0	Room rate:	USD 176.0
Over 10 hours:	594.0	Breakfast:	0 (included in room rate)
24 hour rate:	644.0 + room rate	Lunch:	209.0
		Dinner:	331.5
		Other:	0.0
		Drinks:	53.5
		Hotel to office:	50.0
		Total residual:	644.0

EGYPT Elsewhere

Actuals + £4 per day

EL SALVADOR		Currency:	USD (unless stated otherwise)
San Salvador			
Over 5 hours:	22.5	Room rate:	134.5
Over 10 hours:	59.0	Breakfast:	0 (included in room rate)
24 hour rate:	71.0 + room rate	Lunch:	20.0
		Dinner:	34.0
		Other:	5.0
		Drinks:	5.0
		Hotel to office:	7.0
		Total residual:	71.0

EL SALVADOR Elsewhere

Actuals + £4 per day

EQUATORIAL GUINEA		Currency:	XAF (unless stated otherwise)
Malabo			
Over 5 hours:	24,148.5	Room rate:	191,948.0
Over 10 hours:	64,395.5	Breakfast:	17,337.5
24 hour rate:	91,640.5 + room rate	Lunch:	21,671.5
		Dinner:	37,770.5
		Other:	5,573.0
		Drinks:	4,953.5
		Hotel to office:	4,334.5
		Total residual:	91,640.5

Worldwide subsistence rates

Effective 1 October 2012

ERITREA		Currency:	ERN (unless stated otherwise)
Asmara			
Over 5 hours:	288.5	Room rate:	USD 129.5
Over 10 hours:	860.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,028.0 + room rate	Lunch:	278.0
		Dinner:	562.0
		Other:	0.0
		Drinks:	20.5
		Hotel to office:	167.5
		Total residual:	1,028.0

ESTONIA		Currency:	EUR (unless stated otherwise)
Tallinn			
Over 5 hours:	11.5	Room rate:	112.0
Over 10 hours:	52.0	Breakfast:	0 (included in room rate)
24 hour rate:	59.0 + room rate	Lunch:	10.0
		Dinner:	39.0
		Other:	0.0
		Drinks:	3.0
		Hotel to office:	7.0
		Total residual:	59.0

ESTONIA **Elsewhere**

Actuals + £4 per day

ETHIOPIA		Currency:	ETB (unless stated otherwise)
Addis Ababa			
Over 5 hours:	574.5	Room rate:	USD 266.5
Over 10 hours:	1,314.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,459.0 + room rate	Lunch:	517.5
		Dinner:	683.0
		Other:	0.0
		Drinks:	113.5
		Hotel to office:	145.0
		Total residual:	1,459.0

ETHIOPIA **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

FALKLAND ISLANDS

Currency: FKP (unless stated otherwise)

Stanley

Over 5 hours:	13.5	Room rate:	86.0
Over 10 hours:	39.5	Breakfast:	0 (included in room rate)
24 hour rate:	44.5 + room rate	Lunch:	12.0
		Dinner:	25.0
		Other:	0.0
		Drinks:	2.5
		Hotel to office:	5.0
		Total residual:	44.5

FALKLAND ISLANDS

Elsewhere

Actuals + £4 per day

FIJI

Currency: FJD (unless stated otherwise)

Nadi

Over 5 hours:	68.5	Room rate:	286.0
Over 10 hours:	163.5	Breakfast:	0 (included in room rate)
24 hour rate:	190.0 + room rate	Lunch:	62.0
		Dinner:	89.0
		Other:	11.5
		Drinks:	12.5
		Hotel to office:	15.0
		Total residual:	190.0

FIJI

Currency: FJD (unless stated otherwise)

Suva

Over 5 hours:	66.5	Room rate:	246.5
Over 10 hours:	150.0	Breakfast:	0 (included in room rate)
24 hour rate:	166.5 + room rate	Lunch:	60.5
		Dinner:	78.0
		Other:	0.0
		Drinks:	11.5
		Hotel to office:	16.5
		Total residual:	166.5

FIJI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

FINLAND		Currency:	EUR (unless stated otherwise)
Helsinki			
Over 5 hours:	32.5	Room rate:	142.5
Over 10 hours:	74.0	Breakfast:	0 (included in room rate)
24 hour rate:	80.5 + room rate	Lunch:	28.0
		Dinner:	37.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	80.5

FINLAND		Currency:	EUR (unless stated otherwise)
Elsewhere			
Over 5 hours:	32.5	Room rate:	actuals
Over 10 hours:	74.0	Breakfast:	0 (included in room rate)
24 hour rate:	80.5 + room rate	Lunch:	28.0
		Dinner:	37.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	80.5

FRANCE		Currency:	EUR (unless stated otherwise)
Bordeaux			
Over 5 hours:	43.5	Room rate:	118.0
Over 10 hours:	112.0	Breakfast:	15.0
24 hour rate:	132.5 + room rate	Lunch:	40.0
		Dinner:	65.0
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	5.5
		Total residual:	132.5

FRANCE		Currency:	EUR (unless stated otherwise)
Lille			
Over 5 hours:	24.5	Room rate:	180.5
Over 10 hours:	62.5	Breakfast:	15.5
24 hour rate:	83.5 + room rate	Lunch:	22.0
		Dinner:	36.0
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	5.5
		Total residual:	83.5

Worldwide subsistence rates

Effective 1 October 2012

FRANCE		Currency:	EUR (unless stated otherwise)
Lyon			
Over 5 hours:	27.5	Room rate:	120.0
Over 10 hours:	72.0	Breakfast:	0 (included in room rate)
24 hour rate:	78.5 + room rate	Lunch:	25.0
		Dinner:	42.5
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	78.5

FRANCE		Currency:	EUR (unless stated otherwise)
Marseilles			
Over 5 hours:	28.0	Room rate:	187.5
Over 10 hours:	84.0	Breakfast:	0 (included in room rate)
24 hour rate:	90.5 + room rate	Lunch:	24.0
		Dinner:	52.5
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	6.5
		Total residual:	90.5

FRANCE		Currency:	EUR (unless stated otherwise)
Paris			
Over 5 hours:	39.0	Room rate:	196.5
Over 10 hours:	84.0	Breakfast:	23.5
24 hour rate:	114.0 + room rate	Lunch:	34.5
		Dinner:	41.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	114.0

FRANCE		Currency:	EUR (unless stated otherwise)
Strasbourg			
Over 5 hours:	24.0	Room rate:	106.5
Over 10 hours:	59.0	Breakfast:	14.0
24 hour rate:	79.5 + room rate	Lunch:	20.5
		Dinner:	32.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	79.5

Worldwide subsistence rates

Effective 1 October 2012

FRANCE		Currency:	EUR (unless stated otherwise)
Elsewhere			
Over 5 hours:	30.5	Room rate:	actuals
Over 10 hours:	82.5	Breakfast:	8.0
24 hour rate:	96.5 + room rate	Lunch:	27.5
		Dinner:	49.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.0
		Total residual:	96.5

FRENCH POLYNESIA (TAHITI)		Currency:	XPF (unless stated otherwise)
Papete			
Over 5 hours:	3,208.5	Room rate:	16,123.0
Over 10 hours:	8,416.5	Breakfast:	3,611.0
24 hour rate:	13,072.5 + room rate	Lunch:	3,000.0
		Dinner:	4,999.5
		Other:	484.5
		Drinks:	417.0
		Hotel to office:	560.5
		Total residual:	13,072.5

FRENCH POLYNESIA (TAHITI) Elsewhere

Actuals + £4 per day

GAMBIA		Currency:	GMD (unless stated otherwise)
Banjul			
Over 5 hours:	478.5	Room rate:	EUR 88.0
Over 10 hours:	1,337.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,674.5 + room rate	Lunch:	432.5
		Dinner:	812.5
		Other:	92.0
		Drinks:	92.0
		Hotel to office:	245.5
		Total residual:	1,674.5

GAMBIA Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

GEORGIA		Currency:	GEL (unless stated otherwise)
Tbilisi			
Over 5 hours:	70.5	Room rate:	USD 227.0
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:	21.5	Room rate:	163.5
Over 10 hours:	64.5	Breakfast:	0 (included in room rate)
24 hour rate:	71.0 + room rate	Lunch:	18.0
		Dinner:	40.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	71.0

GERMANY		Currency:	EUR (unless stated otherwise)
Dusseldorf			
Over 5 hours:	22.0	Room rate:	107.5
Over 10 hours:	57.5	Breakfast:	0 (included in room rate)
24 hour rate:	64.0 + room rate	Lunch:	19.0
		Dinner:	32.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.5
		Total residual:	64.0

GERMANY		Currency:	EUR (unless stated otherwise)
Munich			
Over 5 hours:	28.5	Room rate:	143.5
Over 10 hours:	71.5	Breakfast:	0 (included in room rate)
24 hour rate:	78.0 + room rate	Lunch:	25.0
		Dinner:	40.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	78.0

Worldwide subsistence rates

Effective 1 October 2012

GERMANY

Elsewhere

Actuals + £4 per day

GHANA

Currency: GHS (unless stated otherwise)

Accra

Over 5 hours: 33.5
Over 10 hours: 100.5
24 hour rate: 118.0 + room rate

Room rate: USD 194.5
Breakfast: 0 (included in room rate)
Lunch: 30.0
Dinner: 63.5
Other: 4.5
Drinks: 7.0
Hotel to office: 13.0
Total residual: 118.0

GHANA

Elsewhere

Actuals + £4 per day

GIBRALTAR

Currency: GIP (unless stated otherwise)

Gibraltar

Over 5 hours: 19.0
Over 10 hours: 53.0
24 hour rate: 72.0 + room rate

Room rate: 110.5
Breakfast: 14.5
Lunch: 16.5
Dinner: 31.5
Other: 0.0
Drinks: 5.0
Hotel to office: 4.5
Total residual: 72.0

GIBRALTAR

Elsewhere

Actuals + £4 per day

GREECE

Currency: EUR (unless stated otherwise)

Athens

Over 5 hours: 28.5
Over 10 hours: 62.5
24 hour rate: 67.5 + room rate

Room rate: 153.5
Breakfast: 0 (included in room rate)
Lunch: 25.0
Dinner: 30.5
Other: 0.0
Drinks: 7.0
Hotel to office: 5.0
Total residual: 67.5

Worldwide subsistence rates

Effective 1 October 2012

GREECE		Currency:	EUR (unless stated otherwise)
Corfu			
Over 5 hours:	30.5	Room rate:	92.5
Over 10 hours:	76.0	Breakfast:	0 (included in room rate)
24 hour rate:	82.5 + room rate	Lunch:	28.0
		Dinner:	43.0
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	6.5
		Total residual:	82.5

GREECE		Currency:	EUR (unless stated otherwise)
Crete			
Over 5 hours:	23.0	Room rate:	83.0
Over 10 hours:	54.0	Breakfast:	0 (included in room rate)
24 hour rate:	60.0 + room rate	Lunch:	19.5
		Dinner:	27.5
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	6.0
		Total residual:	60.0

GREECE		Currency:	EUR (unless stated otherwise)
Rhodes			
Over 5 hours:	21.5	Room rate:	82.5
Over 10 hours:	56.5	Breakfast:	0 (included in room rate)
24 hour rate:	63.5 + room rate	Lunch:	19.5
		Dinner:	33.0
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	7.0
		Total residual:	63.5

GREECE		Currency:	EUR (unless stated otherwise)
Thessalonki			
Over 5 hours:	30.0	Room rate:	155.0
Over 10 hours:	80.0	Breakfast:	0 (included in room rate)
24 hour rate:	86.5 + room rate	Lunch:	25.5
		Dinner:	45.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	86.5

GREECE Elsewhere

80% of Athens rate plus Hotel to Office EUR 5

Worldwide subsistence rates

Effective 1 October 2012

GRENADA		Currency:	XCD (unless stated otherwise)
St George's			
Over 5 hours:	66.0	Room rate:	USD 140.5
Over 10 hours:	188.5	Breakfast:	45.5
24 hour rate:	255.0 + room rate	Lunch:	58.0
		Dinner:	115.0
		Other:	0.0
		Drinks:	15.5
		Hotel to office:	21.0
		Total residual:	255.0

GRENADA **Elsewhere**

Actuals + £4 per day

GUATEMALA		Currency:	USD (unless stated otherwise)
Guatemala City			
Over 5 hours:	30.0	Room rate:	155.5
Over 10 hours:	70.5	Breakfast:	14.5
24 hour rate:	97.0 + room rate	Lunch:	26.0
		Dinner:	37.0
		Other:	5.0
		Drinks:	7.5
		Hotel to office:	7.0
		Total residual:	97.0

GUATEMALA **Elsewhere**

Actuals + £4 per day

GUINEA		Currency:	GNF (unless stated otherwise)
Conakry			
Over 5 hours:	116,597.0	Room rate:	USD 97.5
Over 10 hours:	272,606.0	Breakfast:	0 (included in room rate)
24 hour rate:	357,179.5 + room rate	Lunch:	103,459.0
		Dinner:	142,871.5
		Other:	16,422.0
		Drinks:	26,275.5
		Hotel to office:	68,151.5
		Total residual:	357,179.5

GUINEA **Elsewhere**

80% of Conakry rate plus Hotel to Office GNF 68151.5

Worldwide subsistence rates

Effective 1 October 2012

GUINEA BISSAU

Bissau and Elsewhere

Actuals + £4 per day

GUYANA

Georgetown

Currency: GYD (unless stated otherwise)

Over 5 hours: 4,102.0
Over 10 hours: 9,779.5
24 hour rate: 14,388.5 + room rate

Room rate: USD 175.5
Breakfast: 2,888.5
Lunch: 3,708.0
Dinner: 5,283.5
Other: 0.0
Drinks: 788.0
Hotel to office: 1,720.5
Total residual: 14,388.5

GUYANA

Elsewhere

As for Georgetown

HAITI

Port au Prince

Currency: USD (unless stated otherwise)

Over 5 hours: 19.0
Over 10 hours: 47.0
24 hour rate: 66.0 + room rate

Room rate: 128.5
Breakfast: 10.5
Lunch: 17.5
Dinner: 27.0
Other: 0.0
Drinks: 2.5
Hotel to office: 8.5
Total residual: 66.0

HAITI

Elsewhere

Actuals + £4 per day

HONDURAS

San Pedro Sula

Currency: USD (unless stated otherwise)

Over 5 hours: 25.5
Over 10 hours: 65.5
24 hour rate: 91.0 + room rate

Room rate: 159.0
Breakfast: 12.0
Lunch: 23.5
Dinner: 38.5
Other: 4.5
Drinks: 3.5
Hotel to office: 9.0
Total residual: 91.0

Worldwide subsistence rates

Effective 1 October 2012

HONDURAS

Currency: USD (unless stated otherwise)

Tegucigalpa

Over 5 hours:	31.5	Room rate:	171.5
Over 10 hours:	68.0	Breakfast:	0 (included in room rate)
24 hour rate:	79.5 + room rate	Lunch:	28.5
		Dinner:	34.0
		Other:	4.5
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	79.5

HONDURAS

Elsewhere

As for Tegucigalpa

HONG KONG

Currency: HKD (unless stated otherwise)

Hong Kong

Over 5 hours:	273.0	Room rate:	2,219.5
Over 10 hours:	711.0	Breakfast:	0 (included in room rate)
24 hour rate:	762.5 + room rate	Lunch:	236.0
		Dinner:	401.5
		Other:	0.0
		Drinks:	73.5
		Hotel to office:	51.5
		Total residual:	762.5

HONG KONG

Elsewhere

Actuals + £4 per day

HUNGARY

Currency: HUF (unless stated otherwise)

Budapest

Over 5 hours:	5,955.0	Room rate:	EUR 134.0
Over 10 hours:	14,186.5	Breakfast:	0 (included in room rate)
24 hour rate:	15,641.5 + room rate	Lunch:	5,020.5
		Dinner:	7,297.5
		Other:	0.0
		Drinks:	1,868.5
		Hotel to office:	1,455.0
		Total residual:	15,641.5

HUNGARY

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

ICELAND		Currency:	ISK (unless stated otherwise)
Reykjavik			
Over 5 hours:	3,638.0	Room rate:	15,046.0
Over 10 hours:	15,401.0	Breakfast:	1,890.0
24 hour rate:	18,124.0 + room rate	Lunch:	3,283.5
		Dinner:	11,408.5
		Other:	0.0
		Drinks:	709.0
		Hotel to office:	833.0
		Total residual:	18,124.0

ICELAND
Elsewhere

Actuals + £4 per day

INDIA		Currency:	INR (unless stated otherwise)
Ahmedabad			
Over 5 hours:	850.0	Room rate:	7,878.5
Over 10 hours:	1,850.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,302.5 + room rate	Lunch:	747.0
		Dinner:	897.5
		Other:	0.0
		Drinks:	206.0
		Hotel to office:	452.0
		Total residual:	2,302.5

INDIA		Currency:	INR (unless stated otherwise)
Bangalore			
Over 5 hours:	1,410.0	Room rate:	14,058.0
Over 10 hours:	3,133.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,872.0 + room rate	Lunch:	1,176.0
		Dinner:	1,489.5
		Other:	308.5
		Drinks:	467.5
		Hotel to office:	430.5
		Total residual:	3,872.0

INDIA		Currency:	INR (unless stated otherwise)
Chandigarh			
Over 5 hours:	1,464.5	Room rate:	8,769.0
Over 10 hours:	3,275.5	Breakfast:	771.0
24 hour rate:	4,486.0 + room rate	Lunch:	1,271.5
		Dinner:	1,618.5
		Other:	0.0
		Drinks:	385.5
		Hotel to office:	439.5
		Total residual:	4,486.0

Worldwide subsistence rates

Effective 1 October 2012

INDIA		Currency:	INR (unless stated otherwise)
Chennai (Madras)			
Over 5 hours:	1,842.5	Room rate:	12,160.0
Over 10 hours:	4,263.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,948.5 + room rate	Lunch:	1,541.5
		Dinner:	2,120.0
		Other:	255.0
		Drinks:	601.5
		Hotel to office:	430.5
		Total residual:	4,948.5

INDIA		Currency:	INR (unless stated otherwise)
Hyderabad			
Over 5 hours:	1,562.5	Room rate:	11,646.5
Over 10 hours:	3,501.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,240.5 + room rate	Lunch:	1,363.5
		Dinner:	1,740.5
		Other:	308.5
		Drinks:	397.5
		Hotel to office:	430.5
		Total residual:	4,240.5

INDIA		Currency:	INR (unless stated otherwise)
Jalandhar			
Over 5 hours:	1,095.0	Room rate:	5,241.0
Over 10 hours:	2,613.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,053.0 + room rate	Lunch:	940.5
		Dinner:	1,364.5
		Other:	0.0
		Drinks:	308.5
		Hotel to office:	439.5
		Total residual:	3,053.0

INDIA		Currency:	INR (unless stated otherwise)
Kolkata (Calcutta)			
Over 5 hours:	1,816.0	Room rate:	11,221.5
Over 10 hours:	4,282.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,725.5 + room rate	Lunch:	1,576.0
		Dinner:	2,226.5
		Other:	0.0
		Drinks:	480.0
		Hotel to office:	443.0
		Total residual:	4,725.5

Worldwide subsistence rates

Effective 1 October 2012

INDIA		Currency:	INR (unless stated otherwise)
Ludhiana			
Over 5 hours:	1,010.0	Room rate:	5,070.0
Over 10 hours:	2,236.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,675.5 + room rate	Lunch:	925.0
		Dinner:	1,141.0
		Other:	0.0
		Drinks:	170.0
		Hotel to office:	439.5
		Total residual:	2,675.5

INDIA		Currency:	INR (unless stated otherwise)
Mumbai (Bombay)			
Over 5 hours:	1,828.5	Room rate:	12,451.5
Over 10 hours:	3,820.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,272.5 + room rate	Lunch:	1,631.5
		Dinner:	1,795.5
		Other:	0.0
		Drinks:	393.5
		Hotel to office:	452.0
		Total residual:	4,272.5

INDIA		Currency:	INR (unless stated otherwise)
Nashik			
Over 5 hours:	788.5	Room rate:	6,330.5
Over 10 hours:	1,871.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,323.5 + room rate	Lunch:	685.5
		Dinner:	980.0
		Other:	0.0
		Drinks:	206.0
		Hotel to office:	452.0
		Total residual:	2,323.5

INDIA		Currency:	INR (unless stated otherwise)
New Delhi			
Over 5 hours:	1,952.0	Room rate:	11,646.5
Over 10 hours:	4,660.0	Breakfast:	0 (included in room rate)
24 hour rate:	5,102.0 + room rate	Lunch:	1,689.5
		Dinner:	2,446.0
		Other:	0.0
		Drinks:	524.5
		Hotel to office:	442.0
		Total residual:	5,102.0

Worldwide subsistence rates

Effective 1 October 2012

INDIA		Currency:	INR (unless stated otherwise)
Pune			
Over 5 hours:	1,180.5	Room rate:	13,564.5
Over 10 hours:	2,907.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,359.0 + room rate	Lunch:	1,018.5
		Dinner:	1,565.0
		Other:	0.0
		Drinks:	323.5
		Hotel to office:	452.0
		Total residual:	3,359.0

INDIA
Elsewhere

Actuals + £4 per day

INDONESIA		Currency:	IDR (unless stated otherwise)
Jakarta			
Over 5 hours:	305,440.5	Room rate:	USD 150.5
Over 10 hours:	636,566.0	Breakfast:	0 (included in room rate)
24 hour rate:	868,289.0 + room rate	Lunch:	263,789.5
		Dinner:	289,474.5
		Other:	145,778.5
		Drinks:	83,302.0
		Hotel to office:	85,944.5
		Total residual:	868,289.0

INDONESIA		Currency:	IDR (unless stated otherwise)
Semarang			
Over 5 hours:	161,051.0	Room rate:	533,545.5
Over 10 hours:	419,287.5	Breakfast:	0 (included in room rate)
24 hour rate:	515,149.5 + room rate	Lunch:	138,837.0
		Dinner:	236,022.5
		Other:	13,884.0
		Drinks:	44,428.0
		Hotel to office:	81,978.0
		Total residual:	515,149.5

INDONESIA
Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

IRAN		Currency:	IRR (unless stated otherwise)
Tehran			
Over 5 hours:	331,320.0	Room rate:	USD 135.0
Over 10 hours:	777,110.5	Breakfast:	0 (included in room rate)
24 hour rate:	893,193.5 + room rate	Lunch:	295,044.0
		Dinner:	409,514.5
		Other:	0.0
		Drinks:	72,552.0
		Hotel to office:	116,083.0
		Total residual:	893,193.5

IRAN Elsewhere

80% of Tehran rate plus Hotel to Office IRR 116083

IRAQ Baghdad and Elsewhere

Actuals + £4 per day

IRELAND		Currency:	EUR (unless stated otherwise)
Dublin			
Over 5 hours:	38.5	Room rate:	148.0
Over 10 hours:	93.5	Breakfast:	0 (included in room rate)
24 hour rate:	98.5 + room rate	Lunch:	34.0
		Dinner:	51.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	5.0
		Total residual:	98.5

IRELAND Elsewhere

Actuals + £4 per day

ISRAEL (SEE ALSO OCCUPIED TERRITORIES)		Currency:	USD (unless stated otherwise)
Tel Aviv			
Over 5 hours:	32.0	Room rate:	178.5
Over 10 hours:	77.5	Breakfast:	0 (included in room rate)
24 hour rate:	92.5 + room rate	Lunch:	27.5
		Dinner:	41.5
		Other:	7.0
		Drinks:	8.5
		Hotel to office:	8.0
		Total residual:	92.5

Worldwide subsistence rates

Effective 1 October 2012

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:	33.5	Room rate:	225.5
Over 10 hours:	83.0	Breakfast:	0 (included in room rate)
24 hour rate:	94.0 + room rate	Lunch:	31.0
		Dinner:	47.0
		Other:	6.0
		Drinks:	5.0
		Hotel to office:	5.0
		Total residual:	94.0

ITALY

Currency: EUR (unless stated otherwise)

Rome and Naples

Over 5 hours:	35.0	Room rate:	166.5
Over 10 hours:	80.0	Breakfast:	0 (included in room rate)
24 hour rate:	88.0 + room rate	Lunch:	31.0
		Dinner:	41.5
		Other:	2.5
		Drinks:	7.5
		Hotel to office:	5.5
		Total residual:	88.0

ITALY

Elsewhere

As for Rome

JAMAICA

Currency: USD (unless stated otherwise)

Kingston

Over 5 hours:	30.0	Room rate:	210.0
Over 10 hours:	91.5	Breakfast:	6.0
24 hour rate:	111.5 + room rate	Lunch:	24.5
		Dinner:	56.0
		Other:	5.0
		Drinks:	11.0
		Hotel to office:	9.0
		Total residual:	111.5

JAMAICA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

JAPAN		Currency:	JPY (unless stated otherwise)
Osaka			
Over 5 hours:	2,537.0	Room rate:	15,090.5
Over 10 hours:	8,109.0	Breakfast:	2,322.0
24 hour rate:	11,293.0 + room rate	Lunch:	1,608.0
		Dinner:	4,643.5
		Other:	0.0
		Drinks:	1,857.5
		Hotel to office:	862.0
		Total residual:	11,293.0

JAPAN		Currency:	JPY (unless stated otherwise)
Tokyo			
Over 5 hours:	4,374.5	Room rate:	18,090.0
Over 10 hours:	10,367.0	Breakfast:	0 (included in room rate)
24 hour rate:	11,111.0 + room rate	Lunch:	3,583.0
		Dinner:	5,201.0
		Other:	0.0
		Drinks:	1,583.0
		Hotel to office:	744.0
		Total residual:	11,111.0

JAPAN Elsewhere

90% of Tokyo rate plus Hotel to Office JPY 744

JORDAN		Currency:	JOD (unless stated otherwise)
Amman			
Over 5 hours:	27.5	Room rate:	118.5
Over 10 hours:	66.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	23.0
		Dinner:	34.0
		Other:	3.0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	75.5

JORDAN		Currency:	JOD (unless stated otherwise)
Aqaba			
Over 5 hours:	23.5	Room rate:	96.5
Over 10 hours:	53.0	Breakfast:	0 (included in room rate)
24 hour rate:	59.5 + room rate	Lunch:	20.5
		Dinner:	26.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.5
		Total residual:	59.5

Worldwide subsistence rates

Effective 1 October 2012

JORDAN		Currency:	JOD (unless stated otherwise)
Petra			
Over 5 hours:	23.5	Room rate:	89.5
Over 10 hours:	53.0	Breakfast:	0 (included in room rate)
24 hour rate:	59.5 + room rate	Lunch:	20.5
		Dinner:	26.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	6.5
		Total residual:	59.5

JORDAN
Elsewhere

Actuals + £4 per day

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Almaty			
Over 5 hours:	8,312.0	Room rate:	38,331.0
Over 10 hours:	20,779.5	Breakfast:	0 (included in room rate)
24 hour rate:	21,997.0 + room rate	Lunch:	7,334.0
		Dinner:	11,489.5
		Other:	0.0
		Drinks:	1,956.0
		Hotel to office:	1,217.5
		Total residual:	21,997.0

KAZAKHSTAN		Currency:	USD (unless stated otherwise)
Astana			
Over 5 hours:	41.5	Room rate:	255.0
Over 10 hours:	116.5	Breakfast:	0 (included in room rate)
24 hour rate:	127.5 + room rate	Lunch:	34.5
		Dinner:	68.0
		Other:	4.0
		Drinks:	14.0
		Hotel to office:	7.0
		Total residual:	127.5

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Atyrau			
Over 5 hours:	4,598.5	Room rate:	24,245.5
Over 10 hours:	12,820.0	Breakfast:	0 (included in room rate)
24 hour rate:	14,258.0 + room rate	Lunch:	4,041.0
		Dinner:	7,664.0
		Other:	557.5
		Drinks:	1,115.0
		Hotel to office:	880.5
		Total residual:	14,258.0

Worldwide subsistence rates

Effective 1 October 2012

KAZAKHSTAN

Elsewhere

Actuals + £4 per day

KENYA

Mombasa

Currency: KES (unless stated otherwise)

Over 5 hours: 1,587.5
Over 10 hours: 3,916.0
24 hour rate: 4,691.5 + room rate

Room rate: USD 82.5
Breakfast: 0 (included in room rate)
Lunch: 1,430.0
Dinner: 2,171.0
Other: 105.0
Drinks: 315.0
Hotel to office: 670.5
Total residual: 4,691.5

KENYA

Nairobi

Currency: KES (unless stated otherwise)

Over 5 hours: 1,495.5
Over 10 hours: 3,679.5
24 hour rate: 4,612.5 + room rate

Room rate: 10,230.5
Breakfast: 0 (included in room rate)
Lunch: 1,338.0
Dinner: 2,026.5
Other: 262.5
Drinks: 315.0
Hotel to office: 670.5
Total residual: 4,612.5

KENYA

Elsewhere

80% of Nairobi rate plus Hotel to Office KES 670.5

KIRIBATI

Tarawa

Actuals + £4 per day

KOREA, DEMOCRATIC PEOPLE'S REPUBLIC

Pyongyang

Currency: EUR (unless stated otherwise)

Over 5 hours: 19.5
Over 10 hours: 42.5
24 hour rate: 48.5 + room rate

Room rate: 79.5
Breakfast: 0 (included in room rate)
Lunch: 16.0
Dinner: 20.0
Other: 1.0
Drinks: 6.5
Hotel to office: 5.0
Total residual: 48.5

Worldwide subsistence rates

Effective 1 October 2012

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:	63,299.0	Room rate:	270,337.0
Over 10 hours:	143,741.0	Breakfast:	0 (included in room rate)
24 hour rate:	163,723.5 + room rate	Lunch:	52,089.5
		Dinner:	69,233.0
		Other:	10,989.5
		Drinks:	22,418.5
		Hotel to office:	8,993.0
		Total residual:	163,723.5

KOREA, REPUBLIC

Elsewhere

Actuals + £4 per day

KOSOVO

Currency: EUR (unless stated otherwise)

Pristina

Over 5 hours:	14.5	Room rate:	79.0
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:	71.5
Over 10 hours:	31.5	Breakfast:	0 (included in room rate)
24 hour rate:	34.5 + room rate	Lunch:	11.0
		Dinner:	16.5
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	3.0
		Total residual:	34.5

Worldwide subsistence rates

Effective 1 October 2012

KUWAIT

Elsewhere

Actuals + £4 per day

KYRGYZSTAN

Currency: USD (unless stated otherwise)

Bishkek

Over 5 hours:	27.5	Room rate:	156.5
Over 10 hours:	73.5	Breakfast:	0 (included in room rate)
24 hour rate:	80.5 + room rate	Lunch:	24.0
		Dinner:	42.5
		Other:	0.0
		Drinks:	7.0
		Hotel to office:	7.0
		Total residual:	80.5

KYRGYZSTAN

Elsewhere

Actuals + £4 per day

LAOS

Currency: LAK (unless stated otherwise)

Vientiane

Over 5 hours:	302,663.5	Room rate:	833,782.0
Over 10 hours:	691,801.5	Breakfast:	0 (included in room rate)
24 hour rate:	894,841.0 + room rate	Lunch:	245,013.0
		Dinner:	331,488.0
		Other:	144,125.5
		Drinks:	115,300.5
		Hotel to office:	58,914.0
		Total residual:	894,841.0

LAOS

Elsewhere

Actuals + £4 per day

LATVIA

Currency: LVL (unless stated otherwise)

Riga

Over 5 hours:	16.0	Room rate:	EUR 112.5
Over 10 hours:	39.0	Breakfast:	0 (included in room rate)
24 hour rate:	42.5 + room rate	Lunch:	14.0
		Dinner:	21.0
		Other:	0.0
		Drinks:	4.0
		Hotel to office:	3.5
		Total residual:	42.5

Worldwide subsistence rates

Effective 1 October 2012

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

Over 5 hours: 96.5
Over 10 hours: 221.5
24 hour rate: 252.0 + room rate

Currency: LTL (unless stated otherwise)

Room rate: EUR 91.0
Breakfast: 0 (included in room rate)
Lunch: 87.5
Dinner: 116.5
Other: 9.0
Drinks: 17.5
Hotel to office: 21.5
Total residual: 252.0

LITHUANIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

LUXEMBOURG

Currency: EUR (unless stated otherwise)

Luxembourg

Over 5 hours:	32.0	Room rate:	234.5
Over 10 hours:	87.0	Breakfast:	27.5
24 hour rate:	119.5 + room rate	Lunch:	28.0
		Dinner:	51.0
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	5.0
		Total residual:	119.5

LUXEMBOURG

Elsewhere

Actuals + £4 per day

MACAU SAR

Currency: HKD (unless stated otherwise)

Macao

Over 5 hours:	327.0	Room rate:	2,320.5
Over 10 hours:	777.0	Breakfast:	171.5
24 hour rate:	1,017.5 + room rate	Lunch:	271.5
		Dinner:	395.0
		Other:	0.0
		Drinks:	110.5
		Hotel to office:	69.0
		Total residual:	1,017.5

MACAU SAR

Elsewhere

Actuals + £4 per day

MACEDONIA

Currency: MKD (unless stated otherwise)

Skopje

Over 5 hours:	655.5	Room rate:	8,048.0
Over 10 hours:	1,440.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,841.0 + room rate	Lunch:	548.0
		Dinner:	677.0
		Other:	0.0
		Drinks:	215.0
		Hotel to office:	401.0
		Total residual:	1,841.0

Worldwide subsistence rates

Effective 1 October 2012

MACEDONIA

Currency: MKD (unless stated otherwise)

Ohrid and Elsewhere

Over 5 hours:	451.5	Room rate:	3,243.0
Over 10 hours:	1,064.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,465.0 + room rate	Lunch:	397.5
		Dinner:	559.0
		Other:	0.0
		Drinks:	107.5
		Hotel to office:	401.0
		Total residual:	1,465.0

MADAGASCAR

Currency: MGA (unless stated otherwise)

Antananarivo

Over 5 hours:	50,168.0	Room rate:	422,469.0
Over 10 hours:	131,500.0	Breakfast:	41,046.0
24 hour rate:	196,743.0 + room rate	Lunch:	45,607.0
		Dinner:	76,771.5
		Other:	6,081.0
		Drinks:	9,121.5
		Hotel to office:	18,116.0
		Total residual:	196,743.0

MADAGASCAR

Elsewhere

60% of Antananarivo rate plus Hotel to Office MGA 18116

MALAWI

Currency: MWK (unless stated otherwise)

Lilongwe

Over 5 hours:	3,350.0	Room rate:	USD 108.0
Over 10 hours:	8,461.0	Breakfast:	0 (included in room rate)
24 hour rate:	10,205.0 + room rate	Lunch:	3,045.0
		Dinner:	4,806.5
		Other:	289.0
		Drinks:	609.5
		Hotel to office:	1,455.0
		Total residual:	10,205.0

MALAWI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

MALAYSIA **Kuala Lumpur**

Currency: MYR (unless stated otherwise)

Over 5 hours:	110.5	Room rate:	355.5
Over 10 hours:	265.5	Breakfast:	0 (included in room rate)
24 hour rate:	318.0 + room rate	Lunch:	89.5
		Dinner:	134.0
		Other:	22.5
		Drinks:	42.0
		Hotel to office:	30.0
		Total residual:	318.0

MALAYSIA **Elsewhere**

Actuals + £4 per day

MALDIVES **Male and Elsewhere**

Actuals + £4 per day

MALI **Bamako**

Currency: XOF (unless stated otherwise)

Over 5 hours:	12,152.5	Room rate:	61,312.0
Over 10 hours:	33,694.5	Breakfast:	9,390.5
24 hour rate:	48,277.5 + room rate	Lunch:	10,495.0
		Dinner:	19,885.0
		Other:	1,988.5
		Drinks:	3,314.5
		Hotel to office:	3,204.0
		Total residual:	48,277.5

MALI **Elsewhere**

Actuals + £4 per day

MALTA **Gozo**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

MALTA		Currency:	EUR (unless stated otherwise)
Valletta			
Over 5 hours:	26.5	Room rate:	112.5
Over 10 hours:	62.0	Breakfast:	0 (included in room rate)
24 hour rate:	72.5 + room rate	Lunch:	23.5
		Dinner:	32.5
		Other:	4.5
		Drinks:	6.0
		Hotel to office:	6.0
		Total residual:	72.5

MALTA **Elsewhere**

As for Valletta

MARSHALL ISLANDS **Majuro and Elsewhere**

Actuals + £4 per day

MAURITANIA		Currency:	EUR (unless stated otherwise)
Nouakchott			
Over 5 hours:	18.5	Room rate:	126.0
Over 10 hours:	49.5	Breakfast:	14.0
24 hour rate:	68.0 + room rate	Lunch:	15.0
		Dinner:	28.0
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	4.5
		Total residual:	68.0

MAURITIUS		Currency:	MUR (unless stated otherwise)
Port Louis			
Over 5 hours:	727.0	Room rate:	5,350.5
Over 10 hours:	1,741.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,999.5 + room rate	Lunch:	635.0
		Dinner:	923.0
		Other:	0.0
		Drinks:	183.5
		Hotel to office:	258.0
		Total residual:	1,999.5

MAURITIUS **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

MEXICO		Currency:	MXN (unless stated otherwise)
Mexico City			
Over 5 hours:	207.0	Room rate:	USD 208.5
Over 10 hours:	599.0	Breakfast:	258.0
24 hour rate:	956.0 + room rate	Lunch:	186.0
		Dinner:	371.5
		Other:	0.0
		Drinks:	41.5
		Hotel to office:	99.0
		Total residual:	956.0

MEXICO Elsewhere

Actuals + £4 per day

MOLDOVA		Currency:	MDL (unless stated otherwise)
Chisinau			
Over 5 hours:	392.0	Room rate:	EUR 127.5
Over 10 hours:	898.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,057.5 + room rate	Lunch:	319.5
		Dinner:	434.0
		Other:	72.5
		Drinks:	145.0
		Hotel to office:	86.5
		Total residual:	1,057.5

MOLDOVA Elsewhere

Actuals + £4 per day

MONACO Monaco

Actuals + £4 per day

MONGOLIA		Currency:	MNT (unless stated otherwise)
Ulaanbaatar			
Over 5 hours:	25,893.5	Room rate:	USD 108.0
Over 10 hours:	58,565.0	Breakfast:	0 (included in room rate)
24 hour rate:	73,911.5 + room rate	Lunch:	23,182.0
		Dinner:	29,960.0
		Other:	2,440.5
		Drinks:	5,423.0
		Hotel to office:	12,906.0
		Total residual:	73,911.5

Worldwide subsistence rates

Effective 1 October 2012

MONGOLIA

Elsewhere

Actuals + £4 per day

MONTENEGRO

Currency: EUR (unless stated otherwise)

Podgorica

Over 5 hours: 15.0
Over 10 hours: 37.5
24 hour rate: 47.0 + room rate

Room rate: 115.5
Breakfast: 0 (included in room rate)
Lunch: 13.0
Dinner: 21.0
Other: 3.0
Drinks: 3.5
Hotel to office: 6.5
Total residual: 47.0

MONTSERRAT

Currency: XCD (unless stated otherwise)

Plymouth

Over 5 hours: 52.5
Over 10 hours: 162.0
24 hour rate: 226.0 + room rate

Room rate: USD 128.5
Breakfast: 44.0
Lunch: 46.0
Dinner: 103.5
Other: 0.0
Drinks: 12.5
Hotel to office: 20.0
Total residual: 226.0

MONTSERRAT

Elsewhere

Actuals + £4 per day

MOROCCO

Currency: MAD (unless stated otherwise)

Agadir

Over 5 hours: 204.0
Over 10 hours: 545.5
24 hour rate: 632.0 + room rate

Room rate: 1,271.5
Breakfast: 0 (included in room rate)
Lunch: 178.5
Dinner: 316.0
Other: 36.0
Drinks: 51.0
Hotel to office: 50.5
Total residual: 632.0

Worldwide subsistence rates

Effective 1 October 2012

MOROCCO		Currency:	MAD (unless stated otherwise)
Casablanca			
Over 5 hours:	357.0	Room rate:	1,985.0
Over 10 hours:	866.5	Breakfast:	265.0
24 hour rate:	1,273.5 + room rate	Lunch:	311.0
		Dinner:	463.5
		Other:	92.0
		Drinks:	92.0
		Hotel to office:	50.0
		Total residual:	1,273.5

MOROCCO		Currency:	MAD (unless stated otherwise)
Fes			
Over 5 hours:	173.5	Room rate:	1,059.0
Over 10 hours:	489.5	Breakfast:	0 (included in room rate)
24 hour rate:	539.5 + room rate	Lunch:	153.0
		Dinner:	295.5
		Other:	0.0
		Drinks:	41.0
		Hotel to office:	50.0
		Total residual:	539.5

MOROCCO		Currency:	MAD (unless stated otherwise)
Marrakech			
Over 5 hours:	173.5	Room rate:	895.0
Over 10 hours:	469.0	Breakfast:	122.5
24 hour rate:	672.5 + room rate	Lunch:	148.0
		Dinner:	270.0
		Other:	31.0
		Drinks:	51.0
		Hotel to office:	50.0
		Total residual:	672.5

MOROCCO		Currency:	MAD (unless stated otherwise)
Rabat			
Over 5 hours:	230.0	Room rate:	1,493.0
Over 10 hours:	571.5	Breakfast:	0 (included in room rate)
24 hour rate:	621.5 + room rate	Lunch:	199.0
		Dinner:	311.0
		Other:	0.0
		Drinks:	61.5
		Hotel to office:	50.0
		Total residual:	621.5

Worldwide subsistence rates

Effective 1 October 2012

MOROCCO

Currency: MAD (unless stated otherwise)

Tangier

Over 5 hours:	255.0	Room rate:	1,816.5
Over 10 hours:	652.0	Breakfast:	0 (included in room rate)
24 hour rate:	702.0 + room rate	Lunch:	214.0
		Dinner:	356.5
		Other:	0.0
		Drinks:	81.5
		Hotel to office:	50.0
		Total residual:	702.0

MOROCCO

Elsewhere

Actuals + £4 per day

MOZAMBIQUE

Currency: MZN (unless stated otherwise)

Maputo

Over 5 hours:	1,073.0	Room rate:	USD 189.0
Over 10 hours:	2,425.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,721.5 + room rate	Lunch:	946.0
		Dinner:	1,225.5
		Other:	89.0
		Drinks:	254.0
		Hotel to office:	207.0
		Total residual:	2,721.5

MOZAMBIQUE

Elsewhere

Actuals + £4 per day

MYANMAR (BURMA)

Currency: USD (unless stated otherwise)

Yangon (Rangoon)

Over 5 hours:	22.5	Room rate:	63.0
Over 10 hours:	50.0	Breakfast:	0 (included in room rate)
24 hour rate:	57.5 + room rate	Lunch:	19.0
		Dinner:	24.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	7.5
		Total residual:	57.5

MYANMAR (BURMA)

Elsewhere

50% of Yangon rate plus Hotel to Office USD 7.5

Worldwide subsistence rates

Effective 1 October 2012

NAMIBIA		Currency:	NAD (unless stated otherwise)
Windhoek			
Over 5 hours:	97.0	Room rate:	1,027.5
Over 10 hours:	254.5	Breakfast:	0 (included in room rate)
24 hour rate:	321.0 + room rate	Lunch:	86.0
		Dinner:	147.0
		Other:	0.0
		Drinks:	21.5
		Hotel to office:	66.5
		Total residual:	321.0

NAMIBIA **Elsewhere**

Actuals + £4 per day

NAURU **Nauru**

Actuals + £4 per day

NEPAL		Currency:	NPR (unless stated otherwise)
Kathmandu			
Over 5 hours:	1,669.0	Room rate:	USD 121.0
Over 10 hours:	3,959.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,548.5 + room rate	Lunch:	1,472.5
		Dinner:	2,094.0
		Other:	0.0
		Drinks:	393.0
		Hotel to office:	589.0
		Total residual:	4,548.5

NEPAL **Elsewhere**

Actuals + £4 per day

NETHERLANDS		Currency:	EUR (unless stated otherwise)
Amsterdam			
Over 5 hours:	24.5	Room rate:	144.5
Over 10 hours:	63.0	Breakfast:	0 (included in room rate)
24 hour rate:	69.5 + room rate	Lunch:	21.5
		Dinner:	36.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	6.5
		Total residual:	69.5

Worldwide subsistence rates

Effective 1 October 2012

NETHERLANDS

Currency: EUR (unless stated otherwise)

The Hague

Over 5 hours:	28.0	Room rate:	157.5
Over 10 hours:	84.0	Breakfast:	24.0
24 hour rate:	113.0 + room rate	Lunch:	25.0
		Dinner:	53.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	5.0
		Total residual:	113.0

NETHERLANDS

Elsewhere

80% of The Hague rate plus Hotel to Office EUR 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:	52.5	Room rate:	200.5
Over 10 hours:	129.5	Breakfast:	35.0
24 hour rate:	176.0 + room rate	Lunch:	47.0
		Dinner:	71.5
		Other:	0.0
		Drinks:	11.0
		Hotel to office:	11.5
		Total residual:	176.0

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Christchurch

Over 5 hours:	42.0	Room rate:	107.5
Over 10 hours:	106.5	Breakfast:	26.0
24 hour rate:	144.0 + room rate	Lunch:	38.0
		Dinner:	60.5
		Other:	0.0
		Drinks:	8.0
		Hotel to office:	11.5
		Total residual:	144.0

Worldwide subsistence rates

Effective 1 October 2012

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Wellington

Over 5 hours:	52.5	Room rate:	219.5
Over 10 hours:	143.5	Breakfast:	32.5
24 hour rate:	187.5 + room rate	Lunch:	48.0
		Dinner:	86.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	11.5
		Total residual:	187.5

NEW ZEALAND

Elsewhere

75% of Auckland rate plus Hotel to Office NZD 11.5

NICARAGUA

Currency: USD (unless stated otherwise)

Managua

Over 5 hours:	23.5	Room rate:	186.5
Over 10 hours:	58.5	Breakfast:	0 (included in room rate)
24 hour rate:	72.0 + room rate	Lunch:	22.0
		Dinner:	33.5
		Other:	4.5
		Drinks:	3.0
		Hotel to office:	9.0
		Total residual:	72.0

NICARAGUA

Elsewhere

Actuals + £4 per day

NIGER

Niamey and Elsewhere

Actuals + £4 per day

NIGERIA

Currency: NGN (unless stated otherwise)

Abuja

Over 5 hours:	6,477.0	Room rate:	67,411.0
Over 10 hours:	15,112.5	Breakfast:	6,128.5
24 hour rate:	23,325.0 + room rate	Lunch:	5,919.5
		Dinner:	8,078.5
		Other:	905.5
		Drinks:	1,114.5
		Hotel to office:	1,178.5
		Total residual:	23,325.0

Worldwide subsistence rates

Effective 1 October 2012

NIGERIA		Currency:	NGN (unless stated otherwise)
Lagos			
Over 5 hours:	5,561.5	Room rate:	57,801.0
Over 10 hours:	12,502.0	Breakfast:	5,362.5
24 hour rate:	19,894.5 + room rate	Lunch:	4,749.5
		Dinner:	6,128.5
		Other:	720.5
		Drinks:	1,624.0
		Hotel to office:	1,309.5
		Total residual:	19,894.5

NIGERIA		Currency:	NGN (unless stated otherwise)
Port Harcourt			
Over 5 hours:	4,722.0	Room rate:	64,347.0
Over 10 hours:	12,062.0	Breakfast:	3,343.0
24 hour rate:	16,820.5 + room rate	Lunch:	4,081.0
		Dinner:	6,699.5
		Other:	0.0
		Drinks:	1,281.5
		Hotel to office:	1,415.5
		Total residual:	16,820.5

NIGERIA
Elsewhere

60% of Abuja rate plus Hotel to Office NGN 1178.5

NORWAY		Currency:	NOK (unless stated otherwise)
Bergen			
Over 5 hours:	407.5	Room rate:	1,342.5
Over 10 hours:	1,096.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,137.0 + room rate	Lunch:	368.5
		Dinner:	650.0
		Other:	0.0
		Drinks:	78.0
		Hotel to office:	40.5
		Total residual:	1,137.0

NORWAY		Currency:	NOK (unless stated otherwise)
Oslo			
Over 5 hours:	315.0	Room rate:	1,153.0
Over 10 hours:	779.5	Breakfast:	0 (included in room rate)
24 hour rate:	820.0 + room rate	Lunch:	286.5
		Dinner:	436.0
		Other:	0.0
		Drinks:	57.0
		Hotel to office:	40.5
		Total residual:	820.0

Worldwide subsistence rates

Effective 1 October 2012

NORWAY

Currency: NOK (unless stated otherwise)

Stavanger

Over 5 hours: 368.0
Over 10 hours: 1,009.5
24 hour rate: 1,050.0 + room rate

Room rate: 1,258.0
Breakfast: 0 (included in room rate)
Lunch: 341.5
Dinner: 615.0
Other: 0.0
Drinks: 53.0
Hotel to office: 40.5
Total residual: 1,050.0

NORWAY

Elsewhere

As for Oslo

OCCUPIED TERRITORIES

Currency: USD (unless stated otherwise)

Jerusalem

Over 5 hours: 28.0
Over 10 hours: 85.5
24 hour rate: 98.0 + room rate

Room rate: 201.5
Breakfast: 0 (included in room rate)
Lunch: 24.0
Dinner: 54.0
Other: 4.0
Drinks: 7.5
Hotel to office: 8.5
Total residual: 98.0

OCCUPIED TERRITORIES

Elsewhere

Actuals + £4 per day

OMAN

Currency: OMR (unless stated otherwise)

Muscat

Over 5 hours: 22.0
Over 10 hours: 56.5
24 hour rate: 60.0 + room rate

Room rate: 101.0
Breakfast: 0 (included in room rate)
Lunch: 18.5
Dinner: 31.0
Other: 0.0
Drinks: 7.0
Hotel to office: 3.5
Total residual: 60.0

OMAN

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

PAKISTAN		Currency:	PKR (unless stated otherwise)
Karachi			
Over 5 hours:	1,254.5	Room rate:	13,831.0
Over 10 hours:	3,038.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,659.0 + room rate	Lunch:	1,107.5
		Dinner:	1,637.0
		Other:	0.0
		Drinks:	293.5
		Hotel to office:	621.0
		Total residual:	3,659.0

PAKISTAN		Currency:	PKR (unless stated otherwise)
Lahore			
Over 5 hours:	1,409.0	Room rate:	USD 168.0
Over 10 hours:	3,697.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,381.5 + room rate	Lunch:	1,172.5
		Dinner:	2,052.0
		Other:	0.0
		Drinks:	473.0
		Hotel to office:	684.0
		Total residual:	4,381.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Peshawar			
Over 5 hours:	904.5	Room rate:	13,028.0
Over 10 hours:	2,199.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,894.5 + room rate	Lunch:	774.0
		Dinner:	1,164.5
		Other:	0.0
		Drinks:	261.0
		Hotel to office:	695.0
		Total residual:	2,894.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Quetta			
Over 5 hours:	985.5	Room rate:	11,464.5
Over 10 hours:	2,427.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,111.5 + room rate	Lunch:	879.5
		Dinner:	1,335.5
		Other:	0.0
		Drinks:	212.0
		Hotel to office:	684.5
		Total residual:	3,111.5

PAKISTAN Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

PANAMA

Currency: USD (unless stated otherwise)

Panama City

Over 5 hours:	30.5	Room rate:	146.0
Over 10 hours:	66.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	27.0
		Dinner:	32.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	9.5
		Total residual:	75.5

PANAMA

Elsewhere

Actuals + £4 per day

PAPUA NEW GUINEA

Currency: PGK (unless stated otherwise)

Port Moresby

Over 5 hours:	80.0	Room rate:	674.5
Over 10 hours:	197.5	Breakfast:	0 (included in room rate)
24 hour rate:	232.5 + room rate	Lunch:	66.5
		Dinner:	104.5
		Other:	7.0
		Drinks:	26.5
		Hotel to office:	28.0
		Total residual:	232.5

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:	123.5	Room rate:	USD 174.0
Over 10 hours:	282.5	Breakfast:	0 (included in room rate)
24 hour rate:	308.0 + room rate	Lunch:	104.0
		Dinner:	139.5
		Other:	0.0
		Drinks:	39.0
		Hotel to office:	25.5
		Total residual:	308.0

Worldwide subsistence rates

Effective 1 October 2012

PERU

Elsewhere

Actuals + £4 per day

PHILIPPINES

Currency: PHP (unless stated otherwise)

Cebu

Over 5 hours: 966.5
Over 10 hours: 2,305.5
24 hour rate: 2,828.0 + room rate

Room rate: USD 125.5
Breakfast: 0 (included in room rate)
Lunch: 821.0
Dinner: 1,193.5
Other: 139.5
Drinks: 291.0
Hotel to office: 383.0
Total residual: 2,828.0

PHILIPPINES

Currency: PHP (unless stated otherwise)

Manila

Over 5 hours: 1,425.0
Over 10 hours: 3,497.5
24 hour rate: 4,051.5 + room rate

Room rate: 6,829.0
Breakfast: 0 (included in room rate)
Lunch: 1,226.0
Dinner: 1,874.0
Other: 171.0
Drinks: 397.5
Hotel to office: 383.0
Total residual: 4,051.5

PHILIPPINES

Elsewhere

Actuals + £4 per day

POLAND

Currency: PLN (unless stated otherwise)

Warsaw

Over 5 hours: 150.5
Over 10 hours: 364.0
24 hour rate: 384.0 + room rate

Room rate: EUR 112.5
Breakfast: 0 (included in room rate)
Lunch: 133.0
Dinner: 196.5
Other: 0.0
Drinks: 34.5
Hotel to office: 20.0
Total residual: 384.0

POLAND

Elsewhere

As for Warsaw

Worldwide subsistence rates

Effective 1 October 2012

PORTUGAL		Currency:	EUR (unless stated otherwise)
Azores			
Over 5 hours:	16.5	Room rate:	106.5
Over 10 hours:	44.5	Breakfast:	0 (included in room rate)
24 hour rate:	49.5 + room rate	Lunch:	14.0
		Dinner:	26.0
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	5.0
		Total residual:	49.5

PORTUGAL		Currency:	EUR (unless stated otherwise)
Funchal (Madeira)			
Over 5 hours:	23.5	Room rate:	102.5
Over 10 hours:	59.5	Breakfast:	0 (included in room rate)
24 hour rate:	64.5 + room rate	Lunch:	20.5
		Dinner:	33.5
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	64.5

PORTUGAL		Currency:	EUR (unless stated otherwise)
Lisbon			
Over 5 hours:	25.5	Room rate:	106.0
Over 10 hours:	69.0	Breakfast:	0 (included in room rate)
24 hour rate:	74.0 + room rate	Lunch:	22.5
		Dinner:	41.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	74.0

PORTUGAL		Currency:	EUR (unless stated otherwise)
Oporto			
Over 5 hours:	35.5	Room rate:	129.5
Over 10 hours:	87.5	Breakfast:	0 (included in room rate)
24 hour rate:	92.5 + room rate	Lunch:	32.5
		Dinner:	49.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	5.0
		Total residual:	92.5

Worldwide subsistence rates

Effective 1 October 2012

PORTUGAL

Currency: EUR (unless stated otherwise)

Portimao

Over 5 hours:	20.5	Room rate:	123.0
Over 10 hours:	47.5	Breakfast:	0 (included in room rate)
24 hour rate:	52.5 + room rate	Lunch:	19.0
		Dinner:	25.5
		Other:	0.0
		Drinks:	3.0
		Hotel to office:	5.0
		Total residual:	52.5

PORTUGAL

Elsewhere

Actuals + £4 per day

QATAR

Currency: QAR (unless stated otherwise)

Doha

Over 5 hours:	213.5	Room rate:	669.0
Over 10 hours:	493.5	Breakfast:	42.5
24 hour rate:	581.0 + room rate	Lunch:	185.5
		Dinner:	252.0
		Other:	15.0
		Drinks:	56.0
		Hotel to office:	30.0
		Total residual:	581.0

QATAR

Elsewhere

Actuals + £4 per day

ROMANIA

Currency: RON (unless stated otherwise)

Bucharest

Over 5 hours:	90.5	Room rate:	EUR 144.0
Over 10 hours:	206.0	Breakfast:	0 (included in room rate)
24 hour rate:	229.0 + room rate	Lunch:	81.5
		Dinner:	107.0
		Other:	0.0
		Drinks:	17.5
		Hotel to office:	23.0
		Total residual:	229.0

ROMANIA

Elsewhere

75% of Bucharest rate plus Hotel to Office RON 23

Worldwide subsistence rates

Effective 1 October 2012

RUSSIA		Currency:	RUB (unless stated otherwise)
Ekaterinburg			
Over 5 hours:	842.5	Room rate:	5,804.0
Over 10 hours:	2,012.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,237.5 + room rate	Lunch:	745.5
		Dinner:	1,072.5
		Other:	0.0
		Drinks:	194.0
		Hotel to office:	225.5
		Total residual:	2,237.5

RUSSIA		Currency:	RUB (unless stated otherwise)
Moscow			
Over 5 hours:	1,642.0	Room rate:	10,904.5
Over 10 hours:	3,992.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,644.0 + room rate	Lunch:	1,460.0
		Dinner:	2,169.0
		Other:	418.5
		Drinks:	363.5
		Hotel to office:	233.0
		Total residual:	4,644.0

RUSSIA		Currency:	RUB (unless stated otherwise)
St Petersburg			
Over 5 hours:	1,767.0	Room rate:	11,626.0
Over 10 hours:	4,532.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,766.0 + room rate	Lunch:	1,536.5
		Dinner:	2,535.0
		Other:	0.0
		Drinks:	460.5
		Hotel to office:	234.0
		Total residual:	4,766.0

RUSSIA **Elsewhere**

Actuals + £4 per day

RWANDA		Currency:	RWF (unless stated otherwise)
Kigali			
Over 5 hours:	10,685.5	Room rate:	USD 151.5
Over 10 hours:	29,873.5	Breakfast:	0 (included in room rate)
24 hour rate:	36,579.5 + room rate	Lunch:	8,847.0
		Dinner:	17,349.5
		Other:	2,528.0
		Drinks:	3,677.0
		Hotel to office:	4,178.0
		Total residual:	36,579.5

Worldwide subsistence rates

Effective 1 October 2012

RWANDA

Elsewhere

Actuals + £4 per day

SAMOA

Currency: WST (unless stated otherwise)

Apia

Over 5 hours:	61.0	Room rate:	USD 129.5
Over 10 hours:	143.0	Breakfast:	27.5
24 hour rate:	200.0 + room rate	Lunch:	55.5
		Dinner:	76.5
		Other:	11.0
		Drinks:	11.0
		Hotel to office:	18.5
		Total residual:	200.0

SAMOA

Elsewhere

Actuals + £4 per day

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Al Khobar

Over 5 hours:	106.5	Room rate:	498.5
Over 10 hours:	241.0	Breakfast:	73.5
24 hour rate:	350.5 + room rate	Lunch:	93.0
		Dinner:	121.0
		Other:	10.5
		Drinks:	27.0
		Hotel to office:	25.5
		Total residual:	350.5

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Jeddah

Over 5 hours:	162.5	Room rate:	598.0
Over 10 hours:	444.5	Breakfast:	98.5
24 hour rate:	596.5 + room rate	Lunch:	142.5
		Dinner:	262.0
		Other:	19.0
		Drinks:	40.0
		Hotel to office:	34.5
		Total residual:	596.5

Worldwide subsistence rates

Effective 1 October 2012

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Riyadh

Over 5 hours:	126.5	Room rate:	631.5
Over 10 hours:	322.0	Breakfast:	100.0
24 hour rate:	453.0 + room rate	Lunch:	110.5
		Dinner:	179.5
		Other:	0.0
		Drinks:	32.0
		Hotel to office:	31.0
		Total residual:	453.0

SAUDI ARABIA

Elsewhere

Actuals + £4 per day

SENEGAL

Currency: XOF (unless stated otherwise)

Dakar

Over 5 hours:	12,200.5	Room rate:	70,019.5
Over 10 hours:	32,888.5	Breakfast:	11,670.0
24 hour rate:	48,650.5 + room rate	Lunch:	10,609.0
		Dinner:	19,096.5
		Other:	0.0
		Drinks:	3,183.0
		Hotel to office:	4,092.0
		Total residual:	48,650.5

SENEGAL

Elsewhere

75% of Dakar rate plus Hotel to Office XOF 4092

SERBIA

Currency: RSD (unless stated otherwise)

Belgrade

Over 5 hours:	2,535.5	Room rate:	EUR 186.5
Over 10 hours:	6,621.0	Breakfast:	0 (included in room rate)
24 hour rate:	7,113.5 + room rate	Lunch:	2,264.5
		Dinner:	3,815.0
		Other:	0.0
		Drinks:	541.5
		Hotel to office:	492.5
		Total residual:	7,113.5

SERBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

SEYCHELLES

Currency: SCR (unless stated otherwise)

Victoria

Over 5 hours:	341.0	Room rate:	3,430.0
Over 10 hours:	798.5	Breakfast:	0 (included in room rate)
24 hour rate:	967.5 + room rate	Lunch:	295.5
		Dinner:	412.0
		Other:	58.5
		Drinks:	91.0
		Hotel to office:	110.5
		Total residual:	967.5

SEYCHELLES

Elsewhere

Actuals + £4 per day

SIERRA LEONE

Currency: SLL (unless stated otherwise)

Freetown

Over 5 hours:	117,567.5	Room rate:	USD 140.5
Over 10 hours:	279,667.5	Breakfast:	0 (included in room rate)
24 hour rate:	315,163.0 + room rate	Lunch:	108,660.5
		Dinner:	153,193.5
		Other:	7,125.5
		Drinks:	17,813.5
		Hotel to office:	28,370.0
		Total residual:	315,163.0

SIERRA LEONE

Elsewhere

Actuals + £4 per day

SINGAPORE

Currency: SGD (unless stated otherwise)

Singapore

Over 5 hours:	87.5	Room rate:	303.5
Over 10 hours:	197.5	Breakfast:	0 (included in room rate)
24 hour rate:	208.5 + room rate	Lunch:	75.5
		Dinner:	98.0
		Other:	0.0
		Drinks:	24.0
		Hotel to office:	11.0
		Total residual:	208.5

SINGAPORE

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Bratislava			
Over 5 hours:	18.5	Room rate:	108.5
Over 10 hours:	47.0	Breakfast:	0 (included in room rate)
24 hour rate:	52.0 + room rate	Lunch:	15.5
		Dinner:	26.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	52.0

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Kosice			
Over 5 hours:	16.5	Room rate:	81.5
Over 10 hours:	36.5	Breakfast:	0 (included in room rate)
24 hour rate:	41.5 + room rate	Lunch:	14.0
		Dinner:	18.0
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	5.0
		Total residual:	41.5

SLOVENIA		Currency:	EUR (unless stated otherwise)
Ljubljana			
Over 5 hours:	21.0	Room rate:	145.0
Over 10 hours:	57.5	Breakfast:	0 (included in room rate)
24 hour rate:	64.0 + room rate	Lunch:	18.5
		Dinner:	34.5
		Other:	0.0
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	64.0

SLOVENIA **Elsewhere**

Actuals + £4 per day

SOLOMON ISLANDS		Currency:	SBD (unless stated otherwise)
Honiara			
Over 5 hours:	181.0	Room rate:	1,389.5
Over 10 hours:	457.5	Breakfast:	124.5
24 hour rate:	646.5 + room rate	Lunch:	164.0
		Dinner:	259.5
		Other:	0.0
		Drinks:	34.0
		Hotel to office:	64.5
		Total residual:	646.5

SOLOMON ISLANDS

Elsewhere

Actuals + £4 per day

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Cape Town

Over 5 hours:	131.0	Room rate:	1,827.0
Over 10 hours:	345.5	Breakfast:	0 (included in room rate)
24 hour rate:	405.5 + room rate	Lunch:	115.5
		Dinner:	199.5
		Other:	0.0
		Drinks:	30.5
		Hotel to office:	60.0
		Total residual:	405.5

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Pretoria

Over 5 hours:	113.5	Room rate:	1,048.5
Over 10 hours:	298.5	Breakfast:	0 (included in room rate)
24 hour rate:	359.0 + room rate	Lunch:	101.5
		Dinner:	173.5
		Other:	0.0
		Drinks:	23.5
		Hotel to office:	60.5
		Total residual:	359.0

SOUTH AFRICA

Elsewhere

As for Pretoria

SOUTH SUDAN

Currency: SSP (unless stated otherwise)

Juba

Over 5 hours:	114.0	Room rate:	USD 270.0
Over 10 hours:	268.0	Breakfast:	0 (included in room rate)
24 hour rate:	310.0 + room rate	Lunch:	101.5
		Dinner:	142.0
		Other:	8.5
		Drinks:	24.5
		Hotel to office:	33.5
		Total residual:	310.0

Worldwide subsistence rates

Effective 1 October 2012

SPAIN		Currency:	EUR (unless stated otherwise)
Barcelona			
Over 5 hours:	27.5	Room rate:	172.0
Over 10 hours:	74.0	Breakfast:	19.5
24 hour rate:	98.5 + room rate	Lunch:	24.0
		Dinner:	43.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	5.0
		Total residual:	98.5

SPAIN		Currency:	EUR (unless stated otherwise)
Madrid			
Over 5 hours:	31.5	Room rate:	168.5
Over 10 hours:	84.0	Breakfast:	22.5
24 hour rate:	111.5 + room rate	Lunch:	29.0
		Dinner:	50.0
		Other:	0.0
		Drinks:	5.0
		Hotel to office:	5.0
		Total residual:	111.5

SPAIN
Elsewhere

85% of Madrid rate plus Hotel to Office EUR 5

SRI LANKA		Currency:	LKR (unless stated otherwise)
Colombo			
Over 5 hours:	1,315.0	Room rate:	USD 120.0
Over 10 hours:	3,073.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,832.5 + room rate	Lunch:	1,134.5
		Dinner:	1,577.5
		Other:	226.0
		Drinks:	361.0
		Hotel to office:	533.5
		Total residual:	3,832.5

SRI LANKA
Elsewhere

Actuals + £4 per day

ST HELENA
St Helena

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

ST KITTS AND NEVIS

Currency: XCD (unless stated otherwise)

Basseterre

Over 5 hours:	94.0	Room rate:	USD 173.5
Over 10 hours:	186.5	Breakfast:	41.0
24 hour rate:	249.5 + room rate	Lunch:	89.5
		Dinner:	88.0
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	22.0
		Total residual:	249.5

ST LUCIA

Currency: XCD (unless stated otherwise)

Castries

Over 5 hours:	48.5	Room rate:	334.0
Over 10 hours:	143.5	Breakfast:	34.5
24 hour rate:	201.5 + room rate	Lunch:	43.5
		Dinner:	90.0
		Other:	0.0
		Drinks:	10.0
		Hotel to office:	23.5
		Total residual:	201.5

ST LUCIA

Elsewhere

Actuals + £4 per day

ST VINCENT

Currency: XCD (unless stated otherwise)

Kingstown

Over 5 hours:	80.5	Room rate:	323.0
Over 10 hours:	206.0	Breakfast:	0 (included in room rate)
24 hour rate:	227.0 + room rate	Lunch:	74.0
		Dinner:	119.0
		Other:	0.0
		Drinks:	13.0
		Hotel to office:	21.0
		Total residual:	227.0

ST VINCENT

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

SUDAN		Currency:	SDG (unless stated otherwise)
Khartoum			
Over 5 hours:	104.0	Room rate:	757.5
Over 10 hours:	285.0	Breakfast:	0 (included in room rate)
24 hour rate:	328.0 + room rate	Lunch:	92.5
		Dinner:	170.0
		Other:	17.0
		Drinks:	22.5
		Hotel to office:	26.0
		Total residual:	328.0

SUDAN
Elsewhere

Actuals + £4 per day

SURINAM		Currency:	USD (unless stated otherwise)
Paramaribo			
Over 5 hours:	20.0	Room rate:	133.5
Over 10 hours:	60.0	Breakfast:	0 (included in room rate)
24 hour rate:	69.0 + room rate	Lunch:	17.0
		Dinner:	37.5
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	9.0
		Total residual:	69.0

SURINAM
Elsewhere

Actuals + £4 per day

SWAZILAND
Mbabane and Elsewhere

Actuals + £4 per day

SWEDEN		Currency:	SEK (unless stated otherwise)
Stockholm			
Over 5 hours:	379.0	Room rate:	1,939.5
Over 10 hours:	857.5	Breakfast:	0 (included in room rate)
24 hour rate:	917.5 + room rate	Lunch:	345.0
		Dinner:	445.0
		Other:	0.0
		Drinks:	67.5
		Hotel to office:	60.0
		Total residual:	917.5

Worldwide subsistence rates

Effective 1 October 2012

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: 2,228.5
Over 10 hours: 5,548.0
24 hour rate: 6,061.5 + room rate

Room rate: USD 189.0
Breakfast: 0 (included in room rate)
Lunch: 1,886.5
Dinner: 2,977.5
Other: 0.0
Drinks: 684.0
Hotel to office: 513.5
Total residual: 6,061.5

SYRIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

TAIWAN

Currency: TWD (unless stated otherwise)

Taipei

Over 5 hours:	1,624.0	Room rate:	5,946.0
Over 10 hours:	3,865.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,087.0 + room rate	Lunch:	1,361.0
		Dinner:	1,978.5
		Other:	0.0
		Drinks:	526.0
		Hotel to office:	221.5
		Total residual:	4,087.0

TAIWAN

Elsewhere

Actuals + £4 per day

TAJIKISTAN

Currency: TJS (unless stated otherwise)

Dushanbe

Over 5 hours:	221.5	Room rate:	USD 311.0
Over 10 hours:	511.5	Breakfast:	0 (included in room rate)
24 hour rate:	538.5 + room rate	Lunch:	189.5
		Dinner:	258.5
		Other:	0.0
		Drinks:	63.5
		Hotel to office:	27.0
		Total residual:	538.5

TAJIKISTAN

Elsewhere

Actuals + £4 per day

TANZANIA

Currency: TZS (unless stated otherwise)

Dar Es Salaam

Over 5 hours:	37,684.0	Room rate:	USD 174.0
Over 10 hours:	98,482.0	Breakfast:	0 (included in room rate)
24 hour rate:	111,762.5 + room rate	Lunch:	35,162.0
		Dinner:	58,276.5
		Other:	0.0
		Drinks:	5,043.5
		Hotel to office:	13,280.5
		Total residual:	111,762.5

Worldwide subsistence rates

Effective 1 October 2012

TANZANIA

Currency: TZS (unless stated otherwise)

Zanzibar

Over 5 hours:	30,119.0	Room rate:	USD 108.0
Over 10 hours:	74,246.5	Breakfast:	0 (included in room rate)
24 hour rate:	89,331.5 + room rate	Lunch:	28,718.0
		Dinner:	42,726.5
		Other:	1,401.0
		Drinks:	2,802.0
		Hotel to office:	13,684.0
		Total residual:	89,331.5

TANZANIA

Elsewhere

50% of the Dar Es Salaam rate plus Hotel to Office TZS 13280.5

THAILAND

Currency: THB (unless stated otherwise)

Bangkok

Over 5 hours:	999.5	Room rate:	5,190.0
Over 10 hours:	2,446.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,827.0 + room rate	Lunch:	843.5
		Dinner:	1,291.0
		Other:	156.0
		Drinks:	311.5
		Hotel to office:	225.0
		Total residual:	2,827.0

THAILAND

Currency: THB (unless stated otherwise)

Elsewhere

Over 5 hours:	701.0	Room rate:	1,929.5
Over 10 hours:	1,570.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,925.5 + room rate	Lunch:	597.0
		Dinner:	765.5
		Other:	130.0
		Drinks:	208.0
		Hotel to office:	225.0
		Total residual:	1,925.5

TRISTAN DA CUNHA

Tristan da Cunha

Actuals + £4 per day

TOGO

Lome and Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

TONGA		Currency:	TOP (unless stated otherwise)
Nuku Alofa			
Over 5 hours:	63.0	Room rate:	186.0
Over 10 hours:	163.0	Breakfast:	18.0
24 hour rate:	211.0 + room rate	Lunch:	57.5
		Dinner:	95.0
		Other:	12.0
		Drinks:	10.5
		Hotel to office:	18.0
		Total residual:	211.0

TONGA **Elsewhere**

Actuals + £4 per day

TRINIDAD AND TOBAGO		Currency:	TTD (unless stated otherwise)
Port of Spain			
Over 5 hours:	310.0	Room rate:	USD 273.0
Over 10 hours:	889.0	Breakfast:	198.5
24 hour rate:	1,149.5 + room rate	Lunch:	278.0
		Dinner:	547.5
		Other:	0.0
		Drinks:	63.5
		Hotel to office:	62.0
		Total residual:	1,149.5

TRINIDAD AND TOBAGO		Currency:	TTD (unless stated otherwise)
Tobago			
Over 5 hours:	250.0	Room rate:	1,167.0
Over 10 hours:	675.5	Breakfast:	0 (included in room rate)
24 hour rate:	737.5 + room rate	Lunch:	231.0
		Dinner:	406.5
		Other:	0.0
		Drinks:	38.0
		Hotel to office:	62.0
		Total residual:	737.5

TUNISIA		Currency:	TND (unless stated otherwise)
Tunis			
Over 5 hours:	40.5	Room rate:	146.0
Over 10 hours:	94.0	Breakfast:	26.5
24 hour rate:	131.0 + room rate	Lunch:	34.5
		Dinner:	48.0
		Other:	0.0
		Drinks:	11.5
		Hotel to office:	10.5
		Total residual:	131.0

Worldwide subsistence rates

Effective 1 October 2012

TUNISIA

Elsewhere

Actuals + £4 per day

TURKEY

Currency: TRY (unless stated otherwise)

Ankara

Over 5 hours: 79.5
Over 10 hours: 192.0
24 hour rate: 205.5 + room rate

Room rate: EUR 156.5
Breakfast: 0 (included in room rate)
Lunch: 68.0
Dinner: 101.0
Other: 0.0
Drinks: 23.0
Hotel to office: 13.5
Total residual: 205.5

TURKEY

Currency: TRY (unless stated otherwise)

Istanbul

Over 5 hours: 63.5
Over 10 hours: 149.5
24 hour rate: 162.0 + room rate

Room rate: EUR 133.0
Breakfast: 0 (included in room rate)
Lunch: 52.0
Dinner: 74.5
Other: 0.0
Drinks: 23.0
Hotel to office: 12.5
Total residual: 162.0

TURKEY

Currency: TRY (unless stated otherwise)

Izmir

Over 5 hours: 64.5
Over 10 hours: 153.0
24 hour rate: 166.5 + room rate

Room rate: EUR 194.0
Breakfast: 0 (included in room rate)
Lunch: 58.0
Dinner: 82.0
Other: 0.0
Drinks: 13.0
Hotel to office: 13.5
Total residual: 166.5

TURKEY

Elsewhere

75% of Ankara rate plus Hotel to Office TRY 13.5

Worldwide subsistence rates

Effective 1 October 2012

TURKMENISTAN

Currency: TMT (unless stated otherwise)

Ashgabat

Over 5 hours:	40.5	Room rate:	USD 70.5
Over 10 hours:	105.5	Breakfast:	0 (included in room rate)
24 hour rate:	128.0 + room rate	Lunch:	36.0
		Dinner:	60.5
		Other:	3.5
		Drinks:	9.0
		Hotel to office:	19.0
		Total residual:	128.0

TURKMENISTAN

Elsewhere

Actuals + £4 per day

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Grand Turk

Over 5 hours:	27.0	Room rate:	163.0
Over 10 hours:	73.0	Breakfast:	13.0
24 hour rate:	99.5 + room rate	Lunch:	25.0
		Dinner:	44.0
		Other:	4.5
		Drinks:	4.0
		Hotel to office:	9.0
		Total residual:	99.5

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Providenciales

Over 5 hours:	35.0	Room rate:	201.5
Over 10 hours:	85.5	Breakfast:	19.5
24 hour rate:	119.0 + room rate	Lunch:	30.0
		Dinner:	45.5
		Other:	5.0
		Drinks:	10.0
		Hotel to office:	9.0
		Total residual:	119.0

TURKS & CAICOS ISLANDS

Elsewhere

Actuals + £4 per day

TUVALU

Fongafale

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

UGANDA		Currency:	USD (unless stated otherwise)
Kampala			
Over 5 hours:	13.0	Room rate:	126.5
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:	198.0	Room rate:	EUR 214.0
Over 10 hours:	444.0	Breakfast:	0 (included in room rate)
24 hour rate:	536.0 + room rate	Lunch:	174.5
		Dinner:	223.0
		Other:	35.5
		Drinks:	46.5
		Hotel to office:	56.5
		Total residual:	536.0

UKRAINE **Elsewhere**

As for Kyiv

UNITED ARAB EMIRATES		Currency:	AED (unless stated otherwise)
Abu Dhabi			
Over 5 hours:	95.5	Room rate:	654.5
Over 10 hours:	236.0	Breakfast:	83.5
24 hour rate:	363.5 + room rate	Lunch:	80.0
		Dinner:	125.0
		Other:	14.5
		Drinks:	31.0
		Hotel to office:	29.5
		Total residual:	363.5

Worldwide subsistence rates

Effective 1 October 2012

UNITED ARAB EMIRATES

Currency: AED (unless stated otherwise)

Dubai

Over 5 hours:	156.5	Room rate:	923.0
Over 10 hours:	420.0	Breakfast:	123.5
24 hour rate:	597.5 + room rate	Lunch:	135.5
		Dinner:	243.0
		Other:	23.0
		Drinks:	41.5
		Hotel to office:	31.0
		Total residual:	597.5

UNITED ARAB EMIRATES

Elsewhere

Actuals + £4 per day

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Atlanta

Over 5 hours:	30.0	Room rate:	123.5
Over 10 hours:	73.0	Breakfast:	14.5
24 hour rate:	96.0 + room rate	Lunch:	27.0
		Dinner:	40.5
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	8.5
		Total residual:	96.0

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:	30.0	Room rate:	actuals
Over 10 hours:	73.0	Breakfast:	14.5
24 hour rate:	96.0 + room rate	Lunch:	27.0
		Dinner:	40.5
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	8.5
		Total residual:	96.0

Worldwide subsistence rates

Effective 1 October 2012

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Boston

Over 5 hours:	31.0	Room rate:	232.0
Over 10 hours:	74.5	Breakfast:	12.5
24 hour rate:	95.0 + room rate	Lunch:	28.0
		Dinner:	40.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	8.0
		Total residual:	95.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	20.5	Room rate:	actuals
Over 10 hours:	55.0	Breakfast:	7.0
24 hour rate:	70.0 + room rate	Lunch:	18.5
		Dinner:	33.0
		Other:	0.0
		Drinks:	3.5
		Hotel to office:	8.0
		Total residual:	70.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Chicago

Over 5 hours:	33.5	Room rate:	192.5
Over 10 hours:	81.5	Breakfast:	20.5
24 hour rate:	109.0 + room rate	Lunch:	29.0
		Dinner:	44.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	7.0
		Total residual:	109.0

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:	33.5	Room rate:	actuals
Over 10 hours:	81.5	Breakfast:	20.5
24 hour rate:	109.0 + room rate	Lunch:	29.0
		Dinner:	44.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	7.0
		Total residual:	109.0

Worldwide subsistence rates

Effective 1 October 2012

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Houston

Over 5 hours:	23.0	Room rate:	110.0
Over 10 hours:	64.5	Breakfast:	13.5
24 hour rate:	85.0 + room rate	Lunch:	20.0
		Dinner:	39.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	85.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	23.0	Room rate:	actuals
Over 10 hours:	64.5	Breakfast:	13.5
24 hour rate:	85.0 + room rate	Lunch:	20.0
		Dinner:	39.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	85.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Los Angeles

Over 5 hours:	27.5	Room rate:	187.5
Over 10 hours:	70.0	Breakfast:	12.0
24 hour rate:	90.5 + room rate	Lunch:	23.5
		Dinner:	39.0
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	90.5

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:	27.5	Room rate:	actuals
Over 10 hours:	70.0	Breakfast:	12.0
24 hour rate:	90.5 + room rate	Lunch:	23.5
		Dinner:	39.0
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	90.5

Worldwide subsistence rates

Effective 1 October 2012

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Miami

Over 5 hours:	26.5	Room rate:	215.0
Over 10 hours:	73.0	Breakfast:	14.5
24 hour rate:	95.5 + room rate	Lunch:	23.5
		Dinner:	43.5
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	8.0
		Total residual:	95.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

New York

Over 5 hours:	30.0	Room rate:	209.5
Over 10 hours:	74.5	Breakfast:	17.5
24 hour rate:	100.0 + room rate	Lunch:	26.0
		Dinner:	41.0
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.0
		Total residual:	100.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	30.0	Room rate:	actuals
Over 10 hours:	74.5	Breakfast:	17.5
24 hour rate:	100.0 + room rate	Lunch:	26.0
		Dinner:	41.0
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.0
		Total residual:	100.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

San Francisco

Over 5 hours:	20.5	Room rate:	185.0
Over 10 hours:	69.5	Breakfast:	20.0
24 hour rate:	97.0 + room rate	Lunch:	16.0
		Dinner:	45.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	7.5
		Total residual:	97.0

Worldwide subsistence rates

Effective 1 October 2012

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:	20.5	Room rate:	actuals
Over 10 hours:	69.5	Breakfast:	20.0
24 hour rate:	97.0 + room rate	Lunch:	16.0
		Dinner:	45.0
		Other:	0.0
		Drinks:	8.5
		Hotel to office:	7.5
		Total residual:	97.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Seattle

Over 5 hours:	24.0	Room rate:	178.5
Over 10 hours:	60.5	Breakfast:	12.5
24 hour rate:	79.5 + room rate	Lunch:	21.0
		Dinner:	34.0
		Other:	0.0
		Drinks:	5.5
		Hotel to office:	6.5
		Total residual:	79.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Washington

Over 5 hours:	29.5	Room rate:	172.0
Over 10 hours:	68.5	Breakfast:	13.0
24 hour rate:	89.0 + room rate	Lunch:	26.5
		Dinner:	36.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	7.5
		Total residual:	89.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	29.5	Room rate:	actuals
Over 10 hours:	68.5	Breakfast:	13.0
24 hour rate:	89.0 + room rate	Lunch:	26.5
		Dinner:	36.0
		Other:	0.0
		Drinks:	6.0
		Hotel to office:	7.5
		Total residual:	89.0

Worldwide subsistence rates

Effective 1 October 2012

URUGUAY		Currency:	USD (unless stated otherwise)
Montevideo			
Over 5 hours:	44.5	Room rate:	139.5
Over 10 hours:	107.5	Breakfast:	0 (included in room rate)
24 hour rate:	116.0 + room rate	Lunch:	39.0
		Dinner:	58.0
		Other:	0.0
		Drinks:	10.5
		Hotel to office:	8.5
		Total residual:	116.0

URUGUAY Elsewhere

Actuals + £4 per day

UZBEKISTAN		Currency:	USD (unless stated otherwise)
Tashkent			
Over 5 hours:	31.0	Room rate:	97.5
Over 10 hours:	71.0	Breakfast:	0 (included in room rate)
24 hour rate:	77.5 + room rate	Lunch:	26.5
		Dinner:	35.5
		Other:	0.0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	77.5

UZBEKISTAN Elsewhere

Actuals + £4 per day

VANUATU		Currency:	VUV (unless stated otherwise)
Port Vila			
Over 5 hours:	4,499.5	Room rate:	15,731.0
Over 10 hours:	10,886.5	Breakfast:	1,573.5
24 hour rate:	13,940.5 + room rate	Lunch:	4,184.5
		Dinner:	6,072.5
		Other:	734.5
		Drinks:	629.5
		Hotel to office:	746.0
		Total residual:	13,940.5

VANUATU Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

VENEZUELA		Currency:	VEF (unless stated otherwise)
Caracas			
Over 5 hours:	242.5	Room rate:	1,789.5
Over 10 hours:	555.5	Breakfast:	0 (included in room rate)
24 hour rate:	626.0 + room rate	Lunch:	222.5
		Dinner:	293.5
		Other:	44.0
		Drinks:	39.5
		Hotel to office:	26.5
		Total residual:	626.0

VENEZUELA		Currency:	VEF (unless stated otherwise)
Valencia			
Over 5 hours:	213.0	Room rate:	895.5
Over 10 hours:	509.0	Breakfast:	143.5
24 hour rate:	723.0 + room rate	Lunch:	193.5
		Dinner:	277.0
		Other:	36.0
		Drinks:	38.5
		Hotel to office:	34.5
		Total residual:	723.0

VENEZUELA		Currency:	VEF (unless stated otherwise)
Elsewhere			
Over 5 hours:	180.5	Room rate:	1,174.0
Over 10 hours:	534.0	Breakfast:	171.0
24 hour rate:	760.5 + room rate	Lunch:	166.0
		Dinner:	339.0
		Other:	29.0
		Drinks:	29.0
		Hotel to office:	26.5
		Total residual:	760.5

VIETNAM		Currency:	USD (unless stated otherwise)
Hanoi			
Over 5 hours:	17.0	Room rate:	150.0
Over 10 hours:	71.5	Breakfast:	0 (included in room rate)
24 hour rate:	83.0 + room rate	Lunch:	12.0
		Dinner:	49.5
		Other:	4.0
		Drinks:	10.0
		Hotel to office:	7.5
		Total residual:	83.0

Worldwide subsistence rates

Effective 1 October 2012

VIETNAM

Currency: USD (unless stated otherwise)

Ho Chi Minh City

Over 5 hours:	40.5	Room rate:	130.0
Over 10 hours:	85.5	Breakfast:	0 (included in room rate)
24 hour rate:	94.0 + room rate	Lunch:	36.5
		Dinner:	41.5
		Other:	0.0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	94.0

VIETNAM

Elsewhere

Actuals + £4 per day

YEMEN

Currency: USD (unless stated otherwise)

Sana'a

Over 5 hours:	22.0	Room rate:	155.5
Over 10 hours:	52.5	Breakfast:	0 (included in room rate)
24 hour rate:	64.0 + room rate	Lunch:	19.5
		Dinner:	28.0
		Other:	3.0
		Drinks:	5.0
		Hotel to office:	8.5
		Total residual:	64.0

YEMEN

Elsewhere

Actuals + £4 per day

ZAMBIA

Currency: ZMK (unless stated otherwise)

Lusaka

Over 5 hours:	125,361.5	Room rate:	807,643.0
Over 10 hours:	278,865.5	Breakfast:	0 (included in room rate)
24 hour rate:	333,232.0 + room rate	Lunch:	110,011.0
		Dinner:	138,153.5
		Other:	15,350.5
		Drinks:	30,701.0
		Hotel to office:	39,016.0
		Total residual:	333,232.0

ZAMBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2012

ZIMBABWE

Currency: USD (unless stated otherwise)

Harare

Over 5 hours:	30.5	Room rate:	181.5
Over 10 hours:	66.0	Breakfast:	16.5
24 hour rate:	89.0 + room rate	Lunch:	27.0
		Dinner:	32.5
		Other:	0.0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	89.0

ZIMBABWE

Elsewhere

Actuals + £4 per day
