

Worldwide subsistence rates

Effective 1 October 2010

AFGHANISTAN

Currency: USD (unless stated otherwise)

Kabul

Over 5 hours:	18.0	Room rate:	66.5
Over 10 hours:	38.0	Breakfast:	0 (included in room rate)
24 hour rate:	48.5 + room rate	Lunch:	14.5
		Dinner:	17.0
		Other:	2.5
		Drinks:	6.5
		Hotel to office:	8.0
		Total residual:	48.5

AFGHANISTAN

Elsewhere

Actuals + £4 per day

ALBANIA

Currency: ALL (unless stated otherwise)

Tirana

Over 5 hours:	2,857.5	Room rate:	EUR 112.0
Over 10 hours:	6,827.0	Breakfast:	0 (included in room rate)
24 hour rate:	8,079.0 + room rate	Lunch:	2,649.5
		Dinner:	3,761.5
		Other:	519.5
		Drinks:	416.0
		Hotel to office:	732.5
		Total residual:	8,079.0

ALBANIA

Elsewhere

Actuals + £4 per day

ALGERIA

Currency: DZD (unless stated otherwise)

Algiers

Over 5 hours:	2,114.0	Room rate:	18,713.0
Over 10 hours:	6,032.0	Breakfast:	1,443.5
24 hour rate:	7,981.0 + room rate	Lunch:	1,907.5
		Dinner:	3,712.0
		Other:	0
		Drinks:	412.5
		Hotel to office:	505.5
		Total residual:	7,981.0

ALGERIA

Elsewhere

Actuals + £4 per day

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ANGOLA		Currency:	AOA (unless stated otherwise)
Luanda			
Over 5 hours:	4,273.5	Room rate:	USD 384.0
Over 10 hours:	11,386.5	Breakfast:	0 (included in room rate)
24 hour rate:	12,564.5 + room rate	Lunch:	3,738.5
		Dinner:	6,578.0
		Other:	626.0
		Drinks:	1,070.0
		Hotel to office:	552.0
		Total residual:	12,564.5

ANGOLA
Elsewhere

As for Luanda

ANGUILLA		Currency:	USD (unless stated otherwise)
Anguilla			
Over 5 hours:	36.0	Room rate:	217.0
Over 10 hours:	112.5	Breakfast:	14.5
24 hour rate:	139.0 + room rate	Lunch:	28.5
		Dinner:	69.5
		Other:	3.5
		Drinks:	14.5
		Hotel to office:	8.5
		Total residual:	139.0

ANGUILLA
Elsewhere

Actuals + £4 per day

ANTIGUA AND BARBUDA		Currency:	XCD (unless stated otherwise)
St John's			
Over 5 hours:	103.5	Room rate:	USD 184.0
Over 10 hours:	289.0	Breakfast:	47.5
24 hour rate:	358.0 + room rate	Lunch:	93.5
		Dinner:	175.5
		Other:	0
		Drinks:	20.0
		Hotel to office:	21.5
		Total residual:	358.0

ANTIGUA AND BARBUDA
Elsewhere

Actuals + £4 per day

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ARGENTINA Buenos Aires

Currency: ARS (unless stated otherwise)

Over 5 hours: 91.5
Over 10 hours: 216.0
24 hour rate: 243.5 + room rate

Room rate: USD 198.5
Breakfast: 0 (included in room rate)
Lunch: 82.0
Dinner: 115.0
Other: 0
Drinks: 19.0
Hotel to office: 27.5
Total residual: 243.5

ARGENTINA Elsewhere

Actuals + £4 per day

ARMENIA Yerevan

Currency: AMD (unless stated otherwise)

Over 5 hours: 9,457.0
Over 10 hours: 22,229.5
24 hour rate: 26,165.0 + room rate

Room rate: 59,785.0
Breakfast: 0 (included in room rate)
Lunch: 8,370.0
Dinner: 11,685.5
Other: 1,304.5
Drinks: 2,174.0
Hotel to office: 2,631.0
Total residual: 26,165.0

ARMENIA Elsewhere

Actuals + £4 per day

ASCENSION ISLAND Ascension Island

Actuals + £4 per day

AUSTRALIA Adelaide

Currency: AUD (unless stated otherwise)

Over 5 hours: 51.5
Over 10 hours: 120.0
24 hour rate: 158.5 + room rate

Room rate: 237.0
Breakfast: 30.0
Lunch: 46.0
Dinner: 63.5
Other: 0
Drinks: 10.5
Hotel to office: 8.5
Total residual: 158.5

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AUSTRALIA		Currency:	AUD (unless stated otherwise)
Brisbane			
Over 5 hours:	44.5	Room rate:	262.5
Over 10 hours:	116.0	Breakfast:	16.5
24 hour rate:	141.5 + room rate	Lunch:	39.5
		Dinner:	66.5
		Other:	0
		Drinks:	10.0
		Hotel to office:	9.0
		Total residual:	141.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Canberra			
Over 5 hours:	49.5	Room rate:	215.5
Over 10 hours:	119.5	Breakfast:	20.0
24 hour rate:	148.5 + room rate	Lunch:	45.0
		Dinner:	66.0
		Other:	0
		Drinks:	8.5
		Hotel to office:	9.0
		Total residual:	148.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Darwin			
Over 5 hours:	41.5	Room rate:	207.5
Over 10 hours:	107.0	Breakfast:	27.0
24 hour rate:	143.0 + room rate	Lunch:	37.0
		Dinner:	61.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	9.0
		Total residual:	143.0

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Hobart			
Over 5 hours:	48.5	Room rate:	226.5
Over 10 hours:	123.0	Breakfast:	23.5
24 hour rate:	155.0 + room rate	Lunch:	44.0
		Dinner:	70.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	8.5
		Total residual:	155.0

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AUSTRALIA		Currency:	AUD (unless stated otherwise)
Melbourne			
Over 5 hours:	70.0	Room rate:	237.0
Over 10 hours:	163.0	Breakfast:	41.5
24 hour rate:	213.0 + room rate	Lunch:	64.0
		Dinner:	87.5
		Other:	0
		Drinks:	11.5
		Hotel to office:	8.5
		Total residual:	213.0

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Perth			
Over 5 hours:	43.5	Room rate:	221.5
Over 10 hours:	127.5	Breakfast:	36.5
24 hour rate:	173.0 + room rate	Lunch:	38.5
		Dinner:	79.5
		Other:	0
		Drinks:	9.5
		Hotel to office:	9.0
		Total residual:	173.0

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Sydney			
Over 5 hours:	52.0	Room rate:	205.0
Over 10 hours:	133.5	Breakfast:	34.0
24 hour rate:	176.5 + room rate	Lunch:	46.5
		Dinner:	76.5
		Other:	0
		Drinks:	10.5
		Hotel to office:	9.0
		Total residual:	176.5

AUSTRALIA **Elsewhere**

Actuals + £4 per day

AUSTRIA		Currency:	EUR (unless stated otherwise)
Vienna (also applies to Graz, Bregenz, Linz, Klagenfurt, Salzburg, Innsbruck)			
Over 5 hours:	30.0	Room rate:	112.5
Over 10 hours:	76.5	Breakfast:	0 (included in room rate)
24 hour rate:	81.5 + room rate	Lunch:	26.0
		Dinner:	42.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	5.0
		Total residual:	81.5

Worldwide subsistence rates

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AUSTRIA

Elsewhere

Actuals + £4 per day

AZERBAIJAN

Currency: AZN (unless stated otherwise)

Baku

Over 5 hours:	27.0	Room rate:	170.0
Over 10 hours:	62.5	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	21.5
		Dinner:	30.0
		Other:	5.5
		Drinks:	11.0
		Hotel to office:	7.5
		Total residual:	75.5

AZERBAIJAN

Elsewhere

Actuals + £4 per day

BAHAMAS

Nassau and Elsewhere

Actuals + £4 per day

BAHRAIN

Currency: BHD (unless stated otherwise)

Bahrain

Over 5 hours:	15.0	Room rate:	104.5
Over 10 hours:	36.5	Breakfast:	12.0
24 hour rate:	51.0 + room rate	Lunch:	13.0
		Dinner:	19.5
		Other:	0
		Drinks:	4.0
		Hotel to office:	2.5
		Total residual:	51.0

BAHRAIN

Elsewhere

Actuals + £4 per day

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BANGLADESH

Currency: BDT (unless stated otherwise)

Dhaka

Over 5 hours: 804.0
Over 10 hours: 2,104.0
24 hour rate: 2,665.5 + room rate

Room rate: USD 128.0
Breakfast: 0 (included in room rate)
Lunch: 688.0
Dinner: 1,184.0
Other: 0
Drinks: 232.0
Hotel to office: 561.5
Total residual: 2,665.5

BANGLADESH

Elsewhere

Actuals + £4 per day

BARBADOS

Currency: BBD (unless stated otherwise)

Bridgetown

Over 5 hours: 49.0
Over 10 hours: 151.0
24 hour rate: 168.5 + room rate

Room rate: USD 157.0
Breakfast: 0 (included in room rate)
Lunch: 43.5
Dinner: 96.5
Other: 0
Drinks: 11.0
Hotel to office: 17.5
Total residual: 168.5

BARBADOS

Elsewhere

Actuals + £4 per day

BELARUS

Currency: USD (unless stated otherwise)

Minsk

Over 5 hours: 22.0
Over 10 hours: 58.0
24 hour rate: 73.5 + room rate

Room rate: 147.5
Breakfast: 0 (included in room rate)
Lunch: 19.5
Dinner: 34.0
Other: 7.0
Drinks: 4.5
Hotel to office: 8.5
Total residual: 73.5

BELARUS

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

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BELGIUM

Currency: EUR (unless stated otherwise)

Brussels

Over 5 hours:	25.0	Room rate:	152.0
Over 10 hours:	65.5	Breakfast:	0 (included in room rate)
24 hour rate:	70.0 + room rate	Lunch:	21.0
		Dinner:	37.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	4.5
		Total residual:	70.0

BELGIUM

Elsewhere

80% of Brussels rate plus Hotel to Office EUR 4.5

BELIZE

Currency: BZD (unless stated otherwise)

Belize City

Over 5 hours:	39.5	Room rate:	USD 129.5
Over 10 hours:	119.5	Breakfast:	23.5
24 hour rate:	159.5 + room rate	Lunch:	35.5
		Dinner:	76.5
		Other:	0
		Drinks:	7.5
		Hotel to office:	16.5
		Total residual:	159.5

BELIZE

Currency: BZD (unless stated otherwise)

Belmopan

Over 5 hours:	19.5	Room rate:	144.0
Over 10 hours:	52.0	Breakfast:	12.5
24 hour rate:	81.0 + room rate	Lunch:	18.0
		Dinner:	31.5
		Other:	0
		Drinks:	2.5
		Hotel to office:	16.5
		Total residual:	81.0

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:	38.0	Room rate:	325.0
Over 10 hours:	103.0	Breakfast:	0 (included in room rate)
24 hour rate:	111.0 + room rate	Lunch:	32.0
		Dinner:	59.0
		Other:	0
		Drinks:	12.0
		Hotel to office:	8.0
		Total residual:	111.0

BERMUDA
Elsewhere

Actuals + £4 per day

BOLIVIA		Currency:	BOB (unless stated otherwise)
La Paz			
Over 5 hours:	82.0	Room rate:	690.0
Over 10 hours:	201.0	Breakfast:	0 (included in room rate)
24 hour rate:	276.5 + room rate	Lunch:	71.5
		Dinner:	109.0
		Other:	18.5
		Drinks:	20.5
		Hotel to office:	57.0
		Total residual:	276.5

BOLIVIA		Currency:	BOB (unless stated otherwise)
Cochabamba			
Over 5 hours:	60.0	Room rate:	USD 51.5
Over 10 hours:	148.0	Breakfast:	0 (included in room rate)
24 hour rate:	212.5 + room rate	Lunch:	54.5
		Dinner:	83.0
		Other:	7.5
		Drinks:	10.5
		Hotel to office:	57.0
		Total residual:	212.5

BOLIVIA		Currency:	USD (unless stated otherwise)
Santa Cruz			
Over 5 hours:	14.0	Room rate:	88.0
Over 10 hours:	36.0	Breakfast:	0 (included in room rate)
24 hour rate:	47.5 + room rate	Lunch:	12.0
		Dinner:	20.5
		Other:	3.0
		Drinks:	3.5
		Hotel to office:	8.5
		Total residual:	47.5

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BOLIVIA

Elsewhere

65% of La Paz rate plus Hotel to Office BOB 57.0

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Sarajevo

Over 5 hours:	27.0	Room rate:	167.0
Over 10 hours:	62.5	Breakfast:	0 (included in room rate)
24 hour rate:	71.5 + room rate	Lunch:	23.5
		Dinner:	32.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	9.0
		Total residual:	71.5

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Elsewhere

Over 5 hours:	21.0	Room rate:	actuals
Over 10 hours:	51.0	Breakfast:	0 (included in room rate)
24 hour rate:	60.0 + room rate	Lunch:	18.5
		Dinner:	28.0
		Other:	0
		Drinks:	4.5
		Hotel to office:	9.0
		Total residual:	60.0

BOTSWANA

Currency: BWP (unless stated otherwise)

Gaborone

Over 5 hours:	162.5	Room rate:	648.5
Over 10 hours:	383.0	Breakfast:	0 (included in room rate)
24 hour rate:	434.5 + room rate	Lunch:	149.5
		Dinner:	207.5
		Other:	0
		Drinks:	26.0
		Hotel to office:	51.5
		Total residual:	434.5

BOTSWANA

Elsewhere

Actuals + £4 per day

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BRAZIL		Currency:	BRL (unless stated otherwise)
Brasilia			
Over 5 hours:	48.5	Room rate:	350.0
Over 10 hours:	122.5	Breakfast:	0 (included in room rate)
24 hour rate:	140.0 + room rate	Lunch:	43.5
		Dinner:	69.5
		Other:	3.5
		Drinks:	9.5
		Hotel to office:	14.0
		Total residual:	140.0

BRAZIL		Currency:	BRL (unless stated otherwise)
Rio de Janeiro			
Over 5 hours:	81.0	Room rate:	475.0
Over 10 hours:	191.5	Breakfast:	0 (included in room rate)
24 hour rate:	212.0 + room rate	Lunch:	73.0
		Dinner:	103.0
		Other:	6.0
		Drinks:	15.5
		Hotel to office:	14.5
		Total residual:	212.0

BRAZIL		Currency:	BRL (unless stated otherwise)
Sao Paulo			
Over 5 hours:	80.5	Room rate:	358.0
Over 10 hours:	215.0	Breakfast:	0 (included in room rate)
24 hour rate:	237.5 + room rate	Lunch:	75.5
		Dinner:	130.0
		Other:	6.0
		Drinks:	9.5
		Hotel to office:	16.5
		Total residual:	237.5

BRAZIL Elsewhere

Actuals + £4 per day

BRITISH VIRGIN ISLANDS		Currency:	USD (unless stated otherwise)
Tortola			
Over 5 hours:	26.0	Room rate:	144.5
Over 10 hours:	73.5	Breakfast:	14.0
24 hour rate:	96.0 + room rate	Lunch:	24.0
		Dinner:	45.5
		Other:	0
		Drinks:	4.0
		Hotel to office:	8.5
		Total residual:	96.0

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BRUNEI

Currency: BND (unless stated otherwise)

Bandar Seri Begawan

Over 5 hours:	36.0	Room rate:	197.0
Over 10 hours:	118.0	Breakfast:	0 (included in room rate)
24 hour rate:	130.5 + room rate	Lunch:	30.0
		Dinner:	76.5
		Other:	0
		Drinks:	11.5
		Hotel to office:	12.5
		Total residual:	130.5

BRUNEI

Elsewhere

Actuals + £4 per day

BULGARIA

Currency: BGN (unless stated otherwise)

Sofia

Over 5 hours:	39.0	Room rate:	EUR 143.0
Over 10 hours:	90.0	Breakfast:	0 (included in room rate)
24 hour rate:	99.0 + room rate	Lunch:	34.5
		Dinner:	47.0
		Other:	0
		Drinks:	8.5
		Hotel to office:	9.0
		Total residual:	99.0

BULGARIA

Currency: BGN (unless stated otherwise)

Elsewhere

Over 5 hours:	15.5	Room rate:	actuals
Over 10 hours:	38.0	Breakfast:	7.0
24 hour rate:	57.5 + room rate	Lunch:	13.5
		Dinner:	20.5
		Other:	3.5
		Drinks:	4.0
		Hotel to office:	9.0
		Total residual:	57.5

BURKINA FASO

Ouagadougou and Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

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BURUNDI		Currency:	BIF (unless stated otherwise)
Bujumbura			
Over 5 hours:	16,523.0	Room rate:	USD 102.5
Over 10 hours:	44,772.0	Breakfast:	0 (included in room rate)
24 hour rate:	55,671.0 + room rate	Lunch:	14,924.0
		Dinner:	26,650.0
		Other:	2,665.0
		Drinks:	3,198.0
		Hotel to office:	8,234.0
		Total residual:	55,671.0

BURUNDI
Elsewhere

Actuals + £4 per day

CAMBODIA		Currency:	USD (unless stated otherwise)
Phnom Penh			
Over 5 hours:	29.0	Room rate:	94.0
Over 10 hours:	67.5	Breakfast:	0 (included in room rate)
24 hour rate:	79.5 + room rate	Lunch:	25.0
		Dinner:	35.0
		Other:	6.0
		Drinks:	7.5
		Hotel to office:	6.0
		Total residual:	79.5

CAMBODIA
Elsewhere

Actuals + £4 per day

CAMEROON		Currency:	XAF (unless stated otherwise)
Douala			
Over 5 hours:	17,396.5	Room rate:	80,480.0
Over 10 hours:	46,429.0	Breakfast:	10,917.5
24 hour rate:	63,214.5 + room rate	Lunch:	15,116.5
		Dinner:	26,753.0
		Other:	2,515.0
		Drinks:	4,559.5
		Hotel to office:	3,353.0
		Total residual:	63,214.5

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CAMEROON

Currency: XAF (unless stated otherwise)

Yaounde

Over 5 hours:	15,080.5	Room rate:	91,174.0
Over 10 hours:	35,100.5	Breakfast:	10,563.0
24 hour rate:	51,028.5 + room rate	Lunch:	13,269.5
		Dinner:	18,209.0
		Other:	2,012.0
		Drinks:	3,622.0
		Hotel to office:	3,353.0
		Total residual:	51,028.5

CAMEROON

Elsewhere

Actuals + £4 per day

CANADA

Currency: CAD (unless stated otherwise)

Calgary, Alberta

Over 5 hours:	57.0	Room rate:	144.5
Over 10 hours:	131.5	Breakfast:	25.5
24 hour rate:	166.5 + room rate	Lunch:	52.5
		Dinner:	70.0
		Other:	0
		Drinks:	9.0
		Hotel to office:	9.5
		Total residual:	166.5

CANADA

Currency: CAD (unless stated otherwise)

Edmonton, Alberta

Over 5 hours:	26.5	Room rate:	123.0
Over 10 hours:	67.5	Breakfast:	15.5
24 hour rate:	92.5 + room rate	Lunch:	23.5
		Dinner:	38.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	9.5
		Total residual:	92.5

CANADA

Currency: CAD (unless stated otherwise)

Halifax, Nova Scotia

Over 5 hours:	33.5	Room rate:	162.5
Over 10 hours:	90.5	Breakfast:	15.5
24 hour rate:	114.0 + room rate	Lunch:	30.0
		Dinner:	53.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	8.0
		Total residual:	114.0

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CANADA		Currency:	CAD (unless stated otherwise)
Montreal, Quebec			
Over 5 hours:	43.5	Room rate:	207.0
Over 10 hours:	110.0	Breakfast:	25.5
24 hour rate:	145.0 + room rate	Lunch:	38.5
		Dinner:	62.0
		Other:	0
		Drinks:	9.5
		Hotel to office:	9.5
		Total residual:	145.0

CANADA		Currency:	CAD (unless stated otherwise)
Ottawa, Ontario			
Over 5 hours:	43.5	Room rate:	196.0
Over 10 hours:	115.0	Breakfast:	22.0
24 hour rate:	145.0 + room rate	Lunch:	39.0
		Dinner:	67.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	8.0
		Total residual:	145.0

CANADA		Currency:	CAD (unless stated otherwise)
Quebec City, Quebec			
Over 5 hours:	50.0	Room rate:	236.0
Over 10 hours:	118.0	Breakfast:	25.5
24 hour rate:	153.0 + room rate	Lunch:	45.0
		Dinner:	63.5
		Other:	0
		Drinks:	9.5
		Hotel to office:	9.5
		Total residual:	153.0

CANADA		Currency:	CAD (unless stated otherwise)
Regina, Saskatchewan			
Over 5 hours:	37.0	Room rate:	148.0
Over 10 hours:	91.5	Breakfast:	0 (included in room rate)
24 hour rate:	99.5 + room rate	Lunch:	33.0
		Dinner:	51.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	8.0
		Total residual:	99.5

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CANADA		Currency:	CAD (unless stated otherwise)
Saskatoon, Saskatchewan			
Over 5 hours:	33.5	Room rate:	209.0
Over 10 hours:	83.5	Breakfast:	17.5
24 hour rate:	109.0 + room rate	Lunch:	30.5
		Dinner:	47.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	8.0
		Total residual:	109.0

CANADA		Currency:	CAD (unless stated otherwise)
St John's, New Foundland			
Over 5 hours:	44.0	Room rate:	172.5
Over 10 hours:	108.5	Breakfast:	21.5
24 hour rate:	138.0 + room rate	Lunch:	40.0
		Dinner:	60.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	8.0
		Total residual:	138.0

CANADA		Currency:	CAD (unless stated otherwise)
Toronto, Ontario			
Over 5 hours:	43.0	Room rate:	168.0
Over 10 hours:	109.5	Breakfast:	22.0
24 hour rate:	140.5 + room rate	Lunch:	38.5
		Dinner:	62.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	9.0
		Total residual:	140.5

CANADA		Currency:	CAD (unless stated otherwise)
Vancouver, British Columbia			
Over 5 hours:	36.0	Room rate:	207.5
Over 10 hours:	78.5	Breakfast:	18.5
24 hour rate:	106.5 + room rate	Lunch:	31.0
		Dinner:	38.0
		Other:	0
		Drinks:	9.5
		Hotel to office:	9.5
		Total residual:	106.5

Worldwide subsistence rates

Effective 1 October 2010

CANADA		Currency:	CAD (unless stated otherwise)
Victoria, British Columbia			
Over 5 hours:	36.5	Room rate:	181.0
Over 10 hours:	87.0	Breakfast:	20.5
24 hour rate:	117.0 + room rate	Lunch:	33.0
		Dinner:	47.0
		Other:	0
		Drinks:	7.0
		Hotel to office:	9.5
		Total residual:	117.0

CANADA		Currency:	CAD (unless stated otherwise)
Winnipeg, Manitoba			
Over 5 hours:	46.0	Room rate:	177.0
Over 10 hours:	114.5	Breakfast:	25.5
24 hour rate:	148.0 + room rate	Lunch:	42.0
		Dinner:	64.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	8.0
		Total residual:	148.0

CANADA		Currency:	CAD (unless stated otherwise)
Yellowknife, NW Territories			
Over 5 hours:	32.0	Room rate:	137.5
Over 10 hours:	79.5	Breakfast:	13.0
24 hour rate:	100.5 + room rate	Lunch:	28.5
		Dinner:	44.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	8.0
		Total residual:	100.5

CANADA Elsewhere

90% of Montreal rate plus Hotel to Office CAD 9.5

CAPE VERDE Praia and Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

CAYMAN ISLANDS

Currency: KYD (unless stated otherwise)

Grand Cayman

Over 5 hours:	32.5	Room rate:	USD 194.0
Over 10 hours:	89.5	Breakfast:	19.0
24 hour rate:	114.0 + room rate	Lunch:	29.5
		Dinner:	54.0
		Other:	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:	14,744.5	Room rate:	USD 143.5
Over 10 hours:	36,710.0	Breakfast:	0 (included in room rate)
24 hour rate:	40,347.0 + room rate	Lunch:	13,340.0
		Dinner:	20,561.5
		Other:	0
		Drinks:	2,808.5
		Hotel to office:	3,637.0
		Total residual:	40,347.0

CHILE

Elsewhere

As for Santiago

CHINA

Currency: CNY (unless stated otherwise)

Beijing

Over 5 hours:	203.5	Room rate:	1,178.0
Over 10 hours:	493.5	Breakfast:	0 (included in room rate)
24 hour rate:	530.5 + room rate	Lunch:	179.5
		Dinner:	266.5
		Other:	0
		Drinks:	47.5
		Hotel to office:	37.0
		Total residual:	530.5

Worldwide subsistence rates

Effective 1 October 2010

CHINA		Currency:	CNY (unless stated otherwise)
Chongqing			
Over 5 hours:	203.5	Room rate:	510.0
Over 10 hours:	493.5	Breakfast:	0 (included in room rate)
24 hour rate:	530.5 + room rate	Lunch:	179.5
		Dinner:	266.5
		Other:	0
		Drinks:	47.5
		Hotel to office:	37.0
		Total residual:	530.5

CHINA		Currency:	CNY (unless stated otherwise)
Guangzhou			
Over 5 hours:	203.5	Room rate:	717.0
Over 10 hours:	493.5	Breakfast:	0 (included in room rate)
24 hour rate:	530.5 + room rate	Lunch:	179.5
		Dinner:	266.5
		Other:	0
		Drinks:	47.5
		Hotel to office:	37.0
		Total residual:	530.5

CHINA		Currency:	CNY (unless stated otherwise)
Shanghai			
Over 5 hours:	203.5	Room rate:	1,163.5
Over 10 hours:	493.5	Breakfast:	0 (included in room rate)
24 hour rate:	530.5 + room rate	Lunch:	179.5
		Dinner:	266.5
		Other:	0
		Drinks:	47.5
		Hotel to office:	37.0
		Total residual:	530.5

CHINA
Elsewhere
80% of Beijing rate plus Hotel to Office CNY 37.0

COLOMBIA		Currency:	COP (unless stated otherwise)
Bogota			
Over 5 hours:	44,702.0	Room rate:	369,839.5
Over 10 hours:	106,078.5	Breakfast:	0 (included in room rate)
24 hour rate:	125,648.0 + room rate	Lunch:	40,853.5
		Dinner:	57,528.5
		Other:	4,938.5
		Drinks:	7,696.5
		Hotel to office:	14,631.0
		Total residual:	125,648.0

Worldwide subsistence rates

Effective 1 October 2010

COLOMBIA		Currency:	COP (unless stated otherwise)
Cali			
Over 5 hours:	49,383.5	Room rate:	258,776.0
Over 10 hours:	125,703.0	Breakfast:	0 (included in room rate)
24 hour rate:	144,443.5 + room rate	Lunch:	46,176.5
		Dinner:	73,113.0
		Other:	4,489.5
		Drinks:	6,413.5
		Hotel to office:	14,251.0
		Total residual:	144,443.5

COLOMBIA		Currency:	COP (unless stated otherwise)
Cartagena			
Over 5 hours:	62,709.0	Room rate:	536,486.0
Over 10 hours:	163,491.0	Breakfast:	0 (included in room rate)
24 hour rate:	184,841.0 + room rate	Lunch:	57,110.0
		Dinner:	95,183.0
		Other:	6,719.0
		Drinks:	11,198.0
		Hotel to office:	14,631.0
		Total residual:	184,841.0

COLOMBIA		Currency:	COP (unless stated otherwise)
Medellin			
Over 5 hours:	39,305.5	Room rate:	251,446.0
Over 10 hours:	98,879.0	Breakfast:	0 (included in room rate)
24 hour rate:	118,997.5 + room rate	Lunch:	37,177.5
		Dinner:	57,446.0
		Other:	5,487.5
		Drinks:	4,255.5
		Hotel to office:	14,631.0
		Total residual:	118,997.5

COLOMBIA **Elsewhere**

75% of Bogota, Cali, Cartagena, Medellin rate plus Hotel to Office COP 14,631.0

CONGO, DEMOCRATIC REPUBLIC		Currency:	USD (unless stated otherwise)
Kinshasa			
Over 5 hours:	33.5	Room rate:	192.0
Over 10 hours:	83.0	Breakfast:	0 (included in room rate)
24 hour rate:	99.0 + room rate	Lunch:	29.0
		Dinner:	45.5
		Other:	7.5
		Drinks:	8.5
		Hotel to office:	8.5
		Total residual:	99.0

Worldwide subsistence rates

Effective 1 October 2010

CONGO, DEMOCRATIC REPUBLIC

Elsewhere

Actuals + £4 per day

COOK ISLANDS

Currency: NZD (unless stated otherwise)

Rarotonga

Over 5 hours: 41.5
Over 10 hours: 108.5
24 hour rate: 123.5 + room rate

Room rate: 400.0
Breakfast: 0 (included in room rate)
Lunch: 37.0
Dinner: 62.5
Other: 4.5
Drinks: 9.0
Hotel to office: 10.5
Total residual: 123.5

COSTA RICA

Currency: USD (unless stated otherwise)

San Jose

Over 5 hours: 28.5
Over 10 hours: 68.0
24 hour rate: 81.5 + room rate

Room rate: 137.5
Breakfast: 0 (included in room rate)
Lunch: 25.5
Dinner: 37.0
Other: 5.0
Drinks: 5.5
Hotel to office: 8.5
Total residual: 81.5

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: 222.5
Over 10 hours: 475.0
24 hour rate: 509.5 + room rate

Room rate: EUR 265.0
Breakfast: 0 (included in room rate)
Lunch: 208.0
Dinner: 238.5
Other: 0
Drinks: 28.5
Hotel to office: 34.5
Total residual: 509.5

Worldwide subsistence rates

Effective 1 October 2010

CROATIA		Currency:	HRK (unless stated otherwise)
Split			
Over 5 hours:	128.5	Room rate:	EUR 117.5
Over 10 hours:	307.0	Breakfast:	0 (included in room rate)
24 hour rate:	341.5 + room rate	Lunch:	112.0
		Dinner:	162.5
		Other:	0
		Drinks:	32.5
		Hotel to office:	34.5
		Total residual:	341.5

CROATIA		Currency:	HRK (unless stated otherwise)
Zagreb			
Over 5 hours:	158.0	Room rate:	940.5
Over 10 hours:	373.0	Breakfast:	0 (included in room rate)
24 hour rate:	407.5 + room rate	Lunch:	139.5
		Dinner:	197.0
		Other:	0
		Drinks:	36.5
		Hotel to office:	34.5
		Total residual:	407.5

CROATIA **Elsewhere**

Actuals + £4 per day

CUBA		Currency:	CUC (unless stated otherwise)
Havana			
Over 5 hours:	16.5	Room rate:	USD 123.0
Over 10 hours:	51.0	Breakfast:	0 (included in room rate)
24 hour rate:	60.0 + room rate	Lunch:	14.0
		Dinner:	32.5
		Other:	2.5
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	60.0

CUBA **Elsewhere**

As for Havana

Worldwide subsistence rates

Effective 1 October 2010

CYPRUS

Currency: EUR (unless stated otherwise)

Nicosia

Over 5 hours:	34.0	Room rate:	100.5
Over 10 hours:	81.5	Breakfast:	0 (included in room rate)
24 hour rate:	87.5 + room rate	Lunch:	29.0
		Dinner:	43.0
		Other:	0
		Drinks:	9.5
		Hotel to office:	6.0
		Total residual:	87.5

CYPRUS

Elsewhere

75% of Nicosia rate plus Hotel to Office EUR 6.0

CZECH REPUBLIC

Currency: CZK (unless stated otherwise)

Prague

Over 5 hours:	423.5	Room rate:	EUR 117.0
Over 10 hours:	1,073.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,206.5 + room rate	Lunch:	363.0
		Dinner:	589.5
		Other:	0
		Drinks:	121.0
		Hotel to office:	133.0
		Total residual:	1,206.5

CZECH REPUBLIC

Elsewhere

75% of Prague rate plus Hotel to Office CZK 133.0

DENMARK

Currency: DKK (unless stated otherwise)

Copenhagen

Over 5 hours:	220.0	Room rate:	1,123.5
Over 10 hours:	639.5	Breakfast:	153.5
24 hour rate:	838.5 + room rate	Lunch:	199.5
		Dinner:	399.0
		Other:	0
		Drinks:	41.0
		Hotel to office:	45.5
		Total residual:	838.5

DENMARK

Elsewhere

As for Copenhagen

Worldwide subsistence rates

Effective 1 October 2010

DJIBOUTI

Currency: DJF (unless stated otherwise)

Djibouti

Over 5 hours:	3,722.5	Room rate:	31,020.0
Over 10 hours:	8,893.0	Breakfast:	0 (included in room rate)
24 hour rate:	10,229.0 + room rate	Lunch:	3,360.5
		Dinner:	4,808.5
		Other:	0
		Drinks:	724.0
		Hotel to office:	1,336.0
		Total residual:	10,229.0

DJIBOUTI

Elsewhere

Actuals + £4 per day

DOMINICA

Currency: XCD (unless stated otherwise)

Roseau

Over 5 hours:	63.0	Room rate:	USD 110.0
Over 10 hours:	151.5	Breakfast:	0 (included in room rate)
24 hour rate:	172.5 + room rate	Lunch:	57.5
		Dinner:	83.5
		Other:	0
		Drinks:	10.5
		Hotel to office:	21.0
		Total residual:	172.5

DOMINICA

Elsewhere

Actuals + £4 per day

DOMINICAN REPUBLIC

Currency: DOP (unless stated otherwise)

Santo Domingo

Over 5 hours:	859.5	Room rate:	USD 129.0
Over 10 hours:	1,968.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,332.0 + room rate	Lunch:	799.5
		Dinner:	1,049.5
		Other:	87.0
		Drinks:	119.5
		Hotel to office:	276.5
		Total residual:	2,332.0

DOMINICAN REPUBLIC

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

EAST TIMOR

Dili and Elsewhere

Actuals + £4 per day

ECUADOR

Guayaquil

Currency: USD (unless stated otherwise)

Over 5 hours: 21.5
Over 10 hours: 55.0
24 hour rate: 65.0 + room rate

Room rate: 120.0
Breakfast: 0 (included in room rate)
Lunch: 19.0
Dinner: 31.5
Other: 3.5
Drinks: 4.5
Hotel to office: 6.5
Total residual: 65.0

ECUADOR

Quito

Currency: USD (unless stated otherwise)

Over 5 hours: 25.5
Over 10 hours: 58.5
24 hour rate: 90.5 + room rate

Room rate: 139.5
Breakfast: 21.5
Lunch: 22.5
Dinner: 30.5
Other: 4.0
Drinks: 5.5
Hotel to office: 6.5
Total residual: 90.5

ECUADOR

Elsewhere

Actuals + £4 per day

EGYPT

Alexandria

Currency: EGP (unless stated otherwise)

Over 5 hours: 107.0
Over 10 hours: 258.0
24 hour rate: 310.0 + room rate

Room rate: 778.5
Breakfast: 0 (included in room rate)
Lunch: 96.0
Dinner: 140.0
Other: 0
Drinks: 22.0
Hotel to office: 52.0
Total residual: 310.0

Worldwide subsistence rates

Effective 1 October 2010

EGYPT

Currency: EGP (unless stated otherwise)

Cairo

Over 5 hours:	194.5	Room rate:	USD 167.0
Over 10 hours:	489.0	Breakfast:	0 (included in room rate)
24 hour rate:	530.0 + room rate	Lunch:	172.0
		Dinner:	272.5
		Other:	0
		Drinks:	44.5
		Hotel to office:	41.0
		Total residual:	530.0

EGYPT

Elsewhere

Actuals + £4 per day

EL SALVADOR

Currency: USD (unless stated otherwise)

San Salvador

Over 5 hours:	21.0	Room rate:	125.5
Over 10 hours:	55.0	Breakfast:	0 (included in room rate)
24 hour rate:	66.0 + room rate	Lunch:	18.5
		Dinner:	32.0
		Other:	4.5
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	66.0

EL SALVADOR

Elsewhere

Actuals + £4 per day

EQUATORIAL GUINEA

Currency: XAF (unless stated otherwise)

Malabo

Over 5 hours:	20,943.0	Room rate:	166,470.0
Over 10 hours:	55,848.0	Breakfast:	15,036.0
24 hour rate:	79,476.0 + room rate	Lunch:	18,795.0
		Dinner:	32,757.0
		Other:	4,833.0
		Drinks:	4,296.0
		Hotel to office:	3,759.0
		Total residual:	79,476.0

Worldwide subsistence rates

Effective 1 October 2010

ERITREA

Currency: ERN (unless stated otherwise)

Asmara

Over 5 hours:	225.5	Room rate:	USD 123.0
Over 10 hours:	674.0	Breakfast:	0 (included in room rate)
24 hour rate:	805.0 + room rate	Lunch:	217.5
		Dinner:	440.5
		Other:	0
		Drinks:	16.0
		Hotel to office:	131.0
		Total residual:	805.0

ESTONIA

Currency: EEK (unless stated otherwise)

Tallinn

Over 5 hours:	158.0	Room rate:	1,592.0
Over 10 hours:	728.0	Breakfast:	0 (included in room rate)
24 hour rate:	821.5 + room rate	Lunch:	137.5
		Dinner:	549.5
		Other:	0
		Drinks:	41.0
		Hotel to office:	93.5
		Total residual:	821.5

ESTONIA

Elsewhere

Actuals + £4 per day

ETHIOPIA

Currency: ETB (unless stated otherwise)

Addis Ababa

Over 5 hours:	373.0	Room rate:	USD 252.5
Over 10 hours:	853.0	Breakfast:	0 (included in room rate)
24 hour rate:	947.5 + room rate	Lunch:	336.0
		Dinner:	443.5
		Other:	0
		Drinks:	73.5
		Hotel to office:	94.5
		Total residual:	947.5

ETHIOPIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

FALKLAND ISLANDS

Currency: FKP (unless stated otherwise)

Stanley

Over 5 hours:	12.0	Room rate:	79.0
Over 10 hours:	36.0	Breakfast:	0 (included in room rate)
24 hour rate:	40.5 + room rate	Lunch:	11.0
		Dinner:	23.0
		Other:	0
		Drinks:	2.0
		Hotel to office:	4.5
		Total residual:	40.5

FALKLAND ISLANDS

Elsewhere

Actuals + £4 per day

FIJI

Currency: FJD (unless stated otherwise)

Nadi

Over 5 hours:	60.0	Room rate:	252.0
Over 10 hours:	144.0	Breakfast:	0 (included in room rate)
24 hour rate:	167.5 + room rate	Lunch:	54.5
		Dinner:	78.5
		Other:	10.0
		Drinks:	11.0
		Hotel to office:	13.5
		Total residual:	167.5

FIJI

Currency: FJD (unless stated otherwise)

Suva

Over 5 hours:	58.5	Room rate:	217.0
Over 10 hours:	132.0	Breakfast:	0 (included in room rate)
24 hour rate:	146.5 + room rate	Lunch:	53.5
		Dinner:	68.5
		Other:	0
		Drinks:	10.0
		Hotel to office:	14.5
		Total residual:	146.5

FIJI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

FINLAND		Currency:	EUR (unless stated otherwise)
Helsinki			
Over 5 hours:	30.5	Room rate:	134.0
Over 10 hours:	69.5	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	26.0
		Dinner:	35.0
		Other:	0
		Drinks:	8.5
		Hotel to office:	6.0
		Total residual:	75.5

FINLAND		Currency:	EUR (unless stated otherwise)
Elsewhere			
Over 5 hours:	30.5	Room rate:	actuals
Over 10 hours:	69.5	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	26.0
		Dinner:	35.0
		Other:	0
		Drinks:	8.5
		Hotel to office:	6.0
		Total residual:	75.5

FRANCE		Currency:	EUR (unless stated otherwise)
Bordeaux			
Over 5 hours:	41.5	Room rate:	113.0
Over 10 hours:	107.5	Breakfast:	14.5
24 hour rate:	127.5 + room rate	Lunch:	38.0
		Dinner:	62.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	5.5
		Total residual:	127.5

FRANCE		Currency:	EUR (unless stated otherwise)
Lille			
Over 5 hours:	23.5	Room rate:	173.0
Over 10 hours:	60.0	Breakfast:	15.0
24 hour rate:	80.5 + room rate	Lunch:	21.0
		Dinner:	34.5
		Other:	0
		Drinks:	4.5
		Hotel to office:	5.5
		Total residual:	80.5

Worldwide subsistence rates

Effective 1 October 2010

FRANCE		Currency:	EUR (unless stated otherwise)
Lyon			
Over 5 hours:	26.5	Room rate:	115.0
Over 10 hours:	69.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.0 + room rate	Lunch:	24.0
		Dinner:	40.5
		Other:	0
		Drinks:	4.5
		Hotel to office:	6.0
		Total residual:	75.0

FRANCE		Currency:	EUR (unless stated otherwise)
Marseilles			
Over 5 hours:	27.0	Room rate:	180.0
Over 10 hours:	81.0	Breakfast:	0 (included in room rate)
24 hour rate:	87.0 + room rate	Lunch:	23.0
		Dinner:	50.5
		Other:	0
		Drinks:	7.5
		Hotel to office:	6.0
		Total residual:	87.0

FRANCE		Currency:	EUR (unless stated otherwise)
Paris			
Over 5 hours:	38.0	Room rate:	188.0
Over 10 hours:	81.5	Breakfast:	22.5
24 hour rate:	110.0 + room rate	Lunch:	33.5
		Dinner:	39.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	6.0
		Total residual:	110.0

FRANCE		Currency:	EUR (unless stated otherwise)
Strasbourg			
Over 5 hours:	23.0	Room rate:	102.0
Over 10 hours:	56.5	Breakfast:	13.5
24 hour rate:	76.0 + room rate	Lunch:	19.5
		Dinner:	30.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.0
		Total residual:	76.0

Worldwide subsistence rates

Effective 1 October 2010

FRANCE		Currency:	EUR (unless stated otherwise)
Elsewhere			
Over 5 hours:	29.5	Room rate:	actuals
Over 10 hours:	79.0	Breakfast:	7.5
24 hour rate:	92.5 + room rate	Lunch:	26.5
		Dinner:	47.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	6.0
		Total residual:	92.5

FRENCH POLYNESIA (TAHITI)		Currency:	XPF (unless stated otherwise)
Papete			
Over 5 hours:	3,102.0	Room rate:	15,588.5
Over 10 hours:	8,137.5	Breakfast:	3,491.5
24 hour rate:	12,639.5 + room rate	Lunch:	2,900.5
		Dinner:	4,834.0
		Other:	468.5
		Drinks:	403.0
		Hotel to office:	542.0
		Total residual:	12,639.5

FRENCH POLYNESIA (TAHITI) **Elsewhere**

Actuals + £4 per day

GAMBIA		Currency:	GMD (unless stated otherwise)
Banjul			
Over 5 hours:	437.0	Room rate:	EUR 83.5
Over 10 hours:	1,221.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,529.5 + room rate	Lunch:	395.0
		Dinner:	742.0
		Other:	84.0
		Drinks:	84.0
		Hotel to office:	224.5
		Total residual:	1,529.5

GAMBIA **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

GEORGIA		Currency:	GEL (unless stated otherwise)
Tbilisi			
Over 5 hours:	62.0	Room rate:	USD 215.0
Over 10 hours:	135.5	Breakfast:	0 (included in room rate)
24 hour rate:	153.5 + room rate	Lunch:	53.5
		Dinner:	65.0
		Other:	7.5
		Drinks:	17.0
		Hotel to office:	10.5
		Total residual:	153.5

GEORGIA
Elsewhere

Actuals + £4 per day

GERMANY		Currency:	EUR (unless stated otherwise)
Berlin			
Over 5 hours:	20.5	Room rate:	157.0
Over 10 hours:	61.5	Breakfast:	0 (included in room rate)
24 hour rate:	68.0 + room rate	Lunch:	17.0
		Dinner:	38.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	68.0

GERMANY		Currency:	EUR (unless stated otherwise)
Dusseldorf			
Over 5 hours:	21.5	Room rate:	103.5
Over 10 hours:	55.5	Breakfast:	0 (included in room rate)
24 hour rate:	62.0 + room rate	Lunch:	18.5
		Dinner:	31.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	6.5
		Total residual:	62.0

GERMANY		Currency:	EUR (unless stated otherwise)
Munich			
Over 5 hours:	27.5	Room rate:	137.5
Over 10 hours:	69.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.0 + room rate	Lunch:	24.0
		Dinner:	38.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.0
		Total residual:	75.0

Worldwide subsistence rates

Effective 1 October 2010

GERMANY

Elsewhere

Actuals + £4 per day

GHANA

Currency: GHS (unless stated otherwise)

Accra

Over 5 hours:	28.0	Room rate:	USD 184.5
Over 10 hours:	84.5	Breakfast:	0 (included in room rate)
24 hour rate:	99.0 + room rate	Lunch:	25.0
		Dinner:	53.5
		Other:	3.5
		Drinks:	6.0
		Hotel to office:	11.0
		Total residual:	99.0

GHANA

Elsewhere

Actuals + £4 per day

GIBRALTAR

Currency: GIP (unless stated otherwise)

Gibraltar

Over 5 hours:	18.0	Room rate:	103.5
Over 10 hours:	50.0	Breakfast:	13.5
24 hour rate:	68.0 + room rate	Lunch:	15.5
		Dinner:	29.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	4.5
		Total residual:	68.0

GIBRALTAR

Elsewhere

Actuals + £4 per day

GREECE

Currency: EUR (unless stated otherwise)

Athens

Over 5 hours:	27.0	Room rate:	144.5
Over 10 hours:	59.0	Breakfast:	0 (included in room rate)
24 hour rate:	63.5 + room rate	Lunch:	23.5
		Dinner:	29.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	4.5
		Total residual:	63.5

Worldwide subsistence rates

Effective 1 October 2010

GREECE		Currency:	EUR (unless stated otherwise)
Corfu			
Over 5 hours:	29.0	Room rate:	87.0
Over 10 hours:	71.5	Breakfast:	0 (included in room rate)
24 hour rate:	78.0 + room rate	Lunch:	26.5
		Dinner:	40.5
		Other:	0
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	78.0

GREECE		Currency:	EUR (unless stated otherwise)
Crete			
Over 5 hours:	22.0	Room rate:	78.0
Over 10 hours:	50.5	Breakfast:	0 (included in room rate)
24 hour rate:	56.0 + room rate	Lunch:	18.5
		Dinner:	25.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	5.5
		Total residual:	56.0

GREECE		Currency:	EUR (unless stated otherwise)
Rhodes			
Over 5 hours:	20.0	Room rate:	77.5
Over 10 hours:	53.0	Breakfast:	0 (included in room rate)
24 hour rate:	59.5 + room rate	Lunch:	18.0
		Dinner:	31.0
		Other:	0
		Drinks:	4.0
		Hotel to office:	6.5
		Total residual:	59.5

GREECE		Currency:	EUR (unless stated otherwise)
Thessalonki			
Over 5 hours:	28.5	Room rate:	145.5
Over 10 hours:	75.5	Breakfast:	0 (included in room rate)
24 hour rate:	82.0 + room rate	Lunch:	24.0
		Dinner:	43.0
		Other:	0
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	82.0

GREECE Elsewhere

80% of Athens rate plus Hotel to Office EUR 4.5

Worldwide subsistence rates

Effective 1 October 2010

GRENADA		Currency:	XCD (unless stated otherwise)
St George's			
Over 5 hours:	63.0	Room rate:	USD 133.0
Over 10 hours:	180.0	Breakfast:	43.0
24 hour rate:	243.0 + room rate	Lunch:	55.5
		Dinner:	109.5
		Other:	0
		Drinks:	15.0
		Hotel to office:	20.0
		Total residual:	243.0

GRENADA **Elsewhere**

Actuals + £4 per day

GUATEMALA		Currency:	USD (unless stated otherwise)
Guatemala City			
Over 5 hours:	28.0	Room rate:	147.5
Over 10 hours:	66.5	Breakfast:	14.0
24 hour rate:	92.5 + room rate	Lunch:	24.5
		Dinner:	35.0
		Other:	5.0
		Drinks:	7.0
		Hotel to office:	7.0
		Total residual:	92.5

GUATEMALA **Elsewhere**

Actuals + £4 per day

GUINEA		Currency:	GNF (unless stated otherwise)
Conakry			
Over 5 hours:	82,289.0	Room rate:	USD 92.5
Over 10 hours:	192,394.0	Breakfast:	0 (included in room rate)
24 hour rate:	252,082.5 + room rate	Lunch:	73,017.0
		Dinner:	100,833.0
		Other:	11,590.0
		Drinks:	18,544.0
		Hotel to office:	48,098.5
		Total residual:	252,082.5

GUINEA **Elsewhere**

80% of Conakry rate plus Hotel to Office GNF 48,098.5

Worldwide subsistence rates

Effective 1 October 2010

GUINEA BISSAU

Bissau and Elsewhere

Actuals + £4 per day

GUYANA

Georgetown

Currency: GYD (unless stated otherwise)

Over 5 hours:	3,758.5	Room rate:	USD 166.5
Over 10 hours:	8,960.5	Breakfast:	2,646.5
24 hour rate:	13,183.5 + room rate	Lunch:	3,397.5
		Dinner:	4,841.0
		Other:	0
		Drinks:	722.0
		Hotel to office:	1,576.5
		Total residual:	13,183.5

GUYANA

Elsewhere

As for Georgetown

HAITI

Port au Prince

Currency: USD (unless stated otherwise)

Over 5 hours:	18.0	Room rate:	122.0
Over 10 hours:	44.5	Breakfast:	10.0
24 hour rate:	62.5 + room rate	Lunch:	16.5
		Dinner:	25.5
		Other:	0
		Drinks:	2.5
		Hotel to office:	8.0
		Total residual:	62.5

HAITI

Elsewhere

Actuals + £4 per day

HONDURAS

San Pedro Sula

Currency: USD (unless stated otherwise)

Over 5 hours:	23.5	Room rate:	151.0
Over 10 hours:	61.5	Breakfast:	11.5
24 hour rate:	85.5 + room rate	Lunch:	22.0
		Dinner:	36.5
		Other:	4.0
		Drinks:	3.0
		Hotel to office:	8.5
		Total residual:	85.5

Worldwide subsistence rates

Effective 1 October 2010

HONDURAS

Currency: USD (unless stated otherwise)

Tegucigalpa

Over 5 hours:	29.5	Room rate:	163.0
Over 10 hours:	64.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	27.0
		Dinner:	32.0
		Other:	4.5
		Drinks:	5.0
		Hotel to office:	7.0
		Total residual:	75.5

HONDURAS

Elsewhere

As for Tegucigalpa

HONG KONG

Currency: HKD (unless stated otherwise)

Hong Kong

Over 5 hours:	249.0	Room rate:	2,026.5
Over 10 hours:	649.0	Breakfast:	0 (included in room rate)
24 hour rate:	696.0 + room rate	Lunch:	215.5
		Dinner:	366.5
		Other:	0
		Drinks:	67.0
		Hotel to office:	47.0
		Total residual:	696.0

HONG KONG

Elsewhere

Actuals + £4 per day

HUNGARY

Currency: HUF (unless stated otherwise)

Budapest

Over 5 hours:	5,401.5	Room rate:	EUR 127.0
Over 10 hours:	12,867.5	Breakfast:	0 (included in room rate)
24 hour rate:	14,187.5 + room rate	Lunch:	4,554.0
		Dinner:	6,619.0
		Other:	0
		Drinks:	1,694.5
		Hotel to office:	1,320.0
		Total residual:	14,187.5

HUNGARY

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

ICELAND		Currency:	ISK (unless stated otherwise)
Reykjavik			
Over 5 hours:	3,342.0	Room rate:	13,823.0
Over 10 hours:	14,149.0	Breakfast:	1,736.0
24 hour rate:	16,650.5 + room rate	Lunch:	3,016.5
		Dinner:	10,481.5
		Other:	0
		Drinks:	651.0
		Hotel to office:	765.5
		Total residual:	16,650.5

ICELAND
Elsewhere

Actuals + £4 per day

INDIA		Currency:	INR (unless stated otherwise)
Ahmedabad			
Over 5 hours:	713.0	Room rate:	6,607.0
Over 10 hours:	1,552.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,931.0 + room rate	Lunch:	626.5
		Dinner:	753.0
		Other:	0
		Drinks:	172.5
		Hotel to office:	379.0
		Total residual:	1,931.0

INDIA		Currency:	INR (unless stated otherwise)
Bangalore			
Over 5 hours:	1,182.0	Room rate:	11,789.0
Over 10 hours:	2,627.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,247.0 + room rate	Lunch:	986.0
		Dinner:	1,249.0
		Other:	259.0
		Drinks:	392.0
		Hotel to office:	361.0
		Total residual:	3,247.0

INDIA		Currency:	INR (unless stated otherwise)
Chandigarh			
Over 5 hours:	1,228.5	Room rate:	7,354.0
Over 10 hours:	2,747.5	Breakfast:	646.5
24 hour rate:	3,762.5 + room rate	Lunch:	1,066.5
		Dinner:	1,357.5
		Other:	0
		Drinks:	323.5
		Hotel to office:	368.5
		Total residual:	3,762.5

Worldwide subsistence rates

Effective 1 October 2010

INDIA		Currency:	INR (unless stated otherwise)
Chennai (Madras)			
Over 5 hours:	1,545.5	Room rate:	10,197.5
Over 10 hours:	3,575.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,150.5 + room rate	Lunch:	1,293.0
		Dinner:	1,778.0
		Other:	214.0
		Drinks:	504.5
		Hotel to office:	361.0
		Total residual:	4,150.5

INDIA		Currency:	INR (unless stated otherwise)
Hyderabad			
Over 5 hours:	1,310.5	Room rate:	9,766.5
Over 10 hours:	2,936.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,556.5 + room rate	Lunch:	1,143.5
		Dinner:	1,459.5
		Other:	259.0
		Drinks:	333.5
		Hotel to office:	361.0
		Total residual:	3,556.5

INDIA		Currency:	INR (unless stated otherwise)
Jalandhar			
Over 5 hours:	918.5	Room rate:	4,395.0
Over 10 hours:	2,192.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,560.5 + room rate	Lunch:	789.0
		Dinner:	1,144.0
		Other:	0
		Drinks:	259.0
		Hotel to office:	368.5
		Total residual:	2,560.5

INDIA		Currency:	INR (unless stated otherwise)
Kolkata (Calcutta)			
Over 5 hours:	1,523.0	Room rate:	9,410.5
Over 10 hours:	3,591.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,963.0 + room rate	Lunch:	1,321.5
		Dinner:	1,867.5
		Other:	0
		Drinks:	402.5
		Hotel to office:	371.5
		Total residual:	3,963.0

Worldwide subsistence rates

Effective 1 October 2010

INDIA		Currency:	INR (unless stated otherwise)
Ludhiana			
Over 5 hours:	847.5	Room rate:	4,251.5
Over 10 hours:	1,875.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,244.0 + room rate	Lunch:	776.0
		Dinner:	957.0
		Other:	0
		Drinks:	142.5
		Hotel to office:	368.5
		Total residual:	2,244.0

INDIA		Currency:	INR (unless stated otherwise)
Mumbai (Bombay)			
Over 5 hours:	1,533.0	Room rate:	10,442.0
Over 10 hours:	3,203.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,582.5 + room rate	Lunch:	1,368.0
		Dinner:	1,505.5
		Other:	0
		Drinks:	330.0
		Hotel to office:	379.0
		Total residual:	3,582.5

INDIA		Currency:	INR (unless stated otherwise)
Nashik			
Over 5 hours:	661.0	Room rate:	5,308.5
Over 10 hours:	1,569.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,948.0 + room rate	Lunch:	574.5
		Dinner:	822.0
		Other:	0
		Drinks:	172.5
		Hotel to office:	379.0
		Total residual:	1,948.0

INDIA		Currency:	INR (unless stated otherwise)
New Delhi			
Over 5 hours:	1,637.0	Room rate:	9,766.5
Over 10 hours:	3,907.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,278.5 + room rate	Lunch:	1,417.0
		Dinner:	2,051.0
		Other:	0
		Drinks:	439.5
		Hotel to office:	371.0
		Total residual:	4,278.5

Worldwide subsistence rates

Effective 1 October 2010

INDIA		Currency:	INR (unless stated otherwise)
Pune			
Over 5 hours:	990.0	Room rate:	11,375.5
Over 10 hours:	2,438.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,817.0 + room rate	Lunch:	854.0
		Dinner:	1,312.5
		Other:	0
		Drinks:	271.5
		Hotel to office:	379.0
		Total residual:	2,817.0

INDIA
Elsewhere

Actuals + £4 per day

INDONESIA		Currency:	IDR (unless stated otherwise)
Jakarta			
Over 5 hours:	275,251.5	Room rate:	USD 142.5
Over 10 hours:	573,648.5	Breakfast:	0 (included in room rate)
24 hour rate:	782,468.5 + room rate	Lunch:	237,717.0
		Dinner:	260,863.0
		Other:	131,370.0
		Drinks:	75,068.5
		Hotel to office:	77,450.0
		Total residual:	782,468.5

INDONESIA		Currency:	IDR (unless stated otherwise)
Semarang			
Over 5 hours:	145,132.5	Room rate:	480,810.0
Over 10 hours:	377,844.5	Breakfast:	0 (included in room rate)
24 hour rate:	464,231.5 + room rate	Lunch:	125,114.0
		Dinner:	212,694.0
		Other:	12,511.5
		Drinks:	40,036.5
		Hotel to office:	73,875.5
		Total residual:	464,231.5

INDONESIA
Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

IRAN		Currency:	IRR (unless stated otherwise)
Tehran			
Over 5 hours:	226,872.0	Room rate:	USD 128.0
Over 10 hours:	532,128.0	Breakfast:	0 (included in room rate)
24 hour rate:	611,616.0 + room rate	Lunch:	202,032.0
		Dinner:	280,416.0
		Other:	0
		Drinks:	49,680.0
		Hotel to office:	79,488.0
		Total residual:	611,616.0

IRAN
Elsewhere

80% of Tehran rate plus Hotel to Office IRR 79,488.0

IRAQ
Baghdad and Elsewhere

Actuals + £4 per day

IRELAND		Currency:	EUR (unless stated otherwise)
Dublin			
Over 5 hours:	36.0	Room rate:	140.0
Over 10 hours:	88.5	Breakfast:	0 (included in room rate)
24 hour rate:	93.0 + room rate	Lunch:	32.0
		Dinner:	48.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	4.5
		Total residual:	93.0

IRELAND
Elsewhere

Actuals + £4 per day

ISRAEL (SEE ALSO OCCUPIED TERRITORIES)		Currency:	USD (unless stated otherwise)
Tel Aviv			
Over 5 hours:	30.0	Room rate:	169.0
Over 10 hours:	73.5	Breakfast:	0 (included in room rate)
24 hour rate:	88.0 + room rate	Lunch:	26.0
		Dinner:	39.5
		Other:	6.5
		Drinks:	8.0
		Hotel to office:	8.0
		Total residual:	88.0

Worldwide subsistence rates

Effective 1 October 2010

ISRAEL (SEE ALSO OCCUPIED TERRITORIES)

Elsewhere

Actuals + £4 per day

ITALY

Currency: EUR (unless stated otherwise)

Bologna, Florence, Genoa, Milan, Turin and Venice

Over 5 hours:	32.0	Room rate:	213.0
Over 10 hours:	78.5	Breakfast:	0 (included in room rate)
24 hour rate:	89.5 + room rate	Lunch:	29.5
		Dinner:	44.5
		Other:	6.0
		Drinks:	4.5
		Hotel to office:	5.0
		Total residual:	89.5

ITALY

Currency: EUR (unless stated otherwise)

Rome and Naples

Over 5 hours:	33.0	Room rate:	157.5
Over 10 hours:	76.0	Breakfast:	0 (included in room rate)
24 hour rate:	84.0 + room rate	Lunch:	29.5
		Dinner:	39.5
		Other:	2.5
		Drinks:	7.0
		Hotel to office:	5.5
		Total residual:	84.0

ITALY

Elsewhere

As for Rome

JAMAICA

Currency: USD (unless stated otherwise)

Kingston

Over 5 hours:	29.0	Room rate:	199.0
Over 10 hours:	87.0	Breakfast:	5.5
24 hour rate:	105.5 + room rate	Lunch:	23.5
		Dinner:	53.0
		Other:	4.5
		Drinks:	10.5
		Hotel to office:	8.5
		Total residual:	105.5

JAMAICA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

JAPAN		Currency:	JPY (unless stated otherwise)
Osaka			
Over 5 hours:	2,524.0	Room rate:	15,015.0
Over 10 hours:	8,068.0	Breakfast:	2,310.0
24 hour rate:	11,235.5 + room rate	Lunch:	1,600.0
		Dinner:	4,620.0
		Other:	0
		Drinks:	1,848.0
		Hotel to office:	857.5
		Total residual:	11,235.5

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

JAPAN **Elsewhere**

90% of Tokyo rate plus Hotel to Office JPY 740.0

JORDAN		Currency:	JOD (unless stated otherwise)
Amman			
Over 5 hours:	25.5	Room rate:	109.5
Over 10 hours:	61.0	Breakfast:	0 (included in room rate)
24 hour rate:	70.0 + room rate	Lunch:	21.5
		Dinner:	31.5
		Other:	3.0
		Drinks:	8.0
		Hotel to office:	6.0
		Total residual:	70.0

JORDAN		Currency:	JOD (unless stated otherwise)
Aqaba			
Over 5 hours:	22.0	Room rate:	89.5
Over 10 hours:	49.0	Breakfast:	0 (included in room rate)
24 hour rate:	55.0 + room rate	Lunch:	19.0
		Dinner:	24.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	6.0
		Total residual:	55.0

Worldwide subsistence rates

Effective 1 October 2010

JORDAN		Currency:	JOD (unless stated otherwise)
Petra			
Over 5 hours:	22.0	Room rate:	83.0
Over 10 hours:	49.0	Breakfast:	0 (included in room rate)
24 hour rate:	55.0 + room rate	Lunch:	19.0
		Dinner:	24.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	6.0
		Total residual:	55.0

JORDAN
Elsewhere

Actuals + £4 per day

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Almaty			
Over 5 hours:	7,310.0	Room rate:	33,712.0
Over 10 hours:	18,275.0	Breakfast:	0 (included in room rate)
24 hour rate:	19,346.0 + room rate	Lunch:	6,450.0
		Dinner:	10,105.0
		Other:	0
		Drinks:	1,720.0
		Hotel to office:	1,071.0
		Total residual:	19,346.0

KAZAKHSTAN		Currency:	USD (unless stated otherwise)
Astana			
Over 5 hours:	39.5	Room rate:	242.0
Over 10 hours:	110.5	Breakfast:	0 (included in room rate)
24 hour rate:	120.5 + room rate	Lunch:	32.5
		Dinner:	64.5
		Other:	3.5
		Drinks:	13.5
		Hotel to office:	6.5
		Total residual:	120.5

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Atyrau			
Over 5 hours:	4,044.5	Room rate:	21,324.0
Over 10 hours:	11,275.0	Breakfast:	0 (included in room rate)
24 hour rate:	12,539.5 + room rate	Lunch:	3,554.0
		Dinner:	6,740.5
		Other:	490.5
		Drinks:	980.5
		Hotel to office:	774.0
		Total residual:	12,539.5

Worldwide subsistence rates

Effective 1 October 2010

KAZAKHSTAN

Elsewhere

Actuals + £4 per day

KENYA

Mombasa

Currency: KES (unless stated otherwise)

Over 5 hours: 1,258.0
Over 10 hours: 3,102.5
24 hour rate: 3,717.0 + room rate

Room rate: USD 78.0
Breakfast: 0 (included in room rate)
Lunch: 1,133.0
Dinner: 1,720.0
Other: 83.5
Drinks: 249.5
Hotel to office: 531.0
Total residual: 3,717.0

KENYA

Nairobi

Currency: KES (unless stated otherwise)

Over 5 hours: 1,185.0
Over 10 hours: 2,915.0
24 hour rate: 3,654.0 + room rate

Room rate: 8,104.5
Breakfast: 0 (included in room rate)
Lunch: 1,060.0
Dinner: 1,605.5
Other: 208.0
Drinks: 249.5
Hotel to office: 531.0
Total residual: 3,654.0

KENYA

Elsewhere

80% of Nairobi rate plus Hotel to Office KES 531.0

KIRIBATI

Tarawa

Actuals + £4 per day

KOREA, DEMOCRATIC PEOPLE'S REPUBLIC

Pyongyang

Currency: EUR (unless stated otherwise)

Over 5 hours: 18.5
Over 10 hours: 40.5
24 hour rate: 46.5 + room rate

Room rate: 75.5
Breakfast: 0 (included in room rate)
Lunch: 15.0
Dinner: 19.0
Other: 1.0
Drinks: 6.5
Hotel to office: 5.0
Total residual: 46.5

Worldwide subsistence rates

Effective 1 October 2010

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:	58,925.5	Room rate:	251,658.0
Over 10 hours:	133,809.0	Breakfast:	0 (included in room rate)
24 hour rate:	152,410.5 + room rate	Lunch:	48,490.5
		Dinner:	64,449.0
		Other:	10,230.0
		Drinks:	20,869.5
		Hotel to office:	8,371.5
		Total residual:	152,410.5

KOREA, REPUBLIC

Elsewhere

Actuals + £4 per day

KOSOVO

Currency: EUR (unless stated otherwise)

Pristina

Over 5 hours:	13.5	Room rate:	71.0
Over 10 hours:	33.5	Breakfast:	0 (included in room rate)
24 hour rate:	40.0 + room rate	Lunch:	11.5
		Dinner:	18.5
		Other:	1.5
		Drinks:	3.5
		Hotel to office:	5.0
		Total residual:	40.0

KOSOVO

Elsewhere

Actuals + £4 per day

KUWAIT

Currency: KWD (unless stated otherwise)

Kuwait

Over 5 hours:	12.5	Room rate:	65.5
Over 10 hours:	30.0	Breakfast:	0 (included in room rate)
24 hour rate:	32.5 + room rate	Lunch:	10.5
		Dinner:	15.5
		Other:	0
		Drinks:	4.0
		Hotel to office:	2.5
		Total residual:	32.5

Worldwide subsistence rates

Effective 1 October 2010

KUWAIT

Elsewhere

Actuals + £4 per day

KYRGYZSTAN

Currency: USD (unless stated otherwise)

Bishkek

Over 5 hours:	26.0	Room rate:	148.5
Over 10 hours:	69.5	Breakfast:	0 (included in room rate)
24 hour rate:	76.0 + room rate	Lunch:	22.5
		Dinner:	40.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	76.0

KYRGYZSTAN

Elsewhere

Actuals + £4 per day

LAOS

Currency: LAK (unless stated otherwise)

Vientiane

Over 5 hours:	266,805.0	Room rate:	735,000.0
Over 10 hours:	609,840.0	Breakfast:	0 (included in room rate)
24 hour rate:	788,824.5 + room rate	Lunch:	215,985.0
		Dinner:	292,215.0
		Other:	127,050.0
		Drinks:	101,640.0
		Hotel to office:	51,934.5
		Total residual:	788,824.5

LAOS

Elsewhere

Actuals + £4 per day

LATVIA

Currency: LVL (unless stated otherwise)

Riga

Over 5 hours:	15.0	Room rate:	EUR 106.5
Over 10 hours:	36.0	Breakfast:	0 (included in room rate)
24 hour rate:	39.5 + room rate	Lunch:	13.0
		Dinner:	19.5
		Other:	0
		Drinks:	3.5
		Hotel to office:	3.5
		Total residual:	39.5

Worldwide subsistence rates

Effective 1 October 2010

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

Currency: LYD (unless stated otherwise)

Over 5 hours:	29.0	Room rate:	EUR 188.0
Over 10 hours:	72.5	Breakfast:	0 (included in room rate)
24 hour rate:	88.0 + room rate	Lunch:	25.0
		Dinner:	39.5
		Other:	5.0
		Drinks:	8.0
		Hotel to office:	10.5
		Total residual:	88.0

LIBYA

Elsewhere

Actuals + £4 per day

LITHUANIA

Vilnius

Currency: LTL (unless stated otherwise)

Over 5 hours:	89.0	Room rate:	EUR 86.5
Over 10 hours:	205.0	Breakfast:	0 (included in room rate)
24 hour rate:	233.0 + room rate	Lunch:	81.0
		Dinner:	108.0
		Other:	8.0
		Drinks:	16.0
		Hotel to office:	20.0
		Total residual:	233.0

Worldwide subsistence rates

Effective 1 October 2010

LITHUANIA

Elsewhere

Actuals + £4 per day

LUXEMBOURG

Currency: EUR (unless stated otherwise)

Luxembourg

Over 5 hours:	30.0	Room rate:	220.0
Over 10 hours:	81.0	Breakfast:	26.0
24 hour rate:	112.0 + room rate	Lunch:	26.0
		Dinner:	47.5
		Other:	0
		Drinks:	7.5
		Hotel to office:	5.0
		Total residual:	112.0

LUXEMBOURG

Elsewhere

Actuals + £4 per day

MACAU SAR

Currency: HKD (unless stated otherwise)

Macao

Over 5 hours:	298.5	Room rate:	2,119.0
Over 10 hours:	709.5	Breakfast:	156.5
24 hour rate:	929.0 + room rate	Lunch:	248.0
		Dinner:	361.0
		Other:	0
		Drinks:	100.5
		Hotel to office:	63.0
		Total residual:	929.0

MACAU SAR

Elsewhere

Actuals + £4 per day

MACEDONIA

Currency: MKD (unless stated otherwise)

Skopje

Over 5 hours:	615.0	Room rate:	7,544.5
Over 10 hours:	1,350.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,726.0 + room rate	Lunch:	514.0
		Dinner:	634.5
		Other:	0
		Drinks:	201.5
		Hotel to office:	376.0
		Total residual:	1,726.0

Worldwide subsistence rates

Effective 1 October 2010

MACEDONIA

Currency: MKD (unless stated otherwise)

Ohrid and Elsewhere

Over 5 hours:	423.5	Room rate:	3,040.5
Over 10 hours:	998.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,374.0 + room rate	Lunch:	373.0
		Dinner:	524.0
		Other:	0
		Drinks:	101.0
		Hotel to office:	376.0
		Total residual:	1,374.0

MADAGASCAR

Currency: MGA (unless stated otherwise)

Antananarivo

Over 5 hours:	42,728.5	Room rate:	359,825.0
Over 10 hours:	112,000.5	Breakfast:	34,960.0
24 hour rate:	167,570.0 + room rate	Lunch:	38,844.0
		Dinner:	65,387.5
		Other:	5,179.5
		Drinks:	7,769.0
		Hotel to office:	15,430.0
		Total residual:	167,570.0

MADAGASCAR

Elsewhere

60% of Antananarivo rate plus Hotel to Office MGA 15,430.0

MALAWI

Currency: MWK (unless stated otherwise)

Lilongwe

Over 5 hours:	2,677.0	Room rate:	USD 102.5
Over 10 hours:	6,762.0	Breakfast:	0 (included in room rate)
24 hour rate:	8,156.0 + room rate	Lunch:	2,433.5
		Dinner:	3,841.5
		Other:	231.0
		Drinks:	487.0
		Hotel to office:	1,163.0
		Total residual:	8,156.0

MALAWI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

MALAYSIA **Kuala Lumpur**

Currency: MYR (unless stated otherwise)

Over 5 hours: 105.5
Over 10 hours: 252.5
24 hour rate: 302.0 + room rate

Room rate: 338.0
Breakfast: 0 (included in room rate)
Lunch: 85.5
Dinner: 127.0
Other: 21.0
Drinks: 40.0
Hotel to office: 28.5
Total residual: 302.0

MALAYSIA **Elsewhere**

Actuals + £4 per day

MALDIVES **Male and Elsewhere**

Actuals + £4 per day

MALI **Bamako**

Currency: XOF (unless stated otherwise)

Over 5 hours: 11,231.0
Over 10 hours: 31,140.5
24 hour rate: 44,618.0 + room rate

Room rate: 56,665.5
Breakfast: 8,678.5
Lunch: 9,699.5
Dinner: 18,378.0
Other: 1,838.0
Drinks: 3,063.0
Hotel to office: 2,961.0
Total residual: 44,618.0

MALI **Elsewhere**

Actuals + £4 per day

MALTA **Gozo**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

MALTA		Currency:	EUR (unless stated otherwise)
Valletta			
Over 5 hours:	25.5	Room rate:	107.5
Over 10 hours:	59.0	Breakfast:	0 (included in room rate)
24 hour rate:	68.5 + room rate	Lunch:	22.5
		Dinner:	31.0
		Other:	4.0
		Drinks:	5.5
		Hotel to office:	5.5
		Total residual:	68.5

MALTA **Elsewhere**

As for Valletta

MARSHALL ISLANDS **Majuro and Elsewhere**

Actuals + £4 per day

MAURITANIA		Currency:	EUR (unless stated otherwise)
Nouakchott			
Over 5 hours:	17.0	Room rate:	119.5
Over 10 hours:	46.5	Breakfast:	13.0
24 hour rate:	64.0 + room rate	Lunch:	14.0
		Dinner:	26.5
		Other:	0
		Drinks:	6.0
		Hotel to office:	4.5
		Total residual:	64.0

MAURITIUS		Currency:	MUR (unless stated otherwise)
Port Louis			
Over 5 hours:	653.5	Room rate:	4,808.5
Over 10 hours:	1,565.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,797.5 + room rate	Lunch:	571.0
		Dinner:	829.5
		Other:	0
		Drinks:	165.0
		Hotel to office:	232.0
		Total residual:	1,797.5

MAURITIUS **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

MEXICO		Currency:	MXN (unless stated otherwise)
Mexico City			
Over 5 hours:	193.5	Room rate:	USD 197.5
Over 10 hours:	561.0	Breakfast:	241.5
24 hour rate:	895.5 + room rate	Lunch:	174.0
		Dinner:	348.0
		Other:	0
		Drinks:	39.0
		Hotel to office:	93.0
		Total residual:	895.5

MEXICO Elsewhere

Actuals + £4 per day

MOLDOVA		Currency:	MDL (unless stated otherwise)
Chisinau			
Over 5 hours:	351.5	Room rate:	EUR 121.0
Over 10 hours:	806.0	Breakfast:	0 (included in room rate)
24 hour rate:	949.0 + room rate	Lunch:	286.5
		Dinner:	389.5
		Other:	65.0
		Drinks:	130.0
		Hotel to office:	78.0
		Total residual:	949.0

MOLDOVA Elsewhere

Actuals + £4 per day

MONACO Monaco

Actuals + £4 per day

MONGOLIA		Currency:	MNT (unless stated otherwise)
Ulaanbaatar			
Over 5 hours:	20,571.0	Room rate:	USD 102.5
Over 10 hours:	46,527.0	Breakfast:	0 (included in room rate)
24 hour rate:	58,719.5 + room rate	Lunch:	18,417.0
		Dinner:	23,802.0
		Other:	1,939.0
		Drinks:	4,308.0
		Hotel to office:	10,253.5
		Total residual:	58,719.5

Worldwide subsistence rates

Effective 1 October 2010

MONGOLIA

Elsewhere

Actuals + £4 per day

MONTENEGRO

Currency: EUR (unless stated otherwise)

Podgorica

Over 5 hours: 14.5
Over 10 hours: 36.0
24 hour rate: 45.5 + room rate

Room rate: 109.0
Breakfast: 0 (included in room rate)
Lunch: 12.5
Dinner: 20.0
Other: 3.0
Drinks: 3.5
Hotel to office: 6.5
Total residual: 45.5

MONTSERRAT

Currency: XCD (unless stated otherwise)

Plymouth

Over 5 hours: 49.0
Over 10 hours: 151.0
24 hour rate: 210.5 + room rate

Room rate: USD 122.0
Breakfast: 41.0
Lunch: 43.0
Dinner: 96.5
Other: 0
Drinks: 11.5
Hotel to office: 18.5
Total residual: 210.5

MONTSERRAT

Elsewhere

Actuals + £4 per day

MOROCCO

Currency: MAD (unless stated otherwise)

Agadir

Over 5 hours: 202.5
Over 10 hours: 540.5
24 hour rate: 626.5 + room rate

Room rate: 1,260.0
Breakfast: 0 (included in room rate)
Lunch: 177.0
Dinner: 313.0
Other: 35.5
Drinks: 50.5
Hotel to office: 50.5
Total residual: 626.5

Worldwide subsistence rates

Effective 1 October 2010

MOROCCO		Currency:	MAD (unless stated otherwise)
Casablanca			
Over 5 hours:	353.5	Room rate:	1,967.5
Over 10 hours:	858.5	Breakfast:	262.5
24 hour rate:	1,262.0 + room rate	Lunch:	308.0
		Dinner:	459.5
		Other:	91.0
		Drinks:	91.0
		Hotel to office:	50.0
		Total residual:	1,262.0

MOROCCO		Currency:	MAD (unless stated otherwise)
Fes			
Over 5 hours:	172.0	Room rate:	1,049.5
Over 10 hours:	485.0	Breakfast:	0 (included in room rate)
24 hour rate:	535.0 + room rate	Lunch:	151.5
		Dinner:	293.0
		Other:	0
		Drinks:	40.5
		Hotel to office:	50.0
		Total residual:	535.0

MOROCCO		Currency:	MAD (unless stated otherwise)
Marrakech			
Over 5 hours:	172.0	Room rate:	887.0
Over 10 hours:	464.5	Breakfast:	121.5
24 hour rate:	666.5 + room rate	Lunch:	146.5
		Dinner:	267.5
		Other:	30.5
		Drinks:	50.5
		Hotel to office:	50.0
		Total residual:	666.5

MOROCCO		Currency:	MAD (unless stated otherwise)
Rabat			
Over 5 hours:	227.5	Room rate:	1,479.5
Over 10 hours:	566.0	Breakfast:	0 (included in room rate)
24 hour rate:	616.0 + room rate	Lunch:	197.0
		Dinner:	308.0
		Other:	0
		Drinks:	61.0
		Hotel to office:	50.0
		Total residual:	616.0

Worldwide subsistence rates

Effective 1 October 2010

MOROCCO

Currency: MAD (unless stated otherwise)

Tangier

Over 5 hours:	252.5	Room rate:	1,800.5
Over 10 hours:	646.5	Breakfast:	0 (included in room rate)
24 hour rate:	696.5 + room rate	Lunch:	212.0
		Dinner:	353.5
		Other:	0
		Drinks:	81.0
		Hotel to office:	50.0
		Total residual:	696.5

MOROCCO

Elsewhere

Actuals + £4 per day

MOZAMBIQUE

Currency: MZN (unless stated otherwise)

Maputo

Over 5 hours:	910.5	Room rate:	USD 179.5
Over 10 hours:	2,057.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,309.0 + room rate	Lunch:	802.5
		Dinner:	1,039.5
		Other:	75.5
		Drinks:	215.5
		Hotel to office:	176.0
		Total residual:	2,309.0

MOZAMBIQUE

Elsewhere

Actuals + £4 per day

MYANMAR (BURMA)

Currency: USD (unless stated otherwise)

Yangon (Rangoon)

Over 5 hours:	21.5	Room rate:	59.5
Over 10 hours:	48.0	Breakfast:	0 (included in room rate)
24 hour rate:	55.0 + room rate	Lunch:	18.0
		Dinner:	23.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	7.0
		Total residual:	55.0

MYANMAR (BURMA)

Elsewhere

50% of Yangon rate plus Hotel to Office USD 7.0

Worldwide subsistence rates

Effective 1 October 2010

NAMIBIA

Currency: NAD (unless stated otherwise)

Windhoek

Over 5 hours:	87.5	Room rate:	925.0
Over 10 hours:	229.5	Breakfast:	0 (included in room rate)
24 hour rate:	289.5 + room rate	Lunch:	77.5
		Dinner:	132.5
		Other:	0
		Drinks:	19.5
		Hotel to office:	60.0
		Total residual:	289.5

NAMIBIA

Elsewhere

Actuals + £4 per day

NAURU

Nauru

Actuals + £4 per day

NEPAL

Currency: NPR (unless stated otherwise)

Kathmandu

Over 5 hours:	1,410.0	Room rate:	USD 114.5
Over 10 hours:	3,345.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,843.5 + room rate	Lunch:	1,244.0
		Dinner:	1,769.5
		Other:	0
		Drinks:	332.0
		Hotel to office:	498.0
		Total residual:	3,843.5

NEPAL

Elsewhere

Actuals + £4 per day

NETHERLANDS

Currency: EUR (unless stated otherwise)

Amsterdam

Over 5 hours:	23.5	Room rate:	138.0
Over 10 hours:	60.5	Breakfast:	0 (included in room rate)
24 hour rate:	67.0 + room rate	Lunch:	20.5
		Dinner:	34.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	6.5
		Total residual:	67.0

Worldwide subsistence rates

Effective 1 October 2010

NETHERLANDS

Currency: EUR (unless stated otherwise)

The Hague

Over 5 hours:	27.0	Room rate:	150.5
Over 10 hours:	80.5	Breakfast:	23.0
24 hour rate:	108.0 + room rate	Lunch:	24.0
		Dinner:	50.5
		Other:	0
		Drinks:	6.0
		Hotel to office:	4.5
		Total residual:	108.0

NETHERLANDS

Elsewhere

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

NETHERLANDS ANTILLES

Aruba and Elsewhere

Actuals + £4 per day

NEW CALEDONIA

Noumea and Elsewhere

Actuals + £4 per day

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Auckland

Over 5 hours:	49.5	Room rate:	189.0
Over 10 hours:	122.0	Breakfast:	33.0
24 hour rate:	165.5 + room rate	Lunch:	44.0
		Dinner:	67.5
		Other:	0
		Drinks:	10.5
		Hotel to office:	10.5
		Total residual:	165.5

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Christchurch

Over 5 hours:	40.0	Room rate:	101.0
Over 10 hours:	100.5	Breakfast:	24.5
24 hour rate:	135.5 + room rate	Lunch:	36.0
		Dinner:	57.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	10.5
		Total residual:	135.5

Worldwide subsistence rates

Effective 1 October 2010

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Wellington

Over 5 hours:	49.5	Room rate:	207.0
Over 10 hours:	135.0	Breakfast:	31.0
24 hour rate:	176.5 + room rate	Lunch:	45.0
		Dinner:	81.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	10.5
		Total residual:	176.5

NEW ZEALAND

Elsewhere

75% of Auckland rate plus Hotel to Office NZD 10.5

NICARAGUA

Currency: USD (unless stated otherwise)

Managua

Over 5 hours:	22.5	Room rate:	176.5
Over 10 hours:	55.5	Breakfast:	0 (included in room rate)
24 hour rate:	68.5 + room rate	Lunch:	21.0
		Dinner:	31.5
		Other:	4.5
		Drinks:	3.0
		Hotel to office:	8.5
		Total residual:	68.5

NICARAGUA

Elsewhere

Actuals + £4 per day

NIGER

Niamey and Elsewhere

Actuals + £4 per day

NIGERIA

Currency: NGN (unless stated otherwise)

Abuja

Over 5 hours:	5,250.5	Room rate:	54,644.0
Over 10 hours:	12,250.5	Breakfast:	4,968.0
24 hour rate:	18,908.0 + room rate	Lunch:	4,798.5
		Dinner:	6,548.5
		Other:	734.0
		Drinks:	903.5
		Hotel to office:	955.5
		Total residual:	18,908.0

Worldwide subsistence rates

Effective 1 October 2010

NIGERIA		Currency:	NGN (unless stated otherwise)
Lagos			
Over 5 hours:	4,508.5	Room rate:	46,853.5
Over 10 hours:	10,134.5	Breakfast:	4,347.0
24 hour rate:	16,127.0 + room rate	Lunch:	3,850.0
		Dinner:	4,968.0
		Other:	584.0
		Drinks:	1,316.5
		Hotel to office:	1,061.5
		Total residual:	16,127.0

NIGERIA		Currency:	NGN (unless stated otherwise)
Port Harcourt			
Over 5 hours:	3,827.5	Room rate:	52,160.0
Over 10 hours:	9,777.5	Breakfast:	2,710.0
24 hour rate:	13,635.0 + room rate	Lunch:	3,308.0
		Dinner:	5,430.5
		Other:	0
		Drinks:	1,039.0
		Hotel to office:	1,147.5
		Total residual:	13,635.0

NIGERIA
Elsewhere

60% of Abuja rate plus Hotel to Office NGN 955.5

NORWAY		Currency:	NOK (unless stated otherwise)
Bergen			
Over 5 hours:	400.5	Room rate:	1,318.5
Over 10 hours:	1,077.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,116.5 + room rate	Lunch:	362.0
		Dinner:	638.0
		Other:	0
		Drinks:	77.0
		Hotel to office:	39.5
		Total residual:	1,116.5

NORWAY		Currency:	NOK (unless stated otherwise)
Oslo			
Over 5 hours:	309.5	Room rate:	1,132.5
Over 10 hours:	766.0	Breakfast:	0 (included in room rate)
24 hour rate:	805.5 + room rate	Lunch:	281.5
		Dinner:	428.5
		Other:	0
		Drinks:	56.0
		Hotel to office:	39.5
		Total residual:	805.5

Worldwide subsistence rates

Effective 1 October 2010

NORWAY

Currency: NOK (unless stated otherwise)

Stavanger

Over 5 hours: 361.5
Over 10 hours: 991.5
24 hour rate: 1,031.0 + room rate

Room rate: 1,236.0
Breakfast: 0 (included in room rate)
Lunch: 335.5
Dinner: 604.0
Other: 0
Drinks: 52.0
Hotel to office: 39.5
Total residual: 1,031.0

NORWAY

Elsewhere

As for Oslo

OCCUPIED TERRITORIES

Currency: USD (unless stated otherwise)

Jerusalem

Over 5 hours: 26.5
Over 10 hours: 81.5
24 hour rate: 93.5 + room rate

Room rate: 191.0
Breakfast: 0 (included in room rate)
Lunch: 23.0
Dinner: 51.5
Other: 4.0
Drinks: 7.0
Hotel to office: 8.0
Total residual: 93.5

OCCUPIED TERRITORIES

Elsewhere

Actuals + £4 per day

OMAN

Currency: OMR (unless stated otherwise)

Muscat

Over 5 hours: 21.0
Over 10 hours: 52.5
24 hour rate: 56.0 + room rate

Room rate: 93.5
Breakfast: 0 (included in room rate)
Lunch: 17.5
Dinner: 28.5
Other: 0
Drinks: 6.5
Hotel to office: 3.5
Total residual: 56.0

OMAN

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

PAKISTAN		Currency:	PKR (unless stated otherwise)
Karachi			
Over 5 hours:	1,000.0	Room rate:	11,027.0
Over 10 hours:	2,422.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,917.5 + room rate	Lunch:	883.0
		Dinner:	1,305.5
		Other:	0
		Drinks:	234.0
		Hotel to office:	495.0
		Total residual:	2,917.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Lahore			
Over 5 hours:	1,124.0	Room rate:	USD 159.0
Over 10 hours:	2,948.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,494.0 + room rate	Lunch:	935.0
		Dinner:	1,636.0
		Other:	0
		Drinks:	377.5
		Hotel to office:	545.5
		Total residual:	3,494.0

PAKISTAN		Currency:	PKR (unless stated otherwise)
Peshawar			
Over 5 hours:	721.0	Room rate:	10,387.0
Over 10 hours:	1,753.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,308.0 + room rate	Lunch:	617.0
		Dinner:	928.5
		Other:	0
		Drinks:	208.0
		Hotel to office:	554.5
		Total residual:	2,308.0

PAKISTAN		Currency:	PKR (unless stated otherwise)
Quetta			
Over 5 hours:	786.0	Room rate:	9,140.5
Over 10 hours:	1,935.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,481.5 + room rate	Lunch:	701.5
		Dinner:	1,065.0
		Other:	0
		Drinks:	169.0
		Hotel to office:	546.0
		Total residual:	2,481.5

PAKISTAN Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

PANAMA

Currency: USD (unless stated otherwise)

Panama City

Over 5 hours:	27.0	Room rate:	130.0
Over 10 hours:	58.5	Breakfast:	0 (included in room rate)
24 hour rate:	67.0 + room rate	Lunch:	24.0
		Dinner:	29.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	8.5
		Total residual:	67.0

PANAMA

Elsewhere

Actuals + £4 per day

PAPUA NEW GUINEA

Currency: PGK (unless stated otherwise)

Port Moresby

Over 5 hours:	70.5	Room rate:	595.0
Over 10 hours:	174.0	Breakfast:	0 (included in room rate)
24 hour rate:	205.0 + room rate	Lunch:	58.5
		Dinner:	92.0
		Other:	6.0
		Drinks:	23.5
		Hotel to office:	25.0
		Total residual:	205.0

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:	115.5	Room rate:	USD 165.0
Over 10 hours:	264.0	Breakfast:	0 (included in room rate)
24 hour rate:	288.0 + room rate	Lunch:	97.0
		Dinner:	130.5
		Other:	0
		Drinks:	36.5
		Hotel to office:	24.0
		Total residual:	288.0

Worldwide subsistence rates

Effective 1 October 2010

PERU

Elsewhere

Actuals + £4 per day

PHILIPPINES

Cebu

Currency: PHP (unless stated otherwise)

Over 5 hours: 899.0
Over 10 hours: 2,144.0
24 hour rate: 2,630.0 + room rate

Room rate: USD 119.0
Breakfast: 0 (included in room rate)
Lunch: 763.5
Dinner: 1,110.0
Other: 129.5
Drinks: 270.5
Hotel to office: 356.5
Total residual: 2,630.0

PHILIPPINES

Manila

Currency: PHP (unless stated otherwise)

Over 5 hours: 1,325.5
Over 10 hours: 3,253.0
24 hour rate: 3,768.5 + room rate

Room rate: 6,351.0
Breakfast: 0 (included in room rate)
Lunch: 1,140.5
Dinner: 1,742.5
Other: 159.0
Drinks: 370.0
Hotel to office: 356.5
Total residual: 3,768.5

PHILIPPINES

Elsewhere

Actuals + £4 per day

POLAND

Warsaw

Currency: PLN (unless stated otherwise)

Over 5 hours: 138.5
Over 10 hours: 335.5
24 hour rate: 354.0 + room rate

Room rate: EUR 106.5
Breakfast: 0 (included in room rate)
Lunch: 122.5
Dinner: 181.0
Other: 0
Drinks: 32.0
Hotel to office: 18.5
Total residual: 354.0

POLAND

Elsewhere

As for Warsaw

Worldwide subsistence rates

Effective 1 October 2010

PORTUGAL		Currency:	EUR (unless stated otherwise)
Azores			
Over 5 hours:	15.0	Room rate:	99.5
Over 10 hours:	41.5	Breakfast:	0 (included in room rate)
24 hour rate:	46.0 + room rate	Lunch:	13.0
		Dinner:	24.5
		Other:	0
		Drinks:	4.0
		Hotel to office:	4.5
		Total residual:	46.0

PORTUGAL		Currency:	EUR (unless stated otherwise)
Funchal (Madeira)			
Over 5 hours:	21.5	Room rate:	95.5
Over 10 hours:	55.5	Breakfast:	0 (included in room rate)
24 hour rate:	60.0 + room rate	Lunch:	19.0
		Dinner:	31.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	4.5
		Total residual:	60.0

PORTUGAL		Currency:	EUR (unless stated otherwise)
Lisbon			
Over 5 hours:	24.0	Room rate:	98.5
Over 10 hours:	65.0	Breakfast:	0 (included in room rate)
24 hour rate:	69.5 + room rate	Lunch:	21.0
		Dinner:	38.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	4.5
		Total residual:	69.5

PORTUGAL		Currency:	EUR (unless stated otherwise)
Oporto			
Over 5 hours:	33.0	Room rate:	121.0
Over 10 hours:	81.5	Breakfast:	0 (included in room rate)
24 hour rate:	86.0 + room rate	Lunch:	30.0
		Dinner:	45.5
		Other:	0
		Drinks:	6.0
		Hotel to office:	4.5
		Total residual:	86.0

Worldwide subsistence rates

Effective 1 October 2010

PORTUGAL

Currency: EUR (unless stated otherwise)

Portimao

Over 5 hours:	19.0	Room rate:	114.5
Over 10 hours:	44.0	Breakfast:	0 (included in room rate)
24 hour rate:	48.5 + room rate	Lunch:	17.5
		Dinner:	24.0
		Other:	0
		Drinks:	2.5
		Hotel to office:	4.5
		Total residual:	48.5

PORTUGAL

Elsewhere

Actuals + £4 per day

QATAR

Currency: QAR (unless stated otherwise)

Doha

Over 5 hours:	207.5	Room rate:	650.0
Over 10 hours:	479.5	Breakfast:	41.5
24 hour rate:	564.5 + room rate	Lunch:	180.0
		Dinner:	245.0
		Other:	14.5
		Drinks:	54.5
		Hotel to office:	29.0
		Total residual:	564.5

QATAR

Elsewhere

Actuals + £4 per day

ROMANIA

Currency: RON (unless stated otherwise)

Bucharest

Over 5 hours:	81.5	Room rate:	EUR 136.5
Over 10 hours:	186.0	Breakfast:	0 (included in room rate)
24 hour rate:	207.0 + room rate	Lunch:	73.5
		Dinner:	96.5
		Other:	0
		Drinks:	16.0
		Hotel to office:	21.0
		Total residual:	207.0

ROMANIA

Elsewhere

75% of Bucharest rate plus Hotel to Office RON 21.0

Worldwide subsistence rates

Effective 1 October 2010

RUSSIA		Currency:	RUB (unless stated otherwise)
Ekaterinburg			
Over 5 hours:	740.5	Room rate:	5,101.5
Over 10 hours:	1,768.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,967.0 + room rate	Lunch:	655.0
		Dinner:	943.0
		Other:	0
		Drinks:	170.5
		Hotel to office:	198.5
		Total residual:	1,967.0

RUSSIA		Currency:	RUB (unless stated otherwise)
Moscow			
Over 5 hours:	1,443.5	Room rate:	9,585.0
Over 10 hours:	3,509.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,082.0 + room rate	Lunch:	1,283.5
		Dinner:	1,906.5
		Other:	367.5
		Drinks:	319.5
		Hotel to office:	205.0
		Total residual:	4,082.0

RUSSIA		Currency:	RUB (unless stated otherwise)
St Petersburg			
Over 5 hours:	1,553.0	Room rate:	10,219.5
Over 10 hours:	3,983.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,189.5 + room rate	Lunch:	1,350.5
		Dinner:	2,228.0
		Other:	0
		Drinks:	405.0
		Hotel to office:	206.0
		Total residual:	4,189.5

RUSSIA **Elsewhere**

Actuals + £4 per day

RWANDA		Currency:	RWF (unless stated otherwise)
Kigali			
Over 5 hours:	9,496.0	Room rate:	USD 143.5
Over 10 hours:	26,547.0	Breakfast:	0 (included in room rate)
24 hour rate:	32,506.0 + room rate	Lunch:	7,862.0
		Dinner:	15,417.5
		Other:	2,246.5
		Drinks:	3,267.5
		Hotel to office:	3,712.5
		Total residual:	32,506.0

Worldwide subsistence rates

Effective 1 October 2010

RWANDA

Elsewhere

Actuals + £4 per day

SAMOA

Currency: WST (unless stated otherwise)

Apia

Over 5 hours:	57.0	Room rate:	USD 122.5
Over 10 hours:	132.5	Breakfast:	25.5
24 hour rate:	185.5 + room rate	Lunch:	51.5
		Dinner:	70.5
		Other:	10.5
		Drinks:	10.5
		Hotel to office:	17.0
		Total residual:	185.5

SAMOA

Elsewhere

Actuals + £4 per day

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Al Khobar

Over 5 hours:	97.0	Room rate:	452.0
Over 10 hours:	218.5	Breakfast:	66.5
24 hour rate:	317.5 + room rate	Lunch:	84.5
		Dinner:	109.5
		Other:	9.5
		Drinks:	24.5
		Hotel to office:	23.0
		Total residual:	317.5

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Jeddah

Over 5 hours:	147.5	Room rate:	542.0
Over 10 hours:	403.0	Breakfast:	89.0
24 hour rate:	540.5 + room rate	Lunch:	129.0
		Dinner:	237.5
		Other:	17.0
		Drinks:	36.5
		Hotel to office:	31.5
		Total residual:	540.5

Worldwide subsistence rates

Effective 1 October 2010

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Riyadh

Over 5 hours:	114.5	Room rate:	572.0
Over 10 hours:	292.0	Breakfast:	90.5
24 hour rate:	411.0 + room rate	Lunch:	100.0
		Dinner:	163.0
		Other:	0
		Drinks:	29.0
		Hotel to office:	28.5
		Total residual:	411.0

SAUDI ARABIA

Elsewhere

Actuals + £4 per day

SENEGAL

Currency: XOF (unless stated otherwise)

Dakar

Over 5 hours:	11,500.0	Room rate:	66,000.0
Over 10 hours:	31,000.0	Breakfast:	11,000.0
24 hour rate:	45,857.0 + room rate	Lunch:	10,000.0
		Dinner:	18,000.0
		Other:	0
		Drinks:	3,000.0
		Hotel to office:	3,857.0
		Total residual:	45,857.0

SENEGAL

Elsewhere

75% of Dakar rate plus Hotel to Office XOF 3,857.0

SERBIA

Currency: RSD (unless stated otherwise)

Belgrade

Over 5 hours:	2,149.0	Room rate:	EUR 177.0
Over 10 hours:	5,612.0	Breakfast:	0 (included in room rate)
24 hour rate:	6,029.5 + room rate	Lunch:	1,919.5
		Dinner:	3,233.5
		Other:	0
		Drinks:	459.0
		Hotel to office:	417.5
		Total residual:	6,029.5

SERBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

SEYCHELLES

Currency: SCR (unless stated otherwise)

Victoria

Over 5 hours:	316.0	Room rate:	3,178.0
Over 10 hours:	740.0	Breakfast:	0 (included in room rate)
24 hour rate:	896.0 + room rate	Lunch:	274.0
		Dinner:	382.0
		Other:	54.0
		Drinks:	84.0
		Hotel to office:	102.0
		Total residual:	896.0

SEYCHELLES

Elsewhere

Actuals + £4 per day

SIERRA LEONE

Currency: SLL (unless stated otherwise)

Freetown

Over 5 hours:	85,523.0	Room rate:	USD 133.0
Over 10 hours:	203,441.0	Breakfast:	0 (included in room rate)
24 hour rate:	229,262.0 + room rate	Lunch:	79,044.0
		Dinner:	111,439.0
		Other:	5,183.5
		Drinks:	12,958.0
		Hotel to office:	20,637.5
		Total residual:	229,262.0

SIERRA LEONE

Elsewhere

Actuals + £4 per day

SINGAPORE

Currency: SGD (unless stated otherwise)

Singapore

Over 5 hours:	79.5	Room rate:	274.5
Over 10 hours:	179.0	Breakfast:	0 (included in room rate)
24 hour rate:	189.0 + room rate	Lunch:	68.5
		Dinner:	88.5
		Other:	0
		Drinks:	22.0
		Hotel to office:	10.0
		Total residual:	189.0

SINGAPORE

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Bratislava			
Over 5 hours:	17.0	Room rate:	101.0
Over 10 hours:	43.5	Breakfast:	0 (included in room rate)
24 hour rate:	48.5 + room rate	Lunch:	14.5
		Dinner:	24.0
		Other:	0
		Drinks:	5.0
		Hotel to office:	5.0
		Total residual:	48.5

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Kosice			
Over 5 hours:	15.5	Room rate:	76.0
Over 10 hours:	34.5	Breakfast:	0 (included in room rate)
24 hour rate:	39.5 + room rate	Lunch:	13.0
		Dinner:	17.0
		Other:	0
		Drinks:	4.5
		Hotel to office:	5.0
		Total residual:	39.5

SLOVENIA		Currency:	EUR (unless stated otherwise)
Ljubljana			
Over 5 hours:	20.5	Room rate:	139.0
Over 10 hours:	55.5	Breakfast:	0 (included in room rate)
24 hour rate:	61.5 + room rate	Lunch:	18.0
		Dinner:	33.0
		Other:	0
		Drinks:	4.5
		Hotel to office:	6.0
		Total residual:	61.5

SLOVENIA **Elsewhere**

Actuals + £4 per day

SOLOMON ISLANDS		Currency:	SBD (unless stated otherwise)
Honiara			
Over 5 hours:	162.5	Room rate:	1,246.0
Over 10 hours:	410.5	Breakfast:	111.5
24 hour rate:	579.5 + room rate	Lunch:	147.0
		Dinner:	233.0
		Other:	0
		Drinks:	30.5
		Hotel to office:	57.5
		Total residual:	579.5

Worldwide subsistence rates

Effective 1 October 2010

SOLOMON ISLANDS

Elsewhere

Actuals + £4 per day

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Cape Town

Over 5 hours: 119.0
Over 10 hours: 313.5
24 hour rate: 368.0 + room rate

Room rate: 1,655.5
Breakfast: 0 (included in room rate)
Lunch: 105.0
Dinner: 181.0
Other: 0
Drinks: 27.5
Hotel to office: 54.5
Total residual: 368.0

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Pretoria

Over 5 hours: 103.0
Over 10 hours: 271.0
24 hour rate: 326.0 + room rate

Room rate: 950.5
Breakfast: 0 (included in room rate)
Lunch: 92.0
Dinner: 157.5
Other: 0
Drinks: 21.5
Hotel to office: 55.0
Total residual: 326.0

SOUTH AFRICA

Elsewhere

As for Pretoria

SPAIN

Currency: EUR (unless stated otherwise)

Barcelona

Over 5 hours: 26.0
Over 10 hours: 70.0
24 hour rate: 93.5 + room rate

Room rate: 163.0
Breakfast: 18.5
Lunch: 22.5
Dinner: 41.0
Other: 0
Drinks: 6.5
Hotel to office: 5.0
Total residual: 93.5

Worldwide subsistence rates

Effective 1 October 2010

SPAIN		Currency:	EUR (unless stated otherwise)
Madrid			
Over 5 hours:	30.0	Room rate:	159.5
Over 10 hours:	80.0	Breakfast:	21.5
24 hour rate:	106.5 + room rate	Lunch:	27.5
		Dinner:	47.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	5.0
		Total residual:	106.5

SPAIN
Elsewhere

85% of Madrid rate plus Hotel to Office EUR 5.0

SRI LANKA		Currency:	LKR (unless stated otherwise)
Colombo			
Over 5 hours:	1,158.5	Room rate:	USD 114.0
Over 10 hours:	2,707.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,376.0 + room rate	Lunch:	999.5
		Dinner:	1,389.5
		Other:	199.0
		Drinks:	318.0
		Hotel to office:	470.0
		Total residual:	3,376.0

SRI LANKA
Elsewhere

Actuals + £4 per day

ST HELENA
St Helena

Actuals + £4 per day

ST KITTS AND NEVIS		Currency:	XCD (unless stated otherwise)
Basseterre			
Over 5 hours:	90.0	Room rate:	USD 164.5
Over 10 hours:	178.5	Breakfast:	39.0
24 hour rate:	238.5 + room rate	Lunch:	85.5
		Dinner:	84.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	21.0
		Total residual:	238.5

Worldwide subsistence rates

Effective 1 October 2010

ST LUCIA		Currency:	XCD (unless stated otherwise)
Castries			
Over 5 hours:	47.0	Room rate:	321.5
Over 10 hours:	139.0	Breakfast:	33.5
24 hour rate:	195.5 + room rate	Lunch:	42.0
		Dinner:	87.0
		Other:	0
		Drinks:	10.0
		Hotel to office:	23.0
		Total residual:	195.5

ST LUCIA **Elsewhere**

Actuals + £4 per day

ST VINCENT		Currency:	XCD (unless stated otherwise)
Kingstown			
Over 5 hours:	75.5	Room rate:	301.5
Over 10 hours:	193.0	Breakfast:	0 (included in room rate)
24 hour rate:	212.5 + room rate	Lunch:	69.5
		Dinner:	111.5
		Other:	0
		Drinks:	12.0
		Hotel to office:	19.5
		Total residual:	212.5

ST VINCENT **Elsewhere**

Actuals + £4 per day

SUDAN		Currency:	SDG (unless stated otherwise)
Juba			
Over 5 hours:	64.5	Room rate:	USD 256.0
Over 10 hours:	152.0	Breakfast:	0 (included in room rate)
24 hour rate:	176.0 + room rate	Lunch:	57.5
		Dinner:	80.5
		Other:	5.0
		Drinks:	14.0
		Hotel to office:	19.0
		Total residual:	176.0

Worldwide subsistence rates

Effective 1 October 2010

SUDAN		Currency:	SDG (unless stated otherwise)
Khartoum			
Over 5 hours:	72.5	Room rate:	528.5
Over 10 hours:	198.5	Breakfast:	0 (included in room rate)
24 hour rate:	229.0 + room rate	Lunch:	64.5
		Dinner:	118.5
		Other:	12.0
		Drinks:	15.5
		Hotel to office:	18.5
		Total residual:	229.0

SUDAN
Elsewhere

Actuals + £4 per day

SURINAM		Currency:	USD (unless stated otherwise)
Paramaribo			
Over 5 hours:	18.5	Room rate:	126.5
Over 10 hours:	56.5	Breakfast:	0 (included in room rate)
24 hour rate:	65.0 + room rate	Lunch:	16.0
		Dinner:	35.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	8.5
		Total residual:	65.0

SURINAM
Elsewhere

Actuals + £4 per day

SWAZILAND
Mbabane and Elsewhere

Actuals + £4 per day

SWEDEN		Currency:	SEK (unless stated otherwise)
Stockholm			
Over 5 hours:	363.5	Room rate:	1,862.5
Over 10 hours:	823.5	Breakfast:	0 (included in room rate)
24 hour rate:	881.0 + room rate	Lunch:	331.0
		Dinner:	427.5
		Other:	0
		Drinks:	65.0
		Hotel to office:	57.5
		Total residual:	881.0

Worldwide subsistence rates

Effective 1 October 2010

SWEDEN

Elsewhere

Actuals + £4 per day

SWITZERLAND

Currency: CHF (unless stated otherwise)

Berne

Over 5 hours: 46.5
Over 10 hours: 108.5
24 hour rate: 117.0 + room rate

Room rate: 183.0
Breakfast: 0 (included in room rate)
Lunch: 42.5
Dinner: 58.5
Other: 0
Drinks: 7.5
Hotel to office: 8.5
Total residual: 117.0

SWITZERLAND

Currency: CHF (unless stated otherwise)

Geneva

Over 5 hours: 44.5
Over 10 hours: 116.5
24 hour rate: 154.0 + room rate

Room rate: 205.5
Breakfast: 27.5
Lunch: 40.0
Dinner: 68.0
Other: 0
Drinks: 8.5
Hotel to office: 10.0
Total residual: 154.0

SWITZERLAND

Elsewhere

Actuals + £4 per day

SYRIA

Currency: SYP (unless stated otherwise)

Damascus

Over 5 hours: 1,659.0
Over 10 hours: 4,130.0
24 hour rate: 4,512.5 + room rate

Room rate: USD 179.5
Breakfast: 0 (included in room rate)
Lunch: 1,404.5
Dinner: 2,216.5
Other: 0
Drinks: 509.0
Hotel to office: 382.5
Total residual: 4,512.5

SYRIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

TAIWAN

Currency: TWD (unless stated otherwise)

Taipei

Over 5 hours:	1,583.0	Room rate:	5,794.5
Over 10 hours:	3,767.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,983.5 + room rate	Lunch:	1,326.5
		Dinner:	1,928.0
		Other:	0
		Drinks:	513.0
		Hotel to office:	216.0
		Total residual:	3,983.5

TAIWAN

Elsewhere

Actuals + £4 per day

TAJIKISTAN

Currency: TJS (unless stated otherwise)

Dushanbe

Over 5 hours:	185.0	Room rate:	USD 295.0
Over 10 hours:	428.0	Breakfast:	0 (included in room rate)
24 hour rate:	451.0 + room rate	Lunch:	158.5
		Dinner:	216.5
		Other:	0
		Drinks:	53.0
		Hotel to office:	23.0
		Total residual:	451.0

TAJIKISTAN

Elsewhere

Actuals + £4 per day

TANZANIA

Currency: TZS (unless stated otherwise)

Dar Es Salaam

Over 5 hours:	29,321.0	Room rate:	USD 165.0
Over 10 hours:	76,627.0	Breakfast:	0 (included in room rate)
24 hour rate:	86,960.5 + room rate	Lunch:	27,359.0
		Dinner:	45,344.0
		Other:	0
		Drinks:	3,924.0
		Hotel to office:	10,333.5
		Total residual:	86,960.5

Worldwide subsistence rates

Effective 1 October 2010

TANZANIA		Currency:	TZS (unless stated otherwise)
Zanzibar			
Over 5 hours:	23,435.0	Room rate:	USD 102.5
Over 10 hours:	57,770.0	Breakfast:	0 (included in room rate)
24 hour rate:	69,507.5 + room rate	Lunch:	22,345.0
		Dinner:	33,245.0
		Other:	1,090.0
		Drinks:	2,180.0
		Hotel to office:	10,647.5
		Total residual:	69,507.5

TANZANIA **Elsewhere**

50% of the Dar Es Salaam rate plus Hotel to Office TZS 10,333.5

THAILAND		Currency:	THB (unless stated otherwise)
Bangkok			
Over 5 hours:	938.0	Room rate:	4,868.5
Over 10 hours:	2,295.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,652.5 + room rate	Lunch:	791.5
		Dinner:	1,211.0
		Other:	146.5
		Drinks:	292.5
		Hotel to office:	211.0
		Total residual:	2,652.5

THAILAND		Currency:	THB (unless stated otherwise)
Elsewhere			
Over 5 hours:	657.5	Room rate:	1,809.5
Over 10 hours:	1,473.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,806.5 + room rate	Lunch:	560.0
		Dinner:	718.5
		Other:	122.0
		Drinks:	195.0
		Hotel to office:	211.0
		Total residual:	1,806.5

TRISTAN DA CUNHA **Tristan da Cunha**

Actuals + £4 per day

TOGO **Lome and Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

TONGA		Currency:	TOP (unless stated otherwise)
Nuku Alofa			
Over 5 hours:	57.5	Room rate:	170.0
Over 10 hours:	149.0	Breakfast:	16.5
24 hour rate:	193.0 + room rate	Lunch:	52.5
		Dinner:	87.0
		Other:	11.0
		Drinks:	9.5
		Hotel to office:	16.5
		Total residual:	193.0

TONGA **Elsewhere**

Actuals + £4 per day

TRINIDAD AND TOBAGO		Currency:	TTD (unless stated otherwise)
Port of Spain			
Over 5 hours:	260.0	Room rate:	USD 259.0
Over 10 hours:	745.5	Breakfast:	166.5
24 hour rate:	964.0 + room rate	Lunch:	233.0
		Dinner:	459.0
		Other:	0
		Drinks:	53.5
		Hotel to office:	52.0
		Total residual:	964.0

TRINIDAD AND TOBAGO		Currency:	TTD (unless stated otherwise)
Tobago			
Over 5 hours:	209.5	Room rate:	977.5
Over 10 hours:	566.0	Breakfast:	0 (included in room rate)
24 hour rate:	618.0 + room rate	Lunch:	193.5
		Dinner:	340.5
		Other:	0
		Drinks:	32.0
		Hotel to office:	52.0
		Total residual:	618.0

TUNISIA		Currency:	TND (unless stated otherwise)
Tunis			
Over 5 hours:	37.0	Room rate:	134.5
Over 10 hours:	86.5	Breakfast:	24.5
24 hour rate:	120.5 + room rate	Lunch:	31.5
		Dinner:	44.5
		Other:	0
		Drinks:	10.5
		Hotel to office:	9.5
		Total residual:	120.5

Worldwide subsistence rates

Effective 1 October 2010

TUNISIA

Elsewhere

Actuals + £4 per day

TURKEY

Currency: TRY (unless stated otherwise)

Ankara

Over 5 hours: 69.5
Over 10 hours: 167.5
24 hour rate: 179.5 + room rate

Room rate: EUR 148.5
Breakfast: 0 (included in room rate)
Lunch: 59.5
Dinner: 88.0
Other: 0
Drinks: 20.0
Hotel to office: 12.0
Total residual: 179.5

TURKEY

Currency: TRY (unless stated otherwise)

Istanbul

Over 5 hours: 55.0
Over 10 hours: 130.0
24 hour rate: 141.0 + room rate

Room rate: EUR 126.0
Breakfast: 0 (included in room rate)
Lunch: 45.0
Dinner: 65.0
Other: 0
Drinks: 20.0
Hotel to office: 11.0
Total residual: 141.0

TURKEY

Currency: TRY (unless stated otherwise)

Izmir

Over 5 hours: 56.0
Over 10 hours: 133.0
24 hour rate: 145.0 + room rate

Room rate: EUR 184.0
Breakfast: 0 (included in room rate)
Lunch: 50.5
Dinner: 71.5
Other: 0
Drinks: 11.0
Hotel to office: 12.0
Total residual: 145.0

TURKEY

Elsewhere

75% of Ankara rate plus Hotel to Office TRY 12.0

Worldwide subsistence rates

Effective 1 October 2010

TURKMENISTAN

Currency: TMT (unless stated otherwise)

Ashgabat

Over 5 hours:	37.0	Room rate:	USD 66.5
Over 10 hours:	95.5	Breakfast:	0 (included in room rate)
24 hour rate:	116.5 + room rate	Lunch:	32.5
		Dinner:	54.5
		Other:	3.5
		Drinks:	8.5
		Hotel to office:	17.5
		Total residual:	116.5

TURKMENISTAN

Elsewhere

Actuals + £4 per day

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Grand Turk

Over 5 hours:	25.5	Room rate:	153.0
Over 10 hours:	68.5	Breakfast:	12.0
24 hour rate:	93.0 + room rate	Lunch:	23.5
		Dinner:	41.5
		Other:	4.0
		Drinks:	3.5
		Hotel to office:	8.5
		Total residual:	93.0

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Providenciales

Over 5 hours:	33.0	Room rate:	189.0
Over 10 hours:	80.0	Breakfast:	18.5
24 hour rate:	112.0 + room rate	Lunch:	28.0
		Dinner:	42.5
		Other:	5.0
		Drinks:	9.5
		Hotel to office:	8.5
		Total residual:	112.0

TURKS & CAICOS ISLANDS

Elsewhere

Actuals + £4 per day

TUVALU

Fongafale

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

UGANDA

Currency: USD (unless stated otherwise)

Kampala

Over 5 hours:	12.0	Room rate:	120.0
Over 10 hours:	29.5	Breakfast:	0 (included in room rate)
24 hour rate:	38.0 + room rate	Lunch:	10.5
		Dinner:	16.0
		Other:	1.0
		Drinks:	3.0
		Hotel to office:	7.5
		Total residual:	38.0

UGANDA

Elsewhere

Actuals + £4 per day

UKRAINE

Currency: UAH (unless stated otherwise)

Kyiv

Over 5 hours:	180.5	Room rate:	EUR 203.0
Over 10 hours:	405.0	Breakfast:	0 (included in room rate)
24 hour rate:	489.0 + room rate	Lunch:	159.0
		Dinner:	203.5
		Other:	32.5
		Drinks:	42.5
		Hotel to office:	51.5
		Total residual:	489.0

UKRAINE

Elsewhere

As for Kyiv

UNITED ARAB EMIRATES

Currency: AED (unless stated otherwise)

Abu Dhabi

Over 5 hours:	94.0	Room rate:	642.5
Over 10 hours:	232.0	Breakfast:	82.0
24 hour rate:	357.5 + room rate	Lunch:	78.5
		Dinner:	123.0
		Other:	14.5
		Drinks:	30.5
		Hotel to office:	29.0
		Total residual:	357.5

Worldwide subsistence rates

Effective 1 October 2010

UNITED ARAB EMIRATES

Currency: AED (unless stated otherwise)

Dubai

Over 5 hours:	153.5	Room rate:	906.5
Over 10 hours:	412.5	Breakfast:	121.0
24 hour rate:	586.5 + room rate	Lunch:	133.0
		Dinner:	239.0
		Other:	22.5
		Drinks:	40.5
		Hotel to office:	30.5
		Total residual:	586.5

UNITED ARAB EMIRATES

Elsewhere

Actuals + £4 per day

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Atlanta

Over 5 hours:	28.0	Room rate:	117.0
Over 10 hours:	69.0	Breakfast:	14.0
24 hour rate:	91.0 + room rate	Lunch:	25.5
		Dinner:	38.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	8.0
		Total residual:	91.0

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:	28.0	Room rate:	actuals
Over 10 hours:	69.0	Breakfast:	14.0
24 hour rate:	91.0 + room rate	Lunch:	25.5
		Dinner:	38.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	8.0
		Total residual:	91.0

Worldwide subsistence rates

Effective 1 October 2010

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Boston

Over 5 hours:	29.5	Room rate:	220.0
Over 10 hours:	70.5	Breakfast:	12.0
24 hour rate:	90.0 + room rate	Lunch:	26.5
		Dinner:	38.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	7.5
		Total residual:	90.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	19.5	Room rate:	actuals
Over 10 hours:	52.0	Breakfast:	6.5
24 hour rate:	66.0 + room rate	Lunch:	17.5
		Dinner:	31.0
		Other:	0
		Drinks:	3.5
		Hotel to office:	7.5
		Total residual:	66.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Chicago

Over 5 hours:	31.5	Room rate:	182.5
Over 10 hours:	77.0	Breakfast:	19.5
24 hour rate:	103.0 + room rate	Lunch:	27.5
		Dinner:	41.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	6.5
		Total residual:	103.0

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:	31.5	Room rate:	actuals
Over 10 hours:	77.0	Breakfast:	19.5
24 hour rate:	103.0 + room rate	Lunch:	27.5
		Dinner:	41.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	6.5
		Total residual:	103.0

Worldwide subsistence rates

Effective 1 October 2010

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Houston

Over 5 hours:	22.0	Room rate:	104.5
Over 10 hours:	61.5	Breakfast:	13.0
24 hour rate:	81.5 + room rate	Lunch:	19.0
		Dinner:	37.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	81.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	22.0	Room rate:	actuals
Over 10 hours:	61.5	Breakfast:	13.0
24 hour rate:	81.5 + room rate	Lunch:	19.0
		Dinner:	37.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	81.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Los Angeles

Over 5 hours:	26.0	Room rate:	178.0
Over 10 hours:	66.5	Breakfast:	11.5
24 hour rate:	86.0 + room rate	Lunch:	22.5
		Dinner:	37.0
		Other:	0
		Drinks:	7.0
		Hotel to office:	8.0
		Total residual:	86.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	26.0	Room rate:	actuals
Over 10 hours:	66.5	Breakfast:	11.5
24 hour rate:	86.0 + room rate	Lunch:	22.5
		Dinner:	37.0
		Other:	0
		Drinks:	7.0
		Hotel to office:	8.0
		Total residual:	86.0

Worldwide subsistence rates

Effective 1 October 2010

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Miami

Over 5 hours:	25.5	Room rate:	204.0
Over 10 hours:	69.5	Breakfast:	13.5
24 hour rate:	90.5 + room rate	Lunch:	22.5
		Dinner:	41.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	7.5
		Total residual:	90.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

New York

Over 5 hours:	28.5	Room rate:	198.5
Over 10 hours:	70.5	Breakfast:	16.5
24 hour rate:	94.5 + room rate	Lunch:	25.0
		Dinner:	38.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	7.5
		Total residual:	94.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	28.5	Room rate:	actuals
Over 10 hours:	70.5	Breakfast:	16.5
24 hour rate:	94.5 + room rate	Lunch:	25.0
		Dinner:	38.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	7.5
		Total residual:	94.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

San Francisco

Over 5 hours:	19.0	Room rate:	175.0
Over 10 hours:	65.5	Breakfast:	19.0
24 hour rate:	91.5 + room rate	Lunch:	15.0
		Dinner:	42.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	7.0
		Total residual:	91.5

Worldwide subsistence rates

Effective 1 October 2010

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	19.0	Room rate:	actuals
Over 10 hours:	65.5	Breakfast:	19.0
24 hour rate:	91.5 + room rate	Lunch:	15.0
		Dinner:	42.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	7.0
		Total residual:	91.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Seattle

Over 5 hours:	22.5	Room rate:	169.5
Over 10 hours:	57.0	Breakfast:	11.5
24 hour rate:	74.5 + room rate	Lunch:	20.0
		Dinner:	32.0
		Other:	0
		Drinks:	5.0
		Hotel to office:	6.0
		Total residual:	74.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Washington

Over 5 hours:	28.0	Room rate:	163.0
Over 10 hours:	65.0	Breakfast:	12.5
24 hour rate:	84.5 + room rate	Lunch:	25.0
		Dinner:	34.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	7.0
		Total residual:	84.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	28.0	Room rate:	actuals
Over 10 hours:	65.0	Breakfast:	12.5
24 hour rate:	84.5 + room rate	Lunch:	25.0
		Dinner:	34.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	7.0
		Total residual:	84.5

Worldwide subsistence rates

Effective 1 October 2010

URUGUAY		Currency:	USD (unless stated otherwise)
Montevideo			
Over 5 hours:	42.0	Room rate:	132.0
Over 10 hours:	102.0	Breakfast:	0 (included in room rate)
24 hour rate:	110.5 + room rate	Lunch:	37.0
		Dinner:	55.0
		Other:	0
		Drinks:	10.0
		Hotel to office:	8.5
		Total residual:	110.5

URUGUAY Elsewhere

Actuals + £4 per day

UZBEKISTAN		Currency:	USD (unless stated otherwise)
Tashkent			
Over 5 hours:	30.0	Room rate:	92.5
Over 10 hours:	67.5	Breakfast:	0 (included in room rate)
24 hour rate:	73.5 + room rate	Lunch:	25.5
		Dinner:	33.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	6.0
		Total residual:	73.5

UZBEKISTAN Elsewhere

Actuals + £4 per day

VANUATU		Currency:	VUV (unless stated otherwise)
Port Villa			
Over 5 hours:	4,376.0	Room rate:	15,300.0
Over 10 hours:	10,588.0	Breakfast:	1,530.0
24 hour rate:	13,557.5 + room rate	Lunch:	4,070.0
		Dinner:	5,906.0
		Other:	714.0
		Drinks:	612.0
		Hotel to office:	725.5
		Total residual:	13,557.5

VANUATU Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

VENEZUELA		Currency:	VEF (unless stated otherwise)
Caracas			
Over 5 hours:	153.0	Room rate:	1,127.5
Over 10 hours:	350.5	Breakfast:	0 (included in room rate)
24 hour rate:	395.5 + room rate	Lunch:	140.5
		Dinner:	185.0
		Other:	28.0
		Drinks:	25.0
		Hotel to office:	17.0
		Total residual:	395.5

VENEZUELA		Currency:	VEF (unless stated otherwise)
Valencia			
Over 5 hours:	134.5	Room rate:	564.0
Over 10 hours:	321.0	Breakfast:	90.5
24 hour rate:	456.0 + room rate	Lunch:	122.0
		Dinner:	174.5
		Other:	23.0
		Drinks:	24.5
		Hotel to office:	21.5
		Total residual:	456.0

VENEZUELA		Currency:	VEF (unless stated otherwise)
Elsewhere			
Over 5 hours:	114.0	Room rate:	740.0
Over 10 hours:	336.5	Breakfast:	107.5
24 hour rate:	479.5 + room rate	Lunch:	104.5
		Dinner:	213.5
		Other:	18.5
		Drinks:	18.5
		Hotel to office:	17.0
		Total residual:	479.5

VIETNAM		Currency:	USD (unless stated otherwise)
Hanoi			
Over 5 hours:	16.5	Room rate:	142.0
Over 10 hours:	68.0	Breakfast:	0 (included in room rate)
24 hour rate:	79.0 + room rate	Lunch:	11.5
		Dinner:	47.0
		Other:	4.0
		Drinks:	9.5
		Hotel to office:	7.0
		Total residual:	79.0

Worldwide subsistence rates

Effective 1 October 2010

VIETNAM

Currency: USD (unless stated otherwise)

Ho Chi Minh City

Over 5 hours:	38.5	Room rate:	123.0
Over 10 hours:	81.0	Breakfast:	0 (included in room rate)
24 hour rate:	89.5 + room rate	Lunch:	34.5
		Dinner:	39.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	89.5

VIETNAM

Elsewhere

Actuals + £4 per day

YEMEN

Currency: USD (unless stated otherwise)

Sana'a

Over 5 hours:	21.0	Room rate:	147.5
Over 10 hours:	49.5	Breakfast:	0 (included in room rate)
24 hour rate:	60.5 + room rate	Lunch:	18.5
		Dinner:	26.5
		Other:	2.5
		Drinks:	4.5
		Hotel to office:	8.5
		Total residual:	60.5

YEMEN

Elsewhere

Actuals + £4 per day

ZAMBIA

Currency: ZMK (unless stated otherwise)

Lusaka

Over 5 hours:	107,996.0	Room rate:	695,766.5
Over 10 hours:	240,236.0	Breakfast:	0 (included in room rate)
24 hour rate:	287,071.0 + room rate	Lunch:	94,772.0
		Dinner:	119,016.0
		Other:	13,224.0
		Drinks:	26,448.0
		Hotel to office:	33,611.0
		Total residual:	287,071.0

ZAMBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2010

ZIMBABWE

Currency: USD (unless stated otherwise)

Harare

Over 5 hours:	29.5	Room rate:	172.0
Over 10 hours:	63.5	Breakfast:	15.5
24 hour rate:	85.5 + room rate	Lunch:	26.0
		Dinner:	31.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	85.5

ZIMBABWE

Elsewhere

Actuals + £4 per day
