

Worldwide subsistence rates

Effective 1 October 2014

AFGHANISTAN

Currency: USD (unless stated otherwise)

Kabul

Over 5 hours:	19.5	Room rate:	72.5
Over 10 hours:	41.5	Breakfast:	0 (included in room rate)
24 hour rate:	53.0 + room rate	Lunch:	16.0
		Dinner:	18.5
		Other:	2.5
		Drinks:	7.0
		Hotel to office:	9.0
		Total residual:	53.0

AFGHANISTAN

Elsewhere

Actuals + £4 per day

ALBANIA

Currency: ALL (unless stated otherwise)

Tirana

Over 5 hours:	3,154.5	Room rate:	EUR 120.5
Over 10 hours:	7,536.5	Breakfast:	0 (included in room rate)
24 hour rate:	8,919.0 + room rate	Lunch:	2,925.0
		Dinner:	4,152.5
		Other:	573.5
		Drinks:	459.0
		Hotel to office:	809.0
		Total residual:	8,919.0

ALBANIA

Elsewhere

Actuals + £4 per day

ALGERIA

Currency: DZD (unless stated otherwise)

Algiers

Over 5 hours:	2,641.5	Room rate:	23,383.5
Over 10 hours:	7,537.5	Breakfast:	1,804.0
24 hour rate:	9,973.0 + room rate	Lunch:	2,383.5
		Dinner:	4,638.5
		Other:	0
		Drinks:	515.5
		Hotel to office:	631.5
		Total residual:	9,973.0

ALGERIA

Elsewhere

Actuals + £4 per day

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ANGOLA		Currency:	AOA (unless stated otherwise)
Luanda			
Over 5 hours:	6,381.5	Room rate:	USD 417.0
Over 10 hours:	17,002.0	Breakfast:	0 (included in room rate)
24 hour rate:	18,761.5 + room rate	Lunch:	5,582.5
		Dinner:	9,822.0
		Other:	935.0
		Drinks:	1,597.5
		Hotel to office:	824.5
		Total residual:	18,761.5

ANGOLA Elsewhere

As for Luanda

ANGUILLA		Currency:	USD (unless stated otherwise)
Anguilla			
Over 5 hours:	39.0	Room rate:	235.5
Over 10 hours:	122.0	Breakfast:	15.5
24 hour rate:	150.5 + room rate	Lunch:	31.0
		Dinner:	75.5
		Other:	4.0
		Drinks:	15.5
		Hotel to office:	9.0
		Total residual:	150.5

ANGUILLA Elsewhere

Actuals + £4 per day

ANTIGUA AND BARBUDA		Currency:	XCD (unless stated otherwise)
St John's			
Over 5 hours:	113.5	Room rate:	USD 200.0
Over 10 hours:	317.0	Breakfast:	52.0
24 hour rate:	392.5 + room rate	Lunch:	102.5
		Dinner:	192.5
		Other:	0
		Drinks:	22.0
		Hotel to office:	23.5
		Total residual:	392.5

ANTIGUA AND BARBUDA Elsewhere

Actuals + £4 per day

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ARGENTINA Buenos Aires

Currency: ARS (unless stated otherwise)

Over 5 hours: 147.0
Over 10 hours: 346.5
24 hour rate: 391.0 + room rate

Room rate: USD 215.5
Breakfast: 0 (included in room rate)
Lunch: 131.5
Dinner: 184.5
Other: 0
Drinks: 30.5
Hotel to office: 44.5
Total residual: 391.0

ARGENTINA Elsewhere

Actuals + £4 per day

ARMENIA Yerevan

Currency: AMD (unless stated otherwise)

Over 5 hours: 11,649.5
Over 10 hours: 27,383.0
24 hour rate: 32,230.5 + room rate

Room rate: 73,645.0
Breakfast: 0 (included in room rate)
Lunch: 10,310.5
Dinner: 14,394.5
Other: 1,607.0
Drinks: 2,678.0
Hotel to office: 3,240.5
Total residual: 32,230.5

ARMENIA Elsewhere

Actuals + £4 per day

ASCENSION ISLAND Ascension Island

Actuals + £4 per day

AUSTRALIA Adelaide

Currency: AUD (unless stated otherwise)

Over 5 hours: 57.0
Over 10 hours: 133.0
24 hour rate: 176.0 + room rate

Room rate: 262.5
Breakfast: 33.5
Lunch: 51.0
Dinner: 70.5
Other: 0
Drinks: 11.5
Hotel to office: 9.5
Total residual: 176.0

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AUSTRALIA		Currency:	AUD (unless stated otherwise)
Brisbane			
Over 5 hours:	49.5	Room rate:	291.0
Over 10 hours:	128.5	Breakfast:	18.5
24 hour rate:	156.5 + room rate	Lunch:	44.0
		Dinner:	73.5
		Other:	0
		Drinks:	11.0
		Hotel to office:	9.5
		Total residual:	156.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Canberra			
Over 5 hours:	55.0	Room rate:	238.5
Over 10 hours:	132.5	Breakfast:	22.0
24 hour rate:	164.5 + room rate	Lunch:	50.0
		Dinner:	73.0
		Other:	0
		Drinks:	9.5
		Hotel to office:	10.0
		Total residual:	164.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Darwin			
Over 5 hours:	45.5	Room rate:	230.0
Over 10 hours:	118.0	Breakfast:	30.0
24 hour rate:	157.5 + room rate	Lunch:	40.5
		Dinner:	68.0
		Other:	0
		Drinks:	9.5
		Hotel to office:	9.5
		Total residual:	157.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Hobart			
Over 5 hours:	53.5	Room rate:	251.0
Over 10 hours:	136.5	Breakfast:	26.0
24 hour rate:	172.0 + room rate	Lunch:	48.5
		Dinner:	78.5
		Other:	0
		Drinks:	9.5
		Hotel to office:	9.5
		Total residual:	172.0

Worldwide subsistence rates

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AUSTRALIA		Currency:	AUD (unless stated otherwise)
Melbourne			
Over 5 hours:	77.5	Room rate:	262.5
Over 10 hours:	181.0	Breakfast:	46.0
24 hour rate:	236.5 + room rate	Lunch:	71.0
		Dinner:	97.0
		Other:	0
		Drinks:	13.0
		Hotel to office:	9.5
		Total residual:	236.5

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Perth			
Over 5 hours:	48.5	Room rate:	245.0
Over 10 hours:	141.5	Breakfast:	40.0
24 hour rate:	191.0 + room rate	Lunch:	43.0
		Dinner:	88.0
		Other:	0
		Drinks:	10.5
		Hotel to office:	9.5
		Total residual:	191.0

AUSTRALIA		Currency:	AUD (unless stated otherwise)
Sydney			
Over 5 hours:	57.5	Room rate:	227.0
Over 10 hours:	147.5	Breakfast:	38.0
24 hour rate:	195.0 + room rate	Lunch:	51.5
		Dinner:	84.5
		Other:	0
		Drinks:	11.5
		Hotel to office:	9.5
		Total residual:	195.0

AUSTRALIA **Elsewhere**

Actuals + £4 per day

AUSTRIA		Currency:	EUR (unless stated otherwise)
Vienna (also applies to Graz, Bregenz, Linz, Klagenfurt, Salzburg, Innsbruck)			
Over 5 hours:	33.0	Room rate:	123.5
Over 10 hours:	84.0	Breakfast:	0 (included in room rate)
24 hour rate:	89.5 + room rate	Lunch:	28.5
		Dinner:	46.5
		Other:	0
		Drinks:	9.0
		Hotel to office:	5.5
		Total residual:	89.5

Worldwide subsistence rates

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AUSTRIA

Elsewhere

Actuals + £4 per day

AZERBAIJAN

Baku

Currency: AZN (unless stated otherwise)

Over 5 hours: 31.0
Over 10 hours: 71.0
24 hour rate: 85.5 + room rate

Room rate: 195.0
Breakfast: 0 (included in room rate)
Lunch: 24.5
Dinner: 34.0
Other: 6.0
Drinks: 12.5
Hotel to office: 8.5
Total residual: 85.5

AZERBAIJAN

Elsewhere

Actuals + £4 per day

BAHAMAS

Nassau and Elsewhere

Actuals + £4 per day

BAHRAIN

Bahrain

Currency: BHD (unless stated otherwise)

Over 5 hours: 17.0
Over 10 hours: 40.5
24 hour rate: 56.5 + room rate

Room rate: 115.5
Breakfast: 13.0
Lunch: 14.5
Dinner: 21.5
Other: 0
Drinks: 4.5
Hotel to office: 3.0
Total residual: 56.5

BAHRAIN

Elsewhere

Actuals + £4 per day

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BANGLADESH

Currency: BDT (unless stated otherwise)

Dhaka

Over 5 hours: 1,132.0
Over 10 hours: 2,962.5
24 hour rate: 3,753.5 + room rate

Room rate: USD 139.0
Breakfast: 0 (included in room rate)
Lunch: 968.5
Dinner: 1,667.5
Other: 0
Drinks: 326.5
Hotel to office: 791.0
Total residual: 3,753.5

BANGLADESH

Elsewhere

Actuals + £4 per day

BARBADOS

Currency: BBD (unless stated otherwise)

Bridgetown

Over 5 hours: 58.0
Over 10 hours: 179.0
24 hour rate: 199.5 + room rate

Room rate: USD 170.5
Breakfast: 0 (included in room rate)
Lunch: 51.5
Dinner: 114.5
Other: 0
Drinks: 13.0
Hotel to office: 20.5
Total residual: 199.5

BARBADOS

Elsewhere

Actuals + £4 per day

BELARUS

Currency: USD (unless stated otherwise)

Minsk

Over 5 hours: 23.5
Over 10 hours: 63.0
24 hour rate: 79.5 + room rate

Room rate: 160.5
Breakfast: 0 (included in room rate)
Lunch: 21.0
Dinner: 37.0
Other: 7.5
Drinks: 5.0
Hotel to office: 9.0
Total residual: 79.5

BELARUS

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

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BELGIUM		Currency:	EUR (unless stated otherwise)
Brussels			
Over 5 hours:	27.0	Room rate:	165.5
Over 10 hours:	71.0	Breakfast:	0 (included in room rate)
24 hour rate:	76.0 + room rate	Lunch:	23.0
		Dinner:	40.0
		Other:	0
		Drinks:	8.0
		Hotel to office:	5.0
		Total residual:	76.0

BELGIUM **Elsewhere**

80% of Brussels rate plus Hotel to Office EUR 5

BELIZE		Currency:	BZD (unless stated otherwise)
Belize City			
Over 5 hours:	41.5	Room rate:	USD 141.0
Over 10 hours:	125.0	Breakfast:	24.5
24 hour rate:	167.0 + room rate	Lunch:	37.5
		Dinner:	80.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	17.5
		Total residual:	167.0

BELIZE		Currency:	BZD (unless stated otherwise)
Belmopan			
Over 5 hours:	20.5	Room rate:	150.5
Over 10 hours:	54.5	Breakfast:	13.0
24 hour rate:	85.0 + room rate	Lunch:	19.0
		Dinner:	33.0
		Other:	0
		Drinks:	2.5
		Hotel to office:	17.5
		Total residual:	85.0

BELIZE **Elsewhere**

BENIN **Cotonou and Elsewhere**

Actuals + £4 per day

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BERMUDA		Currency:	BMD (unless stated otherwise)
Hamilton			
Over 5 hours:	41.5	Room rate:	356.5
Over 10 hours:	113.0	Breakfast:	0 (included in room rate)
24 hour rate:	121.5 + room rate	Lunch:	35.0
		Dinner:	65.0
		Other:	0
		Drinks:	13.0
		Hotel to office:	8.5
		Total residual:	121.5

BERMUDA Elsewhere

Actuals + £4 per day

BOLIVIA		Currency:	BOB (unless stated otherwise)
La Paz			
Over 5 hours:	105.5	Room rate:	888.5
Over 10 hours:	259.0	Breakfast:	0 (included in room rate)
24 hour rate:	355.5 + room rate	Lunch:	92.5
		Dinner:	140.5
		Other:	23.5
		Drinks:	26.0
		Hotel to office:	73.0
		Total residual:	355.5

BOLIVIA		Currency:	BOB (unless stated otherwise)
Cochabamba			
Over 5 hours:	77.0	Room rate:	USD 56.0
Over 10 hours:	190.0	Breakfast:	0 (included in room rate)
24 hour rate:	272.5 + room rate	Lunch:	70.5
		Dinner:	106.5
		Other:	9.5
		Drinks:	13.0
		Hotel to office:	73.0
		Total residual:	272.5

BOLIVIA		Currency:	USD (unless stated otherwise)
Santa Cruz			
Over 5 hours:	15.0	Room rate:	96.0
Over 10 hours:	39.0	Breakfast:	0 (included in room rate)
24 hour rate:	51.5 + room rate	Lunch:	13.0
		Dinner:	22.0
		Other:	3.5
		Drinks:	4.0
		Hotel to office:	9.0
		Total residual:	51.5

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BOLIVIA

Elsewhere

65% of La Paz rate plus Hotel to Office BOB 73

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Sarajevo

Over 5 hours:	28.5	Room rate:	177.0
Over 10 hours:	66.0	Breakfast:	0 (included in room rate)
24 hour rate:	75.5 + room rate	Lunch:	25.0
		Dinner:	34.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	9.5
		Total residual:	75.5

BOSNIA-HERZEGOVINA

Currency: BAM (unless stated otherwise)

Elsewhere

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

BOTSWANA

Currency: BWP (unless stated otherwise)

Gaborone

Over 5 hours:	213.5	Room rate:	853.0
Over 10 hours:	503.5	Breakfast:	0 (included in room rate)
24 hour rate:	571.5 + room rate	Lunch:	196.5
		Dinner:	273.0
		Other:	0
		Drinks:	34.0
		Hotel to office:	68.0
		Total residual:	571.5

BOTSWANA

Elsewhere

Actuals + £4 per day

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BRAZIL		Currency:	BRL (unless stated otherwise)
Brasilia			
Over 5 hours:	61.0	Room rate:	442.5
Over 10 hours:	155.0	Breakfast:	0 (included in room rate)
24 hour rate:	177.5 + room rate	Lunch:	55.0
		Dinner:	88.0
		Other:	4.5
		Drinks:	12.0
		Hotel to office:	18.0
		Total residual:	177.5

BRAZIL		Currency:	BRL (unless stated otherwise)
Rio de Janeiro			
Over 5 hours:	102.5	Room rate:	601.5
Over 10 hours:	242.5	Breakfast:	0 (included in room rate)
24 hour rate:	268.5 + room rate	Lunch:	92.5
		Dinner:	130.5
		Other:	7.5
		Drinks:	19.5
		Hotel to office:	18.5
		Total residual:	268.5

BRAZIL		Currency:	BRL (unless stated otherwise)
Sao Paulo			
Over 5 hours:	101.5	Room rate:	453.0
Over 10 hours:	272.0	Breakfast:	0 (included in room rate)
24 hour rate:	300.5 + room rate	Lunch:	95.5
		Dinner:	164.5
		Other:	7.5
		Drinks:	12.0
		Hotel to office:	21.0
		Total residual:	300.5

BRAZIL **Elsewhere**

Actuals + £4 per day

BRITISH VIRGIN ISLANDS		Currency:	USD (unless stated otherwise)
Tortola			
Over 5 hours:	28.5	Room rate:	157.5
Over 10 hours:	80.0	Breakfast:	15.5
24 hour rate:	104.5 + room rate	Lunch:	26.5
		Dinner:	49.5
		Other:	0
		Drinks:	4.0
		Hotel to office:	9.0
		Total residual:	104.5

Worldwide subsistence rates

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BRUNEI		Currency:	BND (unless stated otherwise)
Bandar Seri Begawan			
Over 5 hours:	37.0	Room rate:	203.0
Over 10 hours:	121.5	Breakfast:	0 (included in room rate)
24 hour rate:	134.5 + room rate	Lunch:	31.0
		Dinner:	79.0
		Other:	0
		Drinks:	11.5
		Hotel to office:	13.0
		Total residual:	134.5

BRUNEI Elsewhere

Actuals + £4 per day

BULGARIA		Currency:	BGN (unless stated otherwise)
Sofia			
Over 5 hours:	42.5	Room rate:	EUR 154.0
Over 10 hours:	98.5	Breakfast:	0 (included in room rate)
24 hour rate:	108.5 + room rate	Lunch:	38.0
		Dinner:	51.5
		Other:	0
		Drinks:	9.0
		Hotel to office:	10.0
		Total residual:	108.5

BULGARIA		Currency:	BGN (unless stated otherwise)
Elsewhere			
Over 5 hours:	17.5	Room rate:	actuals
Over 10 hours:	42.0	Breakfast:	8.0
24 hour rate:	63.5 + room rate	Lunch:	15.0
		Dinner:	22.5
		Other:	3.5
		Drinks:	4.5
		Hotel to office:	10.0
		Total residual:	63.5

BURKINA FASO Ouagadougou and Elsewhere

Actuals + £4 per day

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BURUNDI		Currency:	BIF (unless stated otherwise)
Bujumbura			
Over 5 hours:	23,893.0	Room rate:	USD 111.5
Over 10 hours:	64,741.5	Breakfast:	0 (included in room rate)
24 hour rate:	80,502.0 + room rate	Lunch:	21,580.5
		Dinner:	38,536.5
		Other:	3,854.0
		Drinks:	4,624.5
		Hotel to office:	11,906.5
		Total residual:	80,502.0

BURUNDI **Elsewhere**

Actuals + £4 per day

CAMBODIA		Currency:	USD (unless stated otherwise)
Phnom Penh			
Over 5 hours:	31.5	Room rate:	102.0
Over 10 hours:	74.0	Breakfast:	0 (included in room rate)
24 hour rate:	87.0 + room rate	Lunch:	27.0
		Dinner:	38.5
		Other:	6.5
		Drinks:	8.5
		Hotel to office:	6.5
		Total residual:	87.0

CAMBODIA **Elsewhere**

Actuals + £4 per day

CAMEROON		Currency:	XAF (unless stated otherwise)
Douala			
Over 5 hours:	19,210.0	Room rate:	88,871.0
Over 10 hours:	51,269.5	Breakfast:	12,055.5
24 hour rate:	69,805.5 + room rate	Lunch:	16,692.5
		Dinner:	29,542.0
		Other:	2,777.5
		Drinks:	5,035.0
		Hotel to office:	3,703.0
		Total residual:	69,805.5

Worldwide subsistence rates

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CAMEROON

Currency: XAF (unless stated otherwise)

Yaounde

Over 5 hours:	16,653.0	Room rate:	100,679.5
Over 10 hours:	38,759.5	Breakfast:	11,664.5
24 hour rate:	56,349.0 + room rate	Lunch:	14,653.0
		Dinner:	20,107.0
		Other:	2,222.0
		Drinks:	3,999.5
		Hotel to office:	3,703.0
		Total residual:	56,349.0

CAMEROON

Elsewhere

Actuals + £4 per day

CANADA

Currency: CAD (unless stated otherwise)

Calgary, Alberta

Over 5 hours:	61.5	Room rate:	156.0
Over 10 hours:	142.0	Breakfast:	27.5
24 hour rate:	179.5 + room rate	Lunch:	56.5
		Dinner:	75.5
		Other:	0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	179.5

CANADA

Currency: CAD (unless stated otherwise)

Edmonton, Alberta

Over 5 hours:	28.5	Room rate:	132.5
Over 10 hours:	72.5	Breakfast:	16.5
24 hour rate:	99.5 + room rate	Lunch:	25.0
		Dinner:	41.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	10.5
		Total residual:	99.5

CANADA

Currency: CAD (unless stated otherwise)

Halifax, Nova Scotia

Over 5 hours:	36.5	Room rate:	175.5
Over 10 hours:	98.0	Breakfast:	16.5
24 hour rate:	123.0 + room rate	Lunch:	32.5
		Dinner:	58.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	123.0

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CANADA		Currency:	CAD (unless stated otherwise)
Montreal, Quebec			
Over 5 hours:	47.0	Room rate:	223.5
Over 10 hours:	119.0	Breakfast:	27.5
24 hour rate:	156.5 + room rate	Lunch:	42.0
		Dinner:	67.0
		Other:	0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	156.5

CANADA		Currency:	CAD (unless stated otherwise)
Ottawa, Ontario			
Over 5 hours:	47.0	Room rate:	212.0
Over 10 hours:	124.0	Breakfast:	24.0
24 hour rate:	156.5 + room rate	Lunch:	42.5
		Dinner:	72.5
		Other:	0
		Drinks:	9.0
		Hotel to office:	8.5
		Total residual:	156.5

CANADA		Currency:	CAD (unless stated otherwise)
Quebec City, Quebec			
Over 5 hours:	53.5	Room rate:	254.5
Over 10 hours:	127.0	Breakfast:	27.5
24 hour rate:	164.5 + room rate	Lunch:	48.5
		Dinner:	68.5
		Other:	0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	164.5

CANADA		Currency:	CAD (unless stated otherwise)
Regina, Saskatchewan			
Over 5 hours:	39.5	Room rate:	159.5
Over 10 hours:	98.5	Breakfast:	0 (included in room rate)
24 hour rate:	107.0 + room rate	Lunch:	35.5
		Dinner:	55.0
		Other:	0
		Drinks:	8.0
		Hotel to office:	8.5
		Total residual:	107.0

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CANADA		Currency:	CAD (unless stated otherwise)
Saskatoon, Saskatchewan			
Over 5 hours:	36.5	Room rate:	226.0
Over 10 hours:	90.5	Breakfast:	18.5
24 hour rate:	117.5 + room rate	Lunch:	33.0
		Dinner:	51.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	8.5
		Total residual:	117.5

CANADA		Currency:	CAD (unless stated otherwise)
St John's, New Foundland			
Over 5 hours:	47.5	Room rate:	186.5
Over 10 hours:	117.0	Breakfast:	23.0
24 hour rate:	148.5 + room rate	Lunch:	43.0
		Dinner:	65.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	8.5
		Total residual:	148.5

CANADA		Currency:	CAD (unless stated otherwise)
Toronto, Ontario			
Over 5 hours:	46.0	Room rate:	181.0
Over 10 hours:	118.0	Breakfast:	24.0
24 hour rate:	151.5 + room rate	Lunch:	41.5
		Dinner:	67.5
		Other:	0
		Drinks:	9.0
		Hotel to office:	9.5
		Total residual:	151.5

CANADA		Currency:	CAD (unless stated otherwise)
Vancouver, British Columbia			
Over 5 hours:	38.5	Room rate:	224.0
Over 10 hours:	84.5	Breakfast:	20.0
24 hour rate:	114.5 + room rate	Lunch:	33.5
		Dinner:	41.0
		Other:	0
		Drinks:	10.0
		Hotel to office:	10.0
		Total residual:	114.5

Worldwide subsistence rates

Effective 1 October 2014

CANADA		Currency:	CAD (unless stated otherwise)
Victoria, British Columbia			
Over 5 hours:	39.5	Room rate:	195.5
Over 10 hours:	94.0	Breakfast:	22.0
24 hour rate:	126.0 + room rate	Lunch:	35.5
		Dinner:	51.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	10.0
		Total residual:	126.0

CANADA		Currency:	CAD (unless stated otherwise)
Winnipeg, Manitoba			
Over 5 hours:	49.5	Room rate:	191.0
Over 10 hours:	124.0	Breakfast:	27.5
24 hour rate:	160.0 + room rate	Lunch:	45.0
		Dinner:	70.0
		Other:	0
		Drinks:	9.0
		Hotel to office:	8.5
		Total residual:	160.0

CANADA		Currency:	CAD (unless stated otherwise)
Yellowknife, NW Territories			
Over 5 hours:	34.5	Room rate:	148.5
Over 10 hours:	86.0	Breakfast:	14.0
24 hour rate:	108.5 + room rate	Lunch:	31.0
		Dinner:	48.0
		Other:	0
		Drinks:	7.0
		Hotel to office:	8.5
		Total residual:	108.5

CANADA **Elsewhere**

90% of Montreal rate plus Hotel to Office CAD 10

CAPE VERDE **Praia and Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

CAYMAN ISLANDS

Currency: KYD (unless stated otherwise)

Grand Cayman

Over 5 hours:	33.5	Room rate:	USD 211.0
Over 10 hours:	92.5	Breakfast:	20.0
24 hour rate:	118.5 + room rate	Lunch:	30.5
		Dinner:	56.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	6.0
		Total residual:	118.5

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:	16,626.0	Room rate:	USD 156.0
Over 10 hours:	41,395.5	Breakfast:	0 (included in room rate)
24 hour rate:	45,497.0 + room rate	Lunch:	15,042.5
		Dinner:	23,186.0
		Other:	0
		Drinks:	3,167.0
		Hotel to office:	4,101.5
		Total residual:	45,497.0

CHILE

Elsewhere

As for Santiago

CHINA

Currency: CNY (unless stated otherwise)

Beijing

Over 5 hours:	232.0	Room rate:	1,344.5
Over 10 hours:	563.0	Breakfast:	0 (included in room rate)
24 hour rate:	605.5 + room rate	Lunch:	205.0
		Dinner:	304.0
		Other:	0
		Drinks:	54.0
		Hotel to office:	42.5
		Total residual:	605.5

Worldwide subsistence rates

Effective 1 October 2014

CHINA		Currency:	CNY (unless stated otherwise)
Chongqing			
Over 5 hours:	232.0	Room rate:	582.5
Over 10 hours:	563.0	Breakfast:	0 (included in room rate)
24 hour rate:	605.5 + room rate	Lunch:	205.0
		Dinner:	304.0
		Other:	0
		Drinks:	54.0
		Hotel to office:	42.5
		Total residual:	605.5

CHINA		Currency:	CNY (unless stated otherwise)
Guangzhou			
Over 5 hours:	232.0	Room rate:	818.5
Over 10 hours:	563.0	Breakfast:	0 (included in room rate)
24 hour rate:	605.5 + room rate	Lunch:	205.0
		Dinner:	304.0
		Other:	0
		Drinks:	54.0
		Hotel to office:	42.5
		Total residual:	605.5

CHINA		Currency:	CNY (unless stated otherwise)
Shanghai			
Over 5 hours:	232.0	Room rate:	1,328.5
Over 10 hours:	563.0	Breakfast:	0 (included in room rate)
24 hour rate:	605.5 + room rate	Lunch:	205.0
		Dinner:	304.0
		Other:	0
		Drinks:	54.0
		Hotel to office:	42.5
		Total residual:	605.5

CHINA **Elsewhere**

80% of Beijing rate plus Hotel to Office CNY 42.5

COLOMBIA		Currency:	COP (unless stated otherwise)
Bogota			
Over 5 hours:	49,827.0	Room rate:	412,244.0
Over 10 hours:	118,240.5	Breakfast:	0 (included in room rate)
24 hour rate:	140,054.0 + room rate	Lunch:	45,537.5
		Dinner:	64,124.5
		Other:	5,505.0
		Drinks:	8,578.5
		Hotel to office:	16,308.5
		Total residual:	140,054.0

Worldwide subsistence rates

Effective 1 October 2014

COLOMBIA		Currency:	COP (unless stated otherwise)
Cali			
Over 5 hours:	55,045.5	Room rate:	288,446.0
Over 10 hours:	140,116.0	Breakfast:	0 (included in room rate)
24 hour rate:	161,005.5 + room rate	Lunch:	51,471.0
		Dinner:	81,496.0
		Other:	5,004.5
		Drinks:	7,149.0
		Hotel to office:	15,885.0
		Total residual:	161,005.5

COLOMBIA		Currency:	COP (unless stated otherwise)
Cartagena			
Over 5 hours:	69,899.0	Room rate:	597,997.5
Over 10 hours:	182,236.5	Breakfast:	0 (included in room rate)
24 hour rate:	206,034.5 + room rate	Lunch:	63,658.0
		Dinner:	106,096.5
		Other:	7,489.5
		Drinks:	12,482.0
		Hotel to office:	16,308.5
		Total residual:	206,034.5

COLOMBIA		Currency:	COP (unless stated otherwise)
Medellin			
Over 5 hours:	43,812.0	Room rate:	280,276.0
Over 10 hours:	110,216.0	Breakfast:	0 (included in room rate)
24 hour rate:	132,641.0 + room rate	Lunch:	41,440.0
		Dinner:	64,032.5
		Other:	6,116.5
		Drinks:	4,743.5
		Hotel to office:	16,308.5
		Total residual:	132,641.0

COLOMBIA **Elsewhere**

75% of Bogota, Cali, Cartagena, Medellin rate plus Hotel to Office COP 16308.5

CONGO, DEMOCRATIC REPUBLIC		Currency:	USD (unless stated otherwise)
Kinshasa			
Over 5 hours:	36.0	Room rate:	208.5
Over 10 hours:	89.5	Breakfast:	0 (included in room rate)
24 hour rate:	107.0 + room rate	Lunch:	31.5
		Dinner:	49.0
		Other:	8.0
		Drinks:	9.0
		Hotel to office:	9.5
		Total residual:	107.0

Worldwide subsistence rates

Effective 1 October 2014

CONGO, DEMOCRATIC REPUBLIC

Elsewhere

Actuals + £4 per day

COOK ISLANDS

Currency: NZD (unless stated otherwise)

Rarotonga

Over 5 hours:	45.5	Room rate:	436.5
Over 10 hours:	119.0	Breakfast:	0 (included in room rate)
24 hour rate:	135.5 + room rate	Lunch:	40.5
		Dinner:	68.5
		Other:	5.0
		Drinks:	10.0
		Hotel to office:	11.5
		Total residual:	135.5

COSTA RICA

Currency: USD (unless stated otherwise)

San Jose

Over 5 hours:	31.0	Room rate:	149.5
Over 10 hours:	74.0	Breakfast:	0 (included in room rate)
24 hour rate:	88.5 + room rate	Lunch:	28.0
		Dinner:	40.0
		Other:	5.5
		Drinks:	6.0
		Hotel to office:	9.0
		Total residual:	88.5

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:	241.0	Room rate:	EUR 285.5
Over 10 hours:	515.0	Breakfast:	0 (included in room rate)
24 hour rate:	552.5 + room rate	Lunch:	225.5
		Dinner:	258.5
		Other:	0
		Drinks:	31.0
		Hotel to office:	37.5
		Total residual:	552.5

Worldwide subsistence rates

Effective 1 October 2014

CROATIA		Currency:	HRK (unless stated otherwise)
Split			
Over 5 hours:	139.5	Room rate:	EUR 126.5
Over 10 hours:	333.5	Breakfast:	0 (included in room rate)
24 hour rate:	371.0 + room rate	Lunch:	121.5
		Dinner:	176.5
		Other:	0
		Drinks:	35.5
		Hotel to office:	37.5
		Total residual:	371.0

CROATIA		Currency:	HRK (unless stated otherwise)
Zagreb			
Over 5 hours:	171.0	Room rate:	1,020.0
Over 10 hours:	404.0	Breakfast:	0 (included in room rate)
24 hour rate:	441.5 + room rate	Lunch:	151.0
		Dinner:	213.5
		Other:	0
		Drinks:	39.5
		Hotel to office:	37.5
		Total residual:	441.5

CROATIA **Elsewhere**

Actuals + £4 per day

CUBA		Currency:	CUC (unless stated otherwise)
Havana			
Over 5 hours:	18.0	Room rate:	USD 133.5
Over 10 hours:	55.5	Breakfast:	0 (included in room rate)
24 hour rate:	65.0 + room rate	Lunch:	15.5
		Dinner:	35.5
		Other:	2.5
		Drinks:	4.5
		Hotel to office:	7.0
		Total residual:	65.0

CUBA **Elsewhere**

As for Havana

Worldwide subsistence rates

Effective 1 October 2014

CYPRUS

Currency: EUR (unless stated otherwise)

Nicosia

Over 5 hours:	37.0	Room rate:	108.0
Over 10 hours:	88.0	Breakfast:	0 (included in room rate)
24 hour rate:	94.0 + room rate	Lunch:	31.5
		Dinner:	46.0
		Other:	0
		Drinks:	10.5
		Hotel to office:	6.0
		Total residual:	94.0

CYPRUS

Elsewhere

75% of Nicosia rate plus Hotel to Office EUR 6

CZECH REPUBLIC

Currency: CZK (unless stated otherwise)

Prague

Over 5 hours:	455.0	Room rate:	EUR 126.0
Over 10 hours:	1,153.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,296.5 + room rate	Lunch:	390.0
		Dinner:	633.5
		Other:	0
		Drinks:	130.0
		Hotel to office:	143.0
		Total residual:	1,296.5

CZECH REPUBLIC

Elsewhere

75% of Prague rate plus Hotel to Office CZK 143

DENMARK

Currency: DKK (unless stated otherwise)

Copenhagen

Over 5 hours:	235.0	Room rate:	1,200.0
Over 10 hours:	683.0	Breakfast:	164.0
24 hour rate:	895.5 + room rate	Lunch:	213.0
		Dinner:	426.0
		Other:	0
		Drinks:	44.0
		Hotel to office:	48.5
		Total residual:	895.5

DENMARK

Elsewhere

As for Copenhagen

Worldwide subsistence rates

Effective 1 October 2014

DJIBOUTI		Currency:	DJF (unless stated otherwise)
Djibouti			
Over 5 hours:	4,277.5	Room rate:	35,640.5
Over 10 hours:	10,218.0	Breakfast:	0 (included in room rate)
24 hour rate:	11,753.0 + room rate	Lunch:	3,861.5
		Dinner:	5,524.5
		Other:	0
		Drinks:	832.0
		Hotel to office:	1,535.0
		Total residual:	11,753.0

DJIBOUTI **Elsewhere**

Actuals + £4 per day

DOMINICA		Currency:	XCD (unless stated otherwise)
Roseau			
Over 5 hours:	67.5	Room rate:	USD 119.5
Over 10 hours:	162.5	Breakfast:	0 (included in room rate)
24 hour rate:	185.0 + room rate	Lunch:	61.5
		Dinner:	89.5
		Other:	0
		Drinks:	11.5
		Hotel to office:	22.5
		Total residual:	185.0

DOMINICA **Elsewhere**

Actuals + £4 per day

DOMINICAN REPUBLIC		Currency:	DOP (unless stated otherwise)
Santo Domingo			
Over 5 hours:	1,048.5	Room rate:	USD 140.5
Over 10 hours:	2,402.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,846.0 + room rate	Lunch:	975.5
		Dinner:	1,281.0
		Other:	106.5
		Drinks:	146.0
		Hotel to office:	337.0
		Total residual:	2,846.0

DOMINICAN REPUBLIC **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

EAST TIMOR

Dili and Elsewhere

Actuals + £4 per day

ECUADOR

Guayaquil

Currency: USD (unless stated otherwise)

Over 5 hours:	24.5	Room rate:	140.0
Over 10 hours:	63.5	Breakfast:	0 (included in room rate)
24 hour rate:	75.0 + room rate	Lunch:	22.0
		Dinner:	36.5
		Other:	4.0
		Drinks:	5.0
		Hotel to office:	7.5
		Total residual:	75.0

ECUADOR

Quito

Currency: USD (unless stated otherwise)

Over 5 hours:	29.0	Room rate:	163.0
Over 10 hours:	67.5	Breakfast:	25.5
24 hour rate:	105.0 + room rate	Lunch:	26.0
		Dinner:	35.5
		Other:	4.5
		Drinks:	6.0
		Hotel to office:	7.5
		Total residual:	105.0

ECUADOR

Elsewhere

Actuals + £4 per day

EGYPT

Alexandria

Currency: EGP (unless stated otherwise)

Over 5 hours:	154.0	Room rate:	1,118.0
Over 10 hours:	370.5	Breakfast:	0 (included in room rate)
24 hour rate:	445.0 + room rate	Lunch:	138.0
		Dinner:	201.0
		Other:	0
		Drinks:	31.5
		Hotel to office:	74.5
		Total residual:	445.0

Worldwide subsistence rates

Effective 1 October 2014

EGYPT

Currency: EGP (unless stated otherwise)

Cairo

Over 5 hours: 279.0
Over 10 hours: 702.0
24 hour rate: 761.0 + room rate

Room rate: USD 181.5
Breakfast: 0 (included in room rate)
Lunch: 247.0
Dinner: 391.5
Other: 0
Drinks: 63.5
Hotel to office: 59.0
Total residual: 761.0

EGYPT

Elsewhere

Actuals + £4 per day

EL SALVADOR

Currency: USD (unless stated otherwise)

San Salvador

Over 5 hours: 22.5
Over 10 hours: 59.5
24 hour rate: 72.0 + room rate

Room rate: 136.5
Breakfast: 0 (included in room rate)
Lunch: 20.0
Dinner: 34.5
Other: 5.0
Drinks: 5.0
Hotel to office: 7.5
Total residual: 72.0

EL SALVADOR

Elsewhere

Actuals + £4 per day

EQUATORIAL GUINEA

Currency: XAF (unless stated otherwise)

Malabo

Over 5 hours: 26,454.5
Over 10 hours: 70,544.5
24 hour rate: 100,391.0 + room rate

Room rate: 210,274.5
Breakfast: 18,993.0
Lunch: 23,741.0
Dinner: 41,377.0
Other: 6,105.0
Drinks: 5,426.5
Hotel to office: 4,748.5
Total residual: 100,391.0

Worldwide subsistence rates

Effective 1 October 2014

ERITREA		Currency:	ERN (unless stated otherwise)
Asmara			
Over 5 hours:	363.0	Room rate:	USD 133.5
Over 10 hours:	1,084.0	Breakfast:	0 (included in room rate)
24 hour rate:	1,295.0 + room rate	Lunch:	350.0
		Dinner:	708.5
		Other:	0
		Drinks:	25.5
		Hotel to office:	211.0
		Total residual:	1,295.0

ESTONIA		Currency:	EUR (unless stated otherwise)
Tallinn			
Over 5 hours:	11.5	Room rate:	116.0
Over 10 hours:	53.0	Breakfast:	0 (included in room rate)
24 hour rate:	60.0 + room rate	Lunch:	10.0
		Dinner:	40.0
		Other:	0
		Drinks:	3.0
		Hotel to office:	7.0
		Total residual:	60.0

ESTONIA **Elsewhere**

Actuals + £4 per day

ETHIOPIA		Currency:	ETB (unless stated otherwise)
Addis Ababa			
Over 5 hours:	677.0	Room rate:	USD 274.5
Over 10 hours:	1,548.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,719.5 + room rate	Lunch:	610.0
		Dinner:	805.0
		Other:	0
		Drinks:	133.5
		Hotel to office:	171.0
		Total residual:	1,719.5

ETHIOPIA **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

FALKLAND ISLANDS

Currency: FKP (unless stated otherwise)

Stanley

Over 5 hours:	14.0	Room rate:	91.5
Over 10 hours:	41.5	Breakfast:	0 (included in room rate)
24 hour rate:	46.5 + room rate	Lunch:	12.5
		Dinner:	26.5
		Other:	0
		Drinks:	2.5
		Hotel to office:	5.0
		Total residual:	46.5

FALKLAND ISLANDS

Elsewhere

Actuals + £4 per day

FIJI

Currency: FJD (unless stated otherwise)

Nadi

Over 5 hours:	70.5	Room rate:	295.5
Over 10 hours:	169.0	Breakfast:	0 (included in room rate)
24 hour rate:	196.5 + room rate	Lunch:	64.0
		Dinner:	92.0
		Other:	12.0
		Drinks:	13.0
		Hotel to office:	15.5
		Total residual:	196.5

FIJI

Currency: FJD (unless stated otherwise)

Suva

Over 5 hours:	68.5	Room rate:	254.5
Over 10 hours:	155.0	Breakfast:	0 (included in room rate)
24 hour rate:	172.0 + room rate	Lunch:	62.5
		Dinner:	80.5
		Other:	0
		Drinks:	12.0
		Hotel to office:	17.0
		Total residual:	172.0

FIJI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

FINLAND		Currency:	EUR (unless stated otherwise)
Helsinki			
Over 5 hours:	33.0	Room rate:	146.5
Over 10 hours:	75.5	Breakfast:	0 (included in room rate)
24 hour rate:	82.0 + room rate	Lunch:	28.5
		Dinner:	38.0
		Other:	0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	82.0

FINLAND		Currency:	EUR (unless stated otherwise)
Elsewhere			
Over 5 hours:	33.0	Room rate:	actuals
Over 10 hours:	75.5	Breakfast:	0 (included in room rate)
24 hour rate:	82.0 + room rate	Lunch:	28.5
		Dinner:	38.0
		Other:	0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	82.0

FRANCE		Currency:	EUR (unless stated otherwise)
Bordeaux			
Over 5 hours:	44.0	Room rate:	120.0
Over 10 hours:	114.0	Breakfast:	15.5
24 hour rate:	135.0 + room rate	Lunch:	40.5
		Dinner:	66.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	5.5
		Total residual:	135.0

FRANCE		Currency:	EUR (unless stated otherwise)
Lille			
Over 5 hours:	24.5	Room rate:	183.5
Over 10 hours:	63.0	Breakfast:	16.0
24 hour rate:	84.5 + room rate	Lunch:	22.0
		Dinner:	36.5
		Other:	0
		Drinks:	4.5
		Hotel to office:	5.5
		Total residual:	84.5

Worldwide subsistence rates

Effective 1 October 2014

FRANCE		Currency:	EUR (unless stated otherwise)
Lyon			
Over 5 hours:	28.0	Room rate:	122.0
Over 10 hours:	73.0	Breakfast:	0 (included in room rate)
24 hour rate:	79.5 + room rate	Lunch:	25.5
		Dinner:	43.0
		Other:	0
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	79.5

FRANCE		Currency:	EUR (unless stated otherwise)
Marseilles			
Over 5 hours:	28.5	Room rate:	190.5
Over 10 hours:	86.0	Breakfast:	0 (included in room rate)
24 hour rate:	92.5 + room rate	Lunch:	24.5
		Dinner:	53.5
		Other:	0
		Drinks:	8.0
		Hotel to office:	6.5
		Total residual:	92.5

FRANCE		Currency:	EUR (unless stated otherwise)
Paris			
Over 5 hours:	40.0	Room rate:	199.5
Over 10 hours:	86.5	Breakfast:	24.0
24 hour rate:	117.0 + room rate	Lunch:	35.5
		Dinner:	42.0
		Other:	0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	117.0

FRANCE		Currency:	EUR (unless stated otherwise)
Strasbourg			
Over 5 hours:	24.0	Room rate:	108.0
Over 10 hours:	59.5	Breakfast:	14.5
24 hour rate:	80.5 + room rate	Lunch:	20.5
		Dinner:	32.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	80.5

Worldwide subsistence rates

Effective 1 October 2014

FRANCE		Currency:	EUR (unless stated otherwise)
Elsewhere			
Over 5 hours:	31.0	Room rate:	actuals
Over 10 hours:	84.0	Breakfast:	8.0
24 hour rate:	98.0 + room rate	Lunch:	28.0
		Dinner:	50.0
		Other:	0
		Drinks:	6.0
		Hotel to office:	6.0
		Total residual:	98.0

FRENCH POLYNESIA (TAHITI)		Currency:	XPF (unless stated otherwise)
Papete			
Over 5 hours:	3,291.5	Room rate:	16,541.0
Over 10 hours:	8,634.0	Breakfast:	3,705.0
24 hour rate:	13,411.0 + room rate	Lunch:	3,077.5
		Dinner:	5,129.0
		Other:	497.0
		Drinks:	427.5
		Hotel to office:	575.0
		Total residual:	13,411.0

FRENCH POLYNESIA (TAHITI)

Elsewhere

Actuals + £4 per day

GAMBIA		Currency:	GMD (unless stated otherwise)
Banjul			
Over 5 hours:	531.5	Room rate:	EUR 90.0
Over 10 hours:	1,485.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,860.5 + room rate	Lunch:	480.5
		Dinner:	903.0
		Other:	102.0
		Drinks:	102.0
		Hotel to office:	273.0
		Total residual:	1,860.5

GAMBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

GEORGIA		Currency:	GEL (unless stated otherwise)
Tbilisi			
Over 5 hours:	73.5	Room rate:	USD 233.5
Over 10 hours:	160.5	Breakfast:	0 (included in room rate)
24 hour rate:	182.0 + room rate	Lunch:	63.0
		Dinner:	77.0
		Other:	9.0
		Drinks:	20.5
		Hotel to office:	12.5
		Total residual:	182.0

GEORGIA Elsewhere

Actuals + £4 per day

GERMANY		Currency:	EUR (unless stated otherwise)
Berlin			
Over 5 hours:	22.0	Room rate:	167.5
Over 10 hours:	65.5	Breakfast:	0 (included in room rate)
24 hour rate:	72.0 + room rate	Lunch:	18.5
		Dinner:	40.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	72.0

GERMANY		Currency:	EUR (unless stated otherwise)
Dusseldorf			
Over 5 hours:	23.0	Room rate:	110.5
Over 10 hours:	59.0	Breakfast:	0 (included in room rate)
24 hour rate:	66.0 + room rate	Lunch:	19.5
		Dinner:	33.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	7.0
		Total residual:	66.0

GERMANY		Currency:	EUR (unless stated otherwise)
Munich			
Over 5 hours:	29.0	Room rate:	147.0
Over 10 hours:	73.0	Breakfast:	0 (included in room rate)
24 hour rate:	79.5 + room rate	Lunch:	25.5
		Dinner:	41.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	6.5
		Total residual:	79.5

Worldwide subsistence rates

Effective 1 October 2014

GERMANY

Elsewhere

Actuals + £4 per day

GHANA

Accra

Currency: GHS (unless stated otherwise)

Over 5 hours:	42.5	Room rate:	USD 200.5
Over 10 hours:	127.5	Breakfast:	0 (included in room rate)
24 hour rate:	149.5 + room rate	Lunch:	38.0
		Dinner:	80.5
		Other:	5.5
		Drinks:	9.0
		Hotel to office:	16.5
		Total residual:	149.5

GHANA

Elsewhere

Actuals + £4 per day

GIBRALTAR

Gibraltar

Currency: GIP (unless stated otherwise)

Over 5 hours:	20.0	Room rate:	115.0
Over 10 hours:	55.0	Breakfast:	15.0
24 hour rate:	75.0 + room rate	Lunch:	17.0
		Dinner:	32.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	75.0

GIBRALTAR

Elsewhere

Actuals + £4 per day

GREECE

Athens

Currency: EUR (unless stated otherwise)

Over 5 hours:	28.5	Room rate:	153.5
Over 10 hours:	62.5	Breakfast:	0 (included in room rate)
24 hour rate:	67.5 + room rate	Lunch:	25.0
		Dinner:	30.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	5.0
		Total residual:	67.5

Worldwide subsistence rates

Effective 1 October 2014

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

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

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

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

GREECE Elsewhere

80% of Athens rate plus Hotel to Office EUR 5

Worldwide subsistence rates

Effective 1 October 2014

GRENADA		Currency:	XCD (unless stated otherwise)
St George's			
Over 5 hours:	66.0	Room rate:	USD 144.5
Over 10 hours:	188.5	Breakfast:	45.5
24 hour rate:	255.0 + room rate	Lunch:	58.0
		Dinner:	115.0
		Other:	0
		Drinks:	15.5
		Hotel to office:	21.0
		Total residual:	255.0

GRENADA

Elsewhere

Actuals + £4 per day

GUATEMALA		Currency:	USD (unless stated otherwise)
Guatemala City			
Over 5 hours:	30.5	Room rate:	160.5
Over 10 hours:	72.0	Breakfast:	15.0
24 hour rate:	99.5 + room rate	Lunch:	26.5
		Dinner:	38.0
		Other:	5.0
		Drinks:	7.5
		Hotel to office:	7.5
		Total residual:	99.5

GUATEMALA

Elsewhere

Actuals + £4 per day

GUINEA		Currency:	GNF (unless stated otherwise)
Conakry			
Over 5 hours:	144,877.0	Room rate:	USD 100.5
Over 10 hours:	338,725.5	Breakfast:	0 (included in room rate)
24 hour rate:	443,812.5 + room rate	Lunch:	128,552.5
		Dinner:	177,524.5
		Other:	20,405.5
		Drinks:	32,648.5
		Hotel to office:	84,681.5
		Total residual:	443,812.5

GUINEA

Elsewhere

80% of Conakry rate plus Hotel to Office GNF 84681.5

Worldwide subsistence rates

Effective 1 October 2014

GUINEA BISSAU

Bissau and Elsewhere

Actuals + £4 per day

GUYANA

Georgetown

Currency: GYD (unless stated otherwise)

Over 5 hours:	4,263.0	Room rate:	USD 181.0
Over 10 hours:	10,163.0	Breakfast:	3,002.0
24 hour rate:	14,953.0 + room rate	Lunch:	3,853.5
		Dinner:	5,490.5
		Other:	0
		Drinks:	819.0
		Hotel to office:	1,788.0
		Total residual:	14,953.0

GUYANA

Elsewhere

As for Georgetown

HAITI

Port au Prince

Currency: USD (unless stated otherwise)

Over 5 hours:	19.5	Room rate:	132.5
Over 10 hours:	48.5	Breakfast:	10.5
24 hour rate:	67.5 + room rate	Lunch:	18.0
		Dinner:	28.0
		Other:	0
		Drinks:	2.5
		Hotel to office:	8.5
		Total residual:	67.5

HAITI

Elsewhere

Actuals + £4 per day

HONDURAS

San Pedro Sula

Currency: USD (unless stated otherwise)

Over 5 hours:	26.0	Room rate:	164.0
Over 10 hours:	67.0	Breakfast:	12.5
24 hour rate:	93.0 + room rate	Lunch:	24.0
		Dinner:	39.5
		Other:	4.5
		Drinks:	3.5
		Hotel to office:	9.0
		Total residual:	93.0

Worldwide subsistence rates

Effective 1 October 2014

HONDURAS

Currency: USD (unless stated otherwise)

Tegucigalpa

Over 5 hours: 32.5
Over 10 hours: 70.0
24 hour rate: 82.0 + room rate

Room rate: 177.0
Breakfast: 0 (included in room rate)
Lunch: 29.5
Dinner: 35.0
Other: 4.5
Drinks: 5.5
Hotel to office: 7.5
Total residual: 82.0

HONDURAS

Elsewhere

As for Tegucigalpa

HONG KONG

Currency: HKD (unless stated otherwise)

Hong Kong

Over 5 hours: 292.5
Over 10 hours: 761.5
24 hour rate: 816.5 + room rate

Room rate: 2,376.5
Breakfast: 0 (included in room rate)
Lunch: 253.0
Dinner: 429.5
Other: 0
Drinks: 79.0
Hotel to office: 55.0
Total residual: 816.5

HONG KONG

Elsewhere

Actuals + £4 per day

HUNGARY

Currency: HUF (unless stated otherwise)

Budapest

Over 5 hours: 6,092.0
Over 10 hours: 14,512.5
24 hour rate: 16,001.0 + room rate

Room rate: EUR 137.0
Breakfast: 0 (included in room rate)
Lunch: 5,136.0
Dinner: 7,465.0
Other: 0
Drinks: 1,911.5
Hotel to office: 1,488.5
Total residual: 16,001.0

HUNGARY

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

ICELAND		Currency:	ISK (unless stated otherwise)
Reykjavik			
Over 5 hours:	3,866.5	Room rate:	15,990.5
Over 10 hours:	16,368.0	Breakfast:	2,008.5
24 hour rate:	19,262.0 + room rate	Lunch:	3,489.5
		Dinner:	12,125.0
		Other:	0
		Drinks:	753.5
		Hotel to office:	885.5
		Total residual:	19,262.0

ICELAND Elsewhere

Actuals + £4 per day

INDIA		Currency:	INR (unless stated otherwise)
Ahmedabad			
Over 5 hours:	1,016.0	Room rate:	9,420.5
Over 10 hours:	2,212.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,753.0 + room rate	Lunch:	893.0
		Dinner:	1,073.5
		Other:	0
		Drinks:	246.0
		Hotel to office:	540.5
		Total residual:	2,753.0

INDIA		Currency:	INR (unless stated otherwise)
Bangalore			
Over 5 hours:	1,685.5	Room rate:	16,809.5
Over 10 hours:	3,746.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,629.5 + room rate	Lunch:	1,406.0
		Dinner:	1,781.0
		Other:	369.0
		Drinks:	559.0
		Hotel to office:	514.5
		Total residual:	4,629.5

INDIA		Currency:	INR (unless stated otherwise)
Chandigarh			
Over 5 hours:	1,751.0	Room rate:	10,485.5
Over 10 hours:	3,917.0	Breakfast:	922.0
24 hour rate:	5,364.5 + room rate	Lunch:	1,520.5
		Dinner:	1,935.5
		Other:	0
		Drinks:	461.0
		Hotel to office:	525.5
		Total residual:	5,364.5

Worldwide subsistence rates

Effective 1 October 2014

INDIA		Currency:	INR (unless stated otherwise)
Chennai (Madras)			
Over 5 hours:	2,203.5	Room rate:	14,540.5
Over 10 hours:	5,097.5	Breakfast:	0 (included in room rate)
24 hour rate:	5,917.0 + room rate	Lunch:	1,843.5
		Dinner:	2,534.5
		Other:	305.0
		Drinks:	719.5
		Hotel to office:	514.5
		Total residual:	5,917.0

INDIA		Currency:	INR (unless stated otherwise)
Hyderabad			
Over 5 hours:	1,868.5	Room rate:	13,926.0
Over 10 hours:	4,187.0	Breakfast:	0 (included in room rate)
24 hour rate:	5,070.5 + room rate	Lunch:	1,630.5
		Dinner:	2,081.0
		Other:	369.0
		Drinks:	475.5
		Hotel to office:	514.5
		Total residual:	5,070.5

INDIA		Currency:	INR (unless stated otherwise)
Jalandhar			
Over 5 hours:	1,309.0	Room rate:	6,267.0
Over 10 hours:	3,125.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,650.5 + room rate	Lunch:	1,124.5
		Dinner:	1,631.5
		Other:	0
		Drinks:	369.0
		Hotel to office:	525.5
		Total residual:	3,650.5

INDIA		Currency:	INR (unless stated otherwise)
Kolkata (Calcutta)			
Over 5 hours:	2,171.5	Room rate:	13,418.0
Over 10 hours:	5,120.5	Breakfast:	0 (included in room rate)
24 hour rate:	5,650.0 + room rate	Lunch:	1,884.5
		Dinner:	2,662.5
		Other:	0
		Drinks:	573.5
		Hotel to office:	529.5
		Total residual:	5,650.0

Worldwide subsistence rates

Effective 1 October 2014

INDIA		Currency:	INR (unless stated otherwise)
Ludhiana			
Over 5 hours:	1,207.5	Room rate:	6,062.0
Over 10 hours:	2,673.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,198.5 + room rate	Lunch:	1,106.0
		Dinner:	1,364.0
		Other:	0
		Drinks:	203.0
		Hotel to office:	525.5
		Total residual:	3,198.5

INDIA		Currency:	INR (unless stated otherwise)
Mumbai (Bombay)			
Over 5 hours:	2,186.0	Room rate:	14,888.5
Over 10 hours:	4,567.5	Breakfast:	0 (included in room rate)
24 hour rate:	5,108.0 + room rate	Lunch:	1,950.5
		Dinner:	2,146.5
		Other:	0
		Drinks:	470.5
		Hotel to office:	540.5
		Total residual:	5,108.0

INDIA		Currency:	INR (unless stated otherwise)
Nashik			
Over 5 hours:	942.5	Room rate:	7,569.5
Over 10 hours:	2,237.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,777.5 + room rate	Lunch:	819.5
		Dinner:	1,171.5
		Other:	0
		Drinks:	246.0
		Hotel to office:	540.5
		Total residual:	2,777.5

INDIA		Currency:	INR (unless stated otherwise)
New Delhi			
Over 5 hours:	2,334.0	Room rate:	13,926.0
Over 10 hours:	5,572.0	Breakfast:	0 (included in room rate)
24 hour rate:	6,100.5 + room rate	Lunch:	2,020.5
		Dinner:	2,924.5
		Other:	0
		Drinks:	627.0
		Hotel to office:	528.5
		Total residual:	6,100.5

Worldwide subsistence rates

Effective 1 October 2014

INDIA		Currency:	INR (unless stated otherwise)
Pune			
Over 5 hours:	1,411.0	Room rate:	16,219.5
Over 10 hours:	3,475.5	Breakfast:	0 (included in room rate)
24 hour rate:	4,016.0 + room rate	Lunch:	1,217.5
		Dinner:	1,871.0
		Other:	0
		Drinks:	387.0
		Hotel to office:	540.5
		Total residual:	4,016.0

INDIA Elsewhere

Actuals + £4 per day

INDONESIA		Currency:	IDR (unless stated otherwise)
Jakarta			
Over 5 hours:	347,139.5	Room rate:	USD 155.0
Over 10 hours:	723,469.5	Breakfast:	0 (included in room rate)
24 hour rate:	986,827.0 + room rate	Lunch:	299,802.0
		Dinner:	328,993.0
		Other:	165,680.0
		Drinks:	94,674.5
		Hotel to office:	97,677.5
		Total residual:	986,827.0

INDONESIA		Currency:	IDR (unless stated otherwise)
Semarang			
Over 5 hours:	183,037.0	Room rate:	606,384.5
Over 10 hours:	476,527.5	Breakfast:	0 (included in room rate)
24 hour rate:	585,476.5 + room rate	Lunch:	157,790.5
		Dinner:	268,244.0
		Other:	15,779.5
		Drinks:	50,493.0
		Hotel to office:	93,169.5
		Total residual:	585,476.5

INDONESIA Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

IRAN		Currency:	IRR (unless stated otherwise)
Tehran			
Over 5 hours:	559,938.5	Room rate:	USD 139.0
Over 10 hours:	1,313,334.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,509,517.5 + room rate	Lunch:	498,631.0
		Dinner:	692,089.0
		Other:	0
		Drinks:	122,614.5
		Hotel to office:	196,183.0
		Total residual:	1,509,517.5

IRAN Elsewhere

80% of Tehran rate plus Hotel to Office IRR 196183

IRAQ Baghdad and Elsewhere

Actuals + £4 per day

IRELAND		Currency:	EUR (unless stated otherwise)
Dublin			
Over 5 hours:	38.5	Room rate:	149.0
Over 10 hours:	94.0	Breakfast:	0 (included in room rate)
24 hour rate:	99.0 + room rate	Lunch:	34.0
		Dinner:	51.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	5.0
		Total residual:	99.0

IRELAND Elsewhere

Actuals + £4 per day

ISRAEL (SEE ALSO OCCUPIED TERRITORIES)		Currency:	USD (unless stated otherwise)
Tel Aviv			
Over 5 hours:	33.0	Room rate:	183.5
Over 10 hours:	79.5	Breakfast:	0 (included in room rate)
24 hour rate:	95.0 + room rate	Lunch:	28.5
		Dinner:	42.5
		Other:	7.0
		Drinks:	8.5
		Hotel to office:	8.5
		Total residual:	95.0

Worldwide subsistence rates

Effective 1 October 2014

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:	34.0	Room rate:	230.0
Over 10 hours:	84.5	Breakfast:	0 (included in room rate)
24 hour rate:	96.5 + room rate	Lunch:	31.5
		Dinner:	48.0
		Other:	6.5
		Drinks:	5.0
		Hotel to office:	5.5
		Total residual:	96.5

ITALY

Currency: EUR (unless stated otherwise)

Rome and Naples

Over 5 hours:	35.5	Room rate:	170.0
Over 10 hours:	81.5	Breakfast:	0 (included in room rate)
24 hour rate:	90.0 + room rate	Lunch:	31.5
		Dinner:	42.5
		Other:	2.5
		Drinks:	7.5
		Hotel to office:	6.0
		Total residual:	90.0

ITALY

Elsewhere

As for Rome

JAMAICA

Currency: USD (unless stated otherwise)

Kingston

Over 5 hours:	31.5	Room rate:	216.5
Over 10 hours:	94.5	Breakfast:	6.0
24 hour rate:	114.5 + room rate	Lunch:	25.5
		Dinner:	57.5
		Other:	5.0
		Drinks:	11.5
		Hotel to office:	9.0
		Total residual:	114.5

JAMAICA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

JAPAN		Currency:	JPY (unless stated otherwise)
Osaka			
Over 5 hours:	2,578.0	Room rate:	15,333.5
Over 10 hours:	8,239.5	Breakfast:	2,359.0
24 hour rate:	11,474.0 + room rate	Lunch:	1,634.0
		Dinner:	4,718.0
		Other:	0
		Drinks:	1,887.5
		Hotel to office:	875.5
		Total residual:	11,474.0

JAPAN		Currency:	JPY (unless stated otherwise)
Tokyo			
Over 5 hours:	4,445.5	Room rate:	18,381.5
Over 10 hours:	10,534.5	Breakfast:	0 (included in room rate)
24 hour rate:	11,290.5 + room rate	Lunch:	3,641.0
		Dinner:	5,285.0
		Other:	0
		Drinks:	1,608.5
		Hotel to office:	756.0
		Total residual:	11,290.5

JAPAN Elsewhere

90% of Tokyo rate plus Hotel to Office JPY 756

JORDAN		Currency:	JOD (unless stated otherwise)
Amman			
Over 5 hours:	30.5	Room rate:	131.5
Over 10 hours:	73.5	Breakfast:	0 (included in room rate)
24 hour rate:	84.5 + room rate	Lunch:	25.5
		Dinner:	38.0
		Other:	3.5
		Drinks:	10.0
		Hotel to office:	7.5
		Total residual:	84.5

JORDAN		Currency:	JOD (unless stated otherwise)
Aqaba			
Over 5 hours:	26.0	Room rate:	107.0
Over 10 hours:	58.0	Breakfast:	0 (included in room rate)
24 hour rate:	65.5 + room rate	Lunch:	22.5
		Dinner:	29.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	7.5
		Total residual:	65.5

Worldwide subsistence rates

Effective 1 October 2014

JORDAN		Currency:	JOD (unless stated otherwise)
Petra			
Over 5 hours:	26.0	Room rate:	99.5
Over 10 hours:	58.0	Breakfast:	0 (included in room rate)
24 hour rate:	65.5 + room rate	Lunch:	22.5
		Dinner:	29.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	7.5
		Total residual:	65.5

JORDAN Elsewhere

Actuals + £4 per day

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Almaty			
Over 5 hours:	9,460.0	Room rate:	43,626.5
Over 10 hours:	23,650.0	Breakfast:	0 (included in room rate)
24 hour rate:	25,036.0 + room rate	Lunch:	8,347.0
		Dinner:	13,077.0
		Other:	0
		Drinks:	2,226.0
		Hotel to office:	1,386.0
		Total residual:	25,036.0

KAZAKHSTAN		Currency:	USD (unless stated otherwise)
Astana			
Over 5 hours:	43.0	Room rate:	263.0
Over 10 hours:	120.0	Breakfast:	0 (included in room rate)
24 hour rate:	131.0 + room rate	Lunch:	35.5
		Dinner:	70.0
		Other:	4.0
		Drinks:	14.5
		Hotel to office:	7.0
		Total residual:	131.0

KAZAKHSTAN		Currency:	KZT (unless stated otherwise)
Atyrau			
Over 5 hours:	5,234.0	Room rate:	27,595.0
Over 10 hours:	14,591.0	Breakfast:	0 (included in room rate)
24 hour rate:	16,227.5 + room rate	Lunch:	4,599.5
		Dinner:	8,722.5
		Other:	634.5
		Drinks:	1,269.0
		Hotel to office:	1,002.0
		Total residual:	16,227.5

Worldwide subsistence rates

Effective 1 October 2014

KAZAKHSTAN

Elsewhere

Actuals + £4 per day

KENYA

Mombasa

Currency: KES (unless stated otherwise)

Over 5 hours: 1,756.5
Over 10 hours: 4,332.0
24 hour rate: 5,190.0 + room rate

Room rate: USD 84.5
Breakfast: 0 (included in room rate)
Lunch: 1,582.0
Dinner: 2,401.5
Other: 116.5
Drinks: 348.5
Hotel to office: 741.5
Total residual: 5,190.0

KENYA

Nairobi

Currency: KES (unless stated otherwise)

Over 5 hours: 1,654.5
Over 10 hours: 4,070.5
24 hour rate: 5,102.5 + room rate

Room rate: 11,318.0
Breakfast: 0 (included in room rate)
Lunch: 1,480.0
Dinner: 2,242.0
Other: 290.5
Drinks: 348.5
Hotel to office: 741.5
Total residual: 5,102.5

KENYA

Elsewhere

80% of Nairobi rate plus Hotel to Office KES 741.5

KIRIBATI

Tarawa

Actuals + £4 per day

KOREA, DEMOCRATIC PEOPLE'S REPUBLIC

Pyongyang

Currency: EUR (unless stated otherwise)

Over 5 hours: 19.5
Over 10 hours: 43.5
24 hour rate: 49.5 + room rate

Room rate: 81.0
Breakfast: 0 (included in room rate)
Lunch: 16.0
Dinner: 20.5
Other: 1.0
Drinks: 7.0
Hotel to office: 5.0
Total residual: 49.5

Worldwide subsistence rates

Effective 1 October 2014

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:	64,949.0	Room rate:	277,384.0
Over 10 hours:	147,488.0	Breakfast:	0 (included in room rate)
24 hour rate:	167,991.0 + room rate	Lunch:	53,447.5
		Dinner:	71,037.5
		Other:	11,276.0
		Drinks:	23,003.0
		Hotel to office:	9,227.0
		Total residual:	167,991.0

KOREA, REPUBLIC

Elsewhere

Actuals + £4 per day

KOSOVO

Currency: EUR (unless stated otherwise)

Pristina

Over 5 hours:	15.0	Room rate:	81.0
Over 10 hours:	37.5	Breakfast:	0 (included in room rate)
24 hour rate:	44.5 + room rate	Lunch:	13.0
		Dinner:	21.0
		Other:	1.5
		Drinks:	3.5
		Hotel to office:	5.5
		Total residual:	44.5

KOSOVO

Elsewhere

Actuals + £4 per day

KUWAIT

Currency: KWD (unless stated otherwise)

Kuwait

Over 5 hours:	14.0	Room rate:	74.5
Over 10 hours:	33.5	Breakfast:	0 (included in room rate)
24 hour rate:	36.5 + room rate	Lunch:	11.5
		Dinner:	17.5
		Other:	0
		Drinks:	4.5
		Hotel to office:	3.0
		Total residual:	36.5

Worldwide subsistence rates

Effective 1 October 2014

KUWAIT

Elsewhere

Actuals + £4 per day

KYRGYZSTAN

Currency: USD (unless stated otherwise)

Bishkek

Over 5 hours:	28.0	Room rate:	161.5
Over 10 hours:	75.5	Breakfast:	0 (included in room rate)
24 hour rate:	82.5 + room rate	Lunch:	24.5
		Dinner:	44.0
		Other:	0
		Drinks:	7.0
		Hotel to office:	7.0
		Total residual:	82.5

KYRGYZSTAN

Elsewhere

Actuals + £4 per day

LAOS

Currency: LAK (unless stated otherwise)

Vientiane

Over 5 hours:	337,253.5	Room rate:	929,071.0
Over 10 hours:	770,864.5	Breakfast:	0 (included in room rate)
24 hour rate:	997,108.5 + room rate	Lunch:	273,014.5
		Dinner:	369,372.5
		Other:	160,597.0
		Drinks:	128,477.5
		Hotel to office:	65,647.0
		Total residual:	997,108.5

LAOS

Elsewhere

Actuals + £4 per day

LATVIA

Currency: EUR (unless stated otherwise)

Riga

Over 5 hours:	22.5	Room rate:	115.0
Over 10 hours:	55.0	Breakfast:	0 (included in room rate)
24 hour rate:	60.0 + room rate	Lunch:	19.5
		Dinner:	30.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	60.0

Worldwide subsistence rates

Effective 1 October 2014

LATVIA

Elsewhere

Actuals + £4 per day

LEBANON

Beirut and Elsewhere

Actuals + £4 per day

LESOTHO

Maseru and Elsewhere

Actuals + £4 per day

LIBERIA

Monrovia

Actuals + £4 per day

LIBYA

Tripoli and Elsewhere

Actuals + £4 per day

LITHUANIA

Vilnius

Currency: EUR

Over 5 hours:	28.5	Room rate	EUR 93.0
Over 10 hours:	65.0	Breakfast:	0 (included in room rate)
24 hour rate:	74.0 + room rate	Lunch:	26.0
		Dinner:	34.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	6.5
		Total residual:	74.0

LITHUANIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

LUXEMBOURG

Currency: EUR (unless stated otherwise)

Luxembourg

Over 5 hours: 33.0
Over 10 hours: 89.0
24 hour rate: 123.0 + room rate

Room rate: 241.0
Breakfast: 28.5
Lunch: 28.5
Dinner: 52.0
Other: 0
Drinks: 8.5
Hotel to office: 5.5
Total residual: 123.0

LUXEMBOURG

Elsewhere

Actuals + £4 per day

MACAU SAR

Currency: HKD (unless stated otherwise)

Macao

Over 5 hours: 350.0
Over 10 hours: 832.0
24 hour rate: 1,089.5 + room rate

Room rate: 2,484.5
Breakfast: 183.5
Lunch: 291.0
Dinner: 423.0
Other: 0
Drinks: 118.0
Hotel to office: 74.0
Total residual: 1,089.5

MACAU SAR

Elsewhere

Actuals + £4 per day

MACEDONIA

Currency: MKD (unless stated otherwise)

Skopje

Over 5 hours: 677.0
Over 10 hours: 1,487.5
24 hour rate: 1,901.5 + room rate

Room rate: 8,314.0
Breakfast: 0 (included in room rate)
Lunch: 566.0
Dinner: 699.5
Other: 0
Drinks: 222.0
Hotel to office: 414.0
Total residual: 1,901.5

Worldwide subsistence rates

Effective 1 October 2014

MACEDONIA

Currency: MKD (unless stated otherwise)

Ohrid and Elsewhere

Over 5 hours: 466.5
Over 10 hours: 1,099.5
24 hour rate: 1,513.5 + room rate

Room rate: 3,350.5
Breakfast: 0 (included in room rate)
Lunch: 411.0
Dinner: 577.5
Other: 0
Drinks: 111.0
Hotel to office: 414.0
Total residual: 1,513.5

MADAGASCAR

Currency: MGA (unless stated otherwise)

Antananarivo

Over 5 hours: 56,012.0
Over 10 hours: 146,819.5
24 hour rate: 219,663.5 + room rate

Room rate: 471,687.5
Breakfast: 45,828.0
Lunch: 50,920.0
Dinner: 85,715.5
Other: 6,789.5
Drinks: 10,184.0
Hotel to office: 20,226.5
Total residual: 219,663.5

MADAGASCAR

Elsewhere

60% of Antananarivo rate plus Hotel to Office MGA 20226.5

MALAWI

Currency: MWK (unless stated otherwise)

Lilongwe

Over 5 hours: 6,300.0
Over 10 hours: 15,913.5
24 hour rate: 19,194.0 + room rate

Room rate: USD 111.5
Breakfast: 0 (included in room rate)
Lunch: 5,727.0
Dinner: 9,040.5
Other: 543.5
Drinks: 1,146.0
Hotel to office: 2,737.0
Total residual: 19,194.0

MALAWI

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

MALAYSIA Kuala Lumpur

Currency: MYR (unless stated otherwise)

Over 5 hours: 116.5
Over 10 hours: 279.0
24 hour rate: 334.0 + room rate

Room rate: 374.0
Breakfast: 0 (included in room rate)
Lunch: 94.5
Dinner: 140.5
Other: 23.5
Drinks: 44.0
Hotel to office: 31.5
Total residual: 334.0

MALAYSIA Elsewhere

Actuals + £4 per day

MALDIVES Male and Elsewhere

Actuals + £4 per day

MALI Bamako

Currency: XOF (unless stated otherwise)

Over 5 hours: 12,241.0
Over 10 hours: 33,940.0
24 hour rate: 48,629.5 + room rate

Room rate: 61,759.5
Breakfast: 9,459.0
Lunch: 10,571.5
Dinner: 20,030.0
Other: 2,003.0
Drinks: 3,338.5
Hotel to office: 3,227.5
Total residual: 48,629.5

MALI Elsewhere

Actuals + £4 per day

MALTA Gozo

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

MALTA		Currency:	EUR (unless stated otherwise)
Valletta			
Over 5 hours:	27.5	Room rate:	116.0
Over 10 hours:	64.0	Breakfast:	0 (included in room rate)
24 hour rate:	74.5 + room rate	Lunch:	24.5
		Dinner:	33.5
		Other:	4.5
		Drinks:	6.0
		Hotel to office:	6.0
		Total residual:	74.5

MALTA **Elsewhere**

As for Valletta

MARSHALL ISLANDS **Majuro and Elsewhere**

Actuals + £4 per day

MAURITANIA		Currency:	EUR (unless stated otherwise)
Nouakchott			
Over 5 hours:	18.5	Room rate:	128.5
Over 10 hours:	50.0	Breakfast:	14.0
24 hour rate:	69.0 + room rate	Lunch:	15.0
		Dinner:	28.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	5.0
		Total residual:	69.0

MAURITIUS		Currency:	MUR (unless stated otherwise)
Port Louis			
Over 5 hours:	785.5	Room rate:	5,781.0
Over 10 hours:	1,882.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,160.5 + room rate	Lunch:	686.0
		Dinner:	997.5
		Other:	0
		Drinks:	198.5
		Hotel to office:	278.5
		Total residual:	2,160.5

MAURITIUS **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

MEXICO		Currency:	MXN (unless stated otherwise)
Mexico City			
Over 5 hours:	223.5	Room rate:	USD 215.0
Over 10 hours:	648.0	Breakfast:	279.5
24 hour rate:	1,034.5 + room rate	Lunch:	201.0
		Dinner:	402.0
		Other:	0
		Drinks:	45.0
		Hotel to office:	107.0
		Total residual:	1,034.5

MEXICO Elsewhere

Actuals + £4 per day

MOLDOVA		Currency:	MDL (unless stated otherwise)
Chisinau			
Over 5 hours:	432.0	Room rate:	EUR 130.5
Over 10 hours:	989.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,165.0 + room rate	Lunch:	352.0
		Dinner:	478.0
		Other:	80.0
		Drinks:	159.5
		Hotel to office:	95.5
		Total residual:	1,165.0

MOLDOVA Elsewhere

Actuals + £4 per day

MONACO Monaco

Actuals + £4 per day

MONGOLIA		Currency:	MNT (unless stated otherwise)
Ulaanbaatar			
Over 5 hours:	31,415.0	Room rate:	USD 111.5
Over 10 hours:	71,053.5	Breakfast:	0 (included in room rate)
24 hour rate:	89,672.5 + room rate	Lunch:	28,125.5
		Dinner:	36,349.0
		Other:	2,961.0
		Drinks:	6,579.0
		Hotel to office:	15,658.0
		Total residual:	89,672.5

Worldwide subsistence rates

Effective 1 October 2014

MONGOLIA

Elsewhere

Actuals + £4 per day

MONTENEGRO

Currency: EUR (unless stated otherwise)

Podgorica

Over 5 hours:	15.5	Room rate:	119.0
Over 10 hours:	39.0	Breakfast:	0 (included in room rate)
24 hour rate:	49.0 + room rate	Lunch:	13.5
		Dinner:	21.5
		Other:	3.0
		Drinks:	4.0
		Hotel to office:	7.0
		Total residual:	49.0

MONTSERRAT

Currency: XCD (unless stated otherwise)

Plymouth

Over 5 hours:	53.5	Room rate:	USD 132.5
Over 10 hours:	165.0	Breakfast:	44.5
24 hour rate:	229.5 + room rate	Lunch:	47.0
		Dinner:	105.5
		Other:	0
		Drinks:	12.5
		Hotel to office:	20.0
		Total residual:	229.5

MONTSERRAT

Elsewhere

Actuals + £4 per day

MOROCCO

Currency: MAD (unless stated otherwise)

Agadir

Over 5 hours:	209.5	Room rate:	1,304.0
Over 10 hours:	559.5	Breakfast:	0 (included in room rate)
24 hour rate:	648.5 + room rate	Lunch:	183.0
		Dinner:	324.0
		Other:	37.0
		Drinks:	52.5
		Hotel to office:	52.0
		Total residual:	648.5

Worldwide subsistence rates

Effective 1 October 2014

MOROCCO		Currency:	MAD (unless stated otherwise)
Casablanca			
Over 5 hours:	365.5	Room rate:	2,036.0
Over 10 hours:	888.0	Breakfast:	272.0
24 hour rate:	1,305.5 + room rate	Lunch:	318.5
		Dinner:	475.5
		Other:	94.0
		Drinks:	94.0
		Hotel to office:	51.5
		Total residual:	1,305.5

MOROCCO		Currency:	MAD (unless stated otherwise)
Fes			
Over 5 hours:	178.0	Room rate:	1,086.5
Over 10 hours:	502.0	Breakfast:	0 (included in room rate)
24 hour rate:	553.5 + room rate	Lunch:	157.0
		Dinner:	303.0
		Other:	0
		Drinks:	42.0
		Hotel to office:	51.5
		Total residual:	553.5

MOROCCO		Currency:	MAD (unless stated otherwise)
Marrakech			
Over 5 hours:	178.0	Room rate:	917.5
Over 10 hours:	481.0	Breakfast:	125.5
24 hour rate:	689.5 + room rate	Lunch:	151.5
		Dinner:	277.0
		Other:	31.5
		Drinks:	52.5
		Hotel to office:	51.5
		Total residual:	689.5

MOROCCO		Currency:	MAD (unless stated otherwise)
Rabat			
Over 5 hours:	235.5	Room rate:	1,531.0
Over 10 hours:	585.5	Breakfast:	0 (included in room rate)
24 hour rate:	637.0 + room rate	Lunch:	204.0
		Dinner:	318.5
		Other:	0
		Drinks:	63.0
		Hotel to office:	51.5
		Total residual:	637.0

Worldwide subsistence rates

Effective 1 October 2014

MOROCCO

Currency: MAD (unless stated otherwise)

Tangier

Over 5 hours: 261.5
Over 10 hours: 669.0
24 hour rate: 720.5 + room rate

Room rate: 1,863.5
Breakfast: 0 (included in room rate)
Lunch: 219.5
Dinner: 365.5
Other: 0
Drinks: 84.0
Hotel to office: 51.5
Total residual: 720.5

MOROCCO

Elsewhere

Actuals + £4 per day

MOZAMBIQUE

Currency: MZN (unless stated otherwise)

Maputo

Over 5 hours: 1,153.0
Over 10 hours: 2,606.0
24 hour rate: 2,924.0 + room rate

Room rate: USD 195.0
Breakfast: 0 (included in room rate)
Lunch: 1,016.5
Dinner: 1,316.5
Other: 95.5
Drinks: 273.0
Hotel to office: 222.5
Total residual: 2,924.0

MOZAMBIQUE

Elsewhere

Actuals + £4 per day

MYANMAR (BURMA)

Currency: USD (unless stated otherwise)

Yangon (Rangoon)

Over 5 hours: 23.0
Over 10 hours: 52.0
24 hour rate: 59.5 + room rate

Room rate: 64.5
Breakfast: 0 (included in room rate)
Lunch: 19.5
Dinner: 25.5
Other: 0
Drinks: 7.0
Hotel to office: 7.5
Total residual: 59.5

MYANMAR (BURMA)

Elsewhere

50% of Yangon rate plus Hotel to Office USD 7.5

Worldwide subsistence rates

Effective 1 October 2014

NAMIBIA		Currency:	NAD (unless stated otherwise)
Windhoek			
Over 5 hours:	108.0	Room rate:	1,150.0
Over 10 hours:	284.5	Breakfast:	0 (included in room rate)
24 hour rate:	358.5 + room rate	Lunch:	96.0
		Dinner:	164.5
		Other:	0
		Drinks:	24.0
		Hotel to office:	74.0
		Total residual:	358.5

NAMIBIA **Elsewhere**

Actuals + £4 per day

NAURU **Nauru**

Actuals + £4 per day

NEPAL		Currency:	NPR (unless stated otherwise)
Kathmandu			
Over 5 hours:	2,001.5	Room rate:	USD 124.5
Over 10 hours:	4,748.5	Breakfast:	0 (included in room rate)
24 hour rate:	5,455.0 + room rate	Lunch:	1,766.0
		Dinner:	2,511.5
		Other:	0
		Drinks:	471.0
		Hotel to office:	706.5
		Total residual:	5,455.0

NEPAL **Elsewhere**

Actuals + £4 per day

NETHERLANDS		Currency:	EUR (unless stated otherwise)
Amsterdam			
Over 5 hours:	25.0	Room rate:	150.0
Over 10 hours:	65.0	Breakfast:	0 (included in room rate)
24 hour rate:	72.0 + room rate	Lunch:	22.0
		Dinner:	37.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	7.0
		Total residual:	72.0

Worldwide subsistence rates

Effective 1 October 2014

NETHERLANDS

Currency: EUR (unless stated otherwise)

The Hague

Over 5 hours:	29.5	Room rate:	163.5
Over 10 hours:	87.5	Breakfast:	25.0
24 hour rate:	117.5 + room rate	Lunch:	26.0
		Dinner:	55.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	5.0
		Total residual:	117.5

NETHERLANDS

Elsewhere

80% of The Hague rate plus Hotel to Office EUR 5

NETHERLANDS ANTILLES

Aruba and Elsewhere

Actuals + £4 per day

NEW CALEDONIA

Noumea and Elsewhere

Actuals + £4 per day

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Auckland

Over 5 hours:	54.0	Room rate:	205.5
Over 10 hours:	133.0	Breakfast:	36.0
24 hour rate:	180.5 + room rate	Lunch:	48.0
		Dinner:	73.5
		Other:	0
		Drinks:	11.5
		Hotel to office:	11.5
		Total residual:	180.5

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Christchurch

Over 5 hours:	43.0	Room rate:	110.0
Over 10 hours:	109.0	Breakfast:	27.0
24 hour rate:	147.5 + room rate	Lunch:	39.0
		Dinner:	62.0
		Other:	0
		Drinks:	8.0
		Hotel to office:	11.5
		Total residual:	147.5

Worldwide subsistence rates

Effective 1 October 2014

NEW ZEALAND

Currency: NZD (unless stated otherwise)

Wellington

Over 5 hours:	53.5	Room rate:	225.0
Over 10 hours:	146.5	Breakfast:	33.5
24 hour rate:	191.5 + room rate	Lunch:	49.0
		Dinner:	88.5
		Other:	0
		Drinks:	9.0
		Hotel to office:	11.5
		Total residual:	191.5

NEW ZEALAND

Elsewhere

75% of Auckland rate plus Hotel to Office NZD 11.5

NICARAGUA

Currency: USD (unless stated otherwise)

Managua

Over 5 hours:	24.0	Room rate:	192.0
Over 10 hours:	60.0	Breakfast:	0 (included in room rate)
24 hour rate:	73.5 + room rate	Lunch:	22.5
		Dinner:	34.5
		Other:	4.5
		Drinks:	3.0
		Hotel to office:	9.0
		Total residual:	73.5

NICARAGUA

Elsewhere

Actuals + £4 per day

NIGER

Niamey and Elsewhere

Actuals + £4 per day

NIGERIA

Currency: NGN (unless stated otherwise)

Abuja

Over 5 hours:	7,644.5	Room rate:	79,560.0
Over 10 hours:	17,836.5	Breakfast:	7,233.0
24 hour rate:	27,529.0 + room rate	Lunch:	6,986.5
		Dinner:	9,534.5
		Other:	1,068.5
		Drinks:	1,315.5
		Hotel to office:	1,391.0
		Total residual:	27,529.0

Worldwide subsistence rates

Effective 1 October 2014

NIGERIA		Currency:	NGN (unless stated otherwise)
Lagos			
Over 5 hours:	6,564.0	Room rate:	68,217.5
Over 10 hours:	14,755.5	Breakfast:	6,329.0
24 hour rate:	23,480.0 + room rate	Lunch:	5,605.5
		Dinner:	7,233.0
		Other:	850.0
		Drinks:	1,917.0
		Hotel to office:	1,545.5
		Total residual:	23,480.0

NIGERIA		Currency:	NGN (unless stated otherwise)
Port Harcourt			
Over 5 hours:	5,573.0	Room rate:	75,943.5
Over 10 hours:	14,236.0	Breakfast:	3,945.5
24 hour rate:	19,852.0 + room rate	Lunch:	4,816.5
		Dinner:	7,907.0
		Other:	0
		Drinks:	1,512.5
		Hotel to office:	1,670.5
		Total residual:	19,852.0

NIGERIA Elsewhere

60% of Abuja rate plus Hotel to Office NGN 1391

NORWAY		Currency:	NOK (unless stated otherwise)
Bergen			
Over 5 hours:	422.0	Room rate:	1,388.5
Over 10 hours:	1,134.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,176.0 + room rate	Lunch:	381.5
		Dinner:	672.0
		Other:	0
		Drinks:	81.0
		Hotel to office:	41.5
		Total residual:	1,176.0

NORWAY		Currency:	NOK (unless stated otherwise)
Oslo			
Over 5 hours:	326.0	Room rate:	1,192.5
Over 10 hours:	806.5	Breakfast:	0 (included in room rate)
24 hour rate:	848.0 + room rate	Lunch:	296.5
		Dinner:	451.0
		Other:	0
		Drinks:	59.0
		Hotel to office:	41.5
		Total residual:	848.0

Worldwide subsistence rates

Effective 1 October 2014

NORWAY

Currency: NOK (unless stated otherwise)

Stavanger

Over 5 hours: 380.5
Over 10 hours: 1,043.5
24 hour rate: 1,085.0 + room rate

Room rate: 1,301.5
Breakfast: 0 (included in room rate)
Lunch: 353.0
Dinner: 636.0
Other: 0
Drinks: 54.5
Hotel to office: 41.5
Total residual: 1,085.0

NORWAY

Elsewhere

As for Oslo

OCCUPIED TERRITORIES

Currency: USD (unless stated otherwise)

Jerusalem

Over 5 hours: 28.5
Over 10 hours: 88.0
24 hour rate: 100.5 + room rate

Room rate: 208.0
Breakfast: 0 (included in room rate)
Lunch: 24.5
Dinner: 56.0
Other: 4.0
Drinks: 7.5
Hotel to office: 8.5
Total residual: 100.5

OCCUPIED TERRITORIES

Elsewhere

Actuals + £4 per day

OMAN

Currency: OMR (unless stated otherwise)

Muscat

Over 5 hours: 23.5
Over 10 hours: 59.0
24 hour rate: 63.0 + room rate

Room rate: 104.5
Breakfast: 0 (included in room rate)
Lunch: 19.5
Dinner: 32.0
Other: 0
Drinks: 7.5
Hotel to office: 4.0
Total residual: 63.0

OMAN

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

PAKISTAN		Currency:	PKR (unless stated otherwise)
Karachi			
Over 5 hours:	1,451.5	Room rate:	16,001.5
Over 10 hours:	3,515.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,233.5 + room rate	Lunch:	1,281.5
		Dinner:	1,894.0
		Other:	0
		Drinks:	339.5
		Hotel to office:	718.5
		Total residual:	4,233.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Lahore			
Over 5 hours:	1,630.5	Room rate:	USD 173.0
Over 10 hours:	4,278.0	Breakfast:	0 (included in room rate)
24 hour rate:	5,069.5 + room rate	Lunch:	1,356.5
		Dinner:	2,374.0
		Other:	0
		Drinks:	547.5
		Hotel to office:	791.5
		Total residual:	5,069.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Peshawar			
Over 5 hours:	1,046.0	Room rate:	15,072.5
Over 10 hours:	2,544.0	Breakfast:	0 (included in room rate)
24 hour rate:	3,348.5 + room rate	Lunch:	895.0
		Dinner:	1,347.5
		Other:	0
		Drinks:	301.5
		Hotel to office:	804.5
		Total residual:	3,348.5

PAKISTAN		Currency:	PKR (unless stated otherwise)
Quetta			
Over 5 hours:	1,140.0	Room rate:	13,263.5
Over 10 hours:	2,807.5	Breakfast:	0 (included in room rate)
24 hour rate:	3,599.5 + room rate	Lunch:	1,017.5
		Dinner:	1,545.0
		Other:	0
		Drinks:	245.0
		Hotel to office:	792.0
		Total residual:	3,599.5

PAKISTAN Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

PANAMA		Currency:	USD (unless stated otherwise)
Panama City			
Over 5 hours:	32.5	Room rate:	157.0
Over 10 hours:	71.0	Breakfast:	0 (included in room rate)
24 hour rate:	81.0 + room rate	Lunch:	29.0
		Dinner:	35.0
		Other:	0
		Drinks:	7.0
		Hotel to office:	10.0
		Total residual:	81.0

PANAMA Elsewhere

Actuals + £4 per day

PAPUA NEW GUINEA		Currency:	PGK (unless stated otherwise)
Port Moresby			
Over 5 hours:	84.5	Room rate:	719.0
Over 10 hours:	209.5	Breakfast:	0 (included in room rate)
24 hour rate:	246.5 + room rate	Lunch:	70.5
		Dinner:	111.0
		Other:	7.0
		Drinks:	28.0
		Hotel to office:	30.0
		Total residual:	246.5

PAPUA NEW GUINEA Elsewhere

As for Port Moresby

PARAGUAY Asuncion and Elsewhere

Actuals + £4 per day

PERU		Currency:	PEN (unless stated otherwise)
Lima			
Over 5 hours:	131.0	Room rate:	USD 179.5
Over 10 hours:	299.5	Breakfast:	0 (included in room rate)
24 hour rate:	326.5 + room rate	Lunch:	110.0
		Dinner:	148.0
		Other:	0
		Drinks:	41.5
		Hotel to office:	27.0
		Total residual:	326.5

Worldwide subsistence rates

Effective 1 October 2014

PERU

Elsewhere

Actuals + £4 per day

PHILIPPINES

Cebu

Currency: PHP (unless stated otherwise)

Over 5 hours: 1,036.5
Over 10 hours: 2,472.5
24 hour rate: 3,033.0 + room rate

Room rate: USD 129.5
Breakfast: 0 (included in room rate)
Lunch: 880.5
Dinner: 1,280.0
Other: 149.5
Drinks: 312.0
Hotel to office: 411.0
Total residual: 3,033.0

PHILIPPINES

Manila

Currency: PHP (unless stated otherwise)

Over 5 hours: 1,528.5
Over 10 hours: 3,751.0
24 hour rate: 4,345.0 + room rate

Room rate: 7,323.5
Breakfast: 0 (included in room rate)
Lunch: 1,315.0
Dinner: 2,009.5
Other: 183.0
Drinks: 426.5
Hotel to office: 411.0
Total residual: 4,345.0

PHILIPPINES

Elsewhere

Actuals + £4 per day

POLAND

Warsaw

Currency: PLN (unless stated otherwise)

Over 5 hours: 154.0
Over 10 hours: 372.5
24 hour rate: 393.0 + room rate

Room rate: EUR 115.0
Breakfast: 0 (included in room rate)
Lunch: 136.0
Dinner: 201.0
Other: 0
Drinks: 35.5
Hotel to office: 20.5
Total residual: 393.0

POLAND

Elsewhere

As for Warsaw

Worldwide subsistence rates

Effective 1 October 2014

PORTUGAL		Currency:	EUR (unless stated otherwise)
Azores			
Over 5 hours:	16.5	Room rate:	107.0
Over 10 hours:	44.5	Breakfast:	0 (included in room rate)
24 hour rate:	49.5 + room rate	Lunch:	14.0
		Dinner:	26.0
		Other:	0
		Drinks:	4.5
		Hotel to office:	5.0
		Total residual:	49.5

PORTUGAL		Currency:	EUR (unless stated otherwise)
Funchal (Madeira)			
Over 5 hours:	23.5	Room rate:	103.0
Over 10 hours:	60.0	Breakfast:	0 (included in room rate)
24 hour rate:	65.0 + room rate	Lunch:	20.5
		Dinner:	34.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	65.0

PORTUGAL		Currency:	EUR (unless stated otherwise)
Lisbon			
Over 5 hours:	25.5	Room rate:	106.5
Over 10 hours:	69.5	Breakfast:	0 (included in room rate)
24 hour rate:	74.5 + room rate	Lunch:	22.5
		Dinner:	41.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	5.0
		Total residual:	74.5

PORTUGAL		Currency:	EUR (unless stated otherwise)
Oporto			
Over 5 hours:	35.5	Room rate:	130.0
Over 10 hours:	88.0	Breakfast:	0 (included in room rate)
24 hour rate:	93.0 + room rate	Lunch:	32.5
		Dinner:	49.5
		Other:	0
		Drinks:	6.0
		Hotel to office:	5.0
		Total residual:	93.0

Worldwide subsistence rates

Effective 1 October 2014

PORTUGAL

Currency: EUR (unless stated otherwise)

Portimao

Over 5 hours: 20.5
Over 10 hours: 47.5
24 hour rate: 52.5 + room rate

Room rate: 123.5
Breakfast: 0 (included in room rate)
Lunch: 19.0
Dinner: 25.5
Other: 0
Drinks: 3.0
Hotel to office: 5.0
Total residual: 52.5

PORTUGAL

Elsewhere

Actuals + £4 per day

QATAR

Currency: QAR (unless stated otherwise)

Doha

Over 5 hours: 227.0
Over 10 hours: 524.5
24 hour rate: 617.5 + room rate

Room rate: 711.5
Breakfast: 45.5
Lunch: 197.0
Dinner: 268.0
Other: 15.5
Drinks: 59.5
Hotel to office: 32.0
Total residual: 617.5

QATAR

Elsewhere

Actuals + £4 per day

ROMANIA

Currency: RON (unless stated otherwise)

Bucharest

Over 5 hours: 96.0
Over 10 hours: 218.5
24 hour rate: 243.0 + room rate

Room rate: EUR 147.0
Breakfast: 0 (included in room rate)
Lunch: 86.5
Dinner: 113.5
Other: 0
Drinks: 18.5
Hotel to office: 24.5
Total residual: 243.0

ROMANIA

Elsewhere

75% of Bucharest rate plus Hotel to Office RON 24.5

Worldwide subsistence rates

Effective 1 October 2014

RUSSIA		Currency:	RUB (unless stated otherwise)
Ekaterinburg			
Over 5 hours:	963.5	Room rate:	6,639.0
Over 10 hours:	2,301.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,559.5 + room rate	Lunch:	852.5
		Dinner:	1,227.0
		Other:	0
		Drinks:	222.0
		Hotel to office:	258.0
		Total residual:	2,559.5

RUSSIA		Currency:	RUB (unless stated otherwise)
Moscow			
Over 5 hours:	1,878.5	Room rate:	12,474.0
Over 10 hours:	4,567.5	Breakfast:	0 (included in room rate)
24 hour rate:	5,313.0 + room rate	Lunch:	1,670.5
		Dinner:	2,481.0
		Other:	478.5
		Drinks:	416.0
		Hotel to office:	267.0
		Total residual:	5,313.0

RUSSIA		Currency:	RUB (unless stated otherwise)
St Petersburg			
Over 5 hours:	2,021.0	Room rate:	13,299.5
Over 10 hours:	5,184.0	Breakfast:	0 (included in room rate)
24 hour rate:	5,451.5 + room rate	Lunch:	1,757.5
		Dinner:	2,899.5
		Other:	0
		Drinks:	527.0
		Hotel to office:	267.5
		Total residual:	5,451.5

RUSSIA **Elsewhere**

Actuals + £4 per day

RWANDA		Currency:	RWF (unless stated otherwise)
Kigali			
Over 5 hours:	11,417.0	Room rate:	USD 156.0
Over 10 hours:	31,917.5	Breakfast:	0 (included in room rate)
24 hour rate:	39,082.0 + room rate	Lunch:	9,452.5
		Dinner:	18,536.5
		Other:	2,701.0
		Drinks:	3,928.5
		Hotel to office:	4,463.5
		Total residual:	39,082.0

Worldwide subsistence rates

Effective 1 October 2014

RWANDA

Elsewhere

Actuals + £4 per day

SAMOA

Currency: WST (unless stated otherwise)

Apia

Over 5 hours:	63.0	Room rate:	USD 133.0
Over 10 hours:	147.0	Breakfast:	28.0
24 hour rate:	205.5 + room rate	Lunch:	57.0
		Dinner:	78.5
		Other:	11.5
		Drinks:	11.5
		Hotel to office:	19.0
		Total residual:	205.5

SAMOA

Elsewhere

Actuals + £4 per day

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Al Khobar

Over 5 hours:	114.0	Room rate:	532.5
Over 10 hours:	257.0	Breakfast:	78.5
24 hour rate:	374.5 + room rate	Lunch:	99.5
		Dinner:	129.0
		Other:	11.5
		Drinks:	28.5
		Hotel to office:	27.5
		Total residual:	374.5

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Jeddah

Over 5 hours:	173.5	Room rate:	639.0
Over 10 hours:	475.0	Breakfast:	105.0
24 hour rate:	637.0 + room rate	Lunch:	152.0
		Dinner:	280.0
		Other:	20.0
		Drinks:	43.0
		Hotel to office:	37.0
		Total residual:	637.0

Worldwide subsistence rates

Effective 1 October 2014

SAUDI ARABIA

Currency: SAR (unless stated otherwise)

Riyadh

Over 5 hours:	135.5	Room rate:	674.5
Over 10 hours:	344.5	Breakfast:	106.5
24 hour rate:	484.5 + room rate	Lunch:	118.0
		Dinner:	192.0
		Other:	0
		Drinks:	34.5
		Hotel to office:	33.5
		Total residual:	484.5

SAUDI ARABIA

Elsewhere

Actuals + £4 per day

SENEGAL

Currency: XOF (unless stated otherwise)

Dakar

Over 5 hours:	12,200.5	Room rate:	70,019.5
Over 10 hours:	32,888.5	Breakfast:	11,670.0
24 hour rate:	48,650.5 + room rate	Lunch:	10,609.0
		Dinner:	19,096.5
		Other:	0
		Drinks:	3,183.0
		Hotel to office:	4,092.0
		Total residual:	48,650.5

SENEGAL

Elsewhere

75% of Dakar rate plus Hotel to Office XOF 4092

SERBIA

Currency: RSD (unless stated otherwise)

Belgrade

Over 5 hours:	2,883.5	Room rate:	EUR 190.5
Over 10 hours:	7,530.5	Breakfast:	0 (included in room rate)
24 hour rate:	8,090.5 + room rate	Lunch:	2,575.5
		Dinner:	4,339.0
		Other:	0
		Drinks:	616.0
		Hotel to office:	560.0
		Total residual:	8,090.5

SERBIA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

SEYCHELLES

Currency: SCR (unless stated otherwise)

Victoria

Over 5 hours: 371.0
Over 10 hours: 869.0
24 hour rate: 1,052.5 + room rate

Room rate: 3,734.0
Breakfast: 0 (included in room rate)
Lunch: 321.5
Dinner: 448.5
Other: 63.5
Drinks: 99.0
Hotel to office: 120.0
Total residual: 1,052.5

SEYCHELLES

Elsewhere

Actuals + £4 per day

SIERRA LEONE

Currency: SLL (unless stated otherwise)

Freetown

Over 5 hours: 140,147.5
Over 10 hours: 333,381.0
24 hour rate: 375,694.0 + room rate

Room rate: USD 145.0
Breakfast: 0 (included in room rate)
Lunch: 129,530.0
Dinner: 182,616.5
Other: 8,494.0
Drinks: 21,234.5
Hotel to office: 33,819.0
Total residual: 375,694.0

SIERRA LEONE

Elsewhere

Actuals + £4 per day

SINGAPORE

Currency: SGD (unless stated otherwise)

Singapore

Over 5 hours: 91.5
Over 10 hours: 206.5
24 hour rate: 218.0 + room rate

Room rate: 318.0
Breakfast: 0 (included in room rate)
Lunch: 79.0
Dinner: 102.5
Other: 0
Drinks: 25.0
Hotel to office: 11.5
Total residual: 218.0

SINGAPORE

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Bratislava			
Over 5 hours:	19.0	Room rate:	110.5
Over 10 hours:	48.0	Breakfast:	0 (included in room rate)
24 hour rate:	53.5 + room rate	Lunch:	16.0
		Dinner:	26.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	5.5
		Total residual:	53.5

SLOVAKIA		Currency:	EUR (unless stated otherwise)
Kosice			
Over 5 hours:	16.5	Room rate:	83.0
Over 10 hours:	37.0	Breakfast:	0 (included in room rate)
24 hour rate:	42.5 + room rate	Lunch:	14.0
		Dinner:	18.5
		Other:	0
		Drinks:	4.5
		Hotel to office:	5.5
		Total residual:	42.5

SLOVENIA		Currency:	EUR (unless stated otherwise)
Ljubljana			
Over 5 hours:	21.5	Room rate:	148.5
Over 10 hours:	59.0	Breakfast:	0 (included in room rate)
24 hour rate:	65.5 + room rate	Lunch:	19.0
		Dinner:	35.5
		Other:	0
		Drinks:	4.5
		Hotel to office:	6.5
		Total residual:	65.5

SLOVENIA **Elsewhere**

Actuals + £4 per day

SOLOMON ISLANDS		Currency:	SBD (unless stated otherwise)
Honiara			
Over 5 hours:	198.5	Room rate:	1,524.5
Over 10 hours:	502.0	Breakfast:	136.5
24 hour rate:	709.0 + room rate	Lunch:	179.5
		Dinner:	285.0
		Other:	0
		Drinks:	37.5
		Hotel to office:	70.5
		Total residual:	709.0

Worldwide subsistence rates

Effective 1 October 2014

SOLOMON ISLANDS

Elsewhere

Actuals + £4 per day

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Cape Town

Over 5 hours:	147.0	Room rate:	2,051.5
Over 10 hours:	388.5	Breakfast:	0 (included in room rate)
24 hour rate:	456.0 + room rate	Lunch:	130.0
		Dinner:	224.5
		Other:	0
		Drinks:	34.0
		Hotel to office:	67.5
		Total residual:	456.0

SOUTH AFRICA

Currency: ZAR (unless stated otherwise)

Pretoria

Over 5 hours:	127.5	Room rate:	1,177.5
Over 10 hours:	335.5	Breakfast:	0 (included in room rate)
24 hour rate:	403.5 + room rate	Lunch:	114.0
		Dinner:	195.0
		Other:	0
		Drinks:	26.5
		Hotel to office:	68.0
		Total residual:	403.5

SOUTH AFRICA

Elsewhere

As for Pretoria

SOUTH SUDAN

Currency: SSP (unless stated otherwise)

Juba

Over 5 hours:	130.5	Room rate:	USD 278.0
Over 10 hours:	307.5	Breakfast:	0 (included in room rate)
24 hour rate:	355.0 + room rate	Lunch:	116.5
		Dinner:	163.0
		Other:	9.5
		Drinks:	28.0
		Hotel to office:	38.0
		Total residual:	355.0

Worldwide subsistence rates

Effective 1 October 2014

SPAIN		Currency:	EUR (unless stated otherwise)
Barcelona			
Over 5 hours:	28.0	Room rate:	176.0
Over 10 hours:	76.0	Breakfast:	20.0
24 hour rate:	101.5 + room rate	Lunch:	24.5
		Dinner:	44.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	5.5
		Total residual:	101.5

SPAIN		Currency:	EUR (unless stated otherwise)
Madrid			
Over 5 hours:	32.0	Room rate:	172.5
Over 10 hours:	86.0	Breakfast:	23.0
24 hour rate:	114.5 + room rate	Lunch:	29.5
		Dinner:	51.5
		Other:	0
		Drinks:	5.0
		Hotel to office:	5.5
		Total residual:	114.5

SPAIN **Elsewhere**

85% of Madrid rate plus Hotel to Office EUR 5.5

SRI LANKA		Currency:	LKR (unless stated otherwise)
Colombo			
Over 5 hours:	1,474.0	Room rate:	USD 123.5
Over 10 hours:	3,444.0	Breakfast:	0 (included in room rate)
24 hour rate:	4,295.0 + room rate	Lunch:	1,271.5
		Dinner:	1,768.0
		Other:	253.0
		Drinks:	404.5
		Hotel to office:	598.0
		Total residual:	4,295.0

SRI LANKA **Elsewhere**

Actuals + £4 per day

ST HELENA **St Helena**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

ST KITTS AND NEVIS

Currency: XCD (unless stated otherwise)

Basseterre

Over 5 hours: 94.0
Over 10 hours: 187.0
24 hour rate: 250.0 + room rate

Room rate: USD 179.0
Breakfast: 41.0
Lunch: 89.5
Dinner: 88.5
Other: 0
Drinks: 9.0
Hotel to office: 22.0
Total residual: 250.0

ST LUCIA

Currency: XCD (unless stated otherwise)

Castries

Over 5 hours: 52.0
Over 10 hours: 154.0
24 hour rate: 216.5 + room rate

Room rate: 357.0
Breakfast: 37.0
Lunch: 46.5
Dinner: 96.5
Other: 0
Drinks: 11.0
Hotel to office: 25.5
Total residual: 216.5

ST LUCIA

Elsewhere

Actuals + £4 per day

ST VINCENT

Currency: XCD (unless stated otherwise)

Kingstown

Over 5 hours: 82.0
Over 10 hours: 209.5
24 hour rate: 231.0 + room rate

Room rate: 328.5
Breakfast: 0 (included in room rate)
Lunch: 75.5
Dinner: 121.0
Other: 0
Drinks: 13.0
Hotel to office: 21.5
Total residual: 231.0

ST VINCENT

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

SUDAN		Currency:	SDG (unless stated otherwise)
Khartoum			
Over 5 hours:	207.5	Room rate:	1,520.0
Over 10 hours:	570.0	Breakfast:	0 (included in room rate)
24 hour rate:	656.0 + room rate	Lunch:	185.0
		Dinner:	340.5
		Other:	33.5
		Drinks:	44.5
		Hotel to office:	52.5
		Total residual:	656.0

SUDAN **Elsewhere**

Actuals + £4 per day

SURINAM		Currency:	USD (unless stated otherwise)
Paramaribo			
Over 5 hours:	20.5	Room rate:	137.5
Over 10 hours:	61.5	Breakfast:	0 (included in room rate)
24 hour rate:	70.5 + room rate	Lunch:	17.5
		Dinner:	38.5
		Other:	0
		Drinks:	5.5
		Hotel to office:	9.0
		Total residual:	70.5

SURINAM **Elsewhere**

Actuals + £4 per day

SWAZILAND **Mbabane and Elsewhere**

Actuals + £4 per day

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

Worldwide subsistence rates

Effective 1 October 2014

SWEDEN

Elsewhere

Actuals + £4 per day

SWITZERLAND

Berne

Currency: CHF (unless stated otherwise)

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

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

SWITZERLAND

Geneva

Currency: CHF (unless stated otherwise)

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

Room rate: 207.5
Breakfast: 28.0
Lunch: 40.0
Dinner: 69.0
Other: 0
Drinks: 8.5
Hotel to office: 10.0
Total residual: 155.5

SWITZERLAND

Elsewhere

Actuals + £4 per day

SYRIA

Damascus and Elsewhere

Actuals + £4 per day

TAIWAN

Taipei

Currency: TWD (unless stated otherwise)

Over 5 hours: 1,673.0
Over 10 hours: 3,982.0
24 hour rate: 4,210.5 + room rate

Room rate: 6,126.0
Breakfast: 0 (included in room rate)
Lunch: 1,402.0
Dinner: 2,038.0
Other: 0
Drinks: 542.0
Hotel to office: 228.5
Total residual: 4,210.5

Worldwide subsistence rates

Effective 1 October 2014

TAIWAN

Elsewhere

Actuals + £4 per day

TAJIKISTAN

Dushanbe

Currency: TJS (unless stated otherwise)

Over 5 hours:	247.0	Room rate:	USD 320.5
Over 10 hours:	571.0	Breakfast:	0 (included in room rate)
24 hour rate:	601.5 + room rate	Lunch:	211.5
		Dinner:	289.0
		Other:	0
		Drinks:	70.5
		Hotel to office:	30.5
		Total residual:	601.5

TAJIKISTAN

Elsewhere

Actuals + £4 per day

TANZANIA

Dar Es Salaam

Currency: TZS (unless stated otherwise)

Over 5 hours:	43,888.5	Room rate:	USD 179.0
Over 10 hours:	114,696.5	Breakfast:	0 (included in room rate)
24 hour rate:	130,163.5 + room rate	Lunch:	40,951.5
		Dinner:	67,871.5
		Other:	0
		Drinks:	5,873.5
		Hotel to office:	15,467.0
		Total residual:	130,163.5

TANZANIA

Zanzibar

Currency: TZS (unless stated otherwise)

Over 5 hours:	35,078.5	Room rate:	USD 111.5
Over 10 hours:	86,471.5	Breakfast:	0 (included in room rate)
24 hour rate:	104,040.5 + room rate	Lunch:	33,446.5
		Dinner:	49,761.5
		Other:	1,632.0
		Drinks:	3,263.5
		Hotel to office:	15,937.0
		Total residual:	104,040.5

TANZANIA

Elsewhere

50% of the Dar Es Salaam rate plus Hotel to Office TZS 15467

Worldwide subsistence rates

Effective 1 October 2014

THAILAND		Currency:	THB (unless stated otherwise)
Bangkok			
Over 5 hours:	1,048.0	Room rate:	5,442.5
Over 10 hours:	2,565.5	Breakfast:	0 (included in room rate)
24 hour rate:	2,965.0 + room rate	Lunch:	884.5
		Dinner:	1,354.0
		Other:	163.5
		Drinks:	327.0
		Hotel to office:	236.0
		Total residual:	2,965.0

THAILAND		Currency:	THB (unless stated otherwise)
Elsewhere			
Over 5 hours:	735.0	Room rate:	2,023.0
Over 10 hours:	1,647.0	Breakfast:	0 (included in room rate)
24 hour rate:	2,019.5 + room rate	Lunch:	626.0
		Dinner:	803.0
		Other:	136.5
		Drinks:	218.0
		Hotel to office:	236.0
		Total residual:	2,019.5

TRISTAN DA CUNHA

Tristan da Cunha

Actuals + £4 per day

TOGO

Lome and Elsewhere

Actuals + £4 per day

TONGA		Currency:	TOP (unless stated otherwise)
Nuku Alofa			
Over 5 hours:	66.5	Room rate:	196.5
Over 10 hours:	172.5	Breakfast:	19.0
24 hour rate:	223.0 + room rate	Lunch:	61.0
		Dinner:	100.5
		Other:	12.5
		Drinks:	11.0
		Hotel to office:	19.0
		Total residual:	223.0

TONGA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

TRINIDAD AND TOBAGO

Currency: TTD (unless stated otherwise)

Port of Spain

Over 5 hours: 346.0
Over 10 hours: 993.5
24 hour rate: 1,284.5 + room rate

Room rate: USD 281.5
Breakfast: 222.0
Lunch: 310.5
Dinner: 612.0
Other: 0
Drinks: 71.0
Hotel to office: 69.0
Total residual: 1,284.5

TRINIDAD AND TOBAGO

Currency: TTD (unless stated otherwise)

Tobago

Over 5 hours: 279.5
Over 10 hours: 754.5
24 hour rate: 823.5 + room rate

Room rate: 1,304.0
Breakfast: 0 (included in room rate)
Lunch: 258.0
Dinner: 454.0
Other: 0
Drinks: 42.5
Hotel to office: 69.0
Total residual: 823.5

TUNISIA

Currency: TND (unless stated otherwise)

Tunis

Over 5 hours: 45.0
Over 10 hours: 105.5
24 hour rate: 146.5 + room rate

Room rate: 163.5
Breakfast: 29.5
Lunch: 38.5
Dinner: 54.0
Other: 0
Drinks: 13.0
Hotel to office: 11.5
Total residual: 146.5

TUNISIA

Elsewhere

Actuals + £4 per day

TURKEY

Currency: TRY (unless stated otherwise)

Ankara

Over 5 hours: 93.0
Over 10 hours: 223.5
24 hour rate: 239.5 + room rate

Room rate: EUR 160.0
Breakfast: 0 (included in room rate)
Lunch: 79.5
Dinner: 117.5
Other: 0
Drinks: 26.5
Hotel to office: 16.0
Total residual: 239.5

Worldwide subsistence rates

Effective 1 October 2014

TURKEY		Currency:	TRY (unless stated otherwise)
Istanbul			
Over 5 hours:	74.0	Room rate:	EUR 136.0
Over 10 hours:	173.5	Breakfast:	0 (included in room rate)
24 hour rate:	188.0 + room rate	Lunch:	60.5
		Dinner:	86.5
		Other:	0
		Drinks:	26.5
		Hotel to office:	14.5
		Total residual:	188.0

TURKEY		Currency:	TRY (unless stated otherwise)
Izmir			
Over 5 hours:	75.0	Room rate:	EUR 198.0
Over 10 hours:	178.0	Breakfast:	0 (included in room rate)
24 hour rate:	194.0 + room rate	Lunch:	67.5
		Dinner:	95.5
		Other:	0
		Drinks:	15.0
		Hotel to office:	16.0
		Total residual:	194.0

TURKEY **Elsewhere**

75% of Ankara rate plus Hotel to Office TRY 16

TURKMENISTAN		Currency:	TMT (unless stated otherwise)
Ashgabat			
Over 5 hours:	45.0	Room rate:	USD 72.5
Over 10 hours:	117.5	Breakfast:	0 (included in room rate)
24 hour rate:	143.0 + room rate	Lunch:	40.0
		Dinner:	67.5
		Other:	4.0
		Drinks:	10.0
		Hotel to office:	21.5
		Total residual:	143.0

TURKMENISTAN **Elsewhere**

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Grand Turk

Over 5 hours:	27.5	Room rate:	166.5
Over 10 hours:	74.5	Breakfast:	13.0
24 hour rate:	101.0 + room rate	Lunch:	25.5
		Dinner:	45.0
		Other:	4.5
		Drinks:	4.0
		Hotel to office:	9.0
		Total residual:	101.0

TURKS & CAICOS ISLANDS

Currency: USD (unless stated otherwise)

Providenciales

Over 5 hours:	35.5	Room rate:	206.0
Over 10 hours:	87.0	Breakfast:	20.0
24 hour rate:	121.5 + room rate	Lunch:	30.5
		Dinner:	46.5
		Other:	5.5
		Drinks:	10.0
		Hotel to office:	9.0
		Total residual:	121.5

TURKS & CAICOS ISLANDS

Elsewhere

Actuals + £4 per day

TUVALU

Fongafale

Actuals + £4 per day

UGANDA

Currency: USD (unless stated otherwise)

Kampala

Over 5 hours:	13.5	Room rate:	130.5
Over 10 hours:	32.0	Breakfast:	0 (included in room rate)
24 hour rate:	41.5 + room rate	Lunch:	11.5
		Dinner:	17.0
		Other:	1.0
		Drinks:	3.5
		Hotel to office:	8.5
		Total residual:	41.5

UGANDA

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

UKRAINE

Currency: UAH (unless stated otherwise)

Kyiv

Over 5 hours: 204.5
Over 10 hours: 459.5
24 hour rate: 554.5 + room rate

Room rate: EUR 219.0
Breakfast: 0 (included in room rate)
Lunch: 180.5
Dinner: 231.0
Other: 37.0
Drinks: 48.0
Hotel to office: 58.0
Total residual: 554.5

UKRAINE

Elsewhere

As for Kyiv

UNITED ARAB EMIRATES

Currency: AED (unless stated otherwise)

Abu Dhabi

Over 5 hours: 98.0
Over 10 hours: 242.5
24 hour rate: 373.5 + room rate

Room rate: 673.0
Breakfast: 85.5
Lunch: 82.0
Dinner: 128.5
Other: 15.0
Drinks: 32.0
Hotel to office: 30.5
Total residual: 373.5

UNITED ARAB EMIRATES

Currency: AED (unless stated otherwise)

Dubai

Over 5 hours: 161.0
Over 10 hours: 432.0
24 hour rate: 614.5 + room rate

Room rate: 949.5
Breakfast: 127.0
Lunch: 139.5
Dinner: 250.0
Other: 23.5
Drinks: 42.5
Hotel to office: 32.0
Total residual: 614.5

UNITED ARAB EMIRATES

Elsewhere

Actuals + £4 per day

Worldwide subsistence rates

Effective 1 October 2014

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Atlanta

Over 5 hours:	30.5	Room rate:	127.0
Over 10 hours:	75.0	Breakfast:	15.0
24 hour rate:	98.5 + room rate	Lunch:	27.5
		Dinner:	42.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	8.5
		Total residual:	98.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	30.5	Room rate:	actuals
Over 10 hours:	75.0	Breakfast:	15.0
24 hour rate:	98.5 + room rate	Lunch:	27.5
		Dinner:	42.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	8.5
		Total residual:	98.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Boston

Over 5 hours:	32.0	Room rate:	239.0
Over 10 hours:	76.5	Breakfast:	13.0
24 hour rate:	97.5 + room rate	Lunch:	29.0
		Dinner:	41.5
		Other:	0
		Drinks:	6.0
		Hotel to office:	8.0
		Total residual:	97.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	21.0	Room rate:	actuals
Over 10 hours:	57.0	Breakfast:	7.0
24 hour rate:	72.0 + room rate	Lunch:	19.0
		Dinner:	34.0
		Other:	0
		Drinks:	4.0
		Hotel to office:	8.0
		Total residual:	72.0

Worldwide subsistence rates

Effective 1 October 2014

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Chicago

Over 5 hours:	34.5	Room rate:	198.0
Over 10 hours:	84.0	Breakfast:	21.0
24 hour rate:	112.5 + room rate	Lunch:	30.0
		Dinner:	45.0
		Other:	0
		Drinks:	9.0
		Hotel to office:	7.5
		Total residual:	112.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	34.5	Room rate:	actuals
Over 10 hours:	84.0	Breakfast:	21.0
24 hour rate:	112.5 + room rate	Lunch:	30.0
		Dinner:	45.0
		Other:	0
		Drinks:	9.0
		Hotel to office:	7.5
		Total residual:	112.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Houston

Over 5 hours:	24.0	Room rate:	113.5
Over 10 hours:	66.5	Breakfast:	14.0
24 hour rate:	88.0 + room rate	Lunch:	21.0
		Dinner:	40.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	7.5
		Total residual:	88.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	24.0	Room rate:	actuals
Over 10 hours:	66.5	Breakfast:	14.0
24 hour rate:	88.0 + room rate	Lunch:	21.0
		Dinner:	40.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	7.5
		Total residual:	88.0

Worldwide subsistence rates

Effective 1 October 2014

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Los Angeles

Over 5 hours:	28.5	Room rate:	193.0
Over 10 hours:	72.0	Breakfast:	12.5
24 hour rate:	93.0 + room rate	Lunch:	24.5
		Dinner:	40.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	93.0

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:	28.5	Room rate:	actuals
Over 10 hours:	72.0	Breakfast:	12.5
24 hour rate:	93.0 + room rate	Lunch:	24.5
		Dinner:	40.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	8.5
		Total residual:	93.0

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Miami

Over 5 hours:	28.0	Room rate:	221.5
Over 10 hours:	75.5	Breakfast:	14.5
24 hour rate:	98.5 + room rate	Lunch:	24.5
		Dinner:	44.5
		Other:	0
		Drinks:	6.5
		Hotel to office:	8.5
		Total residual:	98.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

New York

Over 5 hours:	31.0	Room rate:	216.0
Over 10 hours:	76.5	Breakfast:	18.0
24 hour rate:	102.5 + room rate	Lunch:	27.0
		Dinner:	42.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	8.0
		Total residual:	102.5

Worldwide subsistence rates

Effective 1 October 2014

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	31.0	Room rate:	actuals
Over 10 hours:	76.5	Breakfast:	18.0
24 hour rate:	102.5 + room rate	Lunch:	27.0
		Dinner:	42.0
		Other:	0
		Drinks:	7.5
		Hotel to office:	8.0
		Total residual:	102.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

San Francisco

Over 5 hours:	21.0	Room rate:	190.5
Over 10 hours:	71.5	Breakfast:	20.5
24 hour rate:	99.5 + room rate	Lunch:	16.5
		Dinner:	46.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	7.5
		Total residual:	99.5

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:	21.0	Room rate:	actuals
Over 10 hours:	71.5	Breakfast:	20.5
24 hour rate:	99.5 + room rate	Lunch:	16.5
		Dinner:	46.5
		Other:	0
		Drinks:	8.5
		Hotel to office:	7.5
		Total residual:	99.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Seattle

Over 5 hours:	24.5	Room rate:	184.0
Over 10 hours:	62.0	Breakfast:	12.5
24 hour rate:	81.0 + room rate	Lunch:	21.5
		Dinner:	35.0
		Other:	0
		Drinks:	5.5
		Hotel to office:	6.5
		Total residual:	81.0

Worldwide subsistence rates

Effective 1 October 2014

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

Washington

Over 5 hours:	30.5	Room rate:	177.0
Over 10 hours:	70.5	Breakfast:	13.5
24 hour rate:	91.5 + room rate	Lunch:	27.0
		Dinner:	37.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	7.5
		Total residual:	91.5

UNITED STATES OF AMERICA

Currency: USD (unless stated otherwise)

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

Over 5 hours:	30.5	Room rate:	actuals
Over 10 hours:	70.5	Breakfast:	13.5
24 hour rate:	91.5 + room rate	Lunch:	27.0
		Dinner:	37.0
		Other:	0
		Drinks:	6.5
		Hotel to office:	7.5
		Total residual:	91.5

URUGUAY

Currency: USD (unless stated otherwise)

Montevideo

Over 5 hours:	46.0	Room rate:	143.5
Over 10 hours:	111.5	Breakfast:	0 (included in room rate)
24 hour rate:	120.5 + room rate	Lunch:	40.5
		Dinner:	60.0
		Other:	0
		Drinks:	11.0
		Hotel to office:	9.0
		Total residual:	120.5

URUGUAY

Elsewhere

Actuals + £4 per day

UZBEKISTAN

Currency: USD (unless stated otherwise)

Tashkent

Over 5 hours:	32.0	Room rate:	100.5
Over 10 hours:	73.0	Breakfast:	0 (included in room rate)
24 hour rate:	79.5 + room rate	Lunch:	27.5
		Dinner:	36.5
		Other:	0
		Drinks:	9.0
		Hotel to office:	6.5
		Total residual:	79.5

Worldwide subsistence rates

Effective 1 October 2014

UZBEKISTAN

Elsewhere

Actuals + £4 per day

VANUATU

Port Vila

Currency: VUV (unless stated otherwise)

Over 5 hours:	4,592.5	Room rate:	16,056.5
Over 10 hours:	11,111.5	Breakfast:	1,606.0
24 hour rate:	14,228.5 + room rate	Lunch:	4,271.0
		Dinner:	6,198.0
		Other:	749.5
		Drinks:	642.5
		Hotel to office:	761.5
		Total residual:	14,228.5

VANUATU

Elsewhere

Actuals + £4 per day

VENEZUELA

Caracas

Currency: VEF (unless stated otherwise)

Over 5 hours:	482.5	Room rate:	3,567.0
Over 10 hours:	1,106.5	Breakfast:	0 (included in room rate)
24 hour rate:	1,247.0 + room rate	Lunch:	443.5
		Dinner:	585.0
		Other:	88.0
		Drinks:	78.0
		Hotel to office:	52.5
		Total residual:	1,247.0

VENEZUELA

Valencia

Currency: VEF (unless stated otherwise)

Over 5 hours:	423.5	Room rate:	1,785.0
Over 10 hours:	1,013.0	Breakfast:	285.5
24 hour rate:	1,438.0 + room rate	Lunch:	385.0
		Dinner:	551.5
		Other:	71.5
		Drinks:	76.5
		Hotel to office:	68.0
		Total residual:	1,438.0

Worldwide subsistence rates

Effective 1 October 2014

VENEZUELA

Currency: VEF (unless stated otherwise)

Elsewhere

Over 5 hours: 359.5
Over 10 hours: 1,063.5
24 hour rate: 1,513.5 + room rate

Room rate: 2,340.5
Breakfast: 340.0
Lunch: 330.5
Dinner: 675.5
Other: 57.5
Drinks: 57.5
Hotel to office: 52.5
Total residual: 1,513.5

VIETNAM

Currency: USD (unless stated otherwise)

Hanoi

Over 5 hours: 18.0
Over 10 hours: 74.0
24 hour rate: 85.5 + room rate

Room rate: 154.5
Breakfast: 0 (included in room rate)
Lunch: 12.5
Dinner: 51.0
Other: 4.0
Drinks: 10.5
Hotel to office: 7.5
Total residual: 85.5

VIETNAM

Currency: USD (unless stated otherwise)

Ho Chi Minh City

Over 5 hours: 41.5
Over 10 hours: 88.0
24 hour rate: 97.0 + room rate

Room rate: 134.0
Breakfast: 0 (included in room rate)
Lunch: 37.5
Dinner: 42.5
Other: 0
Drinks: 8.0
Hotel to office: 9.0
Total residual: 97.0

VIETNAM

Elsewhere

Actuals + £4 per day

YEMEN

Currency: USD (unless stated otherwise)

Sana'a

Over 5 hours: 22.5
Over 10 hours: 53.5
24 hour rate: 65.5 + room rate

Room rate: 160.5
Breakfast: 0 (included in room rate)
Lunch: 20.0
Dinner: 28.5
Other: 3.0
Drinks: 5.0
Hotel to office: 9.0
Total residual: 65.5

Worldwide subsistence rates

Effective 1 October 2014

YEMEN

Elsewhere

Actuals + £4 per day

ZAMBIA

Currency: ZMW (unless stated otherwise)

Lusaka

Over 5 hours:	144.5	Room rate:	927.0
Over 10 hours:	321.0	Breakfast:	0 (included in room rate)
24 hour rate:	384.0 + room rate	Lunch:	126.5
		Dinner:	159.0
		Other:	18.0
		Drinks:	35.5
		Hotel to office:	45.0
		Total residual:	384.0

ZAMBIA

Elsewhere

Actuals + £4 per day

ZIMBABWE

Currency: USD (unless stated otherwise)

Harare

Over 5 hours:	31.5	Room rate:	187.0
Over 10 hours:	68.5	Breakfast:	17.0
24 hour rate:	92.5 + room rate	Lunch:	28.0
		Dinner:	33.5
		Other:	0
		Drinks:	7.0
		Hotel to office:	7.0
		Total residual:	92.5

ZIMBABWE

Elsewhere

Actuals + £4 per day
