

**TRAVELLING AND SUBSISTENCE (S&T) POLICY AND PROCEDURE  
FOR THE DRAKENSTEIN MUNICIPALITY**

*All expenditure referred to in this policy is against Public Funds and Councillors and Officials are requested to be prudent when incurring any expenditure.*

APPROVED BY COUNCIL 05 MARCH 2010

REVIEWED OCTOBER 2010

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## 1. OBJECTIVE OF POLICY

- 1.1 It is essential that representatives of the Municipality from time to time travel to other cities and towns in order to establish and maintain links and relationships with other municipalities, government bodies, and other parties, institutions and organizations operating in the sphere of local government.
- 1.2 It is important for representatives to broaden their knowledge and understanding of and compare local experiences in local government transformation, innovation and change in the rest of the country, and this can only be done effectively through the medium of personal contact with a wide range of local government stakeholders.
- 1.3 In terms of the Income Tax Act (No.58 of 1962) councilors and employees traveling to other destinations for official business purposes or needs be granted an ad-hoc travel and subsistence allowance. The object of this policy is to enforce the promulgated legislation in terms of ad-hoc travel and subsistence allowances, in order to set uniform guidelines for councilors and officials of Drakenstein Municipality.

## 2. DEFINITIONS

**Councilor** as defined in terms of the Municipal Structures Act (Act 117 of 1998)

**Day allowance** is equivalent to the total allowance granted for meals and incidental cost for 24-hour period portion thereof to a minimum of 6 hours after the first 24 hours.

**Holder of public office** is any member of a municipal council, a member of a provincial House of Traditional Leaders and a member of the Council of Traditional Leaders

**Incidental cost** expenses which are not necessarily incurred in performing the duties of employment whilst away on business (e.g. telephone cost, laundry cost, drinks, tips etc.)

**Meals**, any food / refreshment that an employee is entitled to whilst on official Council business away from the workplace.

**Municipal official**, in relation to a municipality or municipal entity, means-

- a) An employee of a municipality or municipal entity
- b) A person seconded to a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or
- c) A person contracted by a municipality or municipal entity otherwise than as an employee.

**Official duty** approved official council business / activities

**Radius** a straight line extending from the center of a circle to its edge or from the center of a sphere to its surface.

**SARS** South African Revenue Services

**travel: domestic**” For purposes of this policy, domestic travel shall mean travel within South Africa

**travel: international**” For purposes of this policy, international travel shall mean travel to any country outside South Africa.

### **3 RESPONSIBILITIES OF REPRESENTATIVES WHO TRAVEL ON BUSINESS OF THE MUNICIPALITY**

- 3.1 Every representative who travels on the business of the municipality must comply with this policy in letter and in spirit.
- 3.2 Representatives who travel on the business of the municipality must appreciate, at all times, that they are ambassadors for the municipality, that their actions, conduct and statements must be in the best interests of the municipality, and that they must comply with any specific mandates they have been given.
- 3.3 Consistent with the municipality's performance monitoring and evaluation objectives, the municipal manager will ensure that a database of all representatives and official traveling is kept.

### **4. SUBSISTENCE AND TRAVEL ALLOWANCE**

- 4.1 A subsistence and travel allowance is an amount of money paid by the municipality to a representative to cover the following expenses:
  - (i) Meals (including reasonable gratuities);
  - (ii) Incidentals such as refreshments, snacks, drinks and newspapers;  
and;
  - (iii) All business related travel.
- 4.2 A subsistence allowance does not cover any personal recreation, such as visits to a gym, cinema, theatre, nightclubs or sightseeing.
- 4.3 Calculation of the allowances shall be in respect of the period from the latest reasonable time at which it would be necessary for the traveler using the authorized form of transport to leave the ordinary place of residence or office in order to be present at the appointed time to the earliest reasonable time on or about which such traveler could, by using such transport, arrive back at the ordinary place of residence or office.

## 5. ENTITLEMENT TO A SUBSISTENCE AND TRAVEL ALLOWANCE

- 5.1 A representative may claim a daily subsistence allowance as provided in this policy with the understanding that all authorized personal expenses are covered by the subsistence allowance. No further expenses, with the exception of certain business expenses (see below), may be claimed.
- 5.2 The subsistence allowance may be claimed without the representative having to furnish proof of expenses.
- 5.3 Entertainment of external business associates, contacts, potential investors or clients, falls outside the scope of the subsistence allowance and will be separately reimbursed (subject to prior approval where applicable).
- 5.4 Where an official of the municipality has an entertainment allowance, the entertainment of external business associates or contacts or other parties must be claimed against the entertainment allowance.
- 5.5 A representative of the municipality must claim his or her subsistence allowance, as provided for in this policy, before embarking on any official trip. The subsistence allowance must, in order to facilitate its timeous payment, be claimed at least seven working days before the planned trip.
- 5.6 No subsistence allowance will be paid, and no representative will be entitled to a subsistence allowance, if the trip or travel is not related to the official business of the municipality.
- 5.7 All traveling on business of the municipality must be approved as such before a representative is entitled to a subsistence allowance.
- 5.8 In cases where representatives make use of their own personal transport the following rates and scenarios will apply for kilometers traveled in respect of official trips on behalf of the Drakenstein Municipality as calculated for the shortest distance from normal residence or place of work to the **approved** venue and back:
- (i) Officials who are in receipt of a Vehicle Subsidy will be reimbursed against the official Running Costs Tables of the “**AA Rates For Vehicle Operating Costs**” for the specific vehicle used.
  - (ii) Officials who are in receipt of an Essential User Transportation Allowance will be reimbursed against the official Running Costs Tables of the “**Essential User Scheme: Transport Allowance**” as applicable for that specific user.

- (iii) Representatives, other than mentioned in paragraphs 5.8(i), 5.8(ii) and 5.8(iv), with the approval of the Municipal Manager or his/her delegated authority as per paragraph 11.1, will be reimbursed at the SARS rate as announced and gazetted annually in February by the Minister of Finance. (Refer to paragraph 9.6)
- (iv) Councilors, Executive Directors (Sec.57 Appointees) and Contractual to Incumbent employees, where applicable, will be reimbursed at the rate determined by the Department of Transport's Notice: "**Tariffs for the use of Motor Transport**" as distributed monthly by the Department of Local Government and Housing.
- (v) Prior approval must be acquired for all of the above arrangements mentioned in 5.8

## **6. ACCOMMODATION COSTS AND SUBSISTENCE ALLOWANCE**

6.1 Representatives who travel on the business of the municipality, where the business unavoidably entails one or more nights to be spent away from home, may stay in a hotel, motel, guesthouse or bed and breakfast establishment. Although the policy does not specify any grading for the specific accommodation required, representatives must refrain from any extravagance. **But certainly the accommodation should be of an acceptable standard for all municipal delegations. Selection of accommodation must however be judged on availability, location, suitability, safety, etc.**

6.2 Where such accommodation is available, the rate for a single room will be payable.

6.3 A daily allowance, at the SARS rate, to defray **incidental costs only** (deemed to have been expended) will be paid **in advance** to the amount **as announced and gazetted annually in February by the Minister of Finance**, to the recipient where the official business trip is in the Republic of South Africa (domestic travel). Any amount over and above the prescribed amount, if for whatever reason approved by Council, will be taxable.

6.4 A daily allowance, at the SARS rate, to defray **meals and incidental costs** (deemed to have been expended) will be paid **in advance** to the amount **as announced and gazetted annually in February by the Minister of Finance**, to the recipient where the official business trip is in the Republic of South Africa (domestic travel) and that the representative needs to stay overnight for the purpose traveled for . Any amount over and above the prescribed amount, if for whatever reason approved by Council, will be taxable.

6.5 If a representative stays with a relative or friend, no accommodation allowance may be claimed, however, the representative may, in addition to the applicable subsistence allowance, claim a Taxable amount of

R200.00 (Two Hundred Rand) per day.

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- 6.6 Employees or holders of public office would only be allowed to claim for accommodation if the destination is beyond a radius of 100 kilometres from the municipal area.
- 6.7 Where it is not necessary to sleep overnight on any travel for municipal business, no accommodation costs will be paid, but only incidental costs can be claimed for.
- 6.8 In cases where Council's official Travel Agent did not make the reservation, payments of overnight accommodation for representatives shall be paid directly into the account of the hotel or guesthouse. Requests for reservations and payment must be submitted by the relevant official **at least seven days** prior to embarking on an official trip to enable the administration sufficient time to process the reservation and payment. This is to avoid unnecessary inconvenience to all parties concerned.
- 6.9 In the event where an official is unable to make use of the meals provided due to religious convictions, the reimbursement for alternative meals shall be dealt with on an *ad hoc* basis with the authorisation of the Municipal Manager or his/her delegated authority. (See paragraph 11.1)

## **7. SUBSISTENCE ALLOWANCE IF TRAVEL IS FOR A DAY OR PART OF DAY WITH NO OVERNIGHT STAY**

*No "out of office" subsistence will be paid to any Councillor or Official on any visits within the boundaries of the Drakenstein Municipality.*

- 7.1 If a representative is on the business of the municipality outside the boundaries of the Drakenstein Municipality for a day or part of a day in circumstances not requiring the night to be spent away (absence of more than 6 hours and less than 24 hours), a subsistence allowance as per paragraph 6.3 is payable per day, irrespective of the number of trips undertaken. ***No subsistence allowance will be payable to representatives attending courses and seminars where all their physical needs are catered for.***
- 7.2 Miscellaneous expenses including laundry, bus fares, toll and parking fees shall be paid by the Municipality upon submission of proof, both within and outside the boundaries of South Africa. **Foreign expenditure shall be linked to the applicable exchange rate.**

## 8. SPECIAL DAILY ALLOWANCES FOR OFFICIAL VISITS ABROAD

8.1 Any representative embarking on an overseas visit must request his/her subsistence allowance not later than **7 (seven) working days** before actual date of departure. For consistency, the value of the subsistence will be calculated against an exchange rate obtained from Council's official bankers as listed **5 (Five) working days** before the actual departure date indicated on the plane ticket or reservation which must accompany the request for subsistence. This exchange rate will be according to the currency of the specific country to be visited.

8.2 Council will reimburse the costs of visas for countries to be visited in accordance with the official visit.

8.3 An allowance as stipulated by the SARS schedule will be paid in advance to the amount as announced and gazetted annually in February by the Minister of Finance, to the recipient where the official business trip is outside the Republic of South Africa. **ANNEXURE 13(iii)** The allowance or advance is paid or granted to defray the cost of meals and incidental costs (deemed to have been expended). Any amount over and above the amount as announced and gazetted annually in February by the Minister of Finance, for this purpose, will be taxable. **ANNEXURE 13(ii)(a)**

8.4 The reasonable actual miscellaneous expenses will be refunded against proof (receipt/invoice) of payment as approved per paragraph 11.1.

8.5 On return from overseas visits the representatives must submit to the next Council meeting a written report, which may be a collective exercise, regarding the value, experience and benefits achieved. It will be the responsibility of Administration to forward the report, with Council resolution and any comments, to the Executive Director: Finance. (Refer to paragraph 12.2)

## 9. CAR RENTAL AND OTHER TRAVEL COSTS

*In all cases the most economical way of transport must be utilized.*

9.1 Only category "A" or "B" vehicles may be rented, unless it is more cost effective to hire a more expensive vehicle, for example; where the number of representatives involved could justify the hire of a microbus. **Exception** to this rule will necessitate the Municipal Manager's approval

9.2 Car rental must be approved as part of the travel package before the trip is embarked on.

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9.3 A representative who rents a vehicle whilst traveling on the business of the municipality without having received authorization will only be reimbursed for the cost of the rented vehicle if proof of expenditure can be produced, the representative can demonstrate that the vehicle was necessitated under the circumstances, the cost was reasonable and condoned by the Municipal Manager or his/her delegated authority per paragraph 11.1.

**9.4 all flights taken by the representatives of the municipality shall be in Economy class. However, in cases where the Executive Mayor, Councillors, the Executive Deputy Mayor, the councillors, the Municipal Manager and Executive Directors, form part of or accompany ministerial delegations they be allowed to fly business class**

9.5 If a representative has to utilize his/her personal motor vehicle outside the boundaries of Drakenstein municipality, he/she will be reimbursed per kilometre as applicable per paragraph 5.8(iii). Where the total number of kilometers for which such reimbursement is received exceeds 8 000 in a tax year, reimbursement for the excess kilometers over 8 000 must be taxed for PAYE purposes.

**ANNEXURE 13(ii)(b)**

9.6 The distance to which the reimbursement applies, must be the shortest distance between the departure and arrival points.

9.7 Where the possibility arises, representatives must travel together, up to a maximum of four people per vehicle, to minimize traveling expenses.

**9.8 No DAILY allowance will be paid to any Councilor or Official for traveling costs on any visits within the Drakenstein Municipality boundaries**

## **10. SUBSISTENCE AND TRAVELLING ALLOWANCE FOR PERSONS INVITED FOR INTERVIEWS**

10.1 No subsistence costs will be paid to any candidate invited for an interview, unless specifically authorized by the Municipal Manager or his/her delegated authority as per paragraph 11.1. However, traveling costs may be paid if the candidate has to travel more than 50 kilometers to attend an interview as per paragraph 5.8(iii).

## **11. AUTHORISATION**

- 11.1 For purposes of implementing this policy any approval for subsistence or visits outside the borders of the Drakenstein Municipality must be in accordance with Council's existing delegated powers and functions.
- 11.2 An invitation to attend a workshop, meeting or related event is not an automatic authorization to attend such a workshop or event. The required authorization must still be obtained from the Municipal Manager or the Executive Mayor together with his/her Mayoral Committee, as the case may be. (See paragraph 11.1)
- 11.3 Representatives to any conference, workshop or meeting must ensure that they arrive on time and attend until the conclusion of such event. If any representative fails to do so, the Executive Mayor together with his/her Mayoral Committee or the Municipal Manager, as the case may be, may recover all allowances and disbursements paid to enable said representative to attend such event, provided that said representative is afforded an opportunity to submit reasons for not being able to be present from the commencement to conclusion of such event. (See paragraph 12)

## **12. LEGAL REQUIREMENTS**

- 12.1 In terms of section 66 of the Local Government: Municipal Finance Management Act (No. 56 of 2003), the Accounting Officer must report to Council, in the format and for the periods prescribed, all expenses relating to staff salaries, allowances and benefits, separately disclosing, *inter alia*, travel, subsistence and accommodation allowances paid.
- 12.2 If the report indicated in paragraph 8.5 is not submitted in due course or the representatives did not embark on the official overseas visit, the total cost incurred by Council for that specific visit, must be reported as fruitless and/or wasteful expenditure.
- 12.3 Should, for what ever reason, late minute traveling or accommodation changes be effected, the revenue lost or penalties paid, due to cancellation or new reservations, must be reported as fruitless and/or wasteful expenditure.

**13. THE FOLLOWING ANNEXURES FORM PART OF THIS POLICY AND MUST BE REVISED ANNUALLY AND REPLACE REDUNDANT DOCUMENTS.**

(i) **AA Rates For Vehicle Operating Costs.**

<http://www.aa.co.za/Channels> Go to: Advice & Information / Vehicle Running Costs / Newest Publication.

(ii)(a) Government Gazette: “**Determination Of The Daily Allowance In Respect Of Meals And Incidental Costs For Purposes Of Section 8(1) Of The Income Tax Act, 1962 (Act 58 of 1962)**”

annually published by the Minister of Finance.

<http://www.sars.gov.za/home.asp?pid=3498>

(ii)(b) **Tax Pocket Guide** - Published on the day of the Budget Speech.

<http://www.sars.gov.za/home.asp?pid=4150&tid=65&s=pubs&show=812>

(iii) The schedule published by the Department of Public Service and Administration (DPSA), “**Accommodation On Official Journeys Outside The Republic**” which is vested in the Public Service Act, No.103 of 1994, as amended and the Regulations thereto.

(iv) The Department of Transport’s Notice: “**Tariffs for the use of Motor Transport**” vested in the “Remuneration of Public Office Bearers Act, No.20 of 1998” and distributed monthly by the Department of Local Government and Housing. The latest publication can be accessed from **file 5/11/1** of the Cape Winelands District Municipality’s archive.

(v) “**Essential User Scheme: Transport Allowance**” as circulated by the Western Cape Division of the South African Local Government Bargaining Council.

Exchange rate applicable

- i) Exchange rate applicable will be the one provided by the bank at the time of the payment. (at least 5 (Five) days before departure)

**Any exception to the rule should be authorized by the Accounting Officer or his delegate.**

## **TERMS OF REFERENCE**

1. Income Tax Act (No. 58 of 1962)
2. Labour Relations Act (No. 66 of 1995)
3. Municipal Structures Act (No. 117 of 1998)
4. Guidelines for Employers, 2005, South African Revenue Services
5. Municipal Systems Act (No. 32 of 2000)
6. Municipal Finance Management Act (No.56 of 2003)
7. Budget Speech February 2010

**DRAFT SOUTH AFRICAN REVENUE SERVICE**

No. FEBRUARY 2010

**DETERMINATION OF THE DAILY AMOUNT IN RESPECT OF MEALS AND INCIDENTAL COSTS FOR PURPOSES OF SECTION 8(1) OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)**

By virtue of the powers vested in me by section 8(1)(c)(ii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Pravin Jamnadas Gordhan, Commissioner for the South African Revenue Service, hereby determine in the Schedule hereto the amounts which shall be deemed to have been actually expended by a person in respect of meals and incidental costs for the purposes of section 8(1)(a)(i)(bb) of that Act.

The amounts determined in this notice apply in respect of the year of assessment commencing 1 March 2009.

P J GORDHAN

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE DRAFT**

SCHEDULE

1. Unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned.

2. The following amounts will be deemed to have been actually expended by a recipient to whom an allowance or advance has been granted or paid—

(a) where the accommodation, to which that allowance or advance relates, is in the Republic and that allowance or advance is paid or granted to defray—

(i) incidental costs only, an amount equal to R80-00 per day; or

(ii) the cost of meals and incidental costs, an amount equal to R260-00 per day; or

(b) where the accommodation, to which that allowance or advance relates, is outside the Republic and that allowance or advance is paid or granted to defray the cost of meals and incidental costs, an amount per day determined in accordance with the following table for the country in which that accommodation is located—

**Table: Daily Amount for Travel Outside the Republic**

<b>Country</b>	<b>Currency</b>	<b>Amount</b>
Albania	Euro	97
Algeria	Euro	136
Angola	US \$	191
Antigua and Barbuda	US \$	220
Argentina	US \$	75
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	175
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	117
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	53
Bosnia-Herzegovina	Euro	112
Botswana	Pula	799
Brazil	US \$	133
Brunei Darussalam	US \$	88
Bulgaria	Euro	89
Burkina Faso	Euro	100
Burundi	US \$	138
Cambodia	US \$	90
Cameroon	Euro	100

Canada	Canadian \$	156
Cape Verde Islands	Euro	88
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
Colombia	US \$	94
Comoros	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	105
Cuba	Euro	107
Cyprus	Euro	116
Czech Republic	Euro	80
Democratic Republic of Congo	US \$	193
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	92
Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	140
France	Euro	149
Gabon	Euro	228
Gambia	Euro	110
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	110
Greece	Euro	114
Grenada	US \$	151
Guatemala	US \$	85
Guinea	Euro	78
Guinea Bissau	Euro	59

Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	67
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	80
Iceland	ISK	30 320
India	US \$	139
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	233
Israel	US \$	122
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	18 363
Jordan	US \$	128
Kazakhstan	US \$	103
Kenya	US \$	102
Kiribati	Australian \$	233
Korea	WON	145 574
Kuwait	US \$	152
Kyrgyzstan	US \$	196
Laos	US \$	100
Latvia	Euro	74
Lebanon	US \$	120
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	111
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	US \$	70
Malaysia	US \$	308
Maldives	US \$	202
Mali	Euro	101
Malta	Euro	132
Marshall Islands	US \$	255

Mauritania	Euro	178
Mauritius	US \$	215
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	69
Myanmar (Burma)	US \$	74
Namibia	Rand	660
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	127
New Zealand	New Zealand \$	160
Nicaragua	US \$	65
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 647
Oman	Rials Omani	55
Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108
Papa New Guinea	Kina	285
Paraguay	US \$	43
People's Republic of China	US \$	157
Peru	US \$	111
Philippines	US \$	92
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	523
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	78
Russia	Euro	154
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86

Saudi Arabia	Saudi Riyal	431
Senegal	Euro	150
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	180
Slovakia	Euro	81
Slovenia	Euro	73
Solomon Islands	Sol Islands \$	811
Spain	Euro	109
Sri Lanka	US \$	74
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	411
Sweden	Swedish Krona	843
Switzerland	S Franc	230
Syria	US \$	98
Taiwan	New Taiwan \$	3 628
Tajikistan	US \$	117
Tanzania	US \$	85
Thailand	Thai Baht	3 050
Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	108
Turkey	US \$	125
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	78
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	107
Uruguay	US \$	91
USA	US \$	157
Uzbekistan	US \$	116

Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	264
Other countries not listed	US\$	

The following sentences has been added in

**1. section 5.8** of the Travel and Subsistence Policy

- (v) Prior approval must be acquired for all of the above arrangements mentioned in 5.8

**2. section 6.4** of the Travel and Subsistence Policy

**“ and that the representative needs to stay overnight for the purpose traveled for”**

6.4 A daily allowance, at the SARS rate, to defray meals and incidental costs (deemed to have been expended) will be paid in advance to the amount as announced and gazetted annually in February by the Minister of Finance, to the recipient where the official business trip is in the Republic of South Africa (domestic travel) **and that the representative needs to stay overnight for the purpose traveled for** . Any amount over and above the prescribed amount, if for whatever reason approved by Council, will be taxable.