



DRAKENSTEIN

MUNISIPALITEIT • MUNICIPALITY • UMASIPALA

Paarl | Wellington | Gouda | Saron | Simondium

Travelling and Subsistence Policy

A city of excellence

www.drakenstein.gov.za

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

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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.
- 1.4 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

- 2.1 **“Councilor”** as defined in terms of the Municipal Structures Act (Act 117 of 1998).
- 2.2 **“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.
- 2.3 **“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.
- 2.4 **“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.).
- 2.5 **“Meals”** any food / refreshment that an employee is entitled to whilst on official Council business away from the workplace.
- 2.6 **“Municipal official”**, in relation to a municipality or municipal entity, means:
 - 2.6.1. An employee of a municipality or municipal entity;
 - 2.6.2. A person seconded to a municipality or municipal entity to work as a member of the staff

of the municipality or municipal entity; or

- 2.6.3. A person contracted by a municipality or municipal entity otherwise than as an employee.
- 2.7. **“Official duty”** approved official council business / activities.
- 2.8. **“Radius”** a straight line extending from the center of a circle to its edge or from the center of a sphere to its surface.
- 2.9. **“Running Costs Tables”** means fuel, maintenance and tyre costs.
- 2.10. **“SARS”** South African Revenue Services.
- 2.11. **“Travel: domestic”** for purposes of this policy, domestic travel shall mean travel within South Africa.
- 2.12. **“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:
 - 4.1.1.Meals (including reasonable gratuities);
 - 4.1.2.Incidentals such as refreshments, snacks, drinks and newspapers; and

4.1.3. 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. Reimbursement for official trips undertaken by staff members with private vehicles are divided into five categories:-

5.8.1. Category 1

Trips by Section 56 appointees who report directly to the Municipal Manager as well as other fixed term employment contract staff who structured a vehicle allowance as part of their total employment contract;

5.8.2. Category 2

Trips undertaken by permanent staff who receive a fixed vehicle allowance as part of their remuneration;

5.8.3. Category 3

Permanent staff who receive a vehicle allowance as part of the Essential Users Scheme by virtue of the fact that they use their private vehicle for official trips on a daily basis;

5.8.4. Category 4

Permanent staff other than those mentioned in the above categories who use their private vehicles for official trips on occasional basis;

5.8.5. Category 5

Councillors.

5.9. Staff members in Category 1 and 2:-

5.9.1. Staff members in these categories will be reimbursed for trips outside the municipal area and for official trips to Saron and Gouda within the municipal area where the total of such trips calculated on a calendar month basis, exceeds 500 km;

5.9.2. The distances claimed for the aforementioned trips, must be based on the fixed distances reflected in the table below as calculated from the Head Office:

Destination	Km distance (both directions)
Stellenbosch	65
Malmesbury	97
Somerset-West	102
Gouda	110

Worcester	112
Saron	146
Cape Town	148
Ceres	170
Caledon	202
Robertson	204
Yzerfontein	210
Piketberg	220
Swellendam	230
Montagu	260
Hermanus	266
Langebaan	276
Vredenburg	284
Verliddrif	288
Citrusdal	288
St Helena Bay	316
Gans Bay	346
Bredasdorp	350
Clanwilliam	400
Laingsburg	422
L'Agulhas	422
Lamberts Bay	484
Riversdale	516
Calitzdorp	639
Mossel Bay	668
Oudtshoorn	730
George	756
Beaufort-West	812
Knysna	876
Plettenberg Bay	942

5.9.3. Any other approved official trips to destinations which are not reflected above will be reimbursed on a basis of distance travelled provided such distances are calculated from the actual point of departure if it is less than the distance from Head Office, or is calculated from Head Office if it is more than the distance from Head Office.

5.9.4. Reimbursement will be calculated on the official Running Costs Tables (fuel, maintenance, tyre costs) of the **“AA Rates for Vehicle Operating Costs”** for the specific vehicle used;

5.9.5. Official business trips outside the municipal area, must be prior approved as per the attached form **“Prior Approval to Undertake Official Business Trip with Private Vehicle”**. Duly completed forms must be attached to calendar month claims for reimbursement as per the attached form **“Private Vehicle Official Business Trip Monthly Claim Form”**.

5.10. Staff members in Category 3

Staff receiving a fixed monthly allowance calculated at the official Running Costs Tables of the **“Essential User Scheme: Transport Allowance”** as applicable for that specific user, as amended from time to time by the Bargaining Council.

5.11. Staff members in Category 4

Staff other than those mentioned in paragraph 5.9 and 5.10 will be reimbursed at the SARS rate as announced and gazetted annually in February by the Minister of Finance provided that the distance to which the travel claim relates must be the shortest distance between the points of departure and arrival. This will only be applicable if municipal transport is not available.

5.12. Councillors - Category 5

Councillors will be reimbursed for prior approved trips outside the municipal area 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, subject to the Upper Limits of Salaries, Allowances and Benefits of Councillors promulgated annually.

5.13. All claims for reimbursement must be submitted on a monthly basis and must be accompanied by the duly completed prior approval forms for trips.

5.14. The stipulations of this policy as far as it relates to reimbursement for approved official trips, will prevail over any other policy stipulation that may be in conflict with the above.

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 R 200.00 (Two Hundred Rand) per day.
- 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, save for accommodation in Cape Town for representatives who travel from areas other than Cape Town.
- 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 five (5) 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.
- 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 the Economy class. However, in cases where the Executive Mayor, the Deputy Executive Mayor, 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 kilometer as applicable per paragraph 5.11. 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 5.11.

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 whatever 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.

- 13.1. **AA Rates For Vehicle Operating Costs.** <http://www.aa.co.za/Channels> Go to: Advice & Information / Vehicle Running Costs / Newest Publication.
- 13.2. 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>
- 13.3. **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>
- 13.4. 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.
- 13.5. 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.
- 13.6. **“Essential User Scheme: Transport Allowance”** as circulated by the Western Cape Division of the South African Local Government Bargaining Council.
- 13.7. Exchange rate applicable

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

- 13.8. **Any exception to the rule must be authorized by the Accounting Officer or his delegate.**

14. TERMS OF REFERENCE

- 14.1. Income Tax Act (No. 58 of 1962)
- 14.2. Labour Relations Act (No. 66 of 1995)
- 14.3. Municipal Structures Act (No. 117 of 1998)
- 14.4. Guidelines for Employers, 2005, South African Revenue Services

14.5. Municipal Systems Act (No. 32 of 2000)

14.6. Municipal Finance Management Act (No.56 of 2003)

14.7. Budget Speech

DRAKENSTEIN MUNICIPALITY

**PRIOR APPROVAL TO UNDERTAKE OFFICIAL BUSINESS TRIP OUTSIDE
THE MUNICIPAL AREA (SARON / GOUDA INCLUDED) WITH PRIVATE VEHICLE**

..... (Name) being
employed as (Designation) in the
..... Directorate is hereby
granted approval to use his/her private motor vehicle to
..... (destination) and back for the purposes of
.....
.....
.....
.....

Date left: Date returned:

Kilometers claimed: Engine capacity:

Fuel supply (petrol/diesel):

**OFFICIAL
SIGNATURE:** **DATE:**

APPROVED BY: DESIGNATION:

SIGNATURE: **DATE:**

**AUTHORITY TO APPROVE: MANAGERS MAY APPROVE OFFICIAL TRIPS FOR ALL SUB-ORDINATE STAFF
AND EXECUTIVE MANAGERS MAY APPROVE OFFICIAL TRIPS OF MANAGERS AND SENIOR MANAGERS**

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, Mark Stanley Kingon, Acting 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 2019.

A handwritten signature in black ink, appearing to read 'M Kingon', with a large, stylized initial 'M'.

**MS KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE
SERVICE**

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 R134.00 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R435.00 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

Country	Currency	Amount
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79

Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
Brazil	Reals	347
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Francs	58 790
Burundi	Euro	73
Cambodia	US \$	99
Cameroon	Euro	116
Canada	C \$	167
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	128
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	102
Cuba	US \$	124
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2 328
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	163
Egypt	US \$	118
El Salvador	US \$	98
Equatorial Guinea	Euro	166

Eritrea	US \$	109
Estonia	Euro	92
Ethiopia	US \$	92
Fiji	US \$	102
Finland	Euro	171
France	Euro	128
Gabon	Euro	172
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	120
Ghana	US \$	130
Greece	Euro	134
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	89
Iceland	ISK	25 466
India	Indian Rupee	5 852
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	209
Italy	Euro	125
Jamaica	US \$	151
Japan	Yen	16 275
Jordan	US \$	201
Kazakhstan	US \$	141
Kenya	US \$	138
Kiribati	Australian \$	233
Korea, Republic	Korean Won	187 735
Kuwait (State of)	Kuwait Dinars	51
Kyrgyzstan	US \$	172
Laos	US \$	92

Latvia	US \$	150
Lebanon	US \$	158
Lesotho	RSA Rand	750
Liberia	US \$	112
Libya	US \$	120
Lithuania	Euro	154
Macao	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	59
Madeira	Euro	290
Malawi	Malawi Kwacha	31 254
Malaysia	Ringgit	382
Maldives	US \$	202
Mali	Euro	178
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	135
Mexico	Mexican Pesos	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	94
Morocco	Dirhams	970
Mozambique	US \$	128
Myanmar	US \$	123
Namibia	RSA Rands	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	NZ \$	191
Nicaragua	US \$	90
Niger	Euro	75
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	NOK	1 760
Oman	Rials Omani	77
Pakistan	Pakistani Rupees	6 235
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	105
Papa New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatar Riyals	715
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	85
Russia	Euro	330
Rwanda	US \$	101
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyals	517
Senegal	Euro	113
Serbia	Euro	83
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	102
Slovenia	Euro	106
Solomon Islands	Sol Islands \$	1 107
South Sudan	US \$	265
Spain	Euro	112
Sri Lanka	US \$	100
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	RSA Rand	818
Sweden	Swedish Kronor	1 317
Switzerland	S Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	3 505
Tajikistan	US \$	97

Tanzania	US \$	129
Thailand	Thai Baht	4 956
Togo	CFA Francs	64 214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	198
Turkey	Euro	101
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	111
Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	144
USA	US \$	146
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	146
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215