



**Stellenbosch**  
UNIVERSITY  
IYUNIVESITHI  
UNIVERSITEIT

# Travelling and Subsistence Policy



forward together  
sonke siya phambili  
saam vorentoe

June 2023

# Travelling and Subsistence

<b>Type of document:</b>	Policy
<b>Purpose:</b>	The policy contains the rules and regulations of SU and the Receiver of Revenue regarding travelling and subsistence ...
<b>Approved by:</b>	Finance Committee
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<b>Regulation curator<sup>2</sup>:</b>	Chief Director: Finance
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<b>Validity:</b>	The English version of this regulation is the operative version, and the Afrikaans version is the translation.

<sup>1</sup> Rules Owner: Head(s) of Responsibility Centre(s) in which the rules functions.

<sup>2</sup> Rules Curator: Administrative head of the division responsible for the implementation and maintenance of the rules

## TRAVELLING AND SUBSISTENCE

Policy Number: Finance Committee

**Scope: The policy contains the rules and regulations of SU and of the Receiver of Revenue regarding travelling and subsistence and is divided as follows:**

- Bookings for air travel (Extract from the Purchase and tender policy and procedure)
- Car rental bookings (Extract from the Purchase and tender policy and procedure)
- Accommodation allowance and daily allowances
- Attendance of HESA meetings or workshops
- Travelling expenses of family members
- Approval for the travel of division heads

### Policy:

Extract from the Purchase and tender policy and procedure

#### 6.1 Bookings for air travel

6.1.1 **Account number 1153/1155, Travel and accommodation costs**, must be utilised for official air travel bookings in all instances.

6.1.2. The following rules apply in all instances when air trips for official purposes are undertaken, irrespective of the cost point (University funds, research funds or funds that have been generated personally – so-called own funds) against which the expense is incurred.

6.1.2.1 An official university order must be issued to accredited SU travel agents for all approved official travel by air.

6.1.2.2 **SU reserves the right to refuse compensation for any official air travel booking – and the accompanying expenditure incurred by the user – that is made without an official SU order being issued.**

6.1.2.3 If travellers wish to make use of alternative travel agencies, they have to pay themselves if the air travel agency are not listed on the SU system. Travellers may not pay for themselves at travel agencies listed on the SU system, an official US order number must be issued. Requests for the reimbursement of costs or order numbers with regard to alternative travel agencies must include the following documentation:

- Three quotations of which two quotations must be from one of the following: Indo Jet, Maties Travel Bureau or Neelsie Travel Agency. These agencies must provide the SU with quotations for audit purposes and to ensure that more expensive flights are not booked. If an internet ticket is purchased, quotations for internet reservations must also be obtained via the above mentioned travel agencies.
- The quotations must all be on the same day and the insurance must be equal to Diners Phase III travel cover for overseas flights and Diners Phase I travel cover for local flights.
- The reimbursement of costs with regard to alternative travel agencies will only be approved if the abovementioned stipulations have been carried out and the alternative travel agent is cheaper. The application must be sent to the Director Purchasing and Provision Services.
- The traveller must be the credit card holder.

- 6.1.2.4 An air travel insurance claim will be in conjunction with a R500 transaction fee. The transaction fee will only be paid from SU-funds if the cause of the claim occurred during the official part of the journey. If additional air travel insurance is taken out, it shall be for the staff member's own account.
- 6.1.2.5 Air travel is normally undertaken in the Economy Discount Flight Class only. Where there is a deviation from this procedure and air travel is undertaken in business class (J), first class, full economic class etc. or pre-booking of seats, the relevant dean/departmental chairperson/discipline head or executive head is expected to obtain the required advance authorisation from the Director: Financial Planning and Budgeting.
- 6.1.2.6 All payments for official air travel bookings will be made with the SU corporate travel credit card (Diners Club International) that has been launched at the official air travel agencies. On payment, travellers will immediately receive the obligatory air travel cover.

Phase 1 for internal flights

Phase 3 for overseas flights

- 6.1.2.7 The following information is required on the requisition for purchasing:

Purpose for which the air trip is being undertaken  
Names and number of travellers  
Fully planned flight programme and airline(s) to be utilised  
Fund(s) and cost point(s) from which will pay for the purchase

- 6.1.2.8 Personal expenses such as passport costs are for the account of the staff member. Tickets purchased via the internet cannot be changed, if you cancel the ticket you will lose the full amount of the ticket.

### 6.1.3 Procedure for users with regard to local flights

When official bookings are made, the best discount rates available in the economy class must be insisted upon. If this is not insisted upon, travel agents are inclined to make the booking in the full economy class. Full economy class between main centres currently is significantly more expensive than discounted flights.

Various options for discounted flights are available in the economy class, provided that proper planning is done and the booking is made early. If these discounted flights are to be utilised, bookings have to be made as early as possible, as specific conditions of payment, as well as costs are involved should changes and upgrading occur.

Three written quotations from Maties Travel Bureau or, Neelsie Travel Agency or Indo Jet must be obtained for local flights and provided in the quotation column of the Requisition for Purchasing. Refer to paragraph 6.1.2.3 if an alternative travel agency are used.

Important:

Information must please be sent to the Purchasing and Provision Services division before 15H00 so that it can be checked and processed in time

6.1.4 The following information is required on the requisition for purchasing before the order and flight booking can be confirmed:

**In the quotation column on screen 1 of the requisition for purchasing:**

- a. Air travel agent and consultant

**In the details column on screen 2 of the requisition for purchasing:**

- b. Name of traveller(s)
- c. Date and time of departure
- d. Airline, flight number and class for outbound journey
- e. Route (point of departure and point of arrival) of outbound journey
- f. Date and time of return
- g. Airline, flight number and class for return journey
- h. Route (point of departure and point of arrival) of return journey

**For example:**

- Item 1: Prof L. Blom; Leave 23/09/96 at 08:30 KPS/JHB op SA427 (Y)  
Back: 23/09/96 at 17:30 JHB/KPS; MN327 (L)
- Item 2: Transaction fees
- Item 3: (Only Overseas) Diners Phase III insurance

This information enables the Purchasing and Provision Services division to check whether the correct tariff is being paid and/or whether the booking has been made in the most economical class. No air travel booking can be confirmed without the above information; it could cause a delay that could result in the loss of discounts on the part of the University and possibly in missing a flight.

Should a change be made to a confirmed booking, the Purchasing and Provision Services division must be informed so that the necessary changes or a cancellation can be made.

#### 6.1.5 Procedure for users with regard to overseas flights

All relevant information as indicated in point 6.1.3 of internal flights is applicable.

Three written quotations from Maties Travel Bureau or, Neelsie Travel Agency or Indo Jet must be obtained for overseas flights and provided in the quotation column of the Requisition for Purchasing. Refer to paragraph 6.1.2.3 if an alternative travel agency are used.

Important

Information must please be sent to the Purchasing and Provision Services division before 15H00 so that it can be checked and processed in time.

#### 6.1.6 Duties of the Purchasing and Provision Services Division

- To avoid delay, the Purchasing and Provision Services division will immediately send by e-mail the confirming order for purchasing for the relevant air trip to the air travel agency.
- The Purchasing and Provision Services division will see to it that the unique reference numbers for the different airlines, according to which credit rands are earned, are included in the official order.

- The Purchasing and Provision Services division will put the required reference numbers on the official order to authorise the corporate credit card payment. Constant and careful updating of the register of reference must be done.

**If prospective travellers are not acquainted with arrangements for air travel the Purchasing and Provision Services division, tel. (021) 808 4839, should be contacted.**

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## VEHICLE HIRE

### SU Vehicle Pool

- The SU Vehicle Pool is situated at 48 Banghoek Road on the Stellenbosch campus, and also on the Tygerberg campus (next to the swimming\_pool/at the back of the TSS).

Before a member of staff may use his/her own vehicle, he/she should ascertain whether a vehicle is available from the SU Vehicle Pool. Refer to the rules for when own vehicles are used below if no vehicles are available and the staff member makes use of his/her own vehicle.

- A telephonic booking must be made, after which an interdepartmental requisition (program EAS505P), directed at the Vehicle Pool, must be created.

NB: As from 8 April 2002 the way in which Vehicle Pool vehicles are booked will change. A requisition using program EVP213P - Maintenance Vehicle Bookings, will be used to make all bookings. Telephonic bookings will no longer be necessary, as the program will immediately indicate how many vehicles are available for booking and reserve a vehicle automatically.

- The vehicle keys should be picked up during office hours, 08:00 - 12:45 and 13:45 - 16:30.
- The driver must display his/her valid driver's licence when the key is picked up.
- The staff or student card must be used in conjunction with the petrol card (issued with the vehicle key) to open the gate of the vehicle park.
- If prior approval was not received to make use of own transport, the University may withhold repayment of a claim.
- Fines will be payable if the rules of the SU Vehicle Pool (as set out in the logbook) were not complied with.
- If the vehicle is used by a staff member to drive to the airport, the vehicle should be returned immediately, as it may not be parked at the airport.

### Rules for the use of vehicle pool vehicles

- Vehicles from the SU Vehicle Pool may only be used for approved journeys by staff and students of the University, as well as by authorised, official visitors to the University. No person may use these vehicles in his/her private capacity.
- Vehicles must be driven and otherwise used in a careful and responsible manner, within the rules and instructions laid down by legislation. Drivers who break the laws of the country will be personally liable for any fines that they receive.
- The drivers of vehicles must ensure that the vehicle is parked in the vehicle park after it has been used. Should a vehicle be returned after hours, it still has to be parked in the vehicle park. Only in exceptional cases may a vehicle overnight outside the University's vehicle park, provided that the Risk and Protection Services Division has granted permission if the officials of the Vehicle Pool are not available. Where such permission has been granted, it is done so on the express condition that the vehicle is parked in a garage that can be locked, or in another secure structure.
- It is compulsory to lock the vehicles and to lock the safety lock on the gear shift when leaving the vehicle. In certain circumstances it is also compulsory to use a steering wheel lock.
- Smoking is not permitted in Vehicle Pool vehicles and in the vehicle park and no pets may be transported in Vehicle Pool vehicles.

- The driver of the vehicle must be in possession of a valid driver's licence that is at least one year old and must be able to display it on request.
- The driver of a vehicle must complete the vehicle's logbook in full.
- The driver must ensure that the vehicle contains a jack, a screw-wrench, spare tyre, petrol card (in the key holder) and instructions for "Action to be taken in the case of an accident" (in the glove compartment) before the vehicle may be used.
- The driver must ensure that the vehicle contains enough fuel for the journey. If fuel needs to be added, the fuel tank should be filled and paid with the vehicle's own petrol card. A receipt must be handed in with the logbook and key.
- The fuel tank of a vehicle should be at least half full when the vehicle is returned to the Vehicle Pool.
- The vehicle's petrol card may not be offered for payment at a tollgate or parking place.
- As far as is possible, the vehicles should be maintained and returned in a clean and neat condition.
- Booking times must be complied with strictly and any cancellations should be made 24 hours before receipt of the car.
- All damage to the vehicle that occurs while it was rented out must be reported to the Vehicle Pool within 12 (twelve) hours after it was incurred.
- The user (Division/Department/Society/Residence Committee) is liable for any damage to vehicles while they were being rented up to a maximum of R2 500, being the insurance excess, and the relevant cost point of the user will be debited with such amount.
- Failure to comply with the abovementioned rules could lead to the recouping of the additional surcharges listed below from the user (Division/Department/Society/Residence Committee):
  - By accepting the key to the vehicle, the user gives his/her express permission that the relevant surcharge may be recouped on request from his or her salary, student fees account or cost point, whichever is the case.
  - The full repair costs with regard to damage that arises from the unauthorised, malicious or intentional action of the driver.
  - The full repair costs in the case that damage to a vehicle was not reported to the Vehicle Pool within 12 hours, as well as in the case that a vehicle is stolen and such vehicle was not locked as required by paragraph 3 above
  - When a vehicle is returned more than 30 minutes late without permission *R80 (eighty Rand)*
  - When a vehicle is returned containing less than half a tank of fuel *R50 (fifty Rand)*
  - When a booked vehicle that is no longer to be used is not cancelled within 24 hours before taking it into use *R40 (forty Rand)*
  - When the inside of a vehicle is dirty and/or untidy *R40 (forty Rand)*
  - When the doors and/or gear shift lock were not locked *R100 (one hundred Rand)*



## **Rules for when own vehicle is used**

- The Application for remuneration of transport costs for official use' form must be completed in full, including the date, point of departure and destination of each journey that was undertaken.
  - The following fixed distances apply: Stellenbosch to Tygerberg 75 km return; Stellenbosch to Bellville Park Campus 75 km return; and Stellenbosch to Cape Town International Airport 70 km return.
  - Only official kilometres may be claimed.
  - Kilometres travelled between an employee's residence and the office are not permissible, even if they are travelled after hours.
  - The travel claim cannot be made in advance.
  - Where long distances have to be travelled, the amount will be limited to the cost of an economy class plane ticket, unless sufficient evidence is presented that the vehicle journey was essential/beneficial under the specific circumstances.
  - The owner of the vehicle must ensure that his/her insurer is informed of the nature of the use of the vehicle.
  - The completed form must be attached to the request for payment and sent to the Vehicle Pool for approval, after which it will be sent to Financial Services for finalisation.
  - Travel claims must be made within three months of the journey.
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## Extract from the Purchase and tender policy and procedure

### 6.2 Car rental bookings

#### Hiring of vehicles for official use

- 6.2.1 **Account number 1153, Travel and accommodation costs**, must always be utilised for the booking of vehicles for hire for official use.
- 6.2.2 The following rules are applicable in **all instances** when vehicles are hired for official use, irrespective of the cost point (University funds, research funds or funds that are self-generated – so-called own funds) against which the expense is incurred:
- 6.2.2.1 The University makes use of the PURCO tender for car rentals.
- 6.2.2.2 Tariffs for the hiring of vehicles for official use are available on request from the Purchasing and Provision Services division. Only vehicles in Economy Class may be hired.
- Motivated requests for hiring vehicles in other (more expensive) classes shall only be considered if it is recommended by the relevant Responsible Centre head and submitted in good time in writing to the Division of Purchasing and Provision Services.
- 6.2.2.3 A booking for the hiring of a vehicle will not be accepted without an official requisition having been created for this purpose. The purpose of the journey and the names of the travellers must be provided at all times.
- The University reserves the right to refuse to compensate the user for the cost incurred, should a vehicle be hired without the issue of an official order for that purpose.
- 6.2.2.4 Vehicles hired for official use within the borders of the country are insured against damage resulting from accidents and theft under the University's comprehensive policy. No additional insurance is required.
- 6.2.2.5 The relevant service provider must give **permission in writing** for the use of the hired vehicle beyond the borders of the country, in which instance the service provider's obligatory accident and theft cover will have to be taken out.
- 6.2.2.6 On acceptance of the booking referred to in 2.4 above, the supplier will issue the confirming **voucher**. The voucher must be presented when the hired vehicle is fetched from/delivered to the service provider. **The relevant service provider will only hand over the hired vehicle if the above-mentioned confirmatory voucher is presented.**
- 6.2.2.7 The person who will be driving the hired vehicle must receive the vehicle in person and present a valid driver's licence. The relevant service provider is obliged to keep a copy of the driver's licence on record and to ensure that the driver meets the required conditions and is qualified to hire a vehicle. All other persons who may possibly also drive the vehicle have to be registered similarly to ensure that insurance cover remains valid.

- 6.2.2.8 Cancellation of an order for a hired vehicle must be sent to the relevant service provider via the Purchasing and Provision Services division as soon as possible. If a cancellation is not confirmed in time, the hirer will be held responsible for one day's hire.
- 6.2.2.9 When vehicles are hired in a foreign country, the University, on submission of the necessary proof, will normally only refund costs incurred with regard to vehicles in the **Economy** and **Compact** classes. Claims for compensation with regard to vehicles in other classes will only be considered on receipt of the necessary motivation in writing and on recommendation from the relevant dean, directed to the Director: Purchasing and Provisioning Services.
- 6.2.2.10 Enquiries can be directed to the Purchasing and Provision Services division, Tel. (021) 808 4500.
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## SUBSISTENCE ALLOWANCE

After a survey of both domestic and foreign hotel rates, the South African Revenue Service adjusted the tax rules with regard to daily allowances. The policy regarding daily expense rates has consequently been amended with effect from 1 March 2016. Requests for daily allowances for international travel may be made not more than 20 working days prior to the departure date and not more than 10 working days prior to departure for domestic travel.

All requests for a subsistence allowance and daily allowances must include a complete itinerary, letters of invitation, copy of the flight bookings and any other supporting documentation as proof of the official days for which a claim is made. A subsistence allowance and daily allowances cannot be claimed for days for which official leave should be taken.

### Domestic subsistence allowance and daily allowance

Refer to **Schedule A** for the subsistence and daily allowance.

- SU has negotiated **substantially reduced corporate accommodation rates with various hotel groups** that can be accommodated within the prescribed rates. In order to make use of the benefit of these rates, staff members should contact the Purchases Division, who will do the booking on their own or in cooperation with SU-accredited travel agencies.
- Should the staff member be compelled to stay at a specific hotel where the rates amount to more than the permissible maximum, he/she may direct a written motivation to the head of the centre of responsibility concerned or his/her delegate and request that the actual costs is paid out to him/her in such a case.
- The permitted subsistence allowance and daily allowance are subject to the availability of funds as well as any funder limitations that may be applicable.

### Foreign subsistence allowance and daily allowance

- A daily subsistence allowance (for meals and other incidental expenditure) (refer to **Schedule A**) is paid without the submission of any relevant proof of expenses incurred.
- The determination of the amount that can be claimed for a specific day will be determined by the country in which the passport was stamped, i.e. in most cases the domestic daily allowance will be paid for the first and last day of the journey.
- The daily subsistence allowance for meals and other incidental expenditure (see table below) can be paid before departure. In addition, upon submission of the required proof of actual accommodation expenses, up to the maximum of the calculated allowance can be paid out, based on the ECA survey of daily expense rates\* for the relevant country.
- Should the staff member be compelled to stay at a specific hotel where the rates exceed the daily maximum of the ECA allowance, he or she may submit reasons in writing to the head of the relevant responsibility centre or his/her delegate, requesting that he or she be reimbursed for the actual costs incurred at the hotel concerned.
- No distinction is made regarding the source of the funds from which the subsistence and travelling expenses and daily allowance are paid. This means that travel for scientific purposes and grants in this respect – regardless of the source or costing point(s) from which they are funded – must be approved in terms of the official SU policy. This policy equally applies to travels that are undertaken in accordance with the guidelines for the application of allocated publication subsidy funds (SOS funds).
- The permissible subsistence allowance and daily allowance are subject to the availability of funds as well as any funder limitations that may be applicable.
- All funds for University-related activities must always be paid to the University directly. Should there however be rare cases where an employee receives funding for the specific local or

overseas trip for which a travel and subsistence allowance is requested, and the funds did not flow through the University, this fact should be declared by the employee. The travel and subsistence allowance must be decreased by the amount of external funds received.

- No additional funds are made available from the budget as a result of the increase in rates.

**\*ECA – Employment Conditions Abroad - Daily Expense Rates for Business Travellers**

(For enquiries and rates contact the Purchasing and Provision Services Division, tel. 021-808 4839.)

## **TRAVELLING EXPENSES OF FAMILY MEMBERS**

The travelling and subsistence costs of family members accompanying SU staff who undertake an official journey may not be defrayed by SU. These costs must be paid by the staff member concerned. They may not even be paid by SU after the staff member concerned has paid the necessary funds to the University. No expenses with regard to family members accompanying staff members who undertake an official journey may be reflected in the University's books.

## **POLICY IN RESPECT OF HESA MEETINGS OR WORKSHOPS**

Members of the Rector's management team should make provision in their own budgets for expenses related to the attendance of HESA meetings, subcommittee meetings or workshops.

In cases where a staff member is not a member of the Rector's management team, but has been nominated by the Rector to attend a workshop or a meeting by reason of the staff member's particular knowledge or skills, the SU central budget (B064) will cover the travelling expenses.

In cases where a staff member has been directly invited to attend one of the above-mentioned meetings or events, the budget of his or her own environment will be responsible for the costs.

## **APPROVAL FOR THE TRAVEL OF DIVISION HEADS**

Below are the rules for approval of travel for department heads:

- Division heads must submit a formal, appropriately motivated application.
- A complete budget must be submitted to the RC head with an indication of the source of funding.
- The approval processes must be dealt with in accordance with the stipulations contained in this policy.
- an itinerary together with the approval must accompany the request for re-imburement.
- a substitute must be selected during the head's absence.
- A short report on the value of the travel must be submitted to RC head upon the return of any traveller.

### **Contact Division:**

Purchasing and Provision Services & Financial Services

## SCHEDULE A

### Domestic subsistence allowance and daily allowance

- An amount of R522 a day (if overnight accommodation is required for at least one night) will be paid for meals and incidental expenditure without the submission of any relevant proof of expenditure; if no accommodation has been paid by the SU.

Or

- An amount of R161 a day (if overnight accommodation is required for at least one night) will be paid before departure for incidental expenditure, and upon submission of the necessary proof of the actual hotel rates and meals, the staff member will be reimbursed up to a maximum of R2 495 (which covers the actual hotel rates and meals).
- Should the staff member be compelled to stay at a specific hotel where the actual rates (hotel rates and meals) exceed the maximum of R2 495 a day, he or she must submit reasons in writing **before departure** to the head of the relevant responsibility centre or his/her delegate, requesting that he or she be reimbursed for the actual costs incurred at the hotel concerned. However, the additional costs for meals may not exceed R275.

Or

- R300 per day can be paid after the trip with submission of the necessary proof of the actual cost of meals, if the staff member did not stay over.

### Foreign subsistence allowance and daily allowance

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
Azarbaijani	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

#### Updating of limits:

Local and foreign daily allowance rates will be updated by the Director: Financial Services annually when the approved SARS rates are available and after approval of the amount by the Chief Director: Finance. Other rates will be updated at the end of every year for the following year by the Director: Financial Services based on the inflation rate used for the following year's budget and after approval of the amount by the Chief Director: Finance.