

Guidelines and Tariffs regarding subsistence and traveling costs

(Approved by Institutional Management Committee by Round Robin on 29 July 2011) (Paragraph 5.2.1 (a) and (b) was amended by Institutional Management on 30 November 2011). (Paragraph 3.1 and 5.1 was amended by IM in February 2014.)

1 General

- 1.1 All tariffs and maximum levels regarding travel and accommodation expenditure are determined by the Executive Director: Finance and Facilities and reviewed periodically as required. *Refer to Annexure A and B attached.*
- 1.2 The guideline and tariffs, as laid down, apply to all income streams, research funds and other activities of the University, and is to be adhered to by all staff members and students whose expenses are to be paid by the University.
- 1.3 The funds must be available in the specific cost centre before any travelling is undertaken.
- 1.4 The University will declare all taxable benefits of staff members to the Receiver of Revenue (SARS). It is staff members' own responsibility to seek advice from a tax consultant about the effect of subsistence and travelling allowances on their taxability.

2 Domestic Travel by Motor Vehicle

- 2.1 In cases where a Motor Pool is available on the campus, it is compulsory to make use of the official vehicles available. The only exceptions are:
 - 2.1.1 If no Pool Vehicle is available, staff members can, with the approval of the Motor Pool Controller, make use of private vehicles and claim the full tariff per kilometre as in Annexure A. However, only 50% of the tariff per kilometre can be claimed if a private vehicle was used whilst a pool vehicle was available.
 - 2.1.2 If the staff member receives a motor vehicle allowance, or has an allocated university or pool vehicle at his/her disposal.
 - 2.1.3 Travelling to and from airports. It is considered practical and in general more cost-effective to make use of rented motor vehicles (Budget, Europcar, Avis) in these cases. Cars are returned to the rental agent before flights, and another car is rented after the return flight. This way savings are achieved on parking costs and daily tariffs.
- 2.2 Motor Vehicle rentals are restricted to the following categories:

Category	Description
A	Manual, Radio/Tape
B	Manual, Radio/Tape, Air-conditioned, Power Steering
C	Automatic, Radio/Tape, Air-conditioned, Power Steering
E (at least 4 persons)	Manual, Radio/Tape, Air-conditioned, Power steering
W (at least 5 persons)	Automatic, Radio/Tape, CD Player, Air-conditioned, Power Steering, Tow bar

3 Airline Travel (Domestic and International)

- 3.1 With the exception of Institutional Committee members, all staff members must travel economy class. Upgrading to first class or business class will be for the account of the staff member..
- 3.2 Staff members who earn “Voyager Miles” or any other frequent flyer benefits can utilise these benefits earned for their personal use.
- 3.3 The University has placed credit cards at the approved travel agents to facilitate the payment of airline tickets and related expenses, and prefers these travel agents. The University also operates its own airline booking facility by way of the MyMarket system, which is also paid by a credit card arrangement. These credit cards offer above-normal insurance cover which the University considers adequate. Additional travel insurance required will be for the account of the staff member.
- 3.4 The University will not bear the cost of spouses accompanying staff members.

4 Domestic Accommodation and Meals

- 4.1 The maximum rate for accommodation per night as per *Annexure B* can only be exceeded with the prior approval of a member of the Campus Management Committee; and in the case of the Institutional Office, an IM Member.
- 4.2 All accommodation and meal expenses must be supported by original documentation.
- 4.3 Staff are requested to make use of guest houses as far as possible.

5 International Travel and Conference Attendance

5.1 International or overseas travelling includes travelling to the SADC countries (Namibia, Botswana, etc.).

5.2 The following requirements must be met regarding all official overseas travelling by NWU staff:

5.2.1 Academic Staff

- a) A written motivation (file reference 3.4.1.2.1) must be submitted to the Director or next higher level in the case of a Director, Dean, Vice-Rector or Rector, clearly stipulating the objective of the overseas travel, the itinerary and the envisaged benefits for the NWU.
- b) Within 30 days after returning from the overseas travel, a written report (file reference 3.4.1.2.2) must be submitted to the Director or next higher level in the case of a Director, Dean, Vice-Rector or Rector, clearly indicating the results of the travel and the benefits for the NWU.

5.2.2 Support Staff

- a) Approval by an Institutional Management member, or in the case of an Institutional Management Members, approval from the Vice-Chancellor, following a written motivation (file reference 3.4.1.2.1) clearly stipulating the objective of the overseas travel, the itinerary and the envisaged benefits for the NWU.
- b) Within 30 days after returning from the overseas travel, a written report (file reference 3.4.2.2.2) must be submitted to the Institutional Management member clearly indicating the results of the travel and the benefits for the NWU.

5.2.3 Vice-Chancellor

The Vice-Chancellor is exempt from the requirements stated in paragraph 5.2.1 to paragraph 5.2.2, but has to obtain prior approval for overseas visits from the Chairperson of the Council.

- 5.3 All airlines, accommodation and conference registration costs are to be paid in advance and full supporting documentation must be supplied. Exceptions must be fully motivated.
- 5.4 The maximum daily tariff for overseas accommodation (unless included in the conference registration costs) is determined by the rates as set out on Annexure D, and if exceeded, the excess must be funded from the Daily Allowance.
- 5.5 The following documentation must be supplied before any payment or advance with regard to the overseas trip will be done:
 - 5.5.1 Written approval for the overseas travel.
 - 5.5.2 Proof of overseas business to be conducted (e.g. invitation to a conference, appointments, authorised research).
 - 5.5.3 Budget of all expected costs as per form on *Annexure C* (file reference attached)
 - 5.5.4 Travel itinerary.
 - 5.5.5 If applicable, approved leave applications for the days not occupied by official business or travelling.
- 5.6 The maximum Daily Allowance per *Annexure D* will only be paid with respect to time spent on official business, including the weekends within the official business. For purposes of calculation of the international Daily Allowance, the schedule per country as determined by the South African Revenue Services (SARS) and published in the Government Gazette, will be used. The calculation will be based on:
 - 5.6.1 The tariff will be calculated on every night spent in an official capacity in a specific country plus a maximum of two additional days for the travel to and a maximum of two additional days for the travel from the destination.
 - 5.6.2 The exchange rate as on the first day in a specific country will be used for the entire length of stay in that country.
- 5.7 No daily allowance will be applicable to extended overseas visits exceeding 6 weeks (42 days). All costs regarding travel, accommodation, meals, etc. will be directly reimbursed based on the presentation of supporting documentation.
- 5.8 The Daily Allowance must be used to cover all other related costs, including cost of meals, casual travelling, small out-of-pocket expenses and all other costs of a personal nature, such as laundry, etc.; no supporting documentation is required.
 - 5.8.1 Casual travelling refers to travelling within a specific city or town, and includes public transport fares, taxi fares, etc.
 - 5.8.2 Travelling of a more long distance nature between different cities or towns is not regarded as casual travelling, and can be reimbursed upon presentation of supporting documentation.

TRAVEL EXPENSE RATES

These rates are reviewed quarterly.

As from **1 October 2022** the following kilometre rates will apply to staff members from all campuses utilising their private vehicles for official trips.

Rate per kilometre

<u>Engine Capacity (cc)</u>	<u>Full Rate per km</u>	<u>Half Rate per km</u>
Less than 1500 cc	R 3.32	R 1.66
1501 cc to 1800 cc	R 3.98	R 1.99
1801 cc and more	R 4.90	R 2.45

Potchefstroom and Vaal Triangle Campuses:

If a pool vehicle is available, only 50% of the rate is claimable (see Half Rate).

If a pool vehicle is not available, the total rate per kilometre applies (see Full Rate).

Mafikeng Campus:

The total rate per kilometre is payable as the vehicle fleet is not sufficient.

Note: Staff members who claim more than **R4.18** per kilometer must keep a logbook, because these rates are taxable.

SUBSISTENCE AND MEAL COSTS

Tariffs: All staff members as from 1 November 2013

ACCOMMODATION AND MEALS (STAYING OVER)

On presentation of supporting documentation, a maximum of **R1 500** per night for all staff. Staff is encouraged to mainly make use of guest houses. An additional **R180** per night can be claimed without supporting documentation for meals not provided by the hotel or guest house.

DAILY MEAL ALLOWANCE (NOT STAYING OVER)

A maximum allowance of **R120** per day can be claimed without supporting documentation by staff away more than 50 km from their normal place of work for **6 hours** or more during the day.

or

A maximum of **R180** per day can be claimed without supporting documentation by staff away more than 50 km from their normal place of work for **12 hours** or more during the day.

If meal expenses are claimed with supporting documentation, the above allowances do not apply.

OVERSEAS TRIPS

1. A Daily Allowance the equivalent in Rand and Cents of the applicable currency as specified by the schedule of the Receiver of Revenue on **Annexure D** attached. This allowance is for meals, casual travel (as defined in paragraph 5.8.1) and small contingent expenses as well as any expenses of a personal nature. The presentation of supporting documentation is not required.
2. Supporting documentation must be submitted for Accommodation, Flight costs, Conference registration fees, and other expenses of an official nature. These costs must preferably be arranged and paid in advance by IM Financial Administration.



OVERSEAS TRAVEL BUDGET FORM

	DESCRIPTION OF EXPECTED COST	ESTIMATED COST IN R-VALUE
1.	Airline Flight Costs	
	<u>From</u> _____ <u>To</u> _____ <u>Est Cost</u> _____	

2.	Accommodation Costs	
	<u>Where?</u> _____ <u>Est Cost</u> _____	

3.	Daily Allowance Costs	
	<u>Country</u> _____ <u>No of Days</u> _____ <u>Est Cost</u> _____	

4.	Conference Fees	
	<u>Conference Name</u> _____ <u>Est Cost</u> _____	

5.	Other Official Travelling Costs	
	<u>What?</u> _____ <u>Est Cost</u> _____	

6.	Other Costs	
	<u>What?</u> _____ <u>Est Cost</u> _____	

	TOTAL ESTIMATED COST OF OVERSEAS TRAVEL	

Take note that the following documentation must accompany this budget:

- i. Written approval for the overseas travel.
- ii. Proof of overseas business to be conducted (e.g. conference invitations, appointments, authorised research)
- iii. Travel itinerary
- iv. If applicable, approved leave applications for days not occupied by official business.

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13 September 2011

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Subsistence Allowance Foreign Travel

List of daily maximum amount per country which is deemed to been expended

Country	Currency	Daily Allowance – Effective Date 2019.03.01
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	Australian \$	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	Canadian \$	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	New Zealand \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116

ANNEXURE D

Country	Currency	Daily Allowance – Effective Date 2019.03.01
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	Egyptian Pounds	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

ANNEXURE D

Country	Currency	Daily Allowance – Effective Date 2019.03.01
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
Macau	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	US \$	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	Rand	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	New Zealand \$	191

ANNEXURE D

Country	Currency	Daily Allowance – Effective Date 2019.03.01
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 & Pinciple	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

ANNEXURE D

Country	Currency	Daily Allowance – Effective Date 2019.03.01
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

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