



**TRAVELLING &  
ACCOMMODATION  
COUNCILLORS**

**Policy – Travelling and Accommodation**  
**Kai! Garib Municipality**  
**Councillors**

**(A) Travelling Expenses**

Travelling expenses are in terms of the prescribed tariffs of the Department of Transport.

**(B) Accommodation Expenses**

1) Objective: To remunerate Councillors for expenses incurred during the rendering of official duties for the Kai! Garib Municipality (within or outside the jurisdictional area)

2) SARS - Regulations

- Codes as prescribed by SARS for calculation of tax on travelling and accommodation expenses:

3704 – Board and lodging expenses taxable

3705 – Board and lodging expenses not taxable

- Prescribed SARS tariffs are as follows and not taxable:

- Day tariff, no overnight stay, **R88-00** – when a Councillor is rendering official services for more than 4 hours. (within or outside the jurisdictional area)
- With overnight stay a fixed amount of **R286-00**
- Outside the borders of the RSA a fixed amount of US 15/per day. (this includes the allowance of **R88-00**)

These tariffs are to remunerate for meals and coincidental expenses.

(C) **Service rendering within the borders of Kai! Garib Municipality**

When a Councillor is expected to attend a meeting or training course **within** the borders of Kai! Garib Municipality or to perform official duties he/she qualify for a fixed amount of **R88-00** (non taxable), where service is more than 4 hours but no overnight stay.

Where overnight stay is necessary such a Councillor qualify for a fixed amount of R450-00 (this includes accommodation, meals and coincidental expenses).

A Councillor has a choice: Arrange beforehand for an amount of R450-00 and is responsible for arranging his own accommodation. In such a case the said amount is taxable.

Otherwise the accommodation is arranged and paid for by the Council – in terms of its **preferential policy** – in such a case the Councillor qualify for an amount of **R286-00/day** for meals and coincidental expenses.

(D) **Service rendering outside the borders of Kai! Garib Municipality**

Councillors qualify for:

- a fixed amount of **R88-00** (non taxable) where overnight stay is not necessary and leave the region (District Municipality borders) for a period of more than 4 hours.
- a fixed amount of R800-00/24 hours (taxable) in case of overnight stay.

A Councillor has a choice: Arrange beforehand for an amount of R800-00 and is responsible for arranging his own accommodation.

In such a case the said amount is taxable.

Otherwise the accommodation is arranged and paid for by the Council – in terms of its **preferential policy** – in such a case the Councillor

qualify for an amount of **R286-00/day** for meals and coincidental expenses.

- (E) Tax on Accommodation Allowance is calculated monthly. Councillors are advised to keep all slips in a place safety for the annual tax return.

(F) **Actual Expenses//Where Accommodation is arranged and paid for the Council**

- In cases where Kai! Garib Municipality pays for overnight accommodation (within or outside the borders of Kai! Garib Municipality, within or outside Northern Cape), such a member qualify for a daily tariff of **R286-00** (tax free) to pay for daily expenses. (for e.g. meals and coincidental expenses)
- In cases where bed and breakfast is paid by the District Municipality, a limit of R1000-00/night is enforced on the type of accommodation. Aforementioned amount may, with the discretion of the Municipal Manager, be exceeded in certain conditions.

(G) **Provision of meals by the Council**

Meals are provided only at scheduled Council Meetings **and a Councillor does not qualify for the payment of R80-00. (Special Council Meetings excluded)** –

In any other case payment of R80-00 is made according to policy.

- (H) Tax on accommodation allowance is accounted monthly. Councillors are advised to keep slips safely in order to include it in the yearly tax return.