

SWARTLAND MUNICIPALITY

**POLICY WITH REGARDS TO THE PAYMENT OF
TRAVEL- AND ACCOMMODATION- AND
SUBSISTENCE COSTS**

REVIEWED & AMENDED

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SCHEDULE A

1. **Payment of accommodation- and subsistence costs**
 - 1.1 Accommodation- and subsistence costs payable when an official or council member is actual and necessarily absent for less than 24 hours of his/her usual abode or work place.
 - 1.2 Accommodation- and subsistence costs payable when an official or council member is actual and necessarily absent for more than 24 hours of his/her usual abode or work place.
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 - 2.1 For the execution of official obligations within the area of jurisdiction of the municipality.
 - 2.2 For the execution of official obligations outside the area of jurisdiction of the municipality.

SWARTLAND MUNICIPALITY**POLICY WITH RESPECT TO PAYMENT OF TRAVEL, ACCOMMODATION AND
SUBSISTENCE COSTS**

1. DEFINITIONS

In this policy document, unless the context otherwise indicates -

“Accommodation” means overnight accommodation including or excluding breakfast;

“Accounting officer” means the Municipal Manager of the municipality;

“Application form” means a form that must be completed manually or submitted via email and approved by the delegated authority before traveling overnight;

“Bargaining council” means the Western Cape division of the South African Local Government Bargaining Council;

“Chief financial officer” means an official who has been appointed as such by the accounting officer in accordance with section 80(2)(a) of the Municipal Financial Management Act, 2003 (Act 56 of 2003);

“Claim form” means the form where a person claims their actual traveling expenses whether through a manual document or electronic format.

“Councilor’s own vehicle” means a vehicle used by a councilor for official business, which is his/her property, in respect of which a fixed travel allowance, as determined by the municipal council from time to time, is paid to the said councilor and which allowance is subject to the conditions as determined by the Minister of Provincial and Local Government in terms of the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998);

“Daily allowance” means a subsistence allowance given to an official or councilor in line with the Income Tax Act no 58 of 1962 excluding the cost of meals but further subject to the SARS tax thresholds in respect of the re-imbursment of meals as it relates to the subsistence allowance;

“Department” means a section of the municipality that reports directly to the accounting officer and in relation to Swartland Municipality consist of Civil -, Corporate -, Development -, Electrical -, Finance - and Protection Services;

“Division” means a section of the municipality that reports to a Department e.g. Human Resources;

“Essential users scheme” means a scheme, as negotiated in the bargaining council, in terms of which specified personnel, in accordance with the criteria laid down by the

bargaining council and adopted by the municipal council, use their own vehicles for official business;

“Fringe benefit vehicle scheme” means a scheme in terms of which a travel allowance is included in the remuneration package for the applicable position, as resolved by the council of the municipality from time to time, and in respect of which a monthly travel allowance is paid;

“Incidental cost” means cost incurred (excluding meals) by an official or councilor while travelling to a work orientated activity whereby the actual cost are reimbursed (with supporting documentation) to the official or councilor;

“Late claim” means a claim form submitted for authorization after the 10th of the following month travelled for year-end and the following month for other periods travelled.

“MFMA” means Local Government: Municipal Finance Management Act No 56, 2003;

“Municipal official/s” includes the accounting officer, senior officials and officials;

“Municipality” means the Swartland Municipality;

“Officials” mean employees of Swartland Municipality excluding the Accounting officer, Public office bearer/s and Senior Officials;

“Private Person/s” means person/s not employed in the service of Swartland Municipality;

“Private vehicle” means a vehicle, which is not a subsidized vehicle and is registered in the name of an official or councilor, which is used by such official or councilor for official business;

“POPIA” means the Protection of Personal Information Act 4 of 2013.

“Public office bearer/s” means all councilors of Swartland Municipality including the Executive Mayor, Deputy Mayor, Speaker, members of the Executive Mayoral Committee and ordinary councilors;

“Subsidized vehicle” means a vehicle used by an officer or councilor of the municipality for official business and which, in the case of officials, was acquired in pursuance of a fringe benefit vehicle scheme or an essential users scheme and, in the case of a councilor, his/her own vehicle used for official business for which a travel allowance is paid;

“Subsistence” means meals and incidental costs as contemplated in paragraph 1.2 of Schedule A excluding accommodation;

“Senior Official/s” means employees, each of whom is responsible for a specific department within Swartland Municipality.

2. APPLICATION OF POLICY

This policy applies to public office bearers as well as municipal officials of the municipality and it incorporate provisions pertaining to reimbursement for specific costs incurred by persons invited by the municipality for job interviews.

This policy is not applicable to official obligations to be carried out beyond the borders of the Republic of South Africa.

In such cases permission must be obtained from the executive mayor for the relevant trip and reimbursement for the travel, accommodation and subsistence costs will be determined by the executive mayor in consultation with the accounting officer, on a case by case basis, as and when necessary, provided that in such cases travel, accommodation and subsistence costs will only be paid if provision has been made in the current budget for such expenditure.

When the executive mayor have to carry out official obligations outside the Republic of South Africa the travel, accommodation and subsistence costs for such visits must be approved in advance by the full council of the municipality.

3. PURPOSE OF THE POLICY

From time to time it is necessary for municipal officials and public office bearers of the municipality to perform official duties within as well as outside the area of jurisdiction of the municipality. In the execution of such duties, it is often unavoidable that travel, accommodation and subsistence costs are incurred.

The purpose of this policy is therefore to regulate, clarify and prescribe the circumstances under which such travel, accommodation and subsistence costs may be incurred, as well as the extent to which expenditure so incurred by municipal officials or public office bearers or private person/s may be reimbursed, in accordance with applicable legislation, Council-approved policies and sound financial management principles.

4. AUTHORIZATION FOR PAYMENT OF TRAVEL, ACCOMMODATION AND SUBSISTENCE COSTS FOR DOMESTIC OBLIGATIONS

4.1 Where travel, accommodation and subsistence costs have to be incurred in respect to the carrying out of and official obligation by municipal officials or public office bearers (for example representation of the municipality at a conference, workshop, meeting, seminar or any other official obligation) the related travel, accommodation and subsistence costs will only be paid –

- if the discharge of such official obligation has been authorized in advance as set out in paragraphs 4.2 to 4.4, and
- an application form is duly completed by the concerned municipal official or public office bearer and authorized by the executive mayor, or the accounting officer, or a senior official, or an official in charge of a division, on the understanding that

the completion of the application form and authorization thereof must occur prior to the person's traveling and will be mandatory in the following instance/s -

- in all cases where an official obligation must be undertaken outside the area of jurisdiction of the municipality and in respect of which travel, accommodation (only applicable if the distance to be travelled exceeds the kilometers as instructed by National Treasury in the context of Cost Containment Measures from time to time or when there is an evening function or when the municipality don't incur any cost concerning accommodation) and subsistence costs, as contemplated in paragraphs 1 and 2.2 of Schedule A, must be paid;
- a claim form is duly completed by the concerned municipal official or public office bearer and authorized by the signature of executive mayor, or the accounting officer, senior official or an official in charge of a division and will only be mandatory in the following instances -
 - in all cases where an official obligation must be undertaken outside the area of jurisdiction of the municipality and in respect of which either travel or accommodation (only applicable if the distance to be travelled exceeds the kilometers as instructed by National Treasury in the context of Cost Containment Measures from time to time or when there is an evening function or when the municipality don't incur any cost concerning accommodation) and subsistence costs, or both, as contemplated in paragraphs 1 and 2.2 of Schedule A, must be paid;
 - in those instances where an official obligation must be carried out within the area of jurisdiction of the municipality in respect of which travel costs as contemplated in paragraph 1 and 2.1 of Schedule A must be paid.
 - Services rendered by a private person to the Municipality;
- the provisions set out in this policy are duly met.

4.2 Authorization for the carrying out of an official obligation as contemplated in paragraph 4.1 may only be granted as follows -

- The executive mayor for the accounting officer in respect of air travel, limited to economy class
- The accounting officer for all municipal officials or public office bearers in respect of air travel, limited to economy class
- The executive mayor for the accounting officer in respect of accommodation, subsistence and/or travel costs
- The accounting officer for the executive mayor or senior officials, in respect of accommodation, subsistence and/or travel costs;

- Senior officials or an official in charge of a division for officials in their respective departments or divisions in respect of accommodation, subsistence and/or travel costs.
- The accounting officer in respect of private person/s rendering a service to the municipality.

Deviations from NT prescripts – provide for travel agent / establish terms of reference for the latter

In instances where the accommodation -, car hire or air travel costs exceed an amount as determined from time to time by the National Treasury, the travel agent must provide written reasoning for the deviation by way of confirming same as part of the quotation provided via e-mail.

Authorization for the carrying out of an official obligation involving payment of business class air travel can only be granted by:

- the executive mayor in respect the accounting officer; or
- the accounting officer in respect of public office bearers, senior officials and officials;

and only in the following instances:

- for flights exceeding five hours; or
- the municipal official or a political office bearer has a disability or a medically certified condition; or
- in cases where economy class are not available; or
- where the business class ticket is the same price or cheaper than the economy class ticket to the same destination.

International travel must be limited to meetings or events that are considered critical and the number of municipal officials or political office bearers attending international meetings or events must be limited to those municipal officials or political office bearers directly involved in the subject matter/ area of responsibility related to such meetings or events, provided that -

- there is adequate provision in the budget for the commitment of such expenditure and the budget for the respective votes has not been exhausted or will not be exceeded;
- the authorization granted is in compliance with the provisions of this policy document; and

The authorising municipal official or executive mayor must consider, prior to approving travel requests:

- the necessity to travel; limited to absolute critical trips in support of the municipal's mandate;
- the benefit to the municipality; and
- compliance with the municipality's Travel Policy.

Delegations to the same event, conference, consultation or meeting may only exceed three officials if approved in advance by the accounting officer or delegated official.

4.3 When authorization is given in terms of paragraph 4.2, the executive mayor, accounting officer, senior official or official in charge of a division, as the case may be, confirms that he/she authorizes any of the following in respect of the relevant official duty (this further subject to the system of delegations when applicable and appropriate)

-

- air travel;
- parking/garaging for a private or subsidized vehicle at the airport;
- hire of a vehicle for travel from the airport of destination to lodging, or from lodging to place where the official duty has to be fulfilled; or
- use of a private or subsidized vehicle.
- available public transport or a shuttle service (when traveling by air) if the cost of such a service is lower than -
 - the cost of hiring a vehicle; and
 - the cost of parking.

Where the expenditure is not duly authorized by the executive mayor, accounting officer, senior official or official in charge of a division, no such expense may be reimbursed to an official or councilor who incurred the expenditure.

4.4 When the authorization of the executive mayor, accounting officer, senior official or official in charge is in terms of the provisions of paragraph 4.3 consideration must be given as to whether air transport or a private or subsidized vehicle should be used in those instances where more than one municipal official and/or public office bearer has to attend the same official occasion, the executive mayor, accounting officer, senior official or official in charge must take into account that it could be more economical to authorize the use of a private or subsidized vehicle as the case may be rather than air transport.

4.5 When an official obligation is authorized in accordance with the above mentioned provisions, the completed application and/or claim forms should be submitted to the relevant official in the Finance Department.

5. PAYMENT OF ACCOMMODATION AND SUBSISTENCE COSTS

- 5.1 Where authorization in accordance with the provisions of paragraph 4 hereof is given, accommodation and subsistence costs will be paid in terms of and in accordance with the conditions and limitations as set out in paragraph 1 of Schedule A.
- 5.2 Where a municipal official or public office bearer spends one or more nights away from home on official business, the said municipal official or public office bearer may stay in a hotel, guesthouse, bed and breakfast establishment or hire a chalet or similar self-catering accommodation for this purpose. If a municipal official or public office bearer stays at a family member or friend, no accommodation expenses will be paid. Subsistence expenses will, however be paid in accordance with the provisions of this policy.
- 5.3 As a general rule, public office bearer and municipal officials must make every effort to secure accommodation as close to the place of the official duty as possible.
- 5.4 Air travel and Accommodation cost are payable through Supply Chain Management and Expenditure processes. Vehicle hiring can be payable through the Supply Chain Management process or can form part of the claim form with supporting documents limited to prescribed vehicles as stated by National Treasury.

Travel Agencies shall only make booking arrangements on behalf of the municipality in accordance with negotiated rates for flights and accommodation (where such exist and/or timeously updated by the NT) as communicated from time to time by National Treasury through notice unless the specifics of the situation or time of booking dictates otherwise; or any other available cheaper flight and accommodation.

- 5.5 In the event of meals being part of the accommodation package of the hotel, guest house or bed and breakfast establishment or where meals are provided during any official obligation attended by a municipal official or public office bearer, by free of charge, or is included as a portion of the total financial package of, for example, a conference, seminar, workshop, etc., the cost of meals as contemplated in paragraph 1.2 of Schedule A shall not be payable and may not be claimed by a municipal official or public office bearer.

6. PAYMENT OF TRAVEL COSTS

- 6.1 Where authorization in terms of the provisions of paragraph 4 is given, travel costs shall be paid in accordance with and subject to the terms of paragraph 2 of Schedule A.
- 6.2 Payment of expenses with regard to air travel will be restricted to economy class (with the exception of a business class booking as stated in paragraph 4.2) with the carrier quoting the most economical fare on each occasion in order that the municipal official, public office bearer leaves his/her workplace or home at the latest possible time in order to reach the place of the official business on time, and which will enable him or her to

return to his/her home or place of work at the earliest opportunity after completion of the official business.

The effect of the above stipulation shall be that the supply chain management division, for purposes hereof, may accept a less favorable quote form if the time of departure or arrival of the carrier whose quotation is the most favorable, departs to such an extent from the above-mentioned provisions that it will cause inconvenience for the municipal official or public office bearer.

6.3 Payment for garaging of a vehicle at an airport will only be made if it has been authorized in terms of the provisions of paragraph 4.3.

6.4 A municipal official or public office bearer must –

- Utilize the municipal fleet, where viable, before incurring cost for hiring a vehicle;
- Make use of available public transport or shuttle service if the cost of such service is lower than:
 - The cost of hiring a vehicle;
 - the cost of kilometers claimable by the official or political office bearer; and
 - the cost of parking.
- The hiring of a vehicle shall be restricted to class B category vehicles or below unless it proves more cost effective to hire an upgraded group (i.e. the upgraded group if offered free or at a lower charge).
- Where a different class of vehicle is required for a particular terrain or to cater for the special needs of an official, seeks the written approval of the accounting officer before hiring the vehicle.

Thus the expenditure of a municipal official or public office bearer will only be paid provided that it is authorized in accordance with the provisions of paragraph 4.3.

The hiring of a vehicle may only be authorized if alternate transport is not available, too expensive or not practical.

When a motor vehicle is hired, insurance cover must be taken out through the company renting out the vehicle.

6.5 Claims for reimbursement of travel costs must be based on the shortest route from the normal working place or the home of the municipal official or public office bearer to the place of the official obligation.

6.6 In the case of air travel the cost of air tickets will be paid directly to the travel agent used by the municipality, unless an arrangement has been made in accordance with the provisions of paragraph 8.

6.7 Where one or more officials or public office bearers are transported -

- in a private or subsidized vehicle to carry out official business within or outside the area of jurisdiction of the municipality, an additional R1,50 per kilometer will

be paid to the owner of the relevant vehicle. Where additional municipal officials or public office bearers traveling in the same vehicle, a restriction to two officials when the officials are from the same division or managers of the same department (i.e. per vehicle payroll division) or where official are from different departments three officials per vehicle will be allowed.

7. REIMBURSEMENT OF EXPENSES INCURRED BY AN OFFICIAL OR COUNCILLOR

- 7.1 On completion of an approved official obligation, the travel and subsistence costs incurred by the municipal official or public office bearer, and which was authorized in advance, must be claimed by the incumbent on the prescribed claim form, together with the authorization referred to in paragraph 4.5 and submitted to the designated official in the Finance Department.

Expenditure thus incurred on meals and so forth, in compliance with this policy, will be reimbursed to the said official.

8. USE OF OWN OR PRIVATE TRANSPORT INSTEAD OF AIR TRANSPORT

Any traveling by vehicle outside of the Western Cape will be limited to the cheapest of the air fares (economy class) or the traveling cost by vehicle.

9. AIR TRAVEL AND ACCOMMODATION RESERVATIONS

Air travel and/or accommodation reservations must be made by the designated officials of the Municipality (Refer to paragraphs 4.2, 5.4 and Schedule A section 1.2.1) and in this regard the provisions of the council's supply chain management policy should be strictly adhered to.

10. TRAVEL, ACCOMMODATION AND SUBSISTENCE COSTS PAYABLE TO PERSONS INVITED FOR JOB INTERVIEWS

- 10.1 Where a person/s are invited by the municipality for job interviews, they will -
- not be reimbursed for accommodation or living expenses; but
 - be reimbursed for travel expenses calculated at the non-taxable rate per kilometer as released by the Receiver of Revenue (SARS) on an annual basis for the distance traveled to the interview. Such reimbursement shall be subject to prior written authorisation, which may be granted by the Senior Manager: Human Resources, the Director: Corporate Services, or the Accounting Officer, and shall further be subject to the submission of a duly completed claim and verification in accordance with the Municipality's financial policies, MFMA requirements and internal control procedures.
 - Should the Accounting Officer authorize air travel for such a person he/she may claim the expense in respect of an air ticket (restricted to economy class), plus

the rate per kilometer as referred to above from his/her home to the nearest airport.

10.2 The accounting officer will make the necessary accommodation arrangements for account of the municipality if, in his opinion, it is considered necessary or reasonable that a person who has been invited for a job interview, must stay overnight.

10.3. Payment of claims for travel and/or an air ticket shall be made -

- to candidates whose application was unsuccessful, as soon as possible after a decision in this regard has been made;
- to the successful candidate, within 5 working days after he/she has notified the municipality in writing of his/her acceptance of appointment.

11. **Compliance with POPIA**

All personal information shall be processed subject to the minimum conditions for lawful processing in terms of POPIA:

SCHEDULE A

1. **PAYMENT OF ACCOMMODATION AND SUBSISTENCE [PAR 5 OF POLICY]**

1.1 **Accommodation- and subsistence costs payable when a municipal official or public office bearer is actually and necessarily absent from his/her usual abode or working place – and does not overnight:**

- (1) The actual cost of meals where it is not provided for by the host, up to the maximum amount, as instructed by National Treasury in the context of Cost Containment Measures from time to time. Meals per person per occasion, on condition that the actual cost thus claimed, must be verified with specified invoices (only payable when representing the Municipality for duties outside normal practice) and;
- Three (3) meals where the official leaves his or her place of work or residence before 06h00 and only returns to his or her place of work or residence after 20h00;
 - Any two (2) meals if the total duration of the trip is more than 8 hours but less than 14 hours;
 - Only the cost of one meal if the total duration of the trip is more than 4 hours but less than 8 hours; and
 - Non-alcoholic beverages is an allowable expense;

- (2) The actual traveling cost incurred where public transport is utilized must be verified with specified invoices or paid tickets (for example traveling with public transport).
- (3) Incidental costs incurred.

1.2 **Accommodation- and subsistence costs payable when a municipal official or public office bearer is actually and necessarily absent from his/her usual abode or working place and an overnight is applicable. (only payable when official obligations have been fulfilled outside the area of jurisdiction of the municipality) –**

- (1) Accommodation (means overnight lodging where meals may be included or excluded) - the actual cost of accommodation payable subject to the maximum allowable rates table/s as revised and released by National Treasury from time to time subject to the allowance for deviation as set out in this policy in those instances where the situation dictated otherwise
 - A higher star grading may only be booked if (also Refer to 4.2):
 - The higher star graded establishment is the only available option due to location and availability; or
- (2) Subsistence (means only meals and daily allowance, excluding accommodation) – the actual cost of meals is subject to the maximum amounts as set out hereafter, on condition that verifying, specified invoices from the service provider must be submitted before any claims will be paid out.

Meals are restricted within the limits for breakfast, lunch and dinner as instructed by National Treasury in the context of Cost Containment Measures from time to time.

In addition to the aforementioned costs of meals, an official or council member will also be entitled to an allowance to cover casual expenses. The amount of the daily allowance will be determined by the Receiver of Revenue from time to time and is applicable for each completed period of 24 hours of absence and for each following period of less than 24 hours¹. No verification for casual expenses needs to be submitted. [For the purposes hereof, casual expenses are expenditures with regards to tips, refreshments, private phone calls etc.].

The total daily Subsistence (Meals and Daily Allowance) will not exceed the maximum daily subsistence allowance as determined annually by the Receiver of Revenue.

- (3) Where a seminar or congress is held in a specific hotel/center, etc. and accommodation at such hotel/center forms an integrated part of the monetary package payable, the Procurement Policy shall not be applicable.
- (4) The actual traveling cost incurred where you do not travel with your own vehicle, must be verified with specified invoices or pay tickets (for example traveling with public transport).
- (5) Incidental costs incurred.

2. PAYMENT OF TRAVEL EXPENSES [PAR. 6 OF POLICY]

2.1 For the execution of official obligations within the area of jurisdiction of the municipality –

Municipal officials:

- (1) Use of private vehicle – Public Office Bearers, Senior Officials and Officials with no Vehicle Allowance:
a tariff per km according to the rate as determined by the SARS annually, with the following levels for engine capacity

- Less than 1250cc engine - SARS tariff less 20%;
- Greater or equal to 1250cc engine– SARS tariff;

- (2) Use of private vehicle – Officials with a Vehicle Allowance:
a tariff per km according to the rate as determined by SARS annually, for kilometers driven above the contractual stipulated kilometers:

- Less than 1250cc engine - SARS tariff less 20%;
- Greater or equal to 1250cc engine – SARS tariff;

- (3) Use of private vehicle – In accordance to the Essential User Scheme-
a tariff per km according to the engine capacity of the vehicle, as determined by the Bargaining Council periodically, reviewed and adjusted.

- (4) Processing of late claims –

Claim forms received late (Later than the following month travelled with the exception of year-end) for authorization will not be processed for payment. Year-end (June) claims will not be processed for payment if it is not approved before the 10th of the following month.

2.2 For the execution of official obligations outside the area of jurisdiction of the municipality –

2.2.1 Municipal officials

- (1) Use of private vehicle – Public Office Bearers and Municipal Officials (Excludes officials with an Essential User Scheme Allowance)
a tariff per km according to rate as determined by SARS annually with the following levels per engine capacity:

- Less than 1250cc engine - SARS tariff less 20%;
- Greater or equal to 1250cc engine – SARS tariff;

(2) Use of private vehicle – In accordance to the Essential User Scheme- a tariff per km according to the engine capacity of the vehicle, as determined by the Bargaining Council periodically, reviewed and adjusted.

(3) Processing of late claims –

Claim forms received late (Later than the following month travelled with the exception of year-end) for authorization will not be processed for payment.

Year-end (June) claims will not be processed for payment if it is not approved before the 10th of the following month.

2.2.2 In addition to the travel expenses as indicated in 2.1 the following expenses incurred by an official or council member will be reimbursed to him/her, on the condition that verification is submitted, whether a private vehicle or an authorized vehicle is used –

- rent of a car garage at the place of accommodation (only when staying overnight);
- parking costs;
- tollage; and
- stabling of vehicles at airport (only if authorized in advance).

2.2.3 Municipal Officials and Public office bearers (authorized air transport)

Where air transport is authorized for the execution of official obligations (Refer to 4.2) outside the area of jurisdiction of the municipality by an official or council member, transport expenses and additional costs is paid as follows –

(1) Where an official or council member uses his/her private or authorized vehicle to travel to and from the Cape Town International Airport –

- km covered between the normal working place or concerned official/member's abode and the airport x 2 at the relevant tariff as indicated in paragraphs 2.2.1 or 2.2.2; and
- km covered between the airport and the normal working place or the concerned official or member's abode x 2 at the relevant tariff as indicated in paragraphs 2.2.1 or 2.2.2.

[where stabling of such a vehicle on the airport is authorized beforehand, the distance as indicated above is not multiplied and such a member or official or council member will only be reimbursed for to and from the airport once and where an official vehicle is used to transport an official or council member between the municipal offices and the airport, no travel expenses are payable];

(2) the stabling costs of a vehicle if it is authorized beforehand;

(3) taxi fees, bus fees and/or public transport costs and/or rent of a vehicle (if the rent of a vehicle is authorized beforehand) for traveling between the airport to the final destination and the place of accommodation and place where official obligations are executed;

- (4) parking costs when a rented vehicle is used; and
- (5) tollage on the condition that the costs mentioned in (2), (3), (4) and (5) above, will only be paid on the submission of verification thereof.

2.3 Where services are rendered to the Municipality by a private person/s and the use of a private motor vehicle is required, reimbursement shall be effected on a per kilometer basis, calculated in accordance with the kilometer tariff rate determined annually as published by the South African Revenue Service (SARS).