

27 February 2026

**FINANCE COMMUNIQUÉ: REIMBURSEMENT OF EXPENSE CLAIMS AND PAYMENT OF ALLOWANCES
(EFFECTIVE: 01 MARCH 2026)**

Dear Staff

Following the Minister of Finance's budget speech for the 2026/2027 fiscal year, the University's rates for reimbursement of expenses in respect of travel, accommodation, subsistence and incidental expenses have been revised and will apply from 01 March 2026, until further notice.

1. Reimbursive Travel Expenses (Local Travel)

- 1.1 No employees tax (PAYE) is required to be deducted from travel amounts reimbursed provided that the employee receives no other compensation (e.g. a travel allowance) for such travel.
- 1.2 Despite not being subject to taxation on assessment, the aggregate annual amount of individual staff members' reimbursement claims must nevertheless be disclosed to the South African Revenue Service (SARS) on employees' IRP5 tax certificates, hence the need for the University to maintain accurate records of all travel claims for this purpose.

2. Subsistence Allowance – inside the Republic of South Africa

- 2.1 This is payable where an employee is obliged to spend at least one night away from their usual place of residence on University business and the accommodation to which the allowance relates is in the Republic of South Africa.
- 2.2 The respective subsistence allowances - despite requiring to be disclosed on employees' IRP5 tax certificates to the SARS - are not taken into account by the University in determining the taxable income of employees.
- 2.3 In all instances where employees are granted a subsistence allowance, as opposed to being reimbursed for actual expenses incurred, they will be personally responsible for meeting such costs.
- 2.4 For income tax purposes, these amounts will be deemed to have been spent on accommodation, meals, personal subsistence and incidental expenses. Employees may, however, be required on assessment by SARS to prove how such allowances were spent.
- 2.5 Employees whose accommodation is not paid for directly by the University and who do not receive (or, alternatively, elect not to claim) the standard subsistence allowance,

will be permitted to be reimbursed for actual expenses incurred for subsistence and accommodation for business purposes, provided however that such travel has been independently approved beforehand by the appropriate budget holder or delegated line manager (i.e. budget controller or grant holder) and provided further that the related expenditure is suitably substantiated.

- 2.6 Claim forms must, therefore, be accompanied by the relevant vouchers and receipts, together with evidence of their authorisation.
- 2.7 The reimbursement of these expenses will not be deemed to be subsistence allowances, hence do not require to be disclosed as such to SARS.

3. Daily Allowances

- 3.1 In terms of clause 2.2 of the Subsistence, Accommodation and Travel Regulations, the daily allowance is payable when an individual is on official duty for a period exceeding 5 hours and travels to a destination more than 100 km from his or her official place of work or home.
- 3.2 This is a reimbursement of actual expenditure, not exceeding the maxima stipulated and for which receipts must be provided.

4. Allowances – Outside the Republic of South Africa

- 4.1 The University's per diem allowances in respect of travel outside the Republic of South Africa will continue to be based on the official SARS rates. These, in turn, are based on the statutory list of Subsistence Allowances (Foreign Travel) published by SARS annually and are all inclusive daily rates for meals and incidental costs, for which vouchers are NOT required to be provided.
- 4.2 Details thereof are set out in [Annexure B](#) (click to open).
- 4.3 Please note that the daily rates vary significantly from country to country, hence it is imperative that an itinerary detailing the countries visited and the number of nights spent in each country be submitted with all claims for foreign subsistence and incidental costs. Failure to do so will prejudice the processing of such claims.
- 4.4 In planning overseas travel, employees are required to utilise the University's appointed travel agency services to book their accommodation. Unless arrangements are made for the University to pay for an employee's foreign accommodation separately, the respective allowances will be deemed to be inclusive of the cost of accommodation and their payment limited accordingly.

- 4.5 Employees travelling abroad or within Africa outside of the Common Monetary Area will be permitted to receive an advance on their foreign travel allowance (not exceeding the equivalent of the applicable per diem rate(s) multiplied by the number of nights outside the country).
- 4.6 This concession is available, provided that employees make timely arrangements beforehand with the relevant Accountant, as appropriate, and provided also that they submit proof of their travel arrangements, together with evidence of independent approval by the relevant budget holder or delegated line manager (i.e. budget controller or grant holder).
- 4.7 Kindly note that, for the purposes of determining the applicable number of nights for which an employee is eligible to claim a foreign travel allowance, the travelling time on outbound flights from and on return flights to South Africa is excluded.
- 4.8 The advance claim can be made up to 90 days before the date of departure. In the event that the trip is cancelled after the advance claim has been paid out, the employee should repay the advance within 10 working days from date of cancellation of the trip. The payment of the refund should be deposited into the UKZN bank account and proof of payment should be submitted to the relevant Accountant.

5. Rates of reimbursement and allowances

- 5.1 The rates of reimbursement, which are effective from 01 March 2026 are set out in [Annexure A](#) (click to open)

ANNEXURE A:

REIMBURSEMENT OF EXPENSE CLAIMS AND PAYMENT OF ALLOWANCES (EFFECTIVE: 01 MARCH 2026)

1. Travel using employee's own motor vehicle R4.95 per kilometre

2. Overnight accommodation and subsistence

Actual costs incurred as pre-approved by the budget holder

Option 1: Reimbursement of actual costs of accommodation, meals and incidental costs, for which receipts must be provided;

Option 2: Allowance for meals and incidental costs (where an employee is by reason of his/her duties required to spend at least one night away from his/her usual place of residence on an occasional basis) where the employee pays for his/her meals and incidental costs and for which receipts need not be provided;

R595 per day

Option 3: Allowance for incidental costs only (where an employee is by reason of his/her duties required to spend at least one night away from his/her usual place of residence on an occasional basis) where the University pays for the employee's accommodation and meals, the employee is permitted to claim an allowance to defray incidental costs and for which receipts need not be provided.

R184 per day

3. Daily allowance

In terms of clause 2.2 of the Subsistence, Accommodation and Travel Regulations, the daily allowance is payable when an individual is on official duty for a period exceeding 5 hours and travels to a destination more than 100 km from his or her official place of work or home. This is a reimbursement of actual expenditure, not exceeding the maxima stipulated below, of a meal (or meals) and for which receipts must be provided.

Absent for more than 5 hours, spanning a normal mealtime; or R110
Absent for more than 10 hours, spanning two normal mealtimes. R150

4. Subsistence – Travelling outside of the Republic of South Africa

A daily allowance for meals and incidental costs for which receipts need not be provided. As per SARS List (Annexure B)

5. Minor Purchases Per Item

Maximum cost (purchase to be pre-approved by the budget holder) R5 000
Receipts must be provided.

EXTERNAL

Subsistence Allowance

Foreign Travel

Effective Date: 1 March 2025

Table: Daily Amount for Travel Outside the Republic

Country	Currency	Amount
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	163
Argentina	US \$	106
Armenia	US \$	220
Austria	Euro	136
Australia	Australian \$	230
Azerbaijan	US \$	145
Bahamas	US \$	228
Bahrain	Bahraini Dinar	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	119
Benin	Euro	113
Bolivia	US \$	78
Bosnia-Herzegovina	Convertible Mark	154
Botswana	Pula	883
Brazil	Brazilian Real	409
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Franc	58 790
Burundi	Euro	67
Cambodia	US \$	99
Cameroon	Euro	120
Canada	Canadian \$	191
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	134
Chile	US \$	106
China (People's Republic)	Yuan	803
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	New Zealand \$	211
Cote d'Ivoire	Euro	119
Costa Rica	US \$	116

Effective Date: 1 March 2025

Country	Currency	Amount
Croatia	Euro	81
Cuba	US \$	114
Cyprus	Euro	125
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Krone	2 328
Djibouti	US \$	99
Dominican Republic	US \$	106
Ecuador	US \$	163
Egypt	Egyptian Pound	873
El Salvador	US \$	98
Equatorial Guinea	Euro	166
Eritrea	US \$	112
Estonia	Euro	92
Eswatini	RSA Rand	1 367
Ethiopia	US \$	95
Fiji	US \$	124
Finland	Euro	171
France	Euro	128
Gabon	Euro	165
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	132
Ghana	US \$	130
Greece	Euro	131
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	130
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 505
Hungary	Euro	83
Iceland	ISK	25 466
India	Indian Rupee	6 001
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125

Effective Date: 1 March 2025

Country	Currency	Amount
Ireland	Euro	139
Israel	US \$	188
Italy	Euro	138
Jamaica	US \$	116
Japan	Yen	16 424
Jordan	US \$	201
Kazakhstan	US \$	100
Kenya	US \$	138
Kiribati	Australian \$	233
Korea, Republic	Korean Won	183 824
Kuwait (State of)	Kuwaiti Dinar	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	Malawian Kwacha	31 254
Malaysia	Ringgit	382
Maldives	US \$	202
Mali	Euro	178
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	Mauritian Rupee	4 808
Mexico	Mexican Peso	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	90
Morocco	Moroccan Dirham	1 115
Mozambique	US \$	66
Myanmar	US \$	123
Namibia	RSA Rand	950

Effective Date: 1 March 2025

Country	Currency	Amount
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	122
New Zealand	New Zealand \$	216
Nicaragua	US \$	90
Niger	Euro	78
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	Norwegian Krone	1 753
Oman	Omani Rial	79
Pakistan	Pakistani Rupee	6 235
Palau	US \$	252
Palestine	US \$	295
Panama	US \$	105
Papa New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatari Riyal	677
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	83
Russia	Euro	330
Rwanda	US \$	78
Samoa	Tala	193
Sao Tome & Pincipe	Euro	160
Saudi Arabia	Saudi Riyal	538
Senegal	Euro	128
Serbia	Euro	70
Seychelles	Euro	132
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	105
Slovenia	Euro	103
Solomon Islands	Solomon Islands \$	1 107
South Sudan	US \$	146
Spain	Euro	112

Effective Date: 1 March 2025

Country	Currency	Amount
Sri Lanka	US \$	75
St. Kitts & Nevis	US \$	164
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Sweden	Swedish Krona	1 440
Switzerland	Swiss Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	3 981
Tajikistan	US \$	97
Tanzania	US \$	129
Thailand	Thai Baht	3 748
Togo	CFA Franc	64 214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	153
Tunisia	Tunisian Dinar	198
Turkey	Euro	75
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	64
Ukraine	Euro	131
United Arab Emirates	UAE Dirham	699
United Kingdom	Pound Sterling	114
Uruguay	US \$	133
USA	US \$	168
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	79
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215