



2019/2020

TRANSPORT/ CAR ALLOWANCE POLICY

**APPROVAL DATE BY COUNCIL: 30 MAY 2019
COUNCIL RESOLUTION NUMBER: LC.MC-87/05/2019**

Purpose of the policy

To rationalize the payment of transport allowance to employees using an objective assessment process in respect of the utilization of privately owned vehicle in the execution of official municipal duties.

1. Preamble

Lesedi Local Municipality shall provide guidelines as to how travelling allowance can be used to achieve its strategic objectives. It shall strive to balance travelling allowance costs with legislative mandates.

2. Legislative Framework:

- Municipal Finance Management Act, 56 of 2003
- Basic Conditions of Employment Act, 57 of 1997
- RSA Constitution Act, 108 of 1996
- Code of Good Practice on Equal Pay

3. Definitions

All terminology used in this policy shall bear the same meaning as in the applicable legislation.

- 3.1. **DAY**" means a working day in service of the Municipality.
- 3.2. **Official Distance**" means the distance in kilometers traveled for official purposes by an employee in the Council employment, excluding distance between place of work and residence.
- 3.3 **Fixed Transport Allowance** means the reimbursement intended for incumbents of a specific post on a specific post level. This allowance is seen as an additional income and a customary right or privilege applicable to the incumbents of these posts.
- 3.4 **Running Transport Reimbursement** means the allowance negotiated with incumbents not receiving a fixed transport allowance to which a transport allowance is paid in accordance to the fixed average journey distance per month. The allowance is not seen as an additional income or customary right, but is regarded as an allowance to enable them to perform their duties.
- 3.5. **"FIXED COSTS"** means the tariff in cents per kilometer as determined by the salary notch of the official concerned calculated on the AA rates based on the 10,000km column in the AA rates for Estimated average fixed cost for post levels T16 and above and 14,000km column for post levels T15 and below.
- 3.6. **"PRIVATE TRANSPORT"** represents that private vehicle used by an employee for official purposes.
- 3.7. **"MAXIMUM KILOMETRE LIMIT"** represents the maximum kilometer limit which applies to a running -cost allowance.
- 3.8. **FIXED AVERAGE RUNNING COST ALLOWANCE** is the running cost multiplied by the fixed average kilometer limit
- 3.9 **FIXED AVERAGE KILOMETRE LIMIT** is the distance in kilometers on which a monthly transport allowance is based as determined by the Council.
- 3.10. **AD HOC TRANSPORT ALLOWANCE** is the allowance payable to any official not receiving either a fixed, running or negotiated travelling allowance, but who are requested to use private transport in the execution of his/her duties.
- 3.11. **FIXED TRAVEL ALLOWANCE** is the running cost plus fixed cost multiplied by the fixed average: kilometer limit
- 3.12. **RUNNING-COST ALLOWANCE** is the running cost multiplied by the actual kilometers travelled in the execution of official duties, but limited to the fixed average kilometer limit.

3.13. **TRAVELLING ALLOWANCE BEARING POSITION** is a position or post to which a fixed average or a running monthly travel allowance is linked after the council has declared such a post to be subject to a travelling allowance through the approval of the Organogram where such position was identified as travelling bearing.

3.14. **PURCHASE VALUE** of a vehicle is deemed to be equal to 100% (annual-salary plus bonus) of the incumbent's salary or the purchase price of the vehicle not exceeding the annual salary, which is determined on 1st of July every year or when a change in salary occurs. The purchase value is used to determine the fixed cost portion as per AA rates for the Averaged Fixed Cost, updated annually on 1st of July of that year and valid for 12 months.

3.15. **AA TABLES** - all transport allowance payments shall be calculated in accordance with the tables of the SA rates of vehicle operating cost .(Estimated average fixed cost and estimated average running cost) .

3.16 **A travel allowance** is also called a transport allowance or locomotion allowance.

3.17 Effective **date** – the travelling allowance shall be effective upon submission of the valid registration certificate by the Official entitled to the allowance and that Official must be the owner of the vehicle on the registration certificate or must be married in community of property

4. Scope and Application

All Travel Bearing Positions, except Municipal Systems Act section 56/57 employees. The policy does not however, apply to Councillors, as they are remunerated according to the Remuneration of Public Office Bearers Act.

5. Objectives of Policy

The policy shall be utilized as a framework document that provides for the minimum conditions for a travel allowance in order to cater for the varying municipal positions in this regard- a policy that is fair towards both Council and the employees and primarily focused to compensate the employees for travel expenditure.

6. Requirements for participation

- 6.1 Participation is dependent on the primary requirement that the use of private transport will be more beneficial than the provision of an official vehicle. An incumbent must furthermore comply with the following requirements for participation, namely:
- 6.1.1 A minimum distance of 500 kilometers per month must be travelled for official purposes related to the job requirements of the post occupied in order to apply for a negotiable transport allowance. The employee must maintain a daily official kilometer distance return (log sheet) of all official journeys for a period of at least 6 months, approved by their Head of Department. This excludes a travelling allowance bearing posts which will only depend on the motivation by the manager of the posts that has been advertised with travelling allowance.
- 6.1.2 The use of transport solely by the official must be necessary for the execution of the duties by the relevant incumbent.
- 6.1.3 Private transport must be available on a daily basis for official use.
- 6.1.4 A maximum kilometer distance of 850 kilometers per month is allowed, where after the Council may provide official vehicles to the relevant incumbents, should the Council so decide.
- 6.1.5 The Municipal Manager may approve up to the maximum of 500 kilometers for utilization of private transport after 850 km has been exceeded and this should only be authorized under extreme circumstance, otherwise a municipal pool vehicle should be utilized after 850 km limit has been reached (this is the only instance in which a travel-allowance bearing position may utilize municipal vehicles).
- 6.2 An employee who, in terms of the *above* requirements, does not qualify for a travel allowance can, on the approval of the Municipal Manager, use private transport whether for temporary or occasional trips, and be compensated thereof.
- 6.3 Motivation for application of a travel allowance or review of current allowance:
- 6.3.1 Eligible employees whose average monthly distances travelled are in excess of 500 km and who wish to apply for a negotiable travel allowance or ad hoc / interim compensatory allowance in this regard, may approach the Departmental Head who will approve the maintenance of log sheets for a period of at least 6 months. The total will be divided by six (6) to determine an average monthly official distance and rounded off to the nearest 50km.
- 6.3.2 The procedure for the coupling of an allocation to a post will be as follows:
- The incumbent will maintain officially approved log sheets of actual distances travelled

for a period of six (6) months.

- All travelling bearing post should be advertised with the travelling allowance.
 - Only distances travelled within the boundaries of the Council or outside the boundaries in the execution of official duties related to the post will be taken into account, distances between work and home will also be excluded.
 - The Departmental Manager will send a motivated report along with the log sheets to the Human Resource Division for investigation and recommendation, to the Chief Financial Officer for recommendation, where after the Municipal Manager will approve /disapprove the coupling of the allocation to the post.
 - As it is accepted that employees do not, as a result of vacations etc, always utilize their full allocation every month, the lower interval will be allocated to the post should the average of the log sheets submitted fall between two intervals.
 - Should the Departmental Manager after the initial approval wish to increase the kilometer allocations, the procedure above must once again be followed. This implies that the Departmental Manager will not have the discretion to increase allocations at will after the initial approval.
 - It will be expected of employees in posts with motivated travel allowance (<T15) and T15 positions with the additional negotiable transport allowance to maintain log sheets for a minimum of six (6) months annually as a control measure. Employees should send the log sheets to their Departmental Head to ensure that they are still entitled to the allocation.
 - Control sheets should be sent to the Municipal Manager who will approve / disapprove the allocation. Should the kilometers be reduced, the Human Resources Division in conjunction with the Departmental Manager will inform the employee, of the reduction of the allocation after giving the employee one month's written notice.
 - The Departmental Manager can at any stage terminate the compensatory/negotiable allowance or fixed travel allowance, after giving six months written notice, should he/she deem it no longer a necessity for the incumbent of the post to utilize his vehicle in the completion of his / her duties. During this period, only the fixed cost component of the allowance will be paid. The Head of department HR should then be informed accordingly.
- 6.4 The application must be lodged by way of motivated report by the Departmental Managers concerned to the Management Support Services who will then submit the report to the Municipal Manager for consideration. Should the Municipal Manager approve a new travel allowance or kilometer limit, the date of the implementation shall be the first of the month following the date of approval.
- 6.5 A further capping on kilometers travelled or fixed cost or running cost is allowed, if approved by the Municipal Manager, under circumstance where the budget cannot accommodate a full allowance as per this policy.
- 6.6 The Fixed travel allowance for post level T16 and above positions of 850 km is seen as an additional income and a customary right or privilege applicable to the incumbents

of these posts. T15 positions may apply for an additional negotiable allowance up to 850 km, but the same requirements as for other post levels apply (refer to section 6.3).

7. Classification of travel allowances

For purposes of classification a distinction is drawn between the following 2 types of travel allowances:

7.1. Monthly travel allowance

Incumbents who qualify for a monthly travel allowance must have daily private transport available for the execution of their official duties. A fixed transport allowance is regarded as a fringe benefit. The payment of a monthly travel allowance to the relevant incumbents is however subject to the following conditions, namely:

- that no official transport will be provided to such incumbents;
- that trips from home to work and back do not form part of the allowance;
- that all requirements of this policy must be complied with

7.1.1 Fixed cost portion

This is deemed to compensate for the fixed cost expenditures which such employee would normally incur for the acquisition, maintenance and keeping available of private transport for official purposes

This fixed allowance is calculated in accordance with the 10,000 km column for post levels T16 and above and 14,000 km for T15 and below, of the "estimated average fixed cost" schedule contained in the AA rates and does not detract in any way from the other principles contained in this policy where the purchase price of the vehicle is deemed to be equivalent to 100% of the incumbent's salary (annual salary plus bonus), which is determined annually on 1st of July and will remain fixed for 12 months.

Should a Council, based on the cost and economic considerations and the requirements of the travel allowance bearing post be of the opinion that 100% of the incumbent's salary is excessive in regard to the acquisition value of a value, it may, with the exemption of the Bargaining Council, agree to a lesser purchase value.

7.1.2 Running cost portion

This is composed of the fuel and maintenance tariff per km as described in the "estimated average running cost" schedule contained in the AA tariffs and calculated in respect of a vehicle with an engine capacity as determined in the definition of "running cost".

When an agreement has been reached with an employee to have private transport available on a daily basis for the execution of official duties, a monthly running cost allowance must be paid to him/her in accordance with one of the following methods:

7.1.2.1 A fixed average Running-cost allowance (Post level T 15 and below)

A fixed average distance is when a fixed average distance is required for the execution of official duties or is linked to that particular post level. This is applicable to (T15 and below) positions are from 750km up to 850 km.

NB: The Municipal Manager decides which of the 2 methods a specific employee's running cost allowance will be based on.

7.2 Fixed Transport Allowance

Post level 16 and above, employees who by nature of their duties are involved on a daily basis on both functional and managerial level as determined by Council to utilize their private vehicles in the execution of their official duties on a regular basis are eligible to receive a fixed compensatory allowance based on 850km per month on the 10,000km column of the estimated average fixed cost

Eligible employees for negotiable transport allowances will be paid in terms of a maximum kilometer limit of:

	MAXIMUM KILOMETRES	POST LEVEL
1.	850	T16 and above
2.	750	T 15 and below

The allowance payable will be calculated according to the fixed and running costs of the AA rates according to the 10 000 km column for T16 and above and 14,000km for T15 and below of the fixed cost component taking into account the employees' annual salary plus bonus or the purchase price of the car which cannot exceed the annual salary

7.3 Temporary or occasional travel allowance (ad hoc travel allowance)

In cases where employees in non-travel allowance bearing positions, due to special circumstances, are requested to use private transport for official purposes on a temporary or ad-hoc basis, such employees must be compensated on the following basis:

- 7.3.1 Daily average fixed cost- the full average vehicle cost per kilometer of the AA rates for vehicles that travel 14,000 km per year calculated on a maximum of 100% of the employee's basic salary plus bonus
- 7.3.2 Average vehicle running cost per kilometer- the average vehicle running cost per kilometer compiled of the fuel and maintenance tariff per km as described in the "estimated average running cost: of the Department of transport tariff and calculated on the actual engine capacity to a maximum of 2000 cc.

For all officially approved trips which do not form part of such posts' duties, the employee will be compensated, but only for the running cost portion of such kilometers as approved by the relevant department head.

Private vehicles should only be used when official transport is not available or where it will be more cost-effective for the employee to use his/her private vehicle. However, these trips must be limited to absolute essential trips only and official transport should be used as far as possible.

8. Determination of the kilometer distances

The municipality shall determine the average kilometer per month and communicate the decision in writing to the incumbent. Kilometer distance will be determined on 2 options:

8.1 Fixed average kilometer limit per month as follows:

	MAXIMUM KILOMETRES	POST LEVEL
1.	850	T16 and Above
2.	750	T15 and lower

- 8.2 Submission of monthly log statement for a period of at least 6 months on which the average kilometers travelled is calculated based purely on official travel related to the duties of that position (refer to section 6.3). The kilometers travelled in that 6 months must be divided by 6 in order to calculate the official monthly kilometer distance in relation to the relevant post. Daily log statements must be kept and all trips should be authorized by the department head.

9. Calculation of travel allowances

9.1 Monthly travel allowance

After the travel allowance has been approved and the purchase price has been determined in line with the definition above, the following principles in regard to the calculation of the travel allowance will apply:

A fixed transport allowance or a running transport allowance must be payable on a monthly basis, calculated according to the following formula:

$$(F+R) \times \text{Km}$$

Where:

F = Fixed cost component read off 10,000 km column of AA rates (according to annual salary) for T16 and above and 14,000 km for T15 and below (according to annual salary)

R = Running cost according to the AA rates for a vehicle with a maximum engine capacity of up to 2500 cc for post levels T16 and above, and a maximum engine capacity of 2000 cc for post levels T15 and below

KM = Fixed kilometer allocation according to allocation to post levels concerned or as per determination of the running transport allowance in section 7 above.

Amendments to the AA rates and / or of the employee's salary are automatically implemented as from the first day of the month to which such amendment applies.

9.2 Ad-hoc travel allowance

An ad hoc transport allowance must be payable on an ad hoc basis, calculated according to the following formula:

$$A = P \times C \text{ Where:}$$

A = the ad hoc transport allowance

B = the total daily car ownership costs (fixed cost plus running cost) on the AA rates. The tariff is reflected in cents per kilometer and consists of the following:

Fixed cost, determined by the actual purchase price of the vehicle or the annual salary of the employee concerned, whichever is lesser, calculated against the 10 000 column, and

Running cost comprising of a fuel and maintenance tariff as described in the AA rates and calculated at the actual engine capacity of the vehicle with a maximum of 2000 cc)

C = the actual distance traveled in the execution of official duties.

10. Excess distance travelled for allowance bearing positions

Should it happen that an employee who is in receipt of a transport allowance travels more than the allocated monthly kilometer distance, he/she is entitled to be remunerated for the excess kilometers travelled. The onus rests solely on the employee concerned to proof the actual distance travelled and the reasons for the journeys in execution of official duties to be attached.

The travel claim form {attached to the Subsistence & Travel Policy) should be completed and submitted within 60 days to Salary Officer after approval by the relevant Department Head or Municipal Manager. Calculation for the reimbursable kilometers shall be done according to the following formula.

$D = EX F$ Where:

D = the allowance to be determined for the excess kilometers travelled {travel claim)

E = Running cost of the vehicle according to engine capacity on the AA rates capped at 2500cc for a T16 and above and 2000cc for T15 and below.

F = Officials, other than Councilors and S57 managers, are reimbursed on the AA rates. The AA rates are adjusted accordingly as and when new tables are issued.

11. Councillors and Section 56/57 managers

Councilors and S56/57 managers are reimbursed in accordance with the tariffs prescribed by the Department of Transport for use of privately owned vehicles for actual kilometers travelled in respect of the performance of official functions on behalf of the municipality and other official duties. Councillors have no capping, but S57 managers are capped at SARS rate per kilometer, currently R3.29 but will be adjusted according to any SARS changes to this limit. The Department of Transport rates are adjusted accordingly as and when new tables are issued.

Any allowance of transport costs payable to Councillors will be subject to the regulations

pertaining to the remuneration of public office bearers as promulgated by the Provincial Department of Local Government in terms of the Public Office Bearers Act, 20 of 1998 from time to time, and will be paid according to the tariffs prescribed by the Department of Transport for use of privately owned vehicles.

12. Administration of travel allowances

Any claim will be administered according to the adopted Subsistence and Travel Allowance Policy. The claims will be remunerated according to officially approved log sheets at running costs only as by the current Official Department of Transport Tables upon submission of such officially approved log sheets.

13. Suspension of a transport allowance

- 13.1 The Municipality may terminate or vary any transport allowance on the recommendation of the overall head of department concerned and Human Resources with the concurrent approval of the Municipal Manager after consultation with the affected employee.
- 13.2 The Departmental Manager, through consultation with HR, with the Municipal Manager's consent, shall approve of any employees' in receipt of permanent transport allowances, which are required to be transferred by the municipality to other posts where no transport allowances are attached to discontinue the transport allowance from the date of the transfer. Should the municipality decide to withdraw an employee's travel allowance for reasons of than change of position, e.g. those duties or the current position change to the extent that their posts no longer justify transport allowances being attached to them or the kilometers travelled do not justify a permanent travel allowance but rather utilization of a municipal vehicle or ad hoc allowance, the municipality must, after consultation with such employee, give 6 months written notice of the withdrawal of the travel allowance.
- 13.3 Affected employees may not negotiate or reschedule the transport agreements in any way to have the effect of extending the agreements and /or commitments /obligations in terms thereof to cause allowances to continue to be paid for longer than they otherwise would have been.
- 13.4 If such agreements should terminate at an earlier time due to whatever reason the employees concerned must inform their management immediately and the transport allowance must be discontinued forth with.
- 13.5 Employees without transport allowances and those in receipt of transport allowances in their current positions and who apply for and are appointed to new or promotional positions to which transport allowances are attached shall receive the new position's approved allowance when they take up the duties in the promotional post; and employees who are in receipt of existing transport allowances which they enjoyed from

their previous positions and who appointed to promotional positions that do not have transport allowances attached to them shall have their existing transport allowances discontinued from the time that they take up the duties of the new promotional position.

14. General Requirements

- 14.1 Employees and Councillors in receipt of permanent transport allowances shall at all times provide motor vehicles of suitable types and conditions as predefined and approved by the overall heads of department concerned for the proper discharge of their duties.
- 14.2 Employees and Councillors are to provide proof of availability of suitable vehicles on the request of management and /or Human Resources. Alternatively, the affected employees' transport allowances must be stopped until such vehicle is available /provided. Execute official duties at all times. Employees must inform their employer (the municipality) immediately if they do not have a vehicle available.
- 14.3 Vehicles must be fully insured and maintained, when no replacement vehicle is available due to an accident or brakeage no running cost will be paid during the period the vehicle is not available for official use.
- 14.4 Employees and Councillors who receive a travel allowance may not use official transport in the execution of their duties unless otherwise authorized in unforeseen circumstances. The distance travelled with the official vehicle will not be considered as part of the employee's business-related travel when accounting for his/her travel allowance.
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- 14.5 Further, they may face disciplinary action and or incapacity proceedings relating to their non-compliance with this provision and inability to perform their duties due to them not having the requisite vehicle and where they continue to receive the allowance without complying with the above qualifying requirements they must be charged with fraud
- 14.6 The municipality must include 80% of the travelling allowance in the employee's remuneration for the purposes of calculating PAYE. This will be adjusted to new SARS guidelines as and when they are issued.
- 14.7 All employees who are currently receiving a better travel allowance benefit is entitled to receive that benefit for the period they occupying that same position within Lesedi

15. IMPLEMENTATION AND MONITORING

This policy will be implemented and effective once recommended by the Local labour Forum and approved by Council. The Accounting Officer is required in terms of Section 66 of the Municipal Finance Management Act to report to the Council within the time periods stipulated

on all expenses pertaining to salaries, allowance and benefits paid.

All previous policies on travel allowances accepted by Council, as well as all previous Council resolutions in this regard will be rescinded from the date of the Council resolution adopting this policy as the Council's only policy on travel allowance for employees. This policy can therefore only be amended by a resolution of Council and no deviations will be allowed.

16. COMMUNICATION

This policy will be communicated to all Municipal employees using the full range of communication methods available in the municipality.

17. POLICY REVIEW

This policy will be reviewed annually and revised as necessary.

18. BUDGET AND RESOURCES

The financial and resource implications related to the implementation of this policy should be qualified and quantified.

19. FINANCIAL IMPLICATIONS

Different scenarios are illustrated for indifferent situations applicable to different levels

This applies to officials on T14, where they are office based and need to attend meetings to execute their duties at irregular intervals

A fixed amount of R4,000.00 per month

Nine employees X 4,000.00 x 12 months = R432,000 per year

This applies to officials on T16 and above

Option 1

A fixed amount of R14,000.00 per month

16 Managers x 14,000.00 x 12 months = R2,688,000 per year

OR

Option 2

From T16 and above the travelling based on 850 kilometres per month, the total cost based on the purchasing price of the vehicle to a maximum of their salary is R199,870.70 x12 =R 3,197,931.20

This cost will increase every time an individual is purchasing a new vehicle to the maximum of their salaries and the estimated cost will then be R3,317,066.40

The above amount is the worst case scenario of extreme estimations

The fixed amounts will be reviewed every year together with the budget related policies

20. ROLES AND RESPONSIBILITIES

The Municipal Manager or his / her delegates assigned accepts overall responsibility for the implementation and monitoring of the policy.

21. PENALTIES

Non-compliance to any of the stipulation contained in this policy will be regarded as misconduct, which will be dealt with in terms of the Disciplinary Code.

22. POLICY ADOPTION

This policy has been considered and approved by the Council of **Lesedi Local Municipality** on this day..... of 2019

This policy will take effect at **Lesedi Local Municipality** on the 1st of July 2019

23. Annexures

AA Table

Annexure: AA TABLE

SA RATES OF VEHICLE OPERATING COSTS
FIXED COSTS aka Table A
ESTIMATED AVERAGE FIXED COST --- Effective as of 6 February 2017

PURCHASE PRICE (VAT INCL.)	ANNUAL FIXED COSTS (R) (for 30 000 km annually)		RAND PER			ANNUAL DISTANCE TRAVELED - KM (FIXED COST INDICATED IN CENTS PER KILOMETRE)													
	FINANCE	INSURANCE	YEAR	MONTH	DAY	100 00	12 00 0	140 00	16 00 0	180 00	20 00 0	22 00 0	24 00 0	26 00 0	28 00 0	30 00 0	35 00 0	40 00 0	45 00 0
15,000	3297	2234	553 1	461	15	55	46	39	34	30	27	25	23	21	20	18	16	14	12
20,000	4399	2978	737 7	615	20	73	61	52	46	41	37	33	31	28	26	25	21	19	17
25,000	5501	3534	903 5	753	25	89	74	64	56	50	45	41	37	35	32	30	26	23	20
30,000	6604	4090	106 94	891	29	105	88	76	66	59	53	48	44	41	38	36	31	27	24
40,000	8813	5202	140 15	1168	38	138	11 5	99	87	77	70	63	58	54	50	47	40	35	31
50,000	11027	6314	173 41	1445	48	171	14 3	122	10 7	96	86	78	72	67	62	58	50	44	39
60,000	13245	7426	206 70	1723	57	204	17 0	146	12 8	114	10 3	93	86	79	74	69	59	52	46
70,000	15466	8537	240 04	2000	66	237	19 7	169	14 9	132	11 9	10 8	10 0	92	86	80	69	60	54
80,000	17692	9343	270 35	2253	74	266	22 2	191	16 7	149	13 4	12 2	11 2	10 4	96	90	78	68	61

90,000	19922	10149	300 71	2506	82	296	24 7	212	18 6	166	14 9	13 6	12 5	11 5	10 7	10 0	86	76	68
100,000	22156	10955	331 10	2759	91	326	27 2	234	20 5	182	16 4	15 0	13 7	12 7	11 8	11 0	95	83	74
120,000	26635	12566	392 02	3267	107	386	32 2	277	24 2	216	19 5	17 7	16 3	15 0	14 0	13 1	11 2	99	88
140,000	31132	14178	453 10	3776	124	446	37 3	320	28 0	249	22 5	20 5	18 8	17 4	16 2	15 1	13 0	11 4	10 2
160,000	35644	15790	514 34	4286	141	507	42 3	363	31 8	283	25 5	23 2	21 3	19 7	18 3	17 1	14 7	13 0	11 6
180,000	40173	17401	575 74	4798	158	567	47 3	406	35 6	317	28 6	26 0	23 9	22 1	20 5	19 2	16 5	14 5	12 9
200,000	44718	19013	637 30	5311	175	628	52 4	450	39 4	351	31 6	28 8	26 4	24 4	22 7	21 2	18 3	16 0	14 3
220,000	49279	20257	695 36	5795	191	685	57 2	491	43 0	383	34 5	31 4	28 8	26 7	24 8	23 2	19 9	17 5	15 6
240,000	53856	21502	753 58	6280	206	743	62 0	532	46 6	415	37 4	34 1	31 3	28 9	26 9	25 1	21 6	19 0	16 9
260,000	58450	22746	811 96	6766	222	800	66 8	573	50 2	447	40 3	36 7	33 7	31 1	29 0	27 1	23 3	20 4	18 2
280,000	63060	23990	870 50	7254	238	858	71 6	615	53 9	479	43 2	39 3	36 1	33 4	31 0	29 0	25 0	21 9	19 6
300,000	67686	25235	929 21	7743	255	916	76 4	656	57 5	512	46 1	42 0	38 6	35 6	33 1	31 0	26 6	23 4	20 9
350,000	79323	28346	107 668	8972	295	106 2	88 6	760	66 6	593	53 5	48 7	44 7	41 3	38 4	35 9	30 9	27 1	24 2
400,000	91061	31457	122 518	10210	336	120 8	10 08	865	75 8	675	60 8	55 4	50 8	47 0	43 7	40 8	35 1	30 8	27 5

Purchase price > FINANC 22.8 of Purchase
R400 000: E % Price
INSURANCE (R1 584.40 + 0.0052 * (Purchase Price
- R200 000)) * 12

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SA RATES OF VEHICLE OPERATING COSTS				
RUNNING COSTS - PETROL aka Table B				
ESTIMATED AVERAGE RUNNING COST --- Effective as of 6 February 2017				
(COSTS INDICATED IN CENTS PER KILOMETRE)				
ENGINE	SERVICE &	TYRE	FUEL	TOTAL
CAPACITY	REPAIR COST	COST	COST	COST
<1350	14.8	6.1	135.1	156.0
1350 - 1549	16.2	6.5	139.2	161.8
1550 - 1849	19.4	9.2	147.2	175.7
1850 - 2049	21.4	13.0	163.2	197.6
2050 - 2549	23.5	14.9	179.3	217.7
2550 - 3049	28.6	16.2	194.0	238.9
3050 - 4049	31.9	19.1	220.8	271.9
>4049	36.5	22.4	234.2	293.0

SA RATES OF VEHICLE OPERATING COSTS				
RUNNING COSTS - DIESEL				
ESTIMATED AVERAGE RUNNING COST --- Effective as of 6 February 2017				
(COSTS INDICATED IN CENTS PER KILOMETRE)				
ENGINE	SERVICE &	TYRE	FUEL	TOTAL
CAPACITY	REPAIR COST	COST	COST	COST
< 1849	22.3	9.7	96.2	128.3
1850 - 2049	24.6	14.5	107.3	146.5
2050 - 2549	27.1	14.1	177.7	218.8
2550 - 3049	32.9	15.3	182.6	230.8
3050 - 4049	36.7	17.1	196.2	250.0
>4049	41.9	19.3	211.0	272.2