



Province of the
EASTERN CAPE
COOPERATIVE GOVERNANCE
& TRADITIONAL AFFAIRS

FINANCIAL ACCOUNTING SERVICES

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FINANCIAL ACCOUNTING SERVICES DIRECTORATE

SUBSISTENCE AND TRAVELLING ALLOWANCE POLICY

Subsistence and Travelling Allowance Policy- COGTA EC

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Related Policies	

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SIGN OFF

I. Head of Department

This Subsistence and Travel Policy has been recommended for approval by me, Mr A.A. Fani, in my capacity as Head of Department of Cooperative Governance and Traditional Affairs.


I am satisfied and concur with the contents of this Subsistence and Travel Policy. The development of the Subsistence and Travel Policy will ensure that the department is able to exercise its powers in compliance with the applicable laws and regulations and will guide the decision-making in the department in relation to subsistence and travel.

Signed	
Designation	Head of Department: Mr A.A. Fani of Department of Cooperative Governance and Traditional Affairs
Date	20/10/2022

II. Executive Authority

The Department of Cooperative Governance and Traditional Affairs has unprecedented opportunity to improve the livelihoods of the people of the province by effectively rendering services that it is expected to provide.

I therefore trust that guidance from this Subsistence and Travel Policy will contribute to the effective management of travelling and subsistence activities in the department.

Signed	
Designation	MEC: Honourable Z.A. Williams of Cooperative Governance and Traditional Affairs
Date	10/11/2022

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1. PURPOSE OF THE POLICY

1.1 The purpose of this policy is to provide guidelines on the travel, accommodation and claim procedures which are applicable when an employee is required to be away from head office / district on official business or any other external stakeholder.

2. DEFINITIONS

For this policy the following definitions are applicable:

“Incidental Expenses” means the expenditure in respect of tips for waiters/waitress, private telephone calls and liquid refreshments or beverages that do not form part of the meals.

Stakeholders” means the candidates claiming for attending interviews.

“Special Daily Allowance” means an allowance that is paid to an employee who is away from home on official business for more than twenty-four hours.

“Travel Expenses” refer to expenses incurred because of trips undertaken by airplane, bus, taxi, rail, private vehicle, and subsidized vehicle for official purposes.

“Subsistence and Travel Advance” is payment of funds to an employee prior to going abroad on an approved official trip.

“The Department” refers to the Department of Cooperative Governance and Traditional Affairs.

“Employee” refers to any employee of the Department

“Head Office/District Support Centre” means the place where duties of the employees are performed.

“PSCBC” means Public Service Coordinating Bargaining Council.

3. REGULATORY FRAMEWORK

- a) The Constitution of South Africa as amended (Act No. 108 of 1996)
- b) The Public Financial Management Act, 1999 (Act no.1 of 1999)
- c) Treasury Regulations, 2005 as amended

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- d) Financial Manual of 2011 as amended from DPSA
- e) Remunerative allowance and benefits contained in PSCBC resolution 3 of 1999, 7 of 2000 and 9 of 2001
- f) National Treasury Instruction Notes
- g) PFMA SCM Instruction No. 7 of 2022/23-Cost containment related to travel and subsistence
- h) National Treasury National Travel Framework issued in 2022 and effective 1 September 2022 for implementation.

4. SCOPE OF APPLICATION

- 4.1 This policy is applicable to all employees/traditional leaders of the Department and other stakeholders who undertake local, national, neighbouring countries and international official trips.
- 4.2 The role players involved in travel arrangement, authorisation and approval must exercise good and ethical judgement when incurring, authorising travel expenses.
- 4.3 The supervisor must satisfy himself/herself, prior to approval of travel request the necessity to travel, the number of travellers, the benefit to the department as well as compliance with this policy.

5. TRAVEL

- 5.1 A travel allowance is any allowance paid or advance given to an employee in respect of travelling for business purposes using his or her own private vehicle.
- 5.2 Business travel excludes travelling between the employee's place of residence and place of employment.
- 5.3 All travel kilometres claimed must be based on the actual distance travelled.
- 5.4 An employee qualifies for travel allowance if he or she travels for business purposes within the Republic of South Africa, neighbouring countries, and international trips.

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- 5.5 The responsibility manager of the employee concerned must approve the trip and where it is not practical to do so, the trip may be approved by the concerned programme manager.
- 5.6 Employees using own private vehicles for business trips qualify for the travel allowance not exceeding 1 500 kilometres and the trips must be approved by the delegated employees prior to being undertaken per month.
- 5.7 Where kilometres are more than 1 500 kilometres, the approval of the accounting officer must be obtained for all employees per month.
- 5.8 The mileage rate payable shall depend on the engine capacity of the vehicle used and shall be paid according to tariffs applicable as determined and reviewed by the National Department of Transport monthly.
- 5.9 Incorrect mileage and engine size: Where it is found or suspected that travellers are claiming incorrect mileage or incorrect engine size in an attempt to defraud government, the department will institute disciplinary actions and deduct the amount from the Traveller's salary, subject to applicable prescripts.
- 5.10 An employee shall take responsibility for costs of commuting to work.
- 5.11 Accounting officer or his/her delegated employee must approve one private vehicle where a team/group of employees are required to travel to one location, except in cases where it is not practicable to travel at the same time.
- 5.12 Accounting officer or his/her delegated employee must restrict the number of employees to three that will be travelling to the same event, conference, consultation, or meeting.
- 5.13 Where more than one traveller/official is attending the same event or meeting, they must co-ordinate the renting of cars or shuttle services in order to reduce the cost.
- 5.14 This provision also applies to SMS employees using their own vehicle or MMS that has structured for a vehicle allowance, however this provision in 5.11 and 5.12 does not: -
- 5.14.1 Apply to MEC's, Accounting Officers and DDG's in departments.

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- 5.15 An employee must obtain written authorisation annually (financial year) from the director as a minimum person or upper designated supervisor above director to utilise private vehicle/s for undertaking official trips.
- 5.16 A copy of the written authorisation mentioned in 5.14 above must be attached to each claim submitted.

6. DOMESTIC AND INTERNATIONAL ACCOMMODATION

Domestic accommodation: -

- 6.1 An employee must obtain prior approval of the trip and accommodation from his or her manager (or delegated official). The department, in order to promote grading establishment throughout the country, cabinet in 2005 approved that procurement for accommodation should be made only from graded establishment. In line with the 6.1 above, the department must procure accommodation only on graded establishments. Only in exceptional cases, approved by the accounting officer where the department may procure accommodation from establishment that is not graded.
- 6.2 The department may enter into agreement, through a normal procurement process, with accommodation facilities to secure rates that are lower than the maximum allowable rates prescribed by National Treasury. The maximum allowable rates are per star grading and type for domestic accommodation within which a traveller is allowed to be accommodated in accordance with his or her organisational level or position within institution.
- 6.3 The domestic overnight accommodation for travellers is limited to instances where— the distance travelled exceeds 300 kilometres on a return journey (150km each way) from the place of work to the destination; the meeting/ conference/workshop is held over a number of days; or the event finishes after hours. The exception relating to domestic overnight accommodation limitations must be approved by the accounting officer with full motivation.
- 6.4 The domestic accommodation selected must not exceed the maximum allowable rates as prescribed by National Treasury, any exception to this rule must be approved by the

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Accounting Officer or delegated official set out in ANNEXURE A to this policy. These rates are reviewed by National Treasury from time to time.

6.1.1 The accounting officer may only approve domestic accommodation costs that exceeds the maximum allowable rates under the following circumstances: -

- (a) During peak holiday periods.
- (b) When demand is high and the accommodation establishment are sold out,
- (c) The accommodation that is still available is priced higher than the maximum allowable rates. In this case the traveller booker will book the most reasonable option and retain a record of why maximum exceeded,
- (d) When officials are required to stay over in the accommodation establishment where the official business is conducted to avoid additional travelling cost, and
- (e) If there is an operational requirement.

6.5 While accommodated as mentioned above and the trip is more than five (5) consecutive days, an employee may claim laundry services but must produce a valid receipt or print out for such services. Dry cleaning services are excluded except where an employee is seconded.

6.6 When approving accommodation for an employee, the responsible manager may recommend the most effective accommodation that is available and is as near as possible to the place where the employee must conduct his/her duties.

6.7 The standard class of domestic accommodation must be a three-star establishment or equivalent accommodation establishment, unless approved otherwise by the Accounting Officer or delegated official.

6.8 The following persons may stay in a four-star establishment or equivalent accommodation establishment, unless the person elects to stay in a lower graded establishment:

6.1.2 Accounting Officer.

6.1.3 Deputy Directors-General or persons holding equivalent ranks in departments.

6.9 Despite paragraphs 6.6 and 6.7 above, a higher star graded establishment may be booked (irrespective of the organisational level or position) under the following circumstances:

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- 6.9.1 Where the rate of the higher star graded establishment is equal or lower than the lower star graded establishment and within the limits of the maximum allowable rates permitted.
- 6.9.2 The higher star graded establishment is the only available option due to location and availability.
- (a) The institution has negotiated lower rates with the higher star graded establishment and the rates are within the limits of the maximum allowable rates permitted.
- (b) In all cases the principle of cost-effectiveness must prevail. The lowest rate available at suitable accommodation establishments within reasonable distance from place of work. The Travel Booker will determine the most appropriate star rating, based on an assessment of government business requirements and total cost of travel (typically, accommodation rates plus transportation costs).
- 6.10 In exceptional cases the Accounting Officer or delegated official may approve a deviation from paragraphs 6.6 and 6.7 and 6.8 above with justifiable reasons and accurately recorded for audit purposes.

International accommodation: -

- 6.11 The international accommodation must be recommended by the Member of the Executive Council and approved by the Honourable Premier of the Province.

No-shows and cancellations at the booked accommodation

- 6.12 It is the responsibility of the employee to notify the travel booker for the department or service provider of any cancellations of reserved accommodation as soon as he or she becomes aware of the fact.
- 6.13 Each establishment has different conditions/rules in terms of cancellations. Last minute cancellations can result in the payment of a cancellation fee.
- 6.14 The employee must familiarise himself/herself with the cancellation policy of the specific establishment as provided by the travel booker.

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- 6.15 The employee must, where it is within his or her ability, inform the travel booker for the department or directly the travel accommodation if he or she expects to be arriving later than the expected arrival time, to ensure that the reservation or booking is not cancelled, or a cancellation fee is incurred.
- 6.16 If the employee does not check in at all, or fails to cancel the booking on time, where it is within his or her ability to do so, and without notification to the travel booker or the accommodation establishment, a no-show fee may be charged.
- 6.17 In such cases the department must settle the account, and if the investigation, assessment and or determination be done and if the employee is ground liable, recover the amount from the employee. The expenditure will be classified as fruitless and wasteful and will be dealt with in terms of the fruitless and wasteful, unauthorised, and irregular expenditure policy of the department.

Accounting officer or his/her delegated employee must utilise the information contained in **TABLE 1**, to determine class of accommodation that an employee is allowed to book:

TABLE 1: Preferred star grading per employee level for local and international accommodation

Employee level/ Designation	Domestic Accommodation Star Grading or similar (including other lodging)	International Accommodation Star Grading or Similar
Accounting Officers/DDG's	4 Star	4 Star
Directors, Deputy Directors, Assistant Directors	3 Star	4 Star
Junior management and other employees	1, 2 or 3 Star	4 Star

7. SUBSISTENCE/DAILY ALLOWANCE

- 7.1 A subsistence allowance is any allowance given to an employee or holder of any office for expenses incurred or to be incurred in respect of personal subsistence and incidental costs (for example, drinks).

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- 7.2 This is a claim for the actual expenses defrayed by an employee whilst working outside his or her usual workplace and includes the special daily allowance as determined by the Department of Public Service and Administration (DPSA).
- 7.3 The daily allowance shall be payable only if an employee is away from his or her usual residence for official purpose for twenty-four hours or more and the department pays for accommodation, meals, and related qualifying expenses. It is recorded hourly thereafter.
- 7.4 The daily allowance must be calculated at twenty-four hours from the time of departure to the time of return and is based on the rates set out in **Annexure A** of this policy.
- 7.5 The calculation of the allowance will take effect from the hour that the traveller departs from his or her place of work or residence (which ever one is the latest) and will end on the hour when the traveller arrives back at this or her place of work or residence (whichever is the earliest) on a pro-rata basis.
- 7.6 When the employee stays in an accommodation establishment that does not provide meals, or does not cater for special dietary requirements, he or she may claim a subsistence allowance. (e.g. meals for actual expenses incurred, however supporting evidence such as proof of actual expenditure must be provided prior to payment limited to maximum allowable limits)
- 7.7 When an employee is away for a day but not a night, no camping allowance is payable and the domestic trip is less than 24 hours.

8. MEALS

- 8.1 **In instances where a domestic trip is longer than 24 hours, an employee may claim meals and non-alcoholic refreshments in the following circumstances: -**
- 8.1.1 **Breakfast:** - The breakfast can also be claimed if it is not provided in the accommodation arrangement by the department.
- 8.1.2 An employee who leaves the office or home before 6 am for official purposes is entitled to claim breakfast at a monetary rate determined by the DPSA and must produce the proof of actual expenditure to qualify as such.
- 8.1.3 **Lunch:** - The lunch may only be claimed if it is not provided by the host.
- 8.1.4 **Dinner:** - If it is not included in the accommodation arrangements; and or

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- 8.1.5 If the employee returns to his or her residence or place of work after 20h00.
- 8.2 Where an employee is attending a course or workshop or planning session and lunch, dinner, or breakfast is provided such an employee is not allowed to claim actual expenditure.
- 8.3 Employees cannot claim expenses for meals if the rate of the accommodation establishment already includes dinner and, or breakfast or if the hosts provide lunch, or if the conference fee includes lunch and, or dinner.
- 8.4 **Domestic trips less than 24 hours:** - When an official business trip is less than 24 hours, the employee may claim expenses for meals and non-alcoholic liquid refreshments here meals are not provided by the hosts. Supporting documents/evidence is required as proof of actual expenditure. Meals expenses may be claimed under the following conditions: -
- 8.4.1 Three (3) meals where the official leaves his or her place of work or residence before 6H00 am and only returns to his or her place of work or residence after 20h00, provided that the total cost of all three meals does not exceed the maximum daily amount as per DPSA.
- 8.4.2 Any two (2) meals if the total duration of the trip is more than 8 hours but less than 14 hours, provided that the total cost of the two meals does not exceed the maximum amount as per DPSA.
- 8.4.3 Any one meal if the total duration of the trip is more than 4 hours but less than 8 hours, provided that the cost of the meal does not exceed the maximum amount as per DPSA.
- 8.5 Department may not incur catering expenses for internal meetings, unless approved otherwise by the relevant accounting officer.
- 8.6 Notwithstanding paragraph 8.4 above, the department may incur catering expenses for official engagements that last for five (5) continuous hours or more, including
- (a) Hosting of conferences, workshops, indabas, forums, recruitment interviews, training sessions or hearings.
 - (b) Meetings related to commissions or committees of inquiry; or
 - (c) Meetings hosted by the accounting officer, including governance committee meetings.

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- 8.7 An employee who is on duty outside the office on official business at 18h00 may claim dinner limited to the amount as set out in **Annexure A** of this policy on submission of the proof of actual expenses incurred.
- 8.8 This excludes employees whom the department booked for accommodation which includes bed, dinner, and breakfast.
- 8.9 An employee may not claim expenses of more than two tea/beverages per meal or expenses incurred in respect of tea/beverages for a relative or a friend.
- 8.10 An employee may not claim expenses of more than three meals per day or expense incurred in respect of meals for a relative or friend and all three meals are limited to the amount set out in **Annexure A** per day as stipulated.
- 8.11 Expenditure on alcoholic beverages may not be included in the accommodation or subsistence costs of employees of departments.
- 8.12 Special dietary requirements must be considered when the most relevant accommodation option booked. If the accommodation establishment does not cater specially dietary requirements, then a room only excluding meals must be booked (bed and breakfast or room only). The traveller may claim the actual expenditure for the meals (not exceeding the maximum daily amount and must be accompanied by receipts as supporting evidence).
- 8.13 In cases where the accommodation establishment does not offer meal facilities, the service provider for the department or the department must book the room only or bed and breakfast options. The traveller may claim the actual expenditure for the meals (not exceeding the maximum daily amount and must be accompanied by receipts as supporting evidence).
- 8.14 Some accommodation establishments do not offer meal facilities and will provide meal vouchers in lieu of the meal which can be redeemed at facilities with which the establishment have made arrangements. The traveller must not request or demand cash from an accommodation establishment in lieu of the meal cost included in the institutions travel accommodation voucher. Such action is misconduct and must be dealt with in terms of the institutions disciplinary policy.
- 8.15 The following are also not reimbursed to employee: -

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- (a) Tips or gratuities for waitering staff included in the bills for meals.
- (b) Room service or tray service.
- (c) Alcoholic beverages.
- (d) Consumable items taken from mini bars in an accommodation establishment.
- (e) Personal phone calls.
- (f) Private travelling.
- (g) Internet connectivity for private purposes at accommodation
- (h) Establishments, airports, and other public places.
- (i) Overweight and, or over-limit baggage expenses, unless it is due to official business purposes.
- (j) Fees incurred to access the health club or fitness centres of accommodation establishments; and
- (k) Any other expenses not directly linked to official business.
- (l) Additional meals for friends and/or relatives, additional beverages
- (m) Sweets, chocolates, movies, etc.,

8.16 The following may be claimed on submission of supporting evidence/documents or receipts or proof of expenditure: -

- (a) Parking costs at airports, hotels, and conferences.
- (b) Toll fees (excluding SAPS and DOD who are exempt).
- (c) Laundry expenses.
- (d) Cost of meals (if not included in the Accommodation voucher).
- (e) Mileage on the use of private vehicle.
- (f) Use of business centres and communication at Accommodation, Establishments or event facilities.
- (g) Business travel vaccination requirements.
- (h) Visas or expenses related to obtaining business visas or passports.
- (i) Excess luggage if it is for business purposes.

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- (j) Loss as a result of exchange rate fluctuations.
- (k) Public transport expenses.
- (l) Refuelling of hired vehicles; or
- (m) Any other expense related to the Official Business trip on a case-by-case basis and approved by the Authorising Official.

8.17 Accounting officer may only incur expenses on alcoholic beverages at:

- (a) State banquets.
- (b) Functions hosted for the promotion of South Africa and its goods or services; or
- (c) Hosting of foreign dignitaries

9. OFFICIAL TRIPS OUTSIDE THE REPUBLIC

- 9.1 All trips to neighbouring countries and international countries must be recommended by MEC and approved by the Premier.
- 9.2 An S&T advance request must be submitted two (2) weeks in advance, prior to undertaking an official trip to neighbouring and international countries.
- 9.3 An application for a subsistence and travel advance shall not be processed where all documentation has not been attached to the application or if previously granted advances have not been reconciled and cleared.
- 9.4 The advance amount will be reconciled to the actual expenditure incurred to determine the balance payable or refundable.
- 9.5 Advances shall be deposited directly into an employee's bank account by means of an Electronic Funds Transfer through the department's financial system (BAS).
- 9.6 After travelling abroad, an employee must submit proof of expenditure within a month after returning from the trip for the advance amount to be cleared.
- 9.7 All outstanding advances shall be recovered in full of the employee's salary.
- 9.8 An employee may claim daily allowance, as specified in the DPSA financial manual.

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- 9.9 Where an employee travelled to a foreign country listed on the DPSA table and where the trip is paid from public funds, a reduced special daily allowance is paid for that country being visited and it shall be considered as outlined hereunder:
- 9.9.1 Incidental expenses 15% of the daily allowance for incidental expenses.
 - 9.9.2 Breakfast 20% daily allowance for incidental expenses.
 - 9.9.3 Lunch 20% of the daily allowance for incidental expenses.
 - 9.9.4 Dinner 45% of the daily allowance for incidental expenses.
 - 9.9.5 The special daily allowance must be converted to South African currency.
- 9.10 When an employee is travelling to a foreign country and the trip is not paid from public funds, such employee may claim the following expenses on submission of receipts thereof: -
- 9.10.1 A special daily allowance for that country converted to South African currency.
 - 9.10.2 The reasonable actual expenses in respect of accommodation, three meals, dry cleaning, laundering, and travelling documents.
- 9.11 An employee travelling to a country not listed on the DPSA table, may claim the following expenses on submission of receipts thereof: -
- 9.11.1 A special daily allowance for local visits to defray incidental expenses which do not form part of meals.
 - 9.11.2 The reasonable actual expenses in respect of accommodation, dry cleaning, and laundering; and
 - 9.11.3 Reasonable costs of three meals.
- 9.12 Expenses related to the attendance of external conferences, events or study tours may not exceed R60 000 per employee per conference, event, or study tour.
- 9.13 If the amount referred to in paragraph 9.12 above exceeds R60 000 per employee per conference, event or study tour, the accounting officer or accounting authority may consider granting approval for employees of the institution to attend.
- 9.14 The amount of R60 000 or the amount approved in terms of paragraph 9.13 excludes costs related to travel, accommodation, related expenses, but includes costs related to the following:

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- 9.14.1 Conference registration expenses.
- 9.14.2 Incidental expenses; and
- 9.14.3 Any other expenses incurred in relation to the conference, event or study tour.

10. AIR TRAVEL

- 10.1 Government has negotiated with some domestic airlines for upfront discounted air fares for government employees travelling on official business.
- 10.2 The department or service provider (travel Booker) for the department may consider the following when selecting a fare for air travel: -
 - 10.2.1 Fare class: All air travel must be booked using the best price of the day and in the class of travel permitted as per this policy.
 - 10.2.2 Fare type: the use of restricted fare types as follows: - Where there is a high degree of certainty of arrival or departure times, the department or service provider for the department (travel Booker) must consider restricted fare types. Where there is a possibility that a scheduled meeting will not proceed, or there is uncertainty around the time that a scheduled meeting may conclude the department or service provider for the department (travel Booker) must consider whether additional cost of flexible fares outweighs the cost of possible changes or cancellation fees.
 - 10.2.3 Value for money: - The department or service provider of a department (travel Booker) must compare fare classes and types across airlines servicing the particular route required.
 - 10.2.4 Advanced booking: - In order to benefit from the available best price of the day, domestic travel should be booked at least seven days in advance, where possible. The most cost-effective options are available when making travel bookings/reservations more than 14 days prior to departure.
 - 10.2.5 International travel should be booked at least three weeks in advance, where possible.
- 10.3 Air travel (including travel to neighbouring and regional countries) that are five hours or less (from origin airport to destination): -
 - 10.3.1 The standard air travel for domestic air travel of five hours or less must be in economy class, with consideration of restricted fare types as described in 10.2.2.

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Any exception to this rule must be approved by the accounting officer or delegated official.

- 10.3.2 Business class is permitted in exceptional cases for trips less than five hours (from origin airport to destination airport) but requires prior approval of the accounting officer or delegated official.
- 10.3.3 Despite 10.3.1 and 10.3.2, the accounting officer or delegated official of the department may approve the purchase of the business class tickets- for employees with disability; employees with special needs based on medical grounds, where the business class ticket is the same price or cheaper than the economy ticket to the same destination.
- 10.3.4 In cases where economy class flights are not available, the department or travel booker for the department are not allowed to book business class unless approved by the accounting officer or delegated official, where it has been confirmed that the airline class was full, and no other applicable flights are available.
- 10.4 Business class is permitted for trips that exceed five hours (from origin airport to destination airport) but requires prior approval of the accounting officer or delegated official.
- 10.5 Business class tickets for flights that are **five (5) hours or less**, may only be purchased for the following persons, unless the person elects to fly economy class:
 - 10.5.1 Accounting Officer or Directors-General or persons holding equivalent ranks in the department.
 - 10.5.2 Deputy Director General or Persons holding equivalent ranks in the department
 - 10.5.3 Persons appointed on grounds of policy considerations in terms of Section 12A of the Public Service Act, 1994 (i.e., advisors to executive authorities);
- 10.6 No flights may be booked within the Province except for the MEC, unless a valid reason is provided in writing, and it is approved by the Accounting Officer prior the trip.
- 10.7 In case of changes to flights, the employee who made the booking should liaise with the service provider and make necessary arrangements and such changes must be confirmed on an amendment/cancellation memo.
- 10.8 Additional costs resulting from flight changes, where the employee is at fault, will be recovered from the employee.

International air travel exceeding five hours: -

- 10.9 International travel requires the approval of the Member of the Executive Council and the Premier.
- 10.10 The standard of air travel for international flights exceeding five hours shall be economy class, however the Accounting Officer or delegated official may approve higher class based on the merits of each requests.

11. VEHICLE HIRE

- 11.1 The hiring of vehicles will only be done when the employees are working outside the Province except for the MEC.
- 11.2 The department or travel booker for the department must book a vehicle for the period that it is actually required for official business.
- 11.3 The employee must return the hired vehicle within the specified rental period or notify the department or travel booker to make additional arrangement with the car rental company. If the traveller fails to inform the department or travel booker, where it was his or her ability to do so, and additional charges incurred, the department will settle the account, and if the employee is found liable after investigation or determination, recover the amount from the employee.
- 11.4 If the employee needs to extend the car hired period for official business purposes, the employee must obtain approval from the supervisor, depending on delegation and the travel booker for the department will issue a travel voucher for the extended period.
- 11.5 Table below indicates the car rental vehicle category that is permissible per employee level/designation:

TABLE: Car Rental Vehicle Category

Employee level/ Designation	Vehicle Category	Shuttle & Transfer Services
Accounting officers of departments	Intermediate, standard, premium or luxury 4-5 Door Manual or Automatic Vehicle with air-conditioning (IDAR/RDAR/FDMR/FDAR/FCAR/ICAR/ICMR)	Luxury Sedan
Deputy Directors-General and all other employees of a department	Mini, Economy, or compact (also known as group B) 4-5 door, Manual vehicle with air- conditioning (EDMR)	Economy Sedan
Employees reporting directly to the accounting officer and all other employees		

11.6 The default car type to be booked are vehicles categorised as “mini, economy or compact” also known as Group B, subject to availability and cost effectiveness.

11.7 The following employees in the department may hire a higher-class vehicle (categorised as “intermediate, standard, premium or luxury”), unless the person elects to hire a “mini, economy or compact “type of vehicle: -

11.7.1 Accounting Officers or persons holding equivalent ranks.

11.8 Employees with disability who require the use of an automatic vehicle or employee who have a restriction on their driver’s license may hire a “mini, economy or compact” type of vehicle with an automatic transmission. The hiring of an automatic vehicle for any other employee must be approved by the accounting officer or delegated official.

11.9 Despite paragraph 11.3, 11.4 and 11.5 above, the accounting officer or delegated official may approve hiring of an “Intermediate, standard, Premium or luxury” type of vehicle, minibus, bus (above 16-seater or passenger van in instances where: -

11.9.1 Three or more employees are travelling together;

11.9.2 The return journey to be travelled exceeds 400 kilometres to and from the destination (return journey);

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- 11.9.3 The special needs of an employee (based on medical grounds) are to be catered for;
 - 11.9.4 Extra luggage must be accommodated.
 - 11.9.5 transportation of more than 16 passengers; or
 - 11.9.6 Transporting of foreign dignitaries.
- 11.10 A different class of vehicle may be hired (intermediate, standard, or standard sports utility vehicle or 4X4) if required for a particular terrain. Mountain and gravel roads are considered difficult terrain and vehicles with higher ground clearance may be required.
- 11.11 An employee is permitted to accept a hire category of rental vehicle if such an upgrade is offered free of charge. An employee is, under no circumstances; allowed to demand such an upgrade.
- 11.12 **Annexure C** to this policy, details all the discounted air fares for government employees travelling domestically on official business.

12. LIMITATIONS

- 12.1 No claim for travel expenses shall be paid where the following documents are not attached:
- 12.1.1 fuel allowance form/S&T claim form;
 - 12.1.2 pre-trip authority or invitation (in case of meetings);
 - 12.1.3 attendance register (or confirmation by supervisor, in cases where attendance register is not applicable);
 - 12.1.4 signed expenditure approval;
 - 12.1.5 signed memorandum for accommodation;
 - 12.1.6 schedule of tariffs;
 - 12.1.7 approved memo for use of private vehicle is required for non-SMS members; and
 - 12.1.8 Proof of ownership or affidavit where the vehicle is not registered in your name. Proof of ownership, License Disk, or any other proof.
- 12.2 Any costs incurred in the form of traffic fines will be borne by the responsible employee.

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- 12.3 No claim for public transport shall be reimbursed where appropriate receipts are not attached, except in cases where an employee is travelling in a public transport where no receipts are issued. An affidavit that is signed by the commissioner of oath must be included in the claim.
- 12.4 All travel and subsistence claims must be submitted two days' prior run dates at 15h00 pm and no claims will be accepted on the run date.
- 12.5 Subsistence for meals may not be claimed if the rate of the accommodation facility already includes dinner and/or breakfast or if the conference fee includes lunch and/or dinner
- 12.6 The authorisation of claims by employees who delegated authority do not have is not allowed.
- 12.7 In cases where employees sign claim on acting capacity, a copy of the acting letter must be attached.
- 12.8 Where more than one employee travel using one vehicle, only the rightful claimant (owner) of the vehicle can claim for fuel expenses. This is not applicable to daily allowances
- 12.9 Employees should clearly indicate on their claim whether they are travelling alone or with other employees. The names of such employees must be noted on the claim so that the department can ensure that no irregular/duplicate claims are submitted by those employees.

13. SUBMISSION OF CLAIMS

- 13.1 All travel and subsistence claims must be submitted two days' prior run dates (Mondays by 12h00) and no claims will be accepted after 12h00 noon under any circumstances for payment processing.
- 13.2 All subsistence and travel claims must be submitted at Salaries Office within four months of travelling; after such period has lapsed no claims will be accepted.
- 13.3 Claimant is required to request approval with motivation for late submission for claims more than four months old from the date of travelling from the Head of Department or delegated official and a claim may be considered for approval provided that: -

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- 13.3.1 The circumstances that led to the late submission were enforceable and beyond the control of the employee that travelled.
- 13.3.2 The traveller had back-to-back or continuous official business trips and, or took a leave of absence during, or immediately after, the official business trip.
- 13.3.3 Any other reasonable reasons that may convince the accounting officer to approve the late submission of a claim.

14. IMPLEMENTATION AND REVIEW OF POLICY

- 14.1 This policy will be implemented from the date of approval by the Member of the Executive Council of Cooperative Governance and Traditional Affairs.
- 14.2 This policy will be reviewed as and when the need arises in terms of gaps and/or new prescripts are issued by National Treasury.

15. CONTRAVENTION OF POLICY

- 15.1 Any failure to comply with this policy and its provisions may constitute financial misconduct and any employee found to be transgressing this policy will be subjected to a disciplinary enquiry in terms of the Public Services Act, 1999 and other relevant legislation.

ANNEXURE A: MAXIMUM ALLOWABLE RATES FOR DOMESTIC ACCOMMODATION AND MEALS

These rates are subject to change by DPSA from time to time.

Table 1: Maximum Allowable Rates for Domestic Accommodation and Meals			
Voucher Includes	BAND 1	BAND 2	BAND 3
	Room Only	Room & Breakfast	Dinner, Room and Breakfast
	Tourism Levy	Tourism Levy	Tourism Levy

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	VAT	VAT	VAT
	Expenses for meals can be claimed with the maximum daily amount (provided not offered for by government)	Only expenses for lunch and dinner can be claimed up to maximum (provided the not offered for by Government)	2 x soft Drinks at Dinner Only expenses for lunch can be claimed (provided not offered for by government)
Graded Hotel, Boutique Hotel, Lodge or Resort			
	BAND 1	BAND 2	BAND 3
1 Star	R 630	R 780	R 1000
2 Star	R 980	R 1120	R 1350
3 Star	R 1190	R 1310	R 1530
4 Star	R 1360	R 1470	R 1700
5 Star	R 2280	R 2401	R 2740
Graded Bed & Breakfast, Country House or Guest house			
BAND 1		BAND 2	BAND 3
1 Star	R 350	R 530	R 740
2 Star	R 540	R 710	R 920
3 Star	R 980	R 1150	R 1350
4 Star	R 1090	R 1260	R 1460
5 Star	R 1300	R 1480	R 1680
Graded Self-Catering*			
	BAND 1	BAND 2	BAND 3
1 Star	R 630		
2 Star	R 980		
3 Star	R 1190		
4 Star	R 1360		
5 Star	R 1570		
Maximum for Meals**			

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Breakfast	R120 for qualifying band		
Lunch	R170 for qualifying band		
Dinner	R190 for qualifying band		
Total	R480 total		
<i>Expenses for parking is not included in bands 1,2 and 3 and may be claimed separately by employee.</i>			
<i>Maximum amounts that can be claimed for meals. The claim for the actual amounts must be supported by a receipt.</i>			

ANNEXURE B: SUBSISTENCE AND CAMPING ALLOWANCES

Annual revision of subsistence and camping allowance

1. The Minister for Public Service and Administration has determined that with effect from 1 April 2021, the maximum subsistence and camping allowances payable in terms of parts XII and XIII of PSCBC Resolution 3 of 1999, be adjusted as indicated below:
2. The allowances(rates) are subject to change on the 1st April each year (as per DPSA circular)

Type of Allowance	Current Maximum Allowance	Maximum Allowance w.e.f 01 April 2021
Special daily allowance to compensate for incidental expenses where actual expenses are claimed.	R139.00	R144.00
Daily allowances payable to camping personnel.	R170.00	R176.00

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3. Additional expenditure incurred because of this revision will have to be met from existing budgets of affected departments.

1. APPLICANT

- Complete the S&T claim form.
- Cross out all unused fields on the claim form.
- Sign and date the form.
- Attach all relevant supporting documentation, including the signed copy of the accommodation.

2. RESPONSIBLE MANAGER OR DELEGATED AUTHORITY

- Check and ensure the validity of a claim by reviewing supporting documentation.
- Check that there are supporting documentation.
- Approval to utilize private vehicle and itinerary where private vehicle is used to perform official duties.
- All allowances claimed are in line with number of nights' accommodation booked.
- If any claims are disallowed, contact the employee to rectify and resubmit the claim form if necessary.
- Sign and date the S & T claim form as the checking officer.
- Claim must comply with 8.7 above.

3. PROGRAMME MANAGER OR DELEGATED AUTHORITY

- Ensure validity of the claim by reviewing the supporting documentation.
- Check that there is sufficient supporting documentation.

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- Sign and date claim form as the programme manager.

4. PROCESSING OF CLAIM

- It is the responsibility of the employee processing or capturing the claim to ensure that the amounts being claimed are within the determined limits.
- Where deviations are detected, the claimant is informed and follow up is made. If both claimant and capturer agree, then amounts must be amended prior to the claim being processed.
- Items such as cigarettes, stationery may not be reimbursed.
- Capturer must ensure that the times and dates quoted on meals invoices are relevant to the amount being claimed.
- Must certify that all prescripts have been met and that is in order.
- The claim is captured on Persal system using function #5.3.11
- Supervisor will approve the claim.
- It must be filled on the employee claims file and kept safe for record and audit purpose.

TRAVEL CLAIMS PROCESSING BY SALARIES

1. APPLICANT

- Completed the claim form.
- All compulsory field are completed on the claim form.
- Signed and dated the form.
- Attached all the supporting documentation.

2. DELEGATED EMPLOYEE

- Check whether the employee has any outstanding debt or overpayment.
- Ensure the validity of the claim by reviewing the supporting documentation.
- Approval to utilize private vehicle to perform official duties.
- Check rates and engine capacity.
- If any claim is disallowed contact the employee to rectify and resubmit the claim form if necessary.
- Sign and date at the bottom of the fuel claim form.

3. PROGRAMME MANAGER OR DELEGATED AUTHORITY

- Ensure validity of the claim by reviewing the supporting documentation and kilometres being claimed.
- Sign and date the claim form.

4. PROCESSING OF CLAIM

- It is the responsibility of the employee processing or capturing the claim to ensure that the amounts being claimed are within the determined limits.
- Where deviations are detected, the amounts must be amended prior to the claim being processed in consultation with the claimant.
- Capturer must certify that all prescripts have been met and that claim is in order.
- The claim is captured on Persal system using function #5.3.11
- Supervisor will approve the claim
- It must be filed on the employee claims file and kept safe for record and audit purpose.

RESPONSIBILITIES AND DELEGATIONS

- S & T claim for all employees in level 1 to 10 shall be certified by responsible deputy director and approved by Director.
- S & T claim for all employees in level 11 to 12 shall be certified by the responsible Director and approved by Programme Manager
- S & T claim for programme manager shall be certified by the Chief Financial Officer and approved by Head of Department.

A. RECORDS AND INFORMATION

- Original claims shall be filed and kept in safe place or filing room.
- Payment reports shall be made available on request per employee / per responsibility.