



cogta

Department:
Co operative Governance and Traditional Affairs
MPUMALANGA PROVINCIAL GOVERNMENT

SUBSISTENCE AND TRAVEL POLICY

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1. PURPOSE

The purpose of this policy is to provide procedures, rules, regulations and guidelines with regard to reasonable expenditure that may be claimed by an employee when he /she is away from headquarters on official business and to ensure ongoing improvement of operational practices

2. DEFINITIONS

In this Policy -

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

“Daily allowance” means an allowance for the incidental expenses.

“Fixed daily allowance” means an allowance that is compensated to officials for private accommodation and incidental expenses.

“Travel expenses” refer to expenses incurred as a result of airplane, bus fare, taxi fare, car hire, railway ticket, private vehicle, subsidized vehicle for official purposes.

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

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

“Official” is the employee of this Department

“Headquarters” means the place where principal duties of the official are performed

3. REGULATORY FRAMEWORK

- 3.1 The Constitution of South Africa as amended (Act No. 108 of 1996);
- 3.2 The Public Finance Management Act, 1999 (Act No. 1 of 1999);
- 3.3 Remunerative allowance and benefits contained in Public Service Co-ordinating Bargaining Council Resolutions 3 of 1999, 7 of 2000 and 9 of 2001;
- 3.4 Financial Manual as amended;
- 3.5 Treasury Regulations, 2005.

4. SCOPE

This policy is applicable to all officials of the Department who undertakes local, national and international official trips.

5. TRAVEL

- a) An official qualifies for a travel allowance if he or she travels for official purposes within the Republic of South Africa.
- b) The responsibility manager (Director) of the official concerned must approve the trip and where it is not practical to do so, the trip may be approved by the concerned programme manager (Chief Director).
- c) In circumstances where no Government vehicle is available an official up to level 10 qualifies for the travel allowance not exceeding 1750 kilometers per month only if he or she utilizes his or her private vehicle for official purpose and the utilization must be approved by the Head of Department.
- d) An official utilizing a subsidized vehicle qualifies for re-imburement of fuel for kilometers not exceeding 2 500 kilometers per month unless authorized to do so by the Head of Department.
- e) Senior Management Members and Middle Management Members using own private vehicles for official trips qualify for the travel allowance not exceeding 3 000 kilometers per month and the trips must be approved accordingly by the delegated officials.

- f) 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.
- g) The mileage shall be calculated in a cost effective manner; by looking at the distance from home to destination or distance from office to destination.
- h) An official shall be re-imbursed for the general public transport expenses incurred in an official trip which must be accompanied by appropriate receipts.
- i) An official shall be re-imbursed for the parking and toll gate expenses incurred in an official trip which must be accompanied by appropriate receipts.
- j) An official shall take responsibility for costs of commuting to work.

6. ACCOMMODATION

- a) When an official is executing his or her duties away from office for more than one (1) day, or when it is not practical to drive back within the same day accommodation may be arranged for him or her in terms of Supply Chain Management policy and processes.
- b) The accommodation must be arranged only by utilizing the registered travel agencies.
- c) An official must obtain prior approval of the trip and accommodation from his or her responsibility manager or programme manager.
- d) When approving accommodation for officials, responsibility managers must utilize cost effective accommodation that is available and is as near as possible to the place where the official has to conduct his duties.
- e) Whilst accommodated as contemplated above, an official may claim the following expenses and must produce receipt or print out for such: -
 - i. laundry services only if the trip is more than three days, dry cleaning is excluded.

7. SUBSISTENCE ALLOWANCE

- a) This is a claim for the actual expenses defrayed by an official whilst working outside his or her usual workplace and includes the daily allowance as determined by the Department of Public Service and Administration (DPSA) from time to time.
- b) The daily allowance referred to above is payable only if the official has to spend a night away from his or her usual workplace for official purposes and the department pays for accommodation, meals. The daily allowance is calculated at 24 (twenty four) hours from the time of departure to the time of return. This allowance is to compensate for incidental expenses.
- c) The fixed daily allowance is payable only if the official has to spend a night away from his or her usual workplace for official purposes and arrange his / her own private accommodation or stay in self catering accommodation. The fixed daily allowance is calculated at 24 (twenty four) hours, starting from the time of departure to the time of return as determined by the DPSA annually. The official shall not claim actual expenditure incurred in this regard.

8. MEALS

- a) An official who leaves office or home before 7am for official purposes is entitled to claim breakfast at monetary rate determined by DPSA and must produce the proof of actual expenditure to qualify as such. This excludes official whom the department have made arrangements for accommodation which includes bed and breakfast.
- b) An official who is absent from his or her usual workplace for official purposes between 10h30 and 16h15 and has traveled more than 50km is entitled to claim lunch for a maximum of the amount as set out in annexure 3, on submission of the actual expenditure receipts. Where official is attending a course or workshop or

planning session and lunch is provided such an official is therefore excluded to claim actual expenditure.

- c) An official who is on official duty at headquarter or outside the office on official business at 19h00 may claim dinner limited to the amount as set out in annexure 3 on submission of the proof of actual expenses incurred. This excludes official whom the department made arrangements for accommodation which includes bed, dinner and breakfast.
- d) An official may not claim expenses of more than two (2) tea / beverages per day or expenses incurred in respect of tea / beverages for a relative or a friend.
- e) An official may not claim expenses of more than three (3) meals per day or expenses incurred in respect of meals for a relative or a friend and all three meals are limited to the amount set out in annexure 3 per day as stated above.
- f) The limits in annexure 3 will be reviewed annually.
- g) Additional meals, beverages and items such as gratuities (tips), private telephone calls, alcoholic beverages, newspapers, magazines, sweets, movies, etc, will be at the expense of the official and not the Department. The Department will only pay for water, tea, coffee, cooked food, sandwiches, pastry and soft drinks.
- h) Tray charge will be paid when room service is required in respect of a meal being sent to the official's room and is limited to one per day.

9. OFFICIAL TRIPS TO FOREIGN COUNTRIES

- a) All trips to neighboring countries must be approved by the MEC and trips to other foreign countries are recommended by the MEC and approved by the Cabinet.
- b) An official traveling to a foreign country listed on DPSA table and the trip is paid from donor funds or sponsor or public funds a reduced special daily allowance for that particular country being visited and it shall be considered as outlined hereunder:
 - i. Incidental expenses 15% i.e. where the sponsor is paying for accommodation, dinner and breakfast, the official may claim 15% of the daily allowance for

- incidental expenses and 20% for lunch of the daily allowance and the special daily allowance must be converted to the South African currency.
- ii. Breakfast 20% i.e. where the sponsor is paying for accommodation, dinner and lunch, the official may claim 15% of the daily allowance for incidental expenses and 20% of the daily allowance for breakfast and the special daily allowance must be converted to the South African currency.
 - iii. Lunch 20% i.e. where the sponsor is paying for accommodation, dinner and breakfast, the official may claim 15% of the daily allowance for incidental expenses and 20% for lunch of the daily allowance and the special daily allowance must be converted to the South African currency.
 - iv. Dinner 45% i.e. where the sponsor is paying for accommodation, and breakfast, the official may claim 15% of the daily allowance for incidental expenses, 45% of daily allowance to cover dinner expenses and 20% of the daily allowance to cover lunch expenses and the special daily allowance must be converted to the South African currency.
- c) An official traveling to a foreign country and the trip is not paid from public funds he or she may claim the following expenses on submission of receipt thereof: -
- i. A special daily allowance for that particular country converted to South African currency.
 - ii. The reasonable actual expenses in respect of accommodation, three meals, dry cleaning, laundering and travelling documents.
- d) An official traveling to a country not listed on the DPSA table he or she may claim the following expenses on submission of receipt thereof: -
- i. A special daily allowance for local visits to defray incidental expenses which do not form part of meals;
 - ii. The reasonable actual expenses in respect of accommodation, dry cleaning and laundering; and
 - iii. Reasonable costs of three meals.

10. SUBSISTENCE AND TRAVEL ADVANCE

- a) An official shall apply for subsistence and travel advance before an official trip is undertaken outside the country.
- b) An application for subsistence and travel advance shall not be processed where all documentation has not been attached to the application or if previous granted advance has not been cleared.
- c) Advances shall be deposited directly to an official's bank account by means of an EFT through the financial system (BAS).
- d) Advances shall be cleared within five working days on return from official trip and all relevant documentation must be attached including proof of expenditure i.e. invoices and receipts.
- e) All outstanding advances shall be deducted in full from the official salary.

11. LIMITATIONS

- a) No claim for toll fees, parking fees, general public transport will be paid unless the official concerned submits the original toll fee receipts together with his or her claim forms.
- b) No claim for travel expenses shall be paid where any three of the following documents are not attached: trip authority, Invitation, attendance register and log sheet.
- c) No claims of subsistence and travel shall be paid through the petty cash account for tax purposes.
- d) No claim of any expenses for alcoholic beverages, cigarettes, newspaper shall be processed.
- e) Any costs incurred in the form of traffic fines will be borne by affected official.
- f) No claims for general public transport shall be re-imbursed where appropriate receipts are not attached except in cases where an official travels in a public transport where no receipt is issued.

- g) All travel and subsistence shall be submitted on Fridays for capturing on Monday, Monday is not a submission date to salary.
- h) The authorisation of claims by a manager who is not responsible for the claimant is not allowed – illegal unless proven otherwise.
- i) Tips given in gratitude is not allowed

12 Review of policy

This policy will be reviewed annually and any review thereof is the responsibility of the Executive Authority of the Department.

13 Contraventions

Any person who contravenes or fails to comply with any provision of this policy may be subjected to disciplinary action.

THUS DONE AND SIGNED AT NELSPRUIT BY THE ACCOUNTING OFFICER FOR APPROVAL BY THE MEC

PROCEDURE FOR CLAIMING

A. SUBSISTENCE CLAIMS

A.1 APPLICANT

- ✓ Complete the subsistence and travel 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 invoice, car hire invoice, use of private vehicle approval, etc.

A.2 RESPONSIBILITY MANAGER OR DELEGATED AUTHORITY

- ✓ Check whether or not the official has any outstanding subsistence and travel advances or debt
Ensure the validity of the claim by reviewing the supporting documentation
- ✓ Check that there is supporting documentation
- ✓ Log sheet and itinerary where subsidized vehicle is used
- ✓ Approval to utilize private vehicle and itinerary where private vehicle is used to perform official duties
- ✓ All allowances claimed are in line with the number of nights' accommodation booked.
- ✓ If any claims are disallowed, contact the official / applicant to rectify and resubmit the claim form if necessary
- ✓ Sign and date the S 'n T claim form as the checking officer

A.3 PROGRAMME MANAGER OR DELEGATED AUTHORITY

- ✓ Ensure validity of the claim by reviewing the supporting documentation
- ✓ Check that there is supporting documentation
- ✓ Sign and date claim form as the programme manager

A.4 PROCESSING OF CLAIM

- ✓ It is the responsibility of the official 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.
- ✓ Items such as cigarettes, stationery may not be re – imbursed

- ✓ The capturer must ensure that the times and dates quoted on meals invoices are relevant to the amount being claimed.
- ✓ The capturer must be certified that all prescripts have been met and that it is generally in order.
- ✓ The claim is captured on PERSAL system at function #5.3.11
- ✓ The PERSAL Reviser approve the claim
- ✓ Then it must be filed on the employee claims file and kept safe for record and audit purpose

B. TRAVEL CLAIMS

B.1 APPLICANT

- ✓ Complete the claim form (attached)
- ✓ All compulsory fields are completed on the claim form
- ✓ Sign and date the form
- ✓ Attach all relevant supporting documentation, Trip authority / Itinerary, log sheet, use of private vehicle approval, etc.

B.2 TRANSPORT OFFICER

- ✓ Check whether or not the official has any outstanding debt or overpayment.
- ✓ Ensure the validity of the claim by reviewing the supporting documentation
- ✓ Log sheet and itinerary where subsidized vehicle is used
- ✓ Approval to utilize private vehicle and itinerary where private vehicle is used to perform official duties
- ✓ Check rates and engine capacity.
- ✓ If any claims are disallowed, contact the official / applicant to rectify and resubmit the claim form if necessary
- ✓ Sign and date at bottom of the Fuel claim form

B.3 THE DELEGATED AUTHORITIES

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

B.4 PROCESSING OF CLAIM

- ✓ It is the responsibility of the official 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.
- ✓ The capturer must be certified that all prescripts have been met and that it is generally in order.
- ✓ Only the attached form will be accepted for level 1 to 12
- ✓ The claim is captured on PERSAL system at function #5.3.1 – for private own vehicle and #4.5.21 – for subsidized vehicle
- ✓ The PERSAL Reviser approve the claim
- ✓ Then it must be filed on the employee claims file and kept safe for record and audit purposes

C. RESPONSIBILITIES AND DELEGATIONS:

- ✓ Travel and Subsistence claims for all officials in level 1 – 10 shall be certified by the deputy director responsible and approved by the responsible senior manager.
- ✓ Travel and Subsistence claims of officials in level 11 – 12 shall be certified by the responsible senior manager (Director) and approved by the programme manager (Chief Director)
- ✓ Travel and Subsistence claims for senior managers (Directors) shall be certified by the responsible programme manager (Chief Director) and approved by the Chief Finance Officer or Head of Department.
- ✓ Travel and Subsistence claims for programme managers (Chief Directors) shall be certified by the Chief Finance Officer and approved by the Head of Department or chief director if HOD or CFO is not available.

D. RECORDS AND INFORMATION

- ✓ Original claims shall be filed on individual employees' salary files and kept in a safe place or filing room
- ✓ Payroll certificates and Salary advices shall be distributed after every salary processing run
- ✓ Payment reports shall be made available on request per employee /per responsibility.

ANNEXURE 2

POINT OF DEPARTURE	DESTINATION	*DISTANCE FOR SINGLE TRIP
NELSPRUIT	AMERSFORT	283KM
NELSPRUIT	AMSTERDAM	225KM
NELSPRUIT	BADPLAAS	100KM

NELSPRUIT	BALFOUR	350KM
NELSPRUIT	BARBERTON	45KM
NELSPRUIT	BELFAST	135KM
NELSPRUIT	BETHAL	260KM
NELSPRUIT	BLOEMFONTEIN	713KM
NELSPRUIT	BREYTEN	200KM
NELSPRUIT	BRITS	370KM
NELSPRUIT	BRONKHOSPRUIT	260KM
NELSPRUIT	BURGERSFORT	165KM
NELSPRUIT	BUSHBUCKRIDGE	85KM
NELSPRUIT	CAPE TOWN	1780KM
NELSPRUIT	CAROLINA	165KM
NELSPRUIT	CENTURION	323KM
NELSPRUIT	CHRISSIESMEER	195KM
NELSPRUIT	DAGGAKRAAL	242KM
NELSPRUIT	DELMAS	300KM
NELSPRUIT	DULLSTROOM	165KM
NELSPRUIT	DURBAN	575KM
NELSPRUIT	EERSTEHOEK	85KM
NELSPRUIT	ERMELO	225KM
NELSPRUIT	EVANDER	300KM
NELSPRUIT	GRASKOP	100KM
NELSPRUIT	GROBLERSDAL	255KM
NELSPRUIT	HAZYVIEW	60KM
NELSPRUIT	HENDRINA	215KM
NELSPRUIT	JOHANNESBURG	360KM
NELSPRUIT	KOMARTIPOORT	110KM
NELSPRUIT	KRIEL	260KM
NELSPRUIT	LERORO	110KM
NELSPRUIT	LOTHAIR	210KM
NELSPRUIT	LYDENBURG	105KM
NELSPRUIT	MACHADODORP	110KM
NELSPRUIT	MALELANE	65KM
NELSPRUIT	MARBLE HALL	285KM
NELSPRUIT	MIDDELBURG	178KM
NELSPRUIT	MKHUHLU	73KM
NELSPRUIT	MORETELE	319KM
NELSPRUIT	NSIKAZI	36KM
NELSPRUIT	OGIES	250KM

NELSPRUIT	PIET RETIEF	280KM
NELSPRUIT	PILGRIMS REST	100KM
NELSPRUIT	POLOKWANE	335KM
NELSPRUIT	PRETORIA	340KM
NELSPRUIT	SABIE	65KM
NELSPRUIT	SECUNDA	290KM
NELSPRUIT	SIYABUSWA	315KM
NELSPRUIT	STANDERTON	325KM
NELSPRUIT	THULAMAHASHE	78KM
NELSPRUIT	WITBANK	230 KM