



**arts, culture,
sports & recreation**

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Arts, Culture, Sports and Recreation
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

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POLICY TITLE : SUBSISTENCE AND TRAVELLING POLICY
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1. ABBREVIATIONS AND ACRONYMS

ACSR: Arts, Culture, Sports and Recreation

PFMA: Public Financial Management Act

TR: Treasury Regulations

S&T: Subsistence & Travel

CFO: Chief Financial Officer

HOD/DDG: Head of Department / Deputy Director General

DPSA: Department of Public Service and Administration

SMS: Senior Management Services

MMS: Middle Management Services

SARS: South African Revenue Services

2. DEFINITIONS OF CONCEPTS

S&T Policy: Subsistence and Travelling policy guides and informs the employees of their benefits and responsibilities when undertaking official duties.

Accounting Officer: The Head of Department as stated in section 36 of PFMA.

Employee: A person who is employed by the Department of Arts, Culture, Sports and Recreation on a permanent basis.

Intern/Contract worker: A person employed by the Department temporarily.

Employer: Department of Arts, Culture, Sports and Recreation

Itinerary: A pre- approved schedule detailing the official's planned travels for the week or month.

Special Daily allowance: Allowances granted to compensate for unforeseen and incidental expenses when actual expenses are claimed for officials who are out of office for more than 24 hours.

3. PREAMBLE

- 3.1 As part of department's service delivery mandate, Department officials are required to perform official duties away from their Headquarters for one day or more.

- 3.2 To compensate these officials for expenses they incurred whilst their away for their normal place of duty, actual expensed incurred in terms of travel and subsistence is reimbursed.
- 3.3 This policy shall be seen as a management tool to ensure validity, accuracy and completeness with regard to Subsistence and Travelling claims.
- 3.4 The success of this policy shall depend on the effective implementation and cooperation of all responsible managers within the Department.

4. SCOPE OF APPLICATION

- 4.1 This policy applies to all employees of the Department of Arts, Culture, Sports and Recreation including contract workers who are on PERSAL system (subject to budget availability for contract workers).
- 4.2 All employees are responsible to ensure compliance to this policy manual and validity of all claims submitted.

5. POLICY STATEMENT

- 5.1 The Department has experienced inconsistency in the management of Subsistence and Travelling (S&T) which result to audit queries and overspending.
- 5.2 Therefore S&T policy has been developed with the aim of addressing non-compliance and abuse.

6. POLICY OBJECTIVES

- 6.1 To ensure that all Subsistence and Travelling (S&T) claims are managed effectively and efficiently.
- 6.2 To guide Departmental employees on what constitutes a rightful entitlement to S&T claims in respect of officials duties undertaken.
- 6.3 To establish an audit trail from completion of forms to capturing and filing of claims.
- 6.4 To have a common understanding of what makes a valid acceptable claim.
- 6.5 To ensure that all claims are completed on the approved S&T claim forms.

7. POLICY FRAMEWORK

7.1 This policy takes cue from the following legislative frameworks and prescripts that regulate the public service:

- ❖ Constitution of the RSA, of 1996
- ❖ National transport policy and transport circular issued by the National Department of Transport
- ❖ Provincial and departmental transport savings directives.
- ❖ Public Finance Management Act, Act 1 of 1999.
- ❖ Road Traffic Act 93 of 1996
- ❖ Provincial Treasury Circular
- ❖ Departmental Financial circular
- ❖ National Treasury Regulations and Instruction Notes (Adhere to the expenditure limit and conditions imposed by this Policy).

8. POLICY PRINCIPLES

Accountability: The Department shall hold the officials accountable for their processed subsistence and travelling claims.

Consistency: Consistency shall prevail in the processing of the departmental subsistence and travelling claims.

9. POLICY CONTENT

9.1. TYPES OF ALLOWANCES

9.1.1 Special Daily Allowance

9.1.1.1 The purpose of the special daily allowance is to compensate the official for incidental expenses where actual expenses are claimed i.e. when accommodation is provided for by the Department (through SCM procedures). The special daily allowance rate is pre-determined and is to be revised annually by the DPSA.

9.1.1.2 This allowance shall be claimed together with actual expenses for meals and accommodation on condition that supporting documentation is provided by the officials. (Annexure A)

9.1.2 Inconvenience allowance

Type of Allowance	Current Maximum (effective from 1 April 2025)
Daily Inconvenience allowance	R178.87
Inconvenience allowance Rate per hour	R7.45

9.1.3 Meal allowance as per Cost Containment:

Item	Amount (R)	Time
Breakfast	120.00	From 06H00 to 12H00
Lunch	170.00	From 12H00 to 18H00
Supper/Dinner	190.00	From 18H00 to 00H00

9.1.4 Meal allowance for trips less than 24 hours:

ITEM	AMOUNT (R)
Leaving office/home before 06H00 and return after 20H00	Total Expenditure not exceeding R480.00
Total duration of trip more than 8 hours less than 14 hours	Any two (2) meals
Total duration of trip more than 4 hours but less than 8 hours	Any one (1) meal

9.2 GENERAL INCLUSIONS

9.2.1 The Departmental processes requires that all accommodation bookings be procured through Supply Chain Management.

9.2.2 In exceptional cases where the Department did not pay for accommodation, the official must submit written motivation approved by Supervisor **prior** the trip is undertaken and supporting documentation (Proof of payment and Invoices) to claim actual expenditure incurred.

9.2.3 Actual expenditure on accommodation and meals will be reimbursed if officials have travelled the distance exceeding 300KMs on a return journey (i.e. 150km single trip) 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 and satisfactory supporting documents are attached to the claim form.

9.3 REIMBURSABLE EXPENSES

9.3.1 The following expenses are reimbursable via the Department's expense claim policy and/or procedures while on official business. The Department shall only reimburse costs on submission of proof of expenditure, for example:

- a) Parking costs at airports, hotels and conferences;
- b) Toll fees (excluding SAPS and DOD who are exempt);
- c) Laundry expenses (May be claimed when an official is staying in an accommodation establishment for longer than 5 days)
- 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;
- 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.
- n) Energy drinks (x1 per 150 km travelled)

9.4 NON-REIMBURSABLE EXPENSES

9.4.1 The following expenses may not be claimed:

- a) Tips or gratuities for waiter 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 (Kilometres travelled from home to place of work are regarded as private kilometres);
- g) Fees incurred to access the health club or fitness centres of accommodation establishments; and
- h) Any other expenses not directly linked to official business.

- 9.4.2** Claims should be submitted at the end of the month before the 7th of the following month after the trip has been undertaken.

9.5 COMPESATION FOR INCONVINIENCE ALLOWANCE

- 9.5.1** Inconvenience allowance will only be claimed after a period of 24 Hours and longer for working away from work place and will be calculated from the departure time from place of work and return to place of work.
- 9.5.2** In cases where expenditure is incurred on behalf of other colleagues or a client, the official shall state clearly on the S&T form so that the paying official is not penalised in terms of daily limits being imposed on him.
- 9.5.3** Dates and times on slips should tally with the date indicated on the claim and other supporting documents.
- 9.5.4** Slips with dates or times torn and/or not clear shall not be refunded.
- 9.5.5** The double payment of expenses is prohibited, e.g. an official cannot claim for meal expenses if meals are already included in the accommodation and, or conference arrangements.
- 9.5.6** No motivation or affidavits shall be accepted for any meals, tollgates or parking fee if original invoices or slips are not attached or misplaced.
- 9.5.7** Acting letter should be attached to **every claim** approved by an acting official.
- 9.5.8** Claims should be submitted at the end of the travelling month. It will be paid within 30 days following the month of travel. Non submission within the above prescribed period the claim is forfeited.
- 9.5.9** There are two (2) runs in a week, i.e claims captured and approved between Thursday and Monday, will **run Monday** night to be disbursed into official's bank account on a **Thursday**, and claims captured and approved between Tuesday and Wednesday, will **run on a Wednesday** night to be disbursed into the official's bank account the following **Monday**. Managers who certify or approve a claim shall be responsible for satisfying themselves that the claim is correct and reasonable in all respects and that the expenses incurred by the official before a claim is sent through for payment.

9.6 PRE-TRAVEL ARRANGEMENTS

- 9.6.1** Institutional policies must make provision for the management of kilometres claimed when using a private vehicle for Official Business purposes. Specific focus should be given to the following areas:

a) Kilometres claimed

- i. All claims must be based on the actual distance travelled calculated from the place of work to the destination. (Place of work is regarded as the location official is assigned to work from at any given day).
- ii. Officials to use address for place of work and of the destination when confirming distance travelled/to travel.
- iii. Officials will not be penalised for using most convenient rout provided justifiable motivation is approved by the relevant manager (to consider AG's recommendations).

b) Kilometre claim rate

- i. Traveller will be compensated for the official kilometres travelled, either according to the Tariffs for the Use of Motor Transport, as determined by the DoT or the SARS kilometre rates, whichever is applicable to the Department.

c) Incorrect mileage and engine size

- ii. Where it is found or suspected that travellers are claiming incorrect mileage or incorrect engine size in an attempt to defraud government, the Department shall institute disciplinary actions and deduct the amount from the Traveller's salary, subject to applicable prescripts.

9.6.2 An employee travelling from his/her place of work must ensure that all necessary travelling arrangements have been finalized and approved before the official trip is undertook and only satisfactory supporting documents are submitted.

9.6.3 The employer should ensure that there is adequate transport to get the employee to the desired destination and back to his place of work.

9.6.4 Employees utilizing pool vehicles (route form) and subsidised vehicle should ensure that trip authorities are completed and approved by line managers **before** the trip is undertaken.

9.6.5 SMS, MMS and employees utilizing their private vehicles (Scheme B) must ensure that their weekly itineraries are pre-approved by their line managers **before** journey is undertaken.

9.6.6 In addition to the aforesaid, officials must ensure that attendance registers are also attached to authenticate the claim before it is processed:

- a) SMS (Directors, Chief Directors' and HOD) members shall be allowed to claim up to a maximum of **3 000** kilometres per month.

- b) MMS (Deputy Directors) and Subsidized Vehicles (**Scheme A**) shall be allowed to claim up to a maximum of **2 500** kilometres per month.
- c) Privately owned vehicles (**Scheme B**) members shall be allowed to claim up to a maximum of **1 750** kilometres per month.
- d) Approval to exceed the set kilometres limit shall be granted by the HOD upon anticipating such.
- e) Transport section must check compliance of the documents attached to the petrol claim and must confirm distance travelled with Google Maps to and from the place of work to destination and sign the checklist prior to claims being submitted to Salaries for payment.

9.7 SUBSISTANCE AND TRAVEL: ABROAD

9.7.1 ALLOWANCES

9.7.1.1 All official trips that departmental employees undertake shall be authorised by the Executing Authority of the department (MEC).

9.7.1.2 In respect of official duty outside the Republic away from an official's Head Quarters, an official's accommodation expenditure shall be compensated as follows:

a) Listed Countries

- i. The official must notify Salaries unit before the trip is undertook so as to calculate the inconvenience rate as per the currency exchange of the period to be travelled.
- ii) The Department will ensure that accommodation, meals and transport for official duties outside the Republic are paid for before officials undertake the trip;
- ii. Rates of exchange as supplied by the South African Reserve Bank shall be used;
- iii. Reasonable actual expenses in respect of dry cleaning and laundry will be met from the departmental budget.

b) Unlisted Countries

- i. The department will ensure that accommodation, meals and transport for officials duties outside the Republic are paid for before officials undertake the trip;

- ii. Reasonable costs on insurances for officials visit abroad will also be incurred by the Department;
- iii. A special daily allowance equal to the special daily allowance for local official visits as determined by DPSA is payable.

9.7.2 AIR TICKETS

- 9.7.2.1 Air tickets shall be purchased timeously to avoid late charges.
- 9.7.2.2 In cases of cancellation of air tickets and no show, a motivation letter shall be provided.
- 9.7.2.3 If possible, in case of cancellation of air ticket, a refund shall be claimed from the supplier.

9.7.3 GENERAL PROCEDURE WHEN CLAIMING FOR ABROAD ALLOWANCE

- 9.7.3.1 An application shall indicate the breakdown of the requested amount needed as an advance with the special daily allowance for official visits abroad, an invitation, programme or itinerary for the trip.
- 9.7.3.2 The application shall reach Finance Section 2 weeks (14) working days before the official's departure date.
- 9.7.3.3 All the supporting documents (slips/receipts) shall be submitted to finance to defray the advance payment within 14 days after the trip.
- 9.7.3.4 Following the submission of the claim form, the official shall either be required to pay the difference between the advance and the claim or shall be reimbursed for the difference.
- 9.7.3.5 If the claim amount is more than advance amount, the difference shall be paid to the official via PERSAL allowance payment.
- 9.7.3.6 If an official fail to submit the spending receipt, the deduction shall be effected on the official's salary for recovery.
- 9.7.3.7 A new advance shall not be authorised until all previous advances that particular official have been settled or offset against subsequent claims.

9.7.4 CANCELLED TRIPS

9.7.4.1 What to do if the trip was cancelled and the advance was already approved and paid:

- a) The employee shall notify the Finance Section that the trip had been cancelled;
- b) Employee shall immediately refund the advance amount to the Department;
- c) If the official fails to refund the advance, that amount shall be deducted from the first open salary month without notice.

9.8 SUPPORTING DOCUMENTS

9.8.1 All claims must have supporting documentations to validate amounts claimed and the purpose of the trip.

9.8.2 S&T claims must be approved as per current Financial Delegation:

- a) Level 2-12 : Director
- b) Level 13: Chief Director
- c) Level 14: HOD
- d) Level 15: MEC

9.8.3 Supporting documents includes the following but not limited to:

- a) Invitations
- b) Receipts which must show the name of the supplier, amount, date and time.
- c) Invoices must indicate the name of the supplier, amount, date and time.
- d) Z43 form signed by the applicant and approved by relevant managers as per Financial Delegation.
- e) Itineraries should be pre-approved by relevant managers (ALL LEVELS).
- f) Route forms (pool vehicles) approved by relevant managers as per Financial Delegation.
- g) Handwritten slips must be validated by stamp (with address and contact numbers of the supplier);
- h) Copy of Order for officials claiming inconvenience allowance (special Daily Allowance);

- i) Attendance registers. In instances where attendance registers are not made available, motivation signed by both the claimant and the responsible manager must be submitted as proof.

9.9 PRIVATE AND SUBSIDIZED MOTOR TRANSPORT CLAIMS

9.9.1 General Procedure are as follows:

- a) Prior approval shall be obtained from HOD before an official can utilise his/her private vehicle for official use on Scheme B.
- b) In cases where an official uses his/her private vehicle and does not fall in any Scheme, the application or motivation shall be approved **only** by the HOD, recommended by the Programme Manager concerned before the vehicle is used and before the trip is undertaken.
- c) Officials at various Districts will submit petrol claims to their Transport officers. Head Office officials will submit claims to Transport Unit. Claims will then be pre-audited by Transport Officers and a signed checklist will be attached. For Districts, the Director will co-sign the checklist to verify trips. **No claims shall be processed without a completed and signed checklist.**
- d) When S&T claims do not meet the compliance standards, they will be returned to officials for corrections and payment process.
- e) When petrol claims do not meet the compliance standards, they will be returned to Transport unit for corrections and payment process.
- f) Petrol claims shall be submitted to transport office both at Head Office and District offices on or before the 7th of each month.
- g) When more than one Traveller/official is attending the same event or meeting, they must co-ordinate common transport to reduce the cost this also applies to SMS and MMS officials.

9.10 ADVANCE PAYMENTS

9.10.1 Under no circumstances will employees be paid salary advances.

10. RESPONSIBILITY TOWARDS THE POLICY

10.1 Responsibility of the Employer

10.1.1 It is the responsibility of the Employer to:

- a) Ensure that all employees within the department have access to and understand the contents of this Policy; and
- b) Adhere to this Policy as strictly as it is practicable.

10.2 Responsibility of the Employee

10.2.1 It is the responsibility of the employee to:

- a) Ensure that they are conversant with this Policy.
- b) Ensure that approval and authorisation is sought and received for all official trips away from their place of work.

11. POLICY REVIEW DATE

11.1 This policy will be reviewed in 2 (years) or as and when there are amendments.

12. APPROVAL AND COMMENCEMENT

Signed in **Mmabatho** on this 02 day of December **2025**.


MR S.I. MOGOROSI
HEAD OF DEPARTMENT

