



agriculture, environmental affairs,
rural development and land reform

Department:
agriculture, environmental affairs,
rural development and land reform
NORTHERN CAPE PROVINCE
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF AGRICULTURE, ENVIRONMENTAL AFFAIRS, RURAL DEVELOPMENT AND LAND REFORM

TRAVEL AND SUBSISTENCE POLICY

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TRAVEL AND SUBSISTENCE POLICY

This policy was drafted in line with the provisions of paragraph 8 of the Treasury Regulations issued in terms of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999). In terms of the provisions of paragraph 8.1.1 which reads as follows ‘The accounting officer of an institution must ensure that internal procedures and internal control measures are in place for payment approval and processing. These internal controls should provide reasonable assurance that all expenditure is necessary’.

INTRODUCTION

As part of the Department’s service delivery mandate, departmental officials are required to perform official duties away from their permanent residence for one or more nights . To compensate these officials for expenses they incur whilst they are away from their normal place of duty, actual expenses incurred in terms of travel and subsistence is reimbursed.

International travel must be limited to meetings or events that are considered absolutely critical and the number of employees attending such meeting or events must be limited to those employees that directly involved in the subject matter related to such meetings or events. Furthermore, international travel shall be limited to only meetings events directly related to the mandate of the department and where possible for events linked to the Annual Performance Plan and budgeted for in the financial year concerned.

OBJECTIVE

The objective of this Travel and Subsistence Policy is to provide guidance to Department officials for the recovery of expenditure they incur whilst they are away from their normal place of duty.

Furthermore, the departmental norms and standard as approved serves as guidance for limits applicable to accommodation. This limit shall remain in place despite the current limit of R1300 for accommodation and meals as indicated by the cost containment instruction note issued by National Treasury. The limits as indicated on the approved norms and standards must be implemented and reasonable motivation must be obtained for all deviations.

DEFINITION AND INTERPRETATION OF KEY TERMINOLOGIES AS CONTAINED IN THE POLICY

Advance

Travel & Subsistence Advances are paid to cover expenses that officials are expected to incur, beforehand. An advance is usually granted to an official to cover any business-related costs incurred.

Travel and Subsistence:

Travel expenditure is defined as payments for travel (either by way of land or air travel) within or outside South Africa for business purposes.

Subsistence Expenditure is defined as payments for food and drinks where the employee is required to stay at a location other than his / her permanent residence for one night or more within or outside South Africa is included in travel and subsistence expenditure

Special daily allowance:

Special daily allowance is defined as an allowance claimable by an employee; this allowance is used to compensate employees for incidental expenses where actual expenses are claimed.

Fixed daily subsistence allowance:

Fixed daily subsistence is defined as an allowance payable in circumstances where actual expenses are not claimed, this allowance is applicable *only* when an employee uses own accommodation.

TRAVELS WITHIN THE BOUNDARIES OF THE RSA: ALLOWANCES

1. Official journey lasting MORE than 24 hours

If an employee undertakes an official journey that lasts for 24 hours or longer, for each day or part of a day on the journey, he or she may claim (within the cost containment measures) either:

- (a). Reasonable actual expenditure on accommodation plus a special daily allowance; or
- (b) A fixed daily allowance – For every full hour in excess of 24 hours, or in excess of a multiple of 24 hours.
- (c). The daily rate may be claimed at the rate of one twenty-four of the daily rate of such allowance.

It is the onus of the official (claimant) to prove that the claim submitted is for a valid approved official journey i.e. by providing with documentary proof of approval & expenditure incurred. (invitations and/or programmes and/or itinerary and/or approved workplans)

2. The duration of an official journey

The duration of an official journey starts when the employee departs from his / her office or home (whichever is the latest), until the employee returns from the journey to the office or home (wherever the earliest).

TRAVEL AND SUBSISTENCE CLAIMS

CONDITIONS

The following may **not** be claimed when actual expenses are claimed:

1. Liquor or any alcoholic beverages;
2. Private telephone calls ;
3. More than three meals per day;
4. Tips for waiters;
5. Room service fees;
6. Soft drinks without approved meals (Maximum two)
7. Expenditure related to any form of Entertainment
8. Water
9. Refreshments
10. Excess luggage claims

The abovementioned expenses are not claimable expenses and must be borne by the official since the said items are *included* in the special daily allowance.

RESERVATIONS FOR FLIGHTS, CAR RENTAL, SHUTTLE-SERVICE AND ACCOMMODATION

Officials must comply with Department procurement processes, and therefore all reservations for flights, car rental, shuttle-service, and accommodation should be done two (2) or more days before the date such service is required by Supply Chain Management Section confirm within the Department. The contracted service providers must be used for the procurement of flights, car rental, shuttle services and accommodation.

Only economy class tickets may be booked for all officials. No business class shall be booked for any domestic flights.

The department shall under no circumstance purchase first class flight tickets.

To the extent feasible, air travel must be properly planned to ensure that restricted airlines tickets

are used as opposed to the more expensive flexible tickets.

All corporate air miles accumulated through loyalty programmes (if applicable) must be used to acquire air ticket for official purposes, such loyalty points must not be used for private purposes.

The Supply Chain Management Section within the Department will be responsible to ensure that reservations are procured through approved travel agencies for the purchase of flights, car rental, shuttle-service, and accommodation.

According to the cost containment circular which comes into effect on the 01 June 2015:

All officials should make use of economy class flights and traveling should be limited to two (2) officials per meeting unless otherwise required or approved by the Accounting Officer.

ACCOMMODATION EXPENDITURE

To avoid unauthorised expenditure, all reservations / procurement of accommodation must be done by the Supply Chain Management Section within the Department. Procurement of accommodation shall be in line with the departmental norms and standards. Accommodation including breakfast, dinner and parking fees shall not exceed R1300.00 unless approved by the Accounting Officer. This approval shall be limited to the following :

- During peak holiday period and ,
- When South Africa is hosting an event in the country or in a particular geographical area that results in an abnormal increase in the number of local and/or international guest in the country or in the country or in that particular geographical area.

The number of officials attending the same meeting, training, workshop, seminars, etc shall be limited three (3) per district unless prior approval was granted by the Accounting Officer for a higher number which may not exceed five (5) per district.

Overnight accommodation arrangement shall be limited to instances where the distance by road exceeds 500 kilometers to and from the destination (return journey) unless the official's engagements at such place end after 17H00.

However, in exceptional circumstances where an official incurs expenditure for accommodation, the official may submit a claim for reasonable actual expenditure incurred together with a written motivation approved by the respective manager providing reasons for not complying with Supply Chain Management processes.

CONDITIONS

In exceptional circumstances where an official incurs expenditure for accommodation the official is required to make use of the most economical accommodation (e.g. affordable, not extravagant, and within reasonable distance of venue / event).

All meals included in the hotel account must be specified in order to ensure that permissible items are claimed.

CONTROL MEASURES

In the exceptional event of incurring expenditure for accommodation, the official is required to avoid excessive expenditure of luxury accommodation.

In the exceptional event that excessive expenditure is absolutely unavoidable, a motivation approved by the officials Programme Manager, and documentary evidence from the Travel Agent must be provided detailing reasons why the Department's procurement processes were not complied with and reasons why prior approval was not obtained.

EXPENDITURE FOR MEALS

An official may claim for a maximum of three meals per day (excluding tips and room service levies) when a journey on official duty outside the official's place of residence is undertaken. Provided that when the actual expenses are claimed, the total cost for all three meals does not exceed the amount of R105-00 per day, without slips / proof of purchase.

The amount of R105-00 per day is based on a tariff for breakfast (R25-00), lunch (R40-00) and dinner (R40-00) respectively.

CONDITIONS

1. Compensation for the period of more than 24 hours

A claim of actual expenditure may be submitted when an official is in possession of invoice confirming expenditure incurred for meals. The times as indicated above will be applicable here to determine if an official was entitled to a particular meal on departure or arrival.

- The following actual expenditure can be claimed on condition that documentary proof of payment is provided. Actual expenditure for meals will be limited to (And only if not

- included in an accommodation booking)
- Accommodation and breakfast full payment:
 - Breakfast without accommodation R110.00
 - Lunch R160.00
 - Supper R180.00

The onus is on the official to prove that the cost of meals was not included in his / her accommodation expenditure or that the meals were not catered for at the event attended.

Officials are not entitled to claim an allowance for meals if meals were provided at events, conferences, training facilities or included in the cost of accommodation.

N.B Breakfast, lunch, and dinner may be claimed if not included in the account of the accommodation. No alcohol beverages, tips or private telephone calls will be paid.

The amount of R450.00 per day includes meals indicated on a hotel account.

All meals included in the hotel account must be specified in order to ensure that permissible items are claimed.

- Meals must be cost efficient and economically justified.
- No alcohol beverages may be claimed.
- Original invoices must be supplied.

In the event that more than one employee is sharing the same invoice, the copy must be certified as a true copy.

- Breakfast may be claimed on the first day of the trip if an employee leaves his/her office / home before 06H00.
- Dinner may be claimed on the last day of the trips should an employee still be on official duty by 20H00. If an employee returns to his / her office / home before 20H00 no claim for dinner will be allowed.

An employee who attends training courses in the same area, as his / her workplace will not be compensated for any meals purchased.

Conditions Continued.....Compensation for the period of more than 24 hours

2. Compensation for the period less than 24 hours

The following tariffs are applicable during official absence for less than 24 hours away from your place of residence. A claim may not be submitted without invoices or supporting documentation, even if the amount does not exceed the under mentioned tariffs.

If the under mentioned tariffs are exceeded, the claim will be limited to the said tariff, even if the necessary supporting documentation is submitted.

The following expenses can be claimed if supporting documentation is provided:

Breakfast	R110.00 (If an official leaves home at 06:00)
Lunch	R160.00 (Arrive back later than 15:00 , away for longer than 5 hours)
Supper	R180.00 (Arrive back later than 20:00, away longer than 6 hours)

Other expenses e.g. parking fees, toll fees, official telephone calls, etc. may not be claimed even if the substantiating vouchers is available, since these expenses are covered by the daily allowance.

PAYMENT OF TRAVEL & SUBSISTENCE

PROCESS

Official trips that will exceed 24 hours but not longer than 5 days must be authorized by: the respective Programme Manager or a duly delegated official.

The Claimant - An official / employee who requests the reimbursement of expenditure or payment of a special daily allowance

The Claimant's direct supervisor - Check and verify the claim before submitting the claim documents

The Programme Manager, District Manager or a duly delegated official - Approve expenditure and claim submitted

An employee must complete and submit the travel and subsistence claim *within 7 days of returning to office*. Late submissions must be motivated in writing.

Claims must be submitted to Salary Administration not later than 12h00 on the supplementary run day, i.e. Monday and Wednesday

CONDITIONS FOR NON-PAYMENT OF TRAVEL & SUBSISTENCE CLAIMS

1. An employee did not refund a previous travel and subsistence debt (cases where the advance exceeded the claim).
Advances that are not cleared with a claim will be deducted from the next salary payment in full, no arrangements for several payments to cover one advance will be allowed.
2. The proper authorization according to the delegation of authority had not been obtained.
3. The approved trip authorization and motivation for advance as well as the itinerary is not attached.
4. The travel and subsistence forms are incomplete.
5. The proper authorization according to the delegation of authority had not been obtained.
6. Supporting documentation / receipts / invoices and the particulars of the claim are not attached to the PERSAL Travel & Subsistence Claim form.
7. The invoices are not original or incomplete, or in the event that more than one employee is sharing the same invoice, the copy is not certified as a true copy.
8. The approved trip authorization and itinerary is not attached

INFORMATION REQUIRED ON AN INVOICE OR RECEIPT

When the claim is presented for settlement only the original invoice / receipt stating the following information will be accepted:

- Name and address of company / supplier;
- Date and time;
- *Specification* of the goods or service provided (if not, please specify, e.g. 1 burger, chips coke, ect and paste all invoices on A4 paper);
- Price of the service or goods and the total amount;
- Approved itinerary; and employee to sign on every receipt / invoice to declare ownership.

In the event that more than one employee is sharing the same invoice, the copy must be certified as a true copy.

No faxes or copies are allowed.

No affidavit will be accepted.

OFFICIAL TELEPHONE CALLS INCLUDED IN HOTEL ACCOUNT

The Department does not pay for any calls included in hotel / accommodation accounts.

If official's calls were made from hotel phones a printout of all numbers dialed must be submitted. The onus is on the official to identify and prove that the official calls specified on the telephone printout are valid official call.

In the absence of valid proof or an uncompromising explanation (cheapest and only way of communication), all calls will be considered private calls which are for the officials own account.

It is recommended that employees rather make use of a phone card and for that matter a public phone as hotel phone are more expensive.

PARKING FEES

The transport officer of the Department can arrange for a shuttle service that will pick the employee up at the hotel and on return fetch him / her at the airport.

Senior managers who participate in the Motor Finance Scheme (MFS) and claim expenditure in respect of parking will pay the first ten rants (R10.00) per month him/herself. (In other words when a claim for parking expenditure is submitted, R10.00 will be deducted from the claim).

Documentary proof must be submitted.

Any parking claimed will be included and within the R1300-00 limit as per Treasury instruction note of cost containment.

TOLL FEES

Documentary proof must be submitted.

LAUNDRY AND DRY CLEANING EXPENSES

Documentary proof must be submitted and only applies to SMS members. Refer to the relevant section as per the SMS handbook below.

PRIVATE MOTOR TRANSPORT CLAIMS

Prior approval must be obtained from the Head of Department before an official can utilize his / her private vehicle for official use.

The Z43 claim form will be used to claim fuel costs incurred for trips undertaken by the officials using his / her private motor transport as an official service.

The Z43 claim form must be attached to the Persal claim form.

Tariffs for fuel claims are provided in the Amendments circulars issued monthly as part of the Annexure to Transport Circular No 1 of 1977 (Transport Handbook on Tariffs for the use of Motor Transport) as amended; and (Private) (*Latest tariffs in terms of National Department of Transport's website*)

Private rates include fuel, capital, insurance and depreciation.

These rates are to be used by all individuals making use of their own motor vehicle transport.

COMPULSORY INFORMATION TO BE COMPLETED.

- Kilometer reading (speedometer reading)
- Passengers names
- Engine capacity
- Kilometers traveled
- The month in which journey was undertaken
- Destination
- Arrival and departure time must be completed of journey.

Failure to complete any part of the compulsory information will result that the claim will not be processed and returned to official for completion.

APPROVAL

The Z43 (Private motor transport on official service) must be approved by the immediate senior manager.

Only approved claims will be processed.

PROCEDURES

The following procedures will have to be adhered to as a mechanism to minimise the risk.

Deferred Travelling

- Pre-Trip authorization form and / or a schedule should be attached on the claim form.
- The pre-Trip authorization form and / or a schedule should detail the purpose, location, date and time of the travelling activities.
- The above mentioned submissions should be accompanied by the financial implications relating to the availability in the budget.
- The Trip applications should be authorized by the official's manager or duly delegated supervisor or line manager.
- No application will be processed unless those documents and procedures have been complied with.

SPECIAL DAILY ABROAD ALLOWANCES FOR OFFICIAL VISITS

The Minister for the Public Service and Administration has in terms of section 3(3) (c) of the Public Service Act, 1994, as amended, read with Regulation E.2 (a) of Chapter 1, Part V of the Public Service Regulation, 2001 determined with effect from 1 May 2010 that the special daily allowances for official visits abroad be revised and established as set out in the Annexure B to this Policy.

Financial Manual, also attached, has been amended as well. Treasury approval under reference 8M 25/70 dated 1 May 2010 has been obtained for the expenditure related to the revisions.

(Annexure B)

The expenditure should be met from the existing departmental budgets

Advance – Travel & Subsistence only applicable to foreign travel:

However, Travel & Subsistence Advances will arise in **exceptional circumstances** when Officials require and Advance of special daily allowances for official **visits abroad**.(Annexure B) i.e. Subsistence for food and drinks where the employee is required to stay at a location other than his / her permanent residence located outside South Africa.

Special Daily Allowances for Official Visits Abroad

- All overseas trips must be authorized by the Head of Department and the MEC. If the MEC is travelling abroad it must be authorized by the Premier.
- Pre-Trip authorization forms and / or a schedule should be attached when applying to finance for the advance as well as a copy of the officials passport.
- The pre-Trip authorization form and / or a schedule should detail the purpose, location, date and time of the travelling activities.
- The above mentioned submissions should be accompanied by the financial implications relating to the availability in the budget, Officials Passport, Flight Confirmations.
- The Financial Accounting section will calculate the amount needed as an advance, in accordance with the special daily allowances for official visits abroad as set out in the Annexure B to this Policy as a basis for the calculations.
- The documents must reach the Department's Provincial Financial Administration Section fourteen (14) working days before the official's departure date.
- The advance will be transferred to a cash passport which will be issued to the applicant; this cash passport is collectable from the bank, where the official will sign for receipt thereof.

Officials return from Official Visits Abroad

- When the person returns from the business trip he / she have to submit a claim form as well as the supporting documentation so that the advance can be settled (if an advance was given to the person).
- Claims refer to expenses that have been incurred and have to be reimbursed.
- ALL the spending supporting documentation (slips / receipts) SHOULD be submitted to finance to defray the advance payment within seven (7) working days after the trip.
- Following the submission of the claim form the official will either be required to pay in the difference between the advance and the claim(s) or will be reimbursed for the difference.
- I.e. if the claim amount is less than the advance amount, the person will be in debt for the difference and the amount due will immediately be recovered in one (1) PERSAL deduction from the official's salary.
- If the claim amount is more than the advance amount, the difference will be paid to the official via a PERSAL allowance payment
- Should the official fail to submit the spending receipts, the deduction will be effected on his/her salary for recovery.
- Claims can however be submitted without any advance previously granted. In this case, the amount will be paid out to the beneficiary of the claim

What to do if the trip was canceled and the advance was already approved and paid.

- The employee should notify the Finance Section that the trip had been canceled.
- The employee should immediately refund the advance amount at the cashier's office.
- If an employee fails to refund the advance, that amount will be deducted from the first open salary month without notice.

An advance amount is only to be authorized for an employee for the period covered by the dates completed on the advance form.

Note that if claims in respect of previous advances are still outstanding, no new advances will be issued.

TRAVEL AND SUBSISTENCE ADVANCE PRINCIPLES TRAVEL ABROAD

1. A travel and subsistence advance must not be authorised until all previous advances for that official have been settled or offset against subsequent claims.
2. The official's manager must verify the correctness of the advance, in accordance with the Department Policies and prescripts on travel and subsistence expenditure.
3. Travel and subsistence advances must be authorised by the Head of Department as well as the MEC and allocated appropriately.
4. The related claim must be submitted within seven (7) working days of the official return to his / her place of work.

AN OVERVIEW OF THE PROCESS FLOW - SPECIAL DAILY ABROAD ALLOWANCES FOR OFFICIAL VISITS

STEP 1

An application for a T&S advance will originate from an Official for an Advance of special daily allowances for official visits abroad. i.e. Subsistence for food and drink where the employee is required to stay at a location other than his / her permanent residence located outside South Africa. The official obtained authorisation from the Head of Department and MEC to perform his/her duties outside South Africa.



STEP 2

On completion of all the documents, the supervisor (component head) shall check the details and also give approval for the trip. The amount needed as an advance will be calculated by Financial Administration in accordance with the special daily allowances for official visits abroad as set out in the Annexure B to this Policy.

The supervisor shall ensure that the advance requested is reasonable and covers the cost of the trip and that it complies with the Departments prescripts on travel and subsistence.



STEP 3

The applicant will forward all the relevant documents to the relevant Head of Department and MEC for approval.



STEP 4

- Once approved, the documents must reach the Department's Provincial Financial Administration Section fourteen (14) working days before the official's departure date.
- The application must specify the number of days that the applicant will be away for and attach the itinerary of the trip as well as a copy of the applicant's passport.
- Financial administration will compile a letter of instruction for the department's bank, which has to be signed off by an official of Provincial Treasury.
- The letter of instruction will then be sent to the bank where a transfer will be done to the application, the foreign currency is transferred to a cash passport in the name of the applicant.
- The bank will notify the applicant when they can come and collect their cash passports.

AN OVERVIEW OF THE PROCESS FLOW WHEN PROCESSING TRAVEL AND SUBSISTENCE CLAIMS

Officials are required to perform official duties away from their headquarters. In order for the officials concerned to be reimbursed, a travel and subsistence claim must be completed. It is imperative that claimants ensure that all travel and subsistence prescripts are adhered to when submitting claims for reimbursement.

STEP 1

The submission of a travel and subsistence claim will originate from an official who has performed duties away from his/her headquarters and wishes to claim for expenses incurred.



STEP 2

On completion of the T&S Claim Form, the applicant will sign the form as complier and the supervisor (component head) shall check the form and sign as authoriser in accordance with the prescripts on travel and subsistence.



STEP 3

The applicant will forward the T&S claim to the salary section where it will be checked and an official at the salary section will sign as checker, thus verifying that the claim is correct.



STEP 4

The claim is then sent through for capturing on the PERSAL system and will clear the T&S advance suspense account..

T&S CLAIM PRINCIPLES

- A claim in respect of travel and subsistence must be submitted immediately after a person's return to his/her headquarters and monthly by someone absent on extended duty.
- Original expenditure vouchers in support of each item claimed must accompany the travel and subsistence claim.
- The claimant's supervisor (component head) must authorise the travel and subsistence claim after verifying its correctness in accordance with the relevant delegations.
- Travel and subsistence claims must be authorised by the delegated responsibility manager.
- Once the supervisor is satisfied with the details on the form and supporting documents, he/she must countersign the form and forward it to the relevant section for capturing. All S&T claims must be submitted on the prescribed form attached to the PERSAL Notice No. 190, as this will ensure that the Department complies with Treasury Circular 27 of 2002.
- Once approved, the capturer should sign and date the claim form as evidence that it has been processed.
- After capturing, the documents are sent to the authoriser for authorisation together with the **Register of Claims**.
- The Commissioner of the South African Revenue Service (SARS) has directed that amounts in respect of subsistence and travel be indicated on the IRP5 certificates with effect from the 2001 tax year (refer to section 8(1) of the Income Tax Act 1962 (Act no 58 of 1962).
- Function #5.3.11 was developed on PERSAL to facilitate the updating of IRP5 accumulations relating to the payment of subsistence and travel claims.

TRAVEL & SUBSISTENCE POLICY

The codes to be used on PERSAL have been created in conjunction with SARS and are defined in the following table:

DESCRIPTION	PERSAL ALLOWANCE CODE	REMARKS	SARS CODE
T&S allowance: Not exceeding amount set by SARS (currently R65.00 per day)	0436	Special daily allowance to compensate for incidental expenses where actual expenses are claimed OR daily allowance payable to camping personnel	3705
T&S allowance: Exceeds amount set by SARS	0443	Fixed daily allowance payable in circumstances where actual expenses are not claimed	3704
T&S Overseas: Exceeds amount set by SARS	0444	Allowance payable at an amount that exceeds US\$120 and a period exceeding six weeks.	3704
T&S Overseas: Not exceeding amount set by SARS	0473	Allowance payable at an amount less than US\$120.	3705
T&S: Actual expenditure (accommodation and meals)	0462	Payment of expenditure in respect of accommodation and meals.	-
T&S: General public transport expenditure	0463	Expenses incurred in respect of public transport.	-
T&S: Parking expenses	0464	Expenses incurred in respect of parking.	-
T&S: Toll fees	0465	Expenses incurred in respect of toll fees.	-
T&S: Telephone costs	0466	Claiming the cost of official telephone calls made.	-
Re-imbursive Travel Allowance: >8000 km's: at a rate exceeding the travel allowance rate stated by SARS	0469	If official kilometres travelled exceed 8 000 km's.	3702
Re-imbursive Travel Allowance: <8000 km's: at a rate exceeding the travel allowance rate stated by SARS	0470	If official kilometres are less than 8 000 km's.	3703
T&S: Actual Foreign Expenditure (Accommodation & Meals)	0476	Payment of foreign expenditure in respect of accommodation and meals.	-

Basic Conditions of Service

1. The remuneration that the Employee shall receive as from the date of assuming duty as stated in clause 1 above, is that specified in Appendix A.
2. The salary and benefits will be payable in 12 equal monthly installments.
3. The general conditions of service and benefits specified in Appendix A will be as stipulated and provided for in terms of the Act and the Regulations. The parties to this Contract accept that the general conditions of service and benefits in Appendix A may be changed from time to time by means of determinations and directives by the Minister for the Public Service and Administration.
4. Subject to section 7(4)(b) of the Act, the Employee will also qualify for participation in other benefits and special privileges normally bestowed on a Head of Department as far as this is arranged accordingly in this Contract or other applicable prescripts.
5. When required to perform official duties away from her/his headquarters, the Employee shall travel at the Employer's expense and shall be paid a subsistence allowance in accordance with the prescribed provisions.

GOOD FAITH

In the implementation of this Contract, the parties undertake to observe the utmost good faith and they warrant in their dealing with each other that they will neither do anything nor refrain from doing anything that might prejudice or detract from the rights, assets or interests of each other

ALLOWANCES

Calculations of the allowances are dealt with in the Financial Manual.

COMMUNICATION

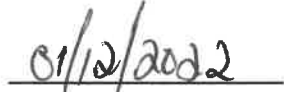
Employees must be informed in time of any amendments to the policy as well as the date of implementation. It is suggested that it be done by means of a written communication setting out the full details.

Salary administration will be responsible for the implementation correct of new tariffs when official claim travel & subsistence expenditure. Claims will be processed on the PERSAL system.

Reviewed ,approved and effective immediately.



Mr. LMM Wa Modise
Head of the Department



Date: