

DEPARTMENT OF ECONOMIC DEVELOPMENT AND TOURISM



Travel and Subsistence Policy and Procedures

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2 Document Version

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1.00	March 2014	B.Mogoru	Supply Chain Management.	Reviewed
2.00	March 2014	K. Packirisamy	Financial Management	Approved at SMAC

3 Definitions and Terms

Term	Definition
RSA	Republic of South Africa
NCP	Northern Cape Province
DEDaT	Means "Department of Economic Development and Tourism"
Chief Financial Officer	The person designated to assist the accounting officer in discharging the duties prescribed in Part 2 of Chapter 5 of the PFMA and the DORA
Programme Managers	Means an employee with a designation of Executive Manager or an employee acting in that capacity
Senior manager	Means a person in the employ of the Department appointed at levels 13 to 15
Management Accountant	Means the employee designated in writing and who is responsible and accountable for all resources allocated to business unit/cost centre
SCOA	Standard chart of accounts
Employee	Means a person in the employ of DEDaT
Family	Means spouse, any dependent child and/or any relative who resides permanently with an employee and is of necessity dependant, and who's income from whatever source, does not exceed the amount of the applicable maximum basic social pension prescribed in regulations made under the Social Pensions Act
Spouse	Means a person legally married to an employee, including a spouse in a polygamous marriage or a permanent companion
Permanent companion	Means a person who is cohabiting with an employee and is publicly acknowledged by the employee, provided the employee, has informed the Department in writing of such companion
Executive Authority	Means Member of Executive Council MEC
Middle manager	Means managers (deputy directors) of the department
Traveller	Means an employee travelling for official purposes
Official journey	Means a journey undertaken by an employee in his/her capacity as government employee and/or representing the Department in that capacity

Meals	Means breakfast, lunch and dinner and includes any non-alcoholic liquid refreshments
Liquid refreshments	Means any drinks, including, tea, coffee, sodas, fruit juices, but excluding any alcohol or spirits, malt or related substances

4 Purpose (Ref. TR 8.1.1.)

The purpose of this policy is to provide guidelines to programme managers, managers finance staff and travellers pertaining to the incurrence of subsistence and travel expenditure when travelling for official purposes.

5 Policy objective

- a) The objective of this policy is to ensure that all payments in respect of travel and subsistence are valid, authorized, supported by appropriate source documents, correctly classified and correctly accounted for.
- b) To compensate an employee who, in the interest of the state, is on official duty away from his/her office within the framework of the measures set out in the PSCBC Resolutions for meals and accommodation expenditure incurred by the employee during the period of absence.

6 Policy and Procedures

6.1 Authorisation within the Northern Cape Province

Only programme managers or delegated official may authorise an employee to travel for official purposes within the NCP and may approve reasonable travel costs associated with an official journey prior to the commencement of a journey.

The following criteria must be used to determine expenditure may be incurred:

- a) A genuine requirement exists to expend funds on travel and assistance;
- b) Expenditure is justified; and
- c) Funds are available (and appropriate for that purpose).

6.2 Authorisation outside NCP but within South Africa

Only the Accounting Officer or delegated official may authorise an employee to travel for official purposes outside the NCP but within South Africa and may approve reasonable travel costs associated with an official journey prior to the commencement of a journey.

The following criteria must be used to determine expenditure may be incurred:

- a) A genuine requirement exists to expend funds on travel and subsistence;
- b) Expenditure is justified; and
- c) Funds are available (and appropriated for that purpose).

6.3 International Trips

Only the Accounting Officer or delegated official may authorise any employee to travel for official purposes outside South Africa and may approve reasonable travel costs associated with an official journey prior to the commencement of a journey.

Any International Trips undertaken by the Accounting Officer should be approved by the by the Executive Authority of the Department, or any other delegated MEC, prior to the commencement of the trip.

The following criteria must be used to determine expenditure may be incurred:

- a) A genuine requirement exists to expend funds on travel and subsistence;
- b) Expenditure is justified; and
- c) Funds are available (and appropriated for the purposes).

6.4 Flight authorisation in terms of new instruction note on cost containment measures.

- a) The department may only purchase economy class tickets for its employees where their flights is for five (5) hours or less.
- b) The purchase of business class tickets for flights that are less than five (5) hours shall be limited to persons holding the rank/position of Director-General or equivalent rank, persons appointed on grounds of policy considerations in terms of section 12A of the Public Service Act, 1994 (i.e. advisors to executive authorities).
- c) For flights exceeding five (5) hours ,business class tickets may only be purchased for persons holding the ranks/position of Director-General and Deputy-Director-General or person holding equivalent ranks (in department), person appointed on policy considerations in terms of section 12A of the Public Service Act, 1994.
- d) The department shall approve the purchase of business class ticket for employees with disabilities or for those with special needs.
- e) The employees may not, under any circumstances, purchase air ticket for first class travel.
- f) The number of employees travelling by air to other centres (for example to regional or district offices) to attend an official engagement on the same matter is limited to three (3) employees, unless otherwise approved in advance by accounting officer.

7 Subsistence and travel advances

7.1 Authorisation

- a) Subsistence and travel allowances claims and requests may only be approved by Programme Managers or a delegated official.
- b) Claimants may not approve his / her own advance. Documentary proof must be submitted before payment thereof can be considered.
- c) The claimant's direct supervisor should check and verify the advance or claim
- d) An advance amount is only to be authorized for an employee for the period covered by the dates completed on the advance form.
- e) Request for an advance is to be made at least twenty-four hours before the trip commences.
- f) If claims in respect of previous advances are still outstanding, no new advances will be issued unless it is within in the timeframe of 21 days

- g) Amounts received, as an advance may not be spent on any other purpose except to pay for approved reasonable expenses during the said period of absence on official duty.
- h) The department will meet these reasonable expenses by an employee for official purposes essential to perform his/her duties.

7.2 Normal advances

- a) Advances in respect of subsistence and travel expenses may be granted to employees to defray travel expenses provided that the advance shall not exceed the estimated expenses to be incurred during the period of absence.
- b) When an advance is no longer required the advanced amount must be repaid immediately. If any employee neglects to repay the advance amount, the amount may be recovered from his/her salary without prior notice.
- c) The Chief Financial Officer or his/her delegate must ensure that no advance is issued to employees with outstanding subsistence and travel advances.
- d) For periods less than 30 days, the advance shall not exceed the estimated reasonable expenses for the period of absence;
- e) For periods longer than 30 days, the advance may not exceed an amount equivalent to the estimated reasonable expenses for a period of 30 days. A motivation for accommodation and other expenditure must accompany the advance form.

7.3 Standing advances

No standing advances may be granted to employees.

7.4 Subsistence and travel allowance are not to be utilised as follows

- a) For entertainment.
- b) To supplement an employee's salary or to enrich him/herself.
- c) To refund an employee for any discomfort.

7.5 What to do if a trip is cancelled

The employee should immediately notify the Finance Unit that the trip has been cancelled, and should immediately refund the advance at the cashiers' office. If an employee fails to refund the advance the amount will be deducted from the next open salary month without notice. An interest rate amounting to the repo-rate **may be** charged on amounts after 30 days.

8 Subsistence and travel claims

- a) All claims in respect of subsistence and travel allowances must be completed and submitted within 21 working days after travellers have returned to their offices. Late submissions must be motivated in writing to HOD.
- b) Claim must be handed on the following days to Financial Accounting: Thursday, Friday for the supplementary run on Monday, Tuesday, Wednesday for the Wednesday supplementary run. Claims must be handed in not later than 12h00 on the supplementary run day.
- c) If claims are not submitted on said run days it will stand over till next supplementary run

- d) When the advance exceeds the claim the difference should be paid back immediately by the employees or will be deducted from the salary of the employee.
- e) Subsistence and travel claims shall be offset against the relevant advance where applicable.
- f) The employee responsible for approving the claim must verify and check all documentation before submitting to Financial Accounting.
- g) A claim amount is only to be authorized for an employee for the period covered by the dates completed on the approved memo. Thereafter it could be treated as misappropriation, fraud and/or unauthorized possession and the employee could be charged with financial misconduct.
- h) Claims must be in line with Department of Public Service and Administration guidelines for claims exceeding the prescribed maximum amounts and approval must be obtained from the Accounting Officer.

8.1 Information required on a cash invoice or receipt

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

- a) Name and address of company / supplier.
- b) Date and time within the period on the memo.
- c) Specification of the goods or service provided (if not, please specify, e.g. 1 ham burger and paste all invoices on A4 paper).
- d) Price of the service or goods must be itemized.
- e) Approved itinerary.
- f) Employee to sign on every receipt and invoice to declare ownership authenticity of the transaction.
- g) In the event that more than one employee is sharing the same invoice, the copy must be certified as a true copy only by salary official in financial accounting unit.
- h) No faxes or copies are allowed.

9 Domestic travel away from the office on official duty for less than 24hrs

- a) When travellers undertake official journeys for less than 24-hours, travellers may only claim reasonable actual expenses upon presentation of original supporting documentation, provided the travel requirements falls outside the vicinity of their normal place of work.
- b) Actual expenses include the usage of private vehicles in terms of the provisions contained in the Transport circular, toll fees, parking and meals.

10 Domestic travel away from the office on official duty exceeding 24hrs

10.1 Domestic travel

- a) The special daily allowance to compensate for incidental costs where actual costs are claimed. This allowance is to cover costs relating to the following:

- i. Reading material such as newspapers or magazines;
- ii. Stationary;
- iii. Batteries, plugs and extension cords;
- iv. Private telephone expenses;
- v. Toiletries;
- vi. Cleaning material;
- vii. Postal stamps;
- viii. Entertainment.
- ix. Tips or gratuity payments; and

- b) The PERSAL allowance code to be used for this allowance is 0436 S&T Allowance: Not exceeding amount set by SARS and is linked to the BAS code 002374 T & S Dom: Daily allowance.
- c) For purposes of calculating the special daily allowance,- the special daily allowance commences at the time when the employee leaves his/her office or residence, depending on from where he/she actually departs on the trip and ends the time on return to his/her office or residence whichever is the earliest;
- i. The daily allowance is payable for every 24 hours; and
 - ii. For every full hour less than 24 hours after the full 24 hour days have been calculated;

Fixed daily subsistence allowance payable in circumstances where actual expenses are not claimed:

- a) This allowance is payable when a traveller only claims this allowance and not separately for meals or accommodation or any other incidental expenses for that matter.
- b) It is not required to submit the detail of actual expenditure on meals of this allowance is claimed.
- c) The fixed daily allowance is payable to travellers for full days away from his/her normal working vicinity.
- d) The PERSAL allowance code to be used for this allowance is 443 S&T Allowance: Exceeds amounts set by SARS and is linked to the BAS code 002374 T & S Dom: Daily allowance.

In addition to the special or fixed daily allowances, travellers may claim reasonable actual expenditure for the following if substantiated by original receipts:

- a) Accommodation (applicable only to the special daily allowance option)
- b) Meals (applicable only to the special daily allowance option)
- c) Public transport costs
- d) Use of private vehicle transport in terms of the provisions contained in the Transport circular
- e) Parking
- f) Toll fees
- g) Laundry (provided traveller is away on official duty for five (5) days or longer)

- h) Safekeeping of official documentation
- i) Official telephone calls
- j) Official excess baggage
- k) Compulsory medical examination or vaccination
- l) Such other justifiable travel expenses not covered by the special daily allowance

11 International travel

When expenditure on accommodation for official journeys outside the Republic of South Africa is fully met from public funds, travellers are compensated on the following basis:

- a) In the case of official visits to the countries listed in the table as contained in the Financial Manual: Remunerative allowances and benefits or revisions thereof:
 - i. The reasonable actual expenses in respect of accommodation, dry cleaning and laundering; and
 - ii. A special daily allowance to compensate for the employee's three meals (breakfast, lunch and dinner) and incidental expenses (e.g. reading matter, private telephone calls, soft drinks which do not form part of meals)
- b) In the case of official visits to the countries not listed in the Financial Manual: Remunerative allowances and benefits or revisions thereof:
 - i. The reasonable actual expenses in respect of accommodation, dry cleaning, and laundering;
 - ii. The reasonable actual costs of three meals; and
 - iii. A special daily allowance, equal to the special daily allowance for local official visits when actual expenses are claimed, to defray incidental expenses (reading matter, private telephone calls, soft drinks which do not form part of meals, etc.) This allowance is currently R80 per day and is revised with effect from 1 April each year.
- d) When expenditure on accommodation and related expenses are wholly or partially sponsored by a donor or sponsor, or where part of the meals (e.g. breakfast is included in hotel accommodation expenses) is paid by the Employer, the prescribed daily allowance must be reduced in the following manner:
 - i. With the actual value of the meals if the amount is known, and if the amounts are not known, for listed countries 50% of the special daily allowance may be paid to the traveller.
 - ii. For countries not listed the following percentages must be applied when re-imbursing the traveller for reasonable actual expenses in respect of meals and incidental expenses:
 - ✓ Incidental expenses 15%
 - ✓ Breakfast 20%
 - ✓ Lunch 20%
 - ✓ Dinner 45%

In addition to the reasonable actual expenditure on accommodation and special daily allowance the following expenses may be claimed by the traveller, provided original documentation can substantiate such expenses:

- a) Dry cleaning and laundry.
- b) Public transport fees.
- c) Official telephone calls, including roaming. All officials utilising government phones traveling internationally should request from Financial Management unit for them to be roaming for the duration of their stay.
- d) Parking fees.
- e) Safekeeping of official documentation.
- f) Official excess baggage.
- g) Use of private vehicle transport to and from the departure point.
- h) Travel documents e.g. Visas
- i) Compulsory medical examinations or vaccinations.
- j) Such other justifiable travel expenses not covered by the daily allowance.
- k) Meeting Rooms.

12 Rules for travel and subsistence expenses

12.1 Meals

- a) Travellers may not be reimbursed for meals and related expenses incurred whilst attending a training course or meeting within the same vicinity as their normal place of work.
- b) A maximum of three meals per day may be claimed in terms of actual expenses provision, provided the total cost for all three meals does not exceed the total specified amount (R210 per day).
 - i. Breakfast R50
 - ii. Lunch R70
 - iii. Dinner R90
- c) Where a buffet and/or fixed menu is available at the hotel/guesthouse where an employee resides during his/her official journey, the total cost for the buffet or fixed menu can be refunded to the employee or it can be included in the accommodation bill (Local Trips).
- d) The traveller may claim reasonable actual expenses for meals provided that he/she:
 - i. Departs from his/her residence/office before 06h00 and has breakfast before 07h30;
 - ii. Must be absent from his/her office between 12h00 and 14h30 to claim lunch; and
 - iii. Must still be on official duty by 20h00 to claim for dinner.

13 Accommodation in terms of new instruction note on cost containment measures.

- a) Reasonable actual cost of accommodation is allowed provided that the rating of the accommodation does not exceed five stars. Domestic hotel accommodation shall not exceed one thousand three hundred rand (R1300.00) per night per person (Including dinner, breakfast and parking).
- b) The Department may only approve accommodation costs that exceed the amount of one thousand three hundred rand (R1300.00).

- during peak holiday periods; 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 guests in the country or in that particular geographical area.
- b) In seeking accommodation travellers should always ensure that they select the most economic hotel/guesthouse that is available in the area.
 - c) All meals included in the hotel/guesthouse's account must be specified in order to ensure that only permissible items are claimed.
 - d) Entertainment, tips and alcoholic beverages should always be for the travellers own account.
 - e) Employees may where circumstances necessitate make their own reservation provided the employee settles the bill on the day of departure, and be re-imbursed accordingly. An advance may be granted for the duration of stay at the hotel.

14 Transport

14.1 Car Hire / Agency Vehicles in terms of instruction note on cost containment measures.

- a) Employees of department may not hire vehicles from a category higher than Group B or an equivalent class.
- b) Where different class of vehicle is required for a particular terrain or to cater for the special needs of an employee, such a vehicle may only be hired with prior written approval of the Accounting Officer.
- c) The Chief Financial Officer or his/her delegate must recover any fines from the employee concerned. Any levies for vehicle abuse (excessive speed, braking, etc.) from the agency must also be recovered from the employee.
- d) If an employee wishes to take out insurance on hired vehicles he/she must pay for such insurance him/herself as the department accepts liability for any loss or damage which arose from an act or omission of an employee as a claim against the state provided that the employee shall forfeit his/her cover if he/she, with regard to the act or omission, is liable in law.

14.2 Private Motor Transport

When an employee is required to make use of his/hers private vehicle for official purposes, he/she must obtain written authorisation from heads of divisions or their delegates prior to leaving his/her workplace.

Provided that:

- I. No standing arrangement is allowed;
- II. No other means of transport is available;
- III. Transport claims, (including kilometre tariffs, parking and toll fees) do not exceed the estimated costs for travel i.e. air fare; airport parking and toll fees.
- IV. Managers must recommended alternative transport arrangements for travel over a long period if so deemed most economical.
- V. All Senior Managers and Deputy Managers claims for private vehicles will follow the guidelines as stipulated in the SMS Deputy Managers Handbook developed by Department of Public Administration.

14.3 Government Owned Transport

- a) Employees that are required to be transported by government-owned transport for official purposes must submit an approved departmental travel plan to the Transport Officer indicating the required transport needs.
- b) The transport officer must make the necessary arrangement on the employee's behalf and confirm the transport arrangements on finalisation.
- c) The request must be approved by an employee in the rank of Programme Manager or delegated official and he/she must certify that the trip is for official purposes.
- d) Senior managers participating in the motor finance scheme may not utilise government-owned transport, in order to be transported between official events.
- e) It is the responsibility of the employee concerned to cancel transport services no longer required with the Transport Officer at least 24 hours in advance.
- f) Monies in respect of "no show" will be recovered from employees if the Department is charged with Government Transport trips that were not cancelled on a timely basis unless the employee has proof that he/she cancelled the trip on a timely basis.

14.4 Shuttle Services

- a) Should employees be required to travel for official purposes and those employees do not make use of or possess private transport, the relevant may authorise that those employees be transported to and from the venue and from their residences or places of work or to and from a National Airport at the Department's expense by utilising chauffeuring and/or shuttle services.
- b) Travellers travelling together with other employees should where possible, share shuttle services for the same trips.

14.5 Gautrain

- a) Re-imbursements for Gautrain trips will only be done if the claim relates to the specific official trip as approved as part of the travel plan.
- b) The printout obtained from the Gautrain vending machines located in the stations will be used as a source document to substantiate S&T claims.
- c) The Department will not refund the cost charged by the Gautrain for issuing the card, as the card is regarded as private property of the employee.

14.6 Domestic Air travel

Employees must make use of the shortest direct route to reach their destination.

Officials travelling within Republic of South Africa must travel in economy class except when tickets in economy class is fully booked

14.7 International Travel

- a) The Executive Authority, Accounting Officer and officials reporting directly to the Accounting Officer are eligible to fly business class;
- b) Officials undertaking a trip longer than five hours may also fly business class.

14.8 Parking

- a) Parking – Parking at an airport will be reimbursed for the first seven (7) days only, subject to the utilisation of the correct and cheapest available parking facility at the airport
- b) Other reasonable actual parking fees incurred by travellers while travelling for official purposes will be re-imbursed provided the invoice is presented as proof thereof.
- c) Parking at a hotel/guesthouse should be covered by the accommodation bill.

14.9 Toll fees

Toll fees will be re-imbursed provided proof of payment can be provided.

14.10 Laundry

Laundry and cleaning services will be re-imbursed provided that traveller is away for five (3) days or more.

14.11 Safekeeping of official documents

Costs pertaining to the safekeeping of official documents while on an official trip, will be re-imbursed provided that an invoice is presented as proof thereof.

14.12 Official telephone calls

- a) Official telephone calls made from a landline while on an official trip will be re-imbursed if proof of the calls can be provided.
- b) Official calls made from a cellular phone while on an official trip will be re-imbursed in terms of the Department's cell phone policy.

14.13 Medical assistance

- a) In the event that an employee who is away from home on an official trip and becomes so ill that he/she should remain distant from his/her home, the actual costs for travel and accommodation for one or more family members to join him/her will be paid.
- b) In the event that an employee who is away from home on an official trip has to return home because a parent, spouse or child becomes severely ill or dies, the cost for the trip back home will be paid;
- c) When medical services were required abroad, the difference between the costs of such treatment in respect of which his/her medical scheme grants benefits and the actual benefits paid out by the medical scheme in terms of its rules will be refunded to the employee;
- d) In instances where an employee is not a member of a medical scheme or is a member of a medical scheme that does not pay or restricts payments of benefits during visits abroad, he/she is well advised to consider a once-off medical cover for the official journey abroad. The employee will be compensated for reasonable costs incurred (for the official part of the journey) for obtaining once-off medical cover through the relevant travel agency;

14.14 Compulsory vaccination, medical examinations and medicines prior to trip

Programme Managers may approve that reasonable and actual expenditure is refunded to employees.

14.15 Foreign Currency / Exchange Rate

- a) Employees travelling abroad may request for the advance amount to be paid by means of foreign exchange. The amount paid to the traveller in foreign currency will be regarded as an advance and the Chief Financial Officer or his/her delegate must allocate the mentioned amount to the subsistence and travel advance account. Exchange rate losses and related matters must be dealt with in terms policy on Losses and Claims.
- b) Exchange rate gains are to be treated as revenue.
- c) The exchange rate per the conversion of Rand to foreign currency before the commencement of the trip should be used for the calculation of the special daily allowance and all expenses incurred abroad, except where a credit card was used, in which case the actual exchange rate for each transaction should be used (proof with credit card statement).
- d) Costs relating to regarding exchange rates may be refunded to employees.

14.16 Free Air Travel Rands

- a) Employees may utilise the Travel Rands accumulated by the employee whilst flying South African Airways for his /her benefit.
- b) Managers must ensure that the maximum utilisation of flights and routes by employees during the course of these agreements as the South African Airlines is the preferred airliner of the Department.

14.17 Secondments

- a) Secondments to other departments will not attract additional costs for the department over and above the normal remuneration of the employee seconded.
- b) Short term secondments within the department must be dealt with in terms of the provisions above.
- c) Secondments for long periods (longer than 6 months) must be considered for dealing under the policy for Resettlement Expenditure.

14.18 Non-employee expenses

Where it is to the benefit of the department that a non-employee travels on behalf of the department (accompanying a departmental employee) the Accounting Officer or delegated official may give prior written approval therefore. The terms and conditions in the preceding paragraphs applying to employees will then apply to the non-employee as well.

14.19 Miscellaneous

- a) The Accounting Officer may approve that reasonable and actual expenditure is refunded to employees for the following:
 - i. Books purchased for official purposes provided that those books are submitted and accounted for by the Departmental library;
 - ii. Translating and interpreter services;
 - iii. Travelling documents and permits; and
 - iv. Costs for excess official baggage.

15 Recording travel and subsistence expenditure

- b) Travel and subsistence advances or claims must be done using the relevant BAS forms and trip authorisation forms.
- c) Costs relating to travel and subsistence must be allocated to the category of items on the Standard Chart of Accounts (SCOA) for travel and subsistence and not under fleet services.
- d) Advances must be cleared in the books of the Department within 30 days after the trip has been concluded.

14.19 Miscellaneous

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- i. Books purchased for official purposes provided that those books are submitted and accounted for by the Departmental library;
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- c) Costs relating to travel and subsistence must be allocated to the category of items on the Standard Chart of Accounts (SCOA) for travel and subsistence and not under fleet services.
- d) Advances must be cleared in the books of the Department within 30 days after the trip has been concluded.

16 Commencement

This Subsistence and Travel Policy takes effect on the date on which it is adopted by the Accounting Officer of the Department of Economic Development and Tourism.

Recommended



Mr Kuberin Packirisamy
Chief Financial Officer

March 2014
Date:

Approved



Mr Patrick Seboko
Head of Department

March 2014
Date: