



**agriculture &  
rural development**

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**Agriculture and Rural Development**  
North West Provincial Government  
**REPUBLIC OF SOUTH AFRICA**



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<b>ORGANISATION</b>	<b>DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT</b>
<b>PROGRAMME</b>	<b>CHIEF DIRECTORATE: FINANCIAL MANAGEMENT</b>
<b>POLICY</b>	<b>TRAVEL AND SUBSISTENCE POLICY</b>
<b>POLICY REF. NUMBER</b>	<b>FIN 8 / P</b>
<b>COMPILED BY</b>	<b>DIRECTORATE: FINANCIAL ADMINISTRATION</b>
<b>APPROVED BY</b>	<b>HEAD OF THE DEPARTMENT</b>
<b>SIGNATURE</b>	
<b>DATE OF EFFECT</b>	Upon approval by the Accounting Officer

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## 1. Introduction

- 1.1 The Department's aim is to introduce uniformity of the payment of travelling and subsistence claims to officials in the Department by regulating processes leading up to the payment. The department and government in general face serious budget pressures and this calls upon Accounting Officers to come with policies that will ensure uniformity in those cost drivers which are generic to all departments in nature.

The Accounting Officer of the department(AO) is empowered by section 38(1) of the PFMA to among others;

- 1.1.1 (a)(i) effective, efficient and transparent systems of financial and risk management and internal control;
- 1.1.2 (b) is responsible for the effective, efficient, economical and transparent use of the resources of the department, trading entity or constitutional institution;

- 1.2 In order to ensure support to the AO's responsibility as stated in section 38 of the PFMA, the department must develop internal policies that support the said paragraphs of the PFMA. National Treasury issue guidelines, Instruction notes and practice notes as well as measures like Cost Containment measures that guide AOs on regular bases on management of processes and systems.
- 1.3 This policy, once approved, will ensure and guide officials in the department of Agriculture and Rural Development to comply to the PFMA to the extent of all aspects of Travel and Subsistence.

### Objectives of the Policy

The objectives of this policy are to:

- 2.1. set standard and uniform processes on the treatment of and payments of travelling and subsistence related claims for departmental officials and to provide for procedures and guidelines on the qualification criteria for travel and subsistence allowance and how to lodge such claims.
- 2.2. to guide officials on claiming for subsistence and travelling allowances and to provide conditions related to such claims.
- 2.3. Provide guidelines on the management and administration of travel and subsistence and the controls thereof.

- 2.4. Ensure compliance to the regulatory framework in terms of applicable legislation and circulars issued pertaining to travel and subsistence.
- 2.5. To guide departmental employees on what constitutes a rightful entitlement to T&S claims.
- 2.6. To guide all the role-players on the entire value chain process from inception to the end.

### **3. Definitions/Abbreviations**

- AO : Accounting Officer
- DARD : Department of Agriculture and Rural Development
- DMC : Departmental Management Committee
- DPSA : Department of Public Service and Administration
- EMC : Executive Management Committee
- EDMC : Extended Departmental Management Committee
- I/C : Internal Control
- MMS : Middle Management Services
- PMG : Paymaster General Account
- PFMA : Public Financial Management Act of 1999 as amended
- SMS : Senior Management Services
- T&S : Travel & Subsistence

### **4. Financial management governance and regulatory framework**

- 4.1. Circulars issued by the National Department of Transport
- 4.2. Code of Conduct of the Public Service
- 4.3. Cost Containment Policies/Circulars
- 4.4. Departmental Financial Delegations as amended from time to time
- 4.5. Departmental Transport Policy
- 4.6. Departmental telecommunication policy
- 4.7. DPSA financial Manual, latest updated
- 4.8. Financial Circulars/ Manuals issued by the National Treasury
- 4.9. Instruction Notes issued by National Treasury
- 4.10. Instruction Notes issued by Provincial Treasury
- 4.11. National Anti-Corruption Resolutions as adopted from time to time

- 4.12. Public Finance Management Act, 1999 (Act No. 1 of 1999) as amended
- 4.13. Public Services Act, 1994, as amended
- 4.14. Public Service Regulations, 2001
- 4.15. Treasury Regulations, 2001

## **5. SCOPE OF APPLICATION**

- 5.1. This policy is applicable to all employees in the department irrespective of the nature of their appointment.

## **6. CLAIMS**

### **6.1. Submission of claims**

- 6.1.1. A claim in respect of travel & subsistence shall be submitted within 30 days of the return to headquarters/workstation. SMS and MMS it will be the last day of the succeeding month.
- 6.1.2. A claim submitted after 30 days and thus deviate from 6.1.1 above, shall be deemed forfeited by the claimant, unless reasons for late submission is approved by the CFO and the reasons for late submissions shall not provide for the following;
  - 6.1.2.1. ` I was working out of office`
  - 6.1.2.2. ` I was on leave`
  - 6.1.2.3. `my supervisor was on leave and thus could not approve my claims`
  - 6.1.2.4. ` the system was not working`
- 6.1.3. An official can only make their own claim. Claims that are submitted by one (1) official on behalf of group with external client will not be considered as there is provision for advances and other processes that may be used. Only claims made outside the jurisdiction of the official's workstation will be accepted.
- 6.1.4. If an official does official duties for periods longer than 24 hours, actual expenses can be reimbursed if acceptable documentary proof of payment is submitted.
- 6.1.5. For purposes of the reimbursement of travel & subsistence expenses, an official's period of absence from his/her headquarters must be calculated from the time that he/she leaves his/her home or place of work, whichever is the latest, until he/she arrives back at his/her home or place of work, whichever is the earliest. Claimants

must note that the accuracy of the times between areas can be subjected to a test to curb any unjust extension of times so as to benefit the claimant.

6.1.6. Claimant must know that the over 24 hours claims must at all times reconcile with other associate claims like kilometre claims and if no reasons for variances are provide, the least costly amounts will be processed by the department.

## 6.2. **Certification of correctness of T&S claims**

6.2.1. T&S claims shall be verified for accuracy and correctness by at least two officials prior capturing in the system. These officials must not be in the lower position of the claimant. The supervisor's or his/her delegated representative's role in the claim is limited to confirmation of the dates and destinations as well as proof of attendance.

6.2.2. Internal Control section subject all claims to compliance verification with respect to accuracy of Kilometer travelled and hourly/daily rates used by the claimant while Financial Administration (Salary Unit) will be responsible for confirmation of rates applied as well as additions of amounts prior processing the payment.

6.2.3. I/C and Salary Section shall subject all claims to the latest Instruction notes/Practice Notes/Cost Containment measures as shall be applicable at the time of the claim.

6.2.4. Any claim certified by an official in an acting capacity should be accompanied by the acting appointment letter.

6.2.5. In case of candidates attending departmental job interviews, certification and approval shall be done by the Chairperson of those interviews and the appointing manager or their delegated representation for candidates claiming travelling & actual costs.

## 6.3. **Approval/authorization of claims**

6.3.1. All land travelling within the borders of the North-West Province must be pre-approved by the immediate supervisor. The supervisor must focus on the accuracy of the dates and destinations in line with the plan of the claimant.

6.3.2. All land travelling outside the borders of the North-West Province must be pre-approved by the Accounting Officer and comply to the provincial arrangements.

6.3.3. All domestic air travelling must be pre-approved by the relevant Chief Director and must be preceded by the request to travel out of the province approved by the

Accounting Officer.

- 6.3.4. Claims from an official shall be approved by their supervisor or their delegated representative.
- 6.3.5. If authorization has been granted by an official acting in a senior or another person's position, then the claim should be accompanied by an acting appointment letter.
- 6.3.6. Supervisors must note that they cannot approve claims relating to travelling when they were on leave, if they appointed someone to act in their positions during their leave period i.e. the acting manager MUST confirm the accuracy of the travels during their acting period.

#### 6.4. **Payments of claims**

- 6.4.1. A claim shall be deemed to be complete and ready for processing when it has the following minimum information.
- 6.4.2. Complete and signed off applicable claim form accompanied by the following supporting documents;
  - 6.4.2.1. Actual receipts for all payments claimed.
  - 6.4.2.2. Prior trip approval form or weekly plan.
  - 6.4.2.3. Invitation or programme of the event, workshop or meeting etc.
  - 6.4.2.4. Attendance register
  - 6.4.2.5. Other proof of attendance like signed form by beneficiary or such relevant proof. All claims will be certified as acceptable prior processing the claim.
  - 6.4.2.6. Approved reasons for late submission of the claim if so required.
  - 6.4.2.7. All claims will be processed on a First In First Out(FIFO) principle, i.e Claims received on a run day will be processed if received before 12H00 of that day, otherwise such a claim will be subject to FIFO the next run day, where such claim will be processed prior to any other claim even those received prior 12H00 that day.
  - 6.4.2.8. A claim shall be referred back to the claimant if it does not meet the requirements stated above and I/C and Salary staff shall refer back the claim to the claimant for correction if so required and such referral shall be done in writing in a designated form stating reasons for non-processing such claim. It

is the duty of the claimant to provide the necessary and accurate information and documents with the claim prior finalizing and the I/C and salary staff shall not prejudice accurate and compliant claims by prioritizing correcting claims.

6.4.3. Claim should be completed on the prescribed face valued Travel and Subsistence claim form.

## **7. TRAVEL & SUBSISTENCE ADVANCES**

- 7.1. Employees who conduct official duties away from their headquarters can apply for travel & subsistence advance by completing the prescribed T&S Advances Request Voucher with supporting documents.
- 7.2. T&S Advance is only applicable to officials when it is not feasible for the Department to follow procurement processes or when procurement process is not cost effective. The advance amount shall be paid to the official based on the pro-forma invoice or registration form issued by the service provider for services such services.
- 7.3. The request for advance should be approved by the relevant Cost Centre Manager and authorized by Director Finance prior processing.
- 7.4. An Advance request should be submitted to Finance for processing at least 7 working days before the commencement of the trip (this is to ensure that payment is received by claimant before commencing with the trip).
- 7.5. A new Advance shall not be issued to an employee if he/she still has an outstanding advance to be cleared.
- 7.6. Claims to clear outstanding advances must be prepared and submitted to Finance within seven (07) days upon return from the trip otherwise it will be deducted in full from the official's salary as shall have been consented in the advance request form.
- 7.7. Advances not utilized for purposes requested for must be paid back immediately on return to office or the moment the official knows that the trip will no longer take place. (officials must engage the Banking & Bookkeeping Section on how to refund the money). Any non-compliance will result in that affected official being denied access to future advances.
- 7.8. In cases where an advance is smaller than the subsistence and travel claim, the difference

between the advance and the claim is paid through Persal as a supplementary payment regardless of the difference.

- 7.9. In cases where an advance is greater than the subsistence and travel claim, the difference between the advance and the claim will automatically be deductible from the employee's salary through Persal.
- 7.10. It is the responsibility of the official taking the advance to ensure that the funds (advance) are safeguarded at all times and even a registered SAPS case shall not exonerate the official from accounting for the advance the taken.

## **8. INCIDENTAL SUBSISTENCE ALLOWANCE**

- 8.1. This is a claim for actual expenses incurred 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 that is revised annually.
- 8.2. 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. A day calculation has to be more than twenty-four hours away from the usual workplace and anything less than that is not a full day.
- 8.3. Actual expenses are reimbursed based on the actual receipts provided on the claim document.

### **8.3.1. Calculation of periods of absence**

8.3.1.1. The period of absence from the official's work place should be calculated as from the time the official leaves his/her home or place of work, whichever is the latest, until the time he/she arrives back at his/her home/place of work, whichever, is the earliest.

8.3.1.2. When an employee undertakes an official trip for 24 hours or longer, he/she may claim allowances for each day or part of a day during his/her stay in accordance with the DPSA Circular on "Annual Revision of Subsistence and Camping Allowance.

### **8.3.2. Actual Expenditure**

8.3.2.1. Reasonable unavoidable actual expenditure incurred on accommodation, meals, toll fees and parking will be reimbursed if satisfactorily supported by documentary proof.

- 8.3.2.2. If an employee undertakes an official journey lasting less than 24 hours, only reasonable actual expenses incurred will be claimed on condition that the distance from the official's normal working place is in a radius of 60 kilometers or more. i.e. an official cannot claim when they work outside but are within a radius of 60 kilometers.
- 8.3.2.3. The amount to be claimed will be for the under-mentioned periods:
- 8.3.2.3.1. Breakfast - if official departs from headquarters before 6h00 and returns after 10h00
- 8.3.2.3.2. Lunch - if official departs from headquarters before 10h00 and returns after 15h00. Official lunchtime shall be from 12h00 to 15h00, no lunch claims before 12h00 or after 15h00.
- 8.3.2.3.3. Dinner - if official is still on official duty after 18h00 and will arrive at headquarters/home after 20H00.
- 8.3.2.4. Meals bought outside the set times above should be accompanied by a motivation approved by the Cost Centre Manager and will be approved by CFO subject to the reasons given for the claim.
- 8.3.2.5. Meals are limited to a claim of 3 meals per day and limited to the following threshold;
- 8.3.2.5.1. Breakfast : R100.00
- 8.3.2.5.2. Lunch : R150.00
- 8.3.2.5.3. Dinner : R200.00 (applicable if official is still outside headquarter at 19H00 with 60 kilometers radius or more)
- 8.3.2.6.4 The above amounts are maximum for a meal and not necessarily to reach a set limit which is inclusive of a soft beverage.

## **9. ACCOMODATION AND RELATED EXPENSES**

- 9.1. Accommodation travel costs will be subjected to current applicable cost containment directives.
- 9.1.1. All cost containment directives will be communicated to staff as and when received and compliance thereto will be effective from the date of circulation.

- 9.2. When an official is executing his or her duties away from office for more than one day, accommodation may be arranged for him/her in terms of this policy.
- 9.2.1. The accommodation may be arranged by utilizing the approved service providers or directly booking with the service provider.
- 9.2.2. Accommodation must be arranged in accordance with the cost containment level of establishment and end users will be assisted by SCM practitioners on the qualifying amounts per case as contained in the prevailing instruction note and the following exclusion shall apply:
- 9.2.2.1. MEC – 5 Star Hotels or Equivalent
- 9.2.2.2. HOD - 4 star hotels or Equivalent
- 9.2.2.3. All Other employees - 3 star hotels or Equivalent
- 9.2.3. No accommodation will be booked if the place of the meeting is less than 250 kilometers from the workplace (return kilometers a total of 500km) and if the meeting start at 10H00 or later and ends before 17H00. Accommodation can only be arranged if the meeting ends at 17H00.

## **10. SUBSIDISED/PRIVATE TRANSPORT FOR OFFICIALS**

- 10.1. Travel claims must be treated in line with the provisions of the transport policy of the department.
- 10.2. Travelling kilometers threshold and engine capacity must be in line with the yearly issued circulars otherwise, the last issued circular will apply.
- 10.3. Approval to exceed the above-mentioned limit will only be granted by the HOD or delegated official with a proper motivation need to exceed the allowable kilometres.
- 10.4. Exemptions will be given in deserving circumstances to exceed the kilometer limits in the circulars and such approvals shall be given prior to undertaking the official trip.
- 10.5. Officials who have a need to use official vehicle may apply to register their personal vehicles to use for official purposes and such approvals must be obtained prior the official undertaking the official trip. Terms and conditions contained in various approved Circulars will apply all the time such applications are granted and such details of vehicle engine capacity shall be declared and recorded when the request for approval is sought by the official.
- 10.6. An official qualifies to claim for traveling allowance only if he or she utilizes his or her personal vehicle for official purposes and does not benefit from the subsidized vehicle scheme.

- 10.7. The employee who qualifies for a traveling allowance will be compensated according to the tariffs prescribed by the Department of Transport.
- 10.8. Exemption is granted for SMS members and MMS members from obtaining prior approval for official trip as traveling is a job recruitment due to the nature of their salary package.
- 10.9. Officials may not claim any subsistence and travel expenses incurred if their official trips are within 5 km radius of their work place.
- 10.10. With due consideration to fairness, reasonableness and practicality travel and subsistence expenditure must be cost-effective and economically justifiable. Officials in the following circumstances qualify for reimbursement on Travel and Subsistence expenditure incurred:
  - 10.10.1. When the official attends a court case arising from his/her official duties in which the State has a direct interest.
  - 10.10.2. When an official has to attend a departmental disciplinary hearing or serve as either an Investigator or Presiding Officer in a disciplinary case.
  - 10.10.3. When an official is invited to attend Departmental meeting or any similar event subject to pre-approval.
  - 10.10.4. When an official has to conduct site visit on projects for monitoring and evaluation purposes in terms of the line functional duties and responsibilities or nature of the work being appointed.
  - 10.10.5. When the official is undergoing training (official training paid by the Department/Government) in the importance of his/her duties or nature of the work.
  - 10.10.6. Any other work-related activity towards which an official trip has been pre-approved by the direct line supervisor.
  - 10.10.7. Officials in the following circumstances do not qualify for reimbursement on Travel and Subsistence expenditure incurred:
    - 10.10.7.1. Where the official is subpoenaed to appear in a court case where the Department does not have a direct interest, a claim should be expenses from the party who has subpoenaed an official, not the department.
    - 10.10.7.2. When the official is seconded to another office, then the office to which the official has been seconded must carry the cost of travel and subsistence as this forms part of the cost of transfer unless otherwise agreed by Head of Offices concerned.

10.10.7.3. When an official is representing a fellow colleague in a hearing or court case, the Department would not pay unless authorized by the Accounting Officer.

## **11. AIR TRAVEL AND AIRPORT TAXES**

- 11.1. All officials will travel on economy class at the Department's expense (with exception of the HOD and MEC), including airport taxes where applicable. However, an official is entitled to fly on the same class as the Executing Authority when accompanying him/her.
- 11.2. Any expenditure incurred in respect of payment for excess luggage in relation to the official's personal possessions will be for the concerned official's own account and will not be reimbursed by the Department.

## **12. INTERNATIONAL (FOREIGN) TRAVEL**

### **12.1. Trips to foreign countries**

- 12.1.1. All trips to foreign countries must be authorized by the Office of the premier in the Province and the MEC of the department, compensation shall be based on the DPSA Financial Manual which list different countries currencies. Per Diem Allowance is paid to officials only approved to travel abroad by the relevant authority as per the financial manual.

## **13. Implementation**

- 13.1. The policy is effective from the date of signing by the HOD. The provision of this policy remains and takes precedent over all other regulations governing the Travel and Subsistence Management in the Department with consideration of regular updates on cost containment measures.

## **14. Non-compliance**

- 14.1. Departure from the provisions of this Policy, without prior written authorisation by the Head of Department will be subjected to appropriate legislative checks and may result in investigations that result into disciplinary action.

## 15. Monitoring, oversight and maintenance

15.1. The policy will be reviewed on a two-year basis or as and when the need arise, monitoring implementation will be the responsibility of the Office of the CFO and Director-Financial Administration.

## 16. Conclusion

10.1. The content of this policy must be brought to the attention of all officials within the Department of Agriculture and Rural Development.

10.2. This policy is effective from the date of approval by the Head of Department as indicated on the policy cover of this document.

## 17. Contact person

17.1. For any queries related to policy, contact the Director Financial Administration of DARD.

## 18. Approval

18.1. This policy is effective from the date of approval by the Accounting Officer.



**DR HANS KEKANA,**

**HEAD OF DEPARTMENT: NORTH WEST DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT**

**DATE:** 28-04-2026