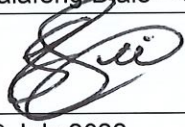
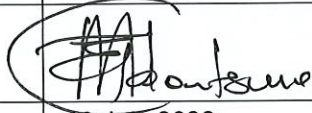


## SAFETY AND SECURITY SECTOR EDUCATION AND TRAINING AUTHORITY

<b>TRAVEL CLAIM AND SUBSISTENCE ALLOWANCE STANDARD OPERATING PROCEDURE</b>	
<b>SOP COMPILED BY:</b>	Michael Khakhathiba
	Finance Manager
	
<b>SOP OWNER:</b>	Finance Department
<b>SOP ISSUE NUMBER:</b>	5
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VERSION CONTROL					
SECTION	VERSION	REVISION	DATE	PAGE	REASON FOR CHANGE
All	2		01 April 2018	All	Administrative changes
All	3		01 August 2021	All	Administrative and tax changes
5. Accommodation	4		20 June 2022	4	Employee's meals selection option
All	5		18 July 2022	All	Revised NT cost containment

<b>SIGNATURES</b>	<b>RECOMMENDED BY:</b>
<b>NAME/JOB TITLE</b>	Ikalafeng Djale – Chief Financial Officer
<b>SIGNATURE</b>	
<b>DATE</b>	19 July 2022

<b>SIGNATURES</b>	<b>APPROVED/AUTHORISED TO ISSUE BY:</b>
<b>NAME/JOB TITLE</b>	Thamsanqa Mdontswa – Chief Executive Officer
<b>SIGNATURE</b>	
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## TRAVEL CLAIM AND SUBSISTENCE ALLOWANCE

### 1. BACKGROUND/PURPOSE

- The purpose of the Standard Operating Procedure (SOP) is to highlight the important and practical aspects of the Travel Policy as well as to bring into effect governing aspects of National Treasury Instruction 04 of 2017/18 – *Revised cost containment measures related to travel and subsistence* as well as the Addendum to same National Treasury Instruction.
- SASSETA Travel Policy provides comprehensive details regarding travel related matters.
- This SOP shall be applicable to the members of the Accounting Authority, the Chief Executive Officer including all other various bands within SASSETA and contractors conducting business on behalf of SASSETA.

### 2. APPROVALS

- All travel arrangements should be supported by either of the following:
  - i. An e-mail request from the line Manager/Executive,
  - ii. Meeting request/invitation from Executive Authority/Stakeholder,
  - iii. An approved department travel schedule,
  - iv. Any other valid written source,
  - v. All other verbal instructions should be subsequently ratified via e-mail.
- All SASSETA travel requests should be pre-approved by the Finance Manager as well as the Executive Manager concerned.

### 3. FLIGHTS

- Travel requests should reach travel admin personnel at least five (5) days in advance for the following reasons:
  - i. Allow the travel admin personnel sufficient time to make bookings or delegate accordingly,
  - ii. To take advantage of the upfront discounts/cheaper flight tickets.
- Staff members attending to the same meeting/event/conference will be limited to three (3) unless approved otherwise by the Chief Executive Officer (CEO) in writing. This, however, does not apply to members of the Accounting Authority and Executive Management.
- All staff members should be booked on non-flexible tickets except for the CEO and members of the Accounting Authority.
- Missed flights are subsequently booked at the cost of the staff member; unless the missed flight was for a reason beyond the employee's control - An affidavit with a memo comprehensively stating reasons must be submitted to the CEO for approval.
- All staff members shall be booked on economy flights with the exception of the following:
  - i. CEO (However, the CEO may elect to be booked on economy flights),
  - ii. Employees with disability/special needs, and
  - iii. Where an economy flight is not available, or cost of business class is comparable.

- At the time of booking a flight, travel admin personnel should include insurance for the traveller's checked-in luggage, provided it is included in the travel request.

#### 4. CAR HIRE

- Staff members are requested to make use of cost-effective mode of transport such as Uber, Taxify, Gautrain or shuttle services when travelling to/from the airport.
- Cost/expense related to the above will be reimbursed to staff member, provided supporting documentation is produced when claiming (i.e., slip/receipt/invoice).
- Car hire will be based on the level of reporting within the organization as follows:
  - i. CEO – 4/5 door auto/manual luxury sedan with air-conditioning (However, the CEO may opt to make use of a less expensive car),
  - ii. All staff – 4/5 door manual economy sedan with air-conditioning, unless specific request for automatic due to physical ability challenges.

#### 5. ACCOMODATION

- The CEO may approve rates that are higher than those specified in the National Treasury Domestic Flight Rate Grid (NT-DFRG) on the following occasions:
  - i. During peak holiday periods
  - ii. Where South Africa is hosting an event in the country
  - iii. There are not any other accommodation facilities available in the area
- Overnight stay will only be permitted if the return trip distance exceeds 300 kilometres, or the event is longer than 1 day, or the event finishes after hours.
- Overnight stay allowance is R152 and will be revised accordingly with changes in the governing legislation. This is applicable where SASSETA has booked accommodation for a staff member on an official travel.
- Overnight stay allowance where a staff member uses his/her own accommodation on an official travel will be limited to R493.
- Accommodation cost is assumed to be inclusive of Parking and Wi-Fi.
- Accommodation booking will be based on the level of reporting within the organization as follows:
  - i. Chief Executive Officer – 4-star (However, the CEO may opt to be booked in a less expensive accommodation),
  - ii. Members of the Accounting Authority – 4-star,
  - iii. Members of the Executive Management team – 4-star,
  - iv. Members of the Management team – 3-star, and
  - v. All other staff members – 3-star.

#### 5.1 ACCOMMODATION BOOKING CONDITIONS

- When booking for accommodation, an employee will have the option to select to have meals (i.e., breakfast, lunch and/or dinner) included or not.

- Should an employee not select to have meals included with the accommodation booking, such employee will use their resources and subsequently process a claim using relevant travel claim form.
- Travel claims are submitted to the Human Resources in adherence to their deadline.

## 6. REIMBURSEMENT OF TRAVEL ALLOWANCE AND FOOD COST

### 6.1 REIMBURSIVE FOOD/MEAL COST

- Staff member on an official travel will not be reimbursed for food, where booked accommodation includes breakfast, lunch, and dinner.
- Special dietary requirements (i.e., Halaal/Kosher) must be considered when making accommodation bookings. If the accommodation establishment does not cater for special dietary requirements, then a room excluding meals should be booked.
- Meal's subsistence claims will be as follows:
  - i. Breakfast – limited to R120,
  - ii. Lunch – limited to R170, and
  - iii. Dinner – limited to R190
- Slips/invoices/receipts must be provided for each claim.
- A staff member may claim for food bought on behalf of co-travellers, but co-travellers must be staff members.
- The above documents must be approved by the line manager.
- Meal claim form should be completed for all claims.

### 6.2 REIMBURSIVE TRAVEL ALLOWANCE

- Staff members are entitled to claim their mileage in relation to an official trip (such as but not limited to the following: meeting with the Executive Authority, external stakeholder engagement, approved work-related workshop or any other mandate as deemed necessary).
- Claimable mileage will be determined as distance from SASSETA or place of residence to the specified destination.
- Staff members are required to attach a google map report indicating the total distance travelled.
- Parking and toll gate reimbursement should be supported by slips/receipts.
- Money spent on petrol refill for a hired car should be supported by slips/receipts.

### 6.3 TAX IMPLICATIONS ON REIMBURSEMENTS

- Section 8(1)(a)(ii) of the Income Tax Act states that where the recipient is by reason of the duties of his or her office or employment **obliged to spend a part of a day away** from his or her usual place of work or employment and provides proof of such expenditure to the employer, a reimbursement or advance for such expenditure actually incurred by the recipient is excluded from taxable income if the recipient is allowed by his or her principal to incur expenditure on

meals and other incidental costs for that part of a day and the amount of the expenditure **does not exceed an amount of R152.**

- If an employee incurs R450 total food cost, an amount of **R298 (i.e., R450 – R152)** will be subjected to tax.
- A reimbursive travel allowance is where an allowance or advance is based on the actual distance travelled for business purposes (that is excluding private use).
- Regarding the reimbursive travel allowance, an employee will only be taxed in excess of a claim rate of **R4.18 per kilometre.**
- If an employee claim rate according to the Department of Transport is R5.18 per kilometre, an employee will be taxed on R1.00 (i.e., **R4.18 – R5.18**) multiplied by the total business kilometre travelled.
- All approved reimbursive travel claims will be submitted to the Human Resource (HR) Department.
- The submission of reimbursive travel claims will also be bound by the HR payroll submission cut-off rules.

## 7. TRAVEL ADVANCE

- Subject to approvals incorporated in the Human Resources Management policy on Travel Advances, an employee may be granted a travel advance to defray subsistence and allowance costs.
- This may include cost associated with meals, private transportation as well as accommodation if not booked via the Travel Management Company.
- Claims where travel advance was granted should be reconciled as soon as practically possible upon return from official business trip.

## 8. MEDICAL INSURANCE

- Domestic – an employee will be responsible for medical expenses associated with injury or sickness while on an official business trip subject to accessibility to COIDA.
- International – SASSETA will arrange insurance cover including medical and other travel related expenses. An employee may be reimbursed for medical cost incurred abroad, provided these were not included in the insurance cover and an employee is in possession of receipts/invoices.

## 9. BAGGAGE

- An employee should ensure that they familiarize themselves with the baggage allowance per airline in use.
- Costs incurred for additional baggage over and above the specified allowance will be for the account of the traveller unless there is a valid business reason.
- The cost associated with baggage insurance is immaterial and SASSETA will continue to incur this cost.

## 10. LAUNDRY SERVICES

- Domestic – an employee on an official business travel for a period longer than 5 days may claim for actual cost of laundry, ironing and/or dry cleaning. Receipts/invoices will be necessary to support this claim.
- International – an employee on an official business travel will be allowed to incur laundry, ironing, or dry clean cost after the 3<sup>rd</sup> day in the place of accommodation. A maximum of 8 items for every 2 days will be laundered.

## 11. AIRPORT LOUNGE

- Lounge facilities are available at a cost for economy travellers at certain airports.
- Employees are encouraged to make use of these; however, the cost will be on the account of the employee and will not be reimbursed by SASSETA.

## 12. FRUITLESS AND WASTEFUL EXPENDITURE

- The following scenarios will provide instances of fruitless and wasteful expenditure. The list is however, not exhausted:
  - i. No show at a booked accommodation which SASSETA has been charged for,
  - ii. No show for a flight which SASSETA has been charged for,
  - iii. Charges relating to changes in the date/time of the flight (This can be justified in certain instances – such as where changes to the date of event were altered by the organiser/host),
  - iv. Traffic fines.
- Fruitless and wasteful expenditure incurred will be covered from the staff member/contractor affected.
- The recovery of fruitless and wasteful expenditure may be waived in some instances:
  - i. Employee was medically unfit for business duties – medical certificate must be submitted.
  - ii. Any other delays beyond the employee's control – An affidavit with a memo comprehensively stating reasons must be submitted to the CEO for approval.

## 13. EXPIRATION

- Claims not submitted within one month from the date of return from the official trip shall be rejected for payment.