



KGATELOPELE LOCAL MUNICIPALITY

2025/2026

SUBSISTENCE AND TRAVELING POLICY 2025/26

Council Resolution no: SC 36/05/2025

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1. OBJECTIVES

- It is essential that representatives of Kgatelopele municipality from time-to-time travel to other cities and towns in order to establish and maintain links and relationships with other municipalities, government bodies, and other parties, institutions and organisations operating in the sphere of local government.
- To ensure that subsistence and travelling is properly monitored to guard against fraud and wastage of resources.

2. RESPONSIBILITIES OF REPRESENTATIVES WHO TRAVEL ON BUSINESS OF THE MUNICIPALITY

- Every representative who travels on the business of the municipality must comply with this policy in letter and in spirit.
- Representatives who travel on the business of the municipality must appreciate, at all times, that they are ambassadors for the municipality, that their actions, conduct and statements must be in the best interests of the municipality, and that they must comply with any specific mandates they have been given.
- Consistent with the municipality's performance monitoring and evaluation objectives, the municipal manager will ensure that a database of all representatives and official travelling is kept.

3. SUBSISTENCE AND TRAVEL ALLOWANCE

- An **allowance** is an amount of money granted by an employer to an employee to incur business-related expenditure on behalf of the employer. The employee may not need to prove or account for the business-related expenditure to the employer. The amount of the allowance is based on the anticipated business-related expenditure.
- An **advance** is an amount of money granted by an employer to an employee to incur business-related expenses on behalf of the employer, with an obligation on the employee to prove or account for the business-related expenditure to the employer. The amount of the advance is based on the anticipated business-related expenditure. The employer recovers the difference from the employee if the actual expenses incurred are less than the advance granted and vice versa.

- A **reimbursement** of business-related expenditure occurs when an employee has incurred and paid for business-related expenditure on behalf of an employer without having had the benefit of an allowance or an advance and is subsequently reimbursed for the exact expenditure by the employer after having proved and accounted for the expenditure to the employer.
- Money paid by the municipality to a representative to cover the following expenses:
 - meals (including reasonable gratuities)

All travel will be made from municipal fleet, unless approved by the municipal manager.

- Reimburse business travel with delegate official own transport will be at the relevant rates as per the Department of Transport monthly tariffs for the use of motor transport.

4. ENTITLEMENT TO A SUBSISTENCE AND TRAVEL ALLOWANCE

- A representative may claim a daily subsistence allowance as provided in this policy with the understanding that all authorised personal expenses are covered by the subsistence allowance
- A representative of the municipality must claim his or her subsistence allowance, as provided in this policy, before embarking on any official trip.
- The subsistence allowance must, in order to facilitate its timeous payment, be claimed at least three working days before the planned trip.
- No subsistence allowance will be paid, and no representative will be entitled to a subsistence allowance if the trip or travel is not related to the official business of the municipality.
- A representative shall mean: Mayor, Members of the executive committee, other Councillors specifically authorised to represent the municipality on a particular occasion, Municipal Manager, Senior Managers, and any other official specifically authorised to represent the municipality on a particular occasion.

5. ACCOMMODATION COSTS AND SUBSISTENCE ALLOWANCE

- Representatives who travel on the business of the municipality, where the business unavoidably entails one or more nights to be spent away from home, may stay in an hotel, motel, guesthouse or bed and breakfast establishment.

- The actual cost of accommodation will be borne by the municipality, subject to a maximum of R 1 500 per night for the accommodation itself in respect of domestic travel. Where such accommodation is available, the rate for a single room will be payable. If available accommodation is more than R1 500 per night, prior approval must be obtained as per delegation of powers.
- If the cost of accommodation includes, as it often does, the provision of breakfast, a subsistence allowance of R 350 per day will apply in respect of domestic travel. ~~Daily fee will only paid after one night's stay.~~
- If a representative stay with a relative or friend, an accommodation allowance of R 300 per night may be claimed, together with a subsistence allowance of R 200 per day.
- If a representative travel on the business of the municipality outside of the province to which is consider large metro municipalities the subsistence allowance of R 450, furthermore, if the representative stay with relative or friends in the large metro municipalities the rate remain the same as per above.

6. SUBSISTENCE ALLOWANCE IF TRAVEL IS FOR A DAY OR PART OF A DAY WITH NO OVERNIGHT STAY

- ~~No allowance will be paid for day trips.~~
- Representatives who travel on the business of the municipality, where the business ~~unavoidably entails not one or more nights to be spent one or more nights~~ away from home; and
- Exceeds a distance travel on a return trip more than 130Km to receive a no-taxable allowance per the incidental cost will be compensated at the fixed SARS rate for subsistence allowances, as per Section 8 (1) of the Income Tax Act, 1962 (Act No. 58 of 1962).;
- 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, a reimbursement or advance for expenditure actually incurred by the recipient is exempt 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 reimbursement does not exceed

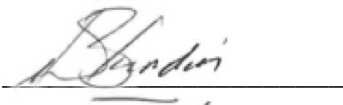
• Distance travelled	Incidental cost only per day (R)
• 0– 130km Return trip	• R 120
• 131 – 300Km Return trip	• R 170

7. SUBSISTENCE AND TRAVEL ALLOWANCES FOR PERSONS INVITED FOR INTERVIEWS

- No travel or accommodation will be paid.

8. AUTHORISATION

- Only senior managers may authorise any travel to be undertaken by officials but provided the expenses to be incurred are on the approved budget of the relevant department.
- Only the mayor may recommend any travel to be undertaken by the speaker or any councillor, provided the expenses to be incurred are on the approved budget of the municipality and approved by the Municipal Manager.
- An invitation to attend a workshop, meeting or related event is not an automatic authorisation to attend such workshop or event. The required authorisation must still be obtained from the municipal manager or any Senior Manager as the case may be.
- Council delegates or representatives to any conference, workshop or meeting must ensure that they arrive on time and attend until the conclusion of such event and submit a report to Council.
- If any representative fails to do so, the mayor or the municipal manager, as the case may be, may recover all allowances and disbursements paid to enable such delegate or representative to attend such event, provided that such delegate or representative is afforded the opportunity to submit reasons for not being able to be present from the commencement to conclusion of such event.
- The accounting officer or the mayor as the case may be must further take all appropriate disciplinary measures against the employee which might lead to dismissal.



Adv. W Blundin
Municipal Manager