




Finance Policy	FND_Subsistence & Travel (S&T)_PAY002
Effective date	1 June 2002
Objective	<p>The purpose of the policy is to</p> <ul style="list-style-type: none"> • clearly define the S&T related expenses that may be funded from UCT funds • set out the conditions and authorisation required • clarify the various related processes and responsibilities
Scope	<p>Includes all travel (local and foreign) while on official university business. Excludes policies or procedures relating to</p> <ul style="list-style-type: none"> • the application for leave or funding for study & research leave, contact leave and special leave • mileage claims or advances for purposes other than travel
Applicable to	All UCT staff, student organisations, committee members and Joint Medical Staff on PGWC conditions of service, authorised to travel on official university business.
Additional Information	<ul style="list-style-type: none"> • For an overview of the business process and a definition of terms used in this document, refer Attachment A. • The UCT travel policy is positioned within the context of the SA Revenue Services (SARS) definitions and ruling on subsistence and travel (S&T) - refer Attachment B. • The rates allowed by SARS are the maximum amounts that can be paid without incurring tax. The actual amount paid, up to this maximum, is at the discretion of the fund holder. • For a guideline on what is included/excluded from the S&T allowance – refer Attachment C. • For the South African Revenue Services (SARS) daily rates for foreign travel – refer Attachment D • Related policies: <ul style="list-style-type: none"> - Advances [PAY006] - Mileage claims [PAY004] - Reimbursements [PAY005] - UCT Asset register [AST001] • Related guideline: <ul style="list-style-type: none"> - Forms: Which one? [FG003] • Related form: <ul style="list-style-type: none"> - Subsistence and Travel (Local & Foreign) FM032
Policy	<p>A. General</p> <ul style="list-style-type: none"> • Monies provided for travel may only be used for officially approved university business - refer Attachment B (1b) for SARS definition. <p> Note</p> <p>This applies to all officially university business while on any authorised category of leave, i.e. annual, study and research, special, unpaid or long leave.</p> <ul style="list-style-type: none"> • An application for subsistence and travel funds (allowance or advance) will not be considered or processed where <ul style="list-style-type: none"> ○ all required documents have not been attached to the application; or ○ staff have not cleared a previous advance; or ○ staff have not submitted the required leave report • Allowance and advances will not be paid in cash.



- In order to ensure payment before the trip, please complete and submit all forms with supporting documentation, at least 3 weeks prior to travel.
- After the trip, a staff member cannot claim a travel allowance, but can be reimbursed for actual expenditure incurred, based on slips presented as supporting documentation.



Note

The Purchase Order for S&T must be dated prior to the staff member leaving for the trip, even if payment follows during or after their return.

- All slips for travel allowances need to be retained for SARS purposes.
- Any exceptions to this policy must be motivated via the [FM041](#).

In addition to A above, refer:

- B. [Airfare](#)
- C. [Prepaid travel costs not covered by the S&T rate](#)
- D. [Local travel](#)
- E. [Foreign travel](#)
- F. [Travel allowances](#)
- G. [Travel advances](#)

Each individual authorised to use UCT funds for travel purposes, or to submit a request for an advance or allowance.

Implementation responsibility

Each individual authorised to use UCT funds for travel purposes, or to submit a request for an advance or allowance.



Note

The HOD is responsible for ensuring all policies and procedures are communicated to and implemented by the responsible individual(s), also research staff. The faculty/PASS finance manager has to ensure reasonable controls exist to support the implementation of policies.

Contact

Finance helpdesk
fnd-finance@uct.ac.za
 650-2111

Policy category	Payments
Policy owner	Executive Director: Finance
Responsible for update	Director: Finance Systems and Policies
Last reviewed	March 2024
This update	March 2025
Approval	University Finance Committee

[/Back to top.](#)



B. Airfare

Policy

- No monies will be advanced for airfares.
- UCT funds will only meet the cost of economy class airfares.
The following considerations apply:
 - Any staff member could choose an upgrade to business class by using travel miles (or similar) earned on previous flights.
 - Under certain circumstances staff might be expected to travel business class.
Retrospective or, preferably, prior approval by a one-level up signatory is required in all cases where the cost to UCT exceeds the cost of an economy class airfare.
- The airfare for the spouse and/or immediate family accompanying the staff member on an official university trip for a period of:
 - *less than 3 months* – will be borne by the staff member as it may not be met from UCT funds.
 - *longer than 3 months* – *may be met* from university funds, provided:
 - prior written permission has been granted from the DVC (Research & Innovation) for the spouse and/or immediate family to accompany the staff member, and
 - the staff member has sufficient money in a non-research university fund to cover all expenses, and the approval of the HOD to use the money for this purpose, or
 - in the case of research funds, the contract expenditure rules allows both the activity and level of expenditure.
- Where the airfare has been approved and a staff member/student elects to use other means of transport while on official UCT business, the total claim may not exceed the cost of an economy class airfare. In this instance, a reimbursement claim ([FM045](#)) should be completed, together with a covering explanation, approved by the HOD, or one-up signatory.

Procedure

Before the trip:

- Airfares should normally be paid before applying for a travel allowance or advance.
- Obtain a written quote from a travel agent (fax/email).
Once the quote has been accepted, raise the purchase order (PO) on SAP and send the printed PO to the travel agent.
- Process the goods receipt (GR) when the air ticket is received.
- Submit the PO with the GR number and supporting documentation for payment to the Creditors section, Finance Department, Meulenhof, UCT.
- When the air ticket is cancelled, the vendor will issue a credit note once the airline has passed a credit note. The credit will be processed directly into the fund against which the air ticket was charged.

After the trip:

- Upon return from the trip, check the actual invoice price against quotes and update the PO if necessary.

Note

Always refer to the [SAP online help](#) for assistance when processing the PO or GR, specifically (1) where prices quoted are estimates, (2) where the order includes more than one air ticket, (3) to ensure VAT is dealt with correctly, or (4) to process changes, additions or cancellations

[\[Back to main policy\]](#)



C. Prepaid travel costs not covered by the S&T rate

- Policy**
- UCT funds will meet certain S&T costs not covered/provided for by the S&T rate while staff are on official university business. It could include, for example, prepaid conference fees or accommodation.
 - In general the accepted class of accommodation is the equivalent of three stars (***) in South Africa (e.g. City Lodge). If the above star ratings are not available in a particular area or if adhering to the above rating will result in unreasonable inconvenience to the staff member owing to excessive travelling or risks, an alternative booking may be made at a hotel with ratings other than those indicated above, with the prior approval of the fund holder.
 - Payments will be made for overseas events, provided that
 - An original or pro-forma invoice (fax/emailed copy) from the foreign beneficiary/payee is submitted;
 - Payment is made by means of bank draft or telegraphic transfer;
 - Bank draft is not purchased more than 6 months before departure date;
 - The staff member has a valid passport.
 - Staff members that arrange bank drafts in their personal capacity will bear the additional bank charges.

- Procedure**
- These items should normally be paid before applying for a travel allowance or advance:
 - Conference: confirm acceptance of conference booking and the fees quoted in the invitation/brochure.
 - Accommodation: obtain a written quote (fax/email) and confirm booking.
 - Raise the purchase order (PO).
 - To convert amounts in foreign currency to SA Rands you require the current exchange rate. Please contact the bank or the Treasury section, Finance Department, Kramer, UCT.
 - Submit the PO with the goods receipt (GR) number and supporting documentation to the Creditors section, Finance Department, Meulenhof, UCT for both local and travel.

 **Note**

Always refer to the [SAP online help](#) for assistance when processing the PO or GR, especially if prices quoted are estimates or to ensure VAT is dealt with correctly.

[\[Back to main policy\]](#)

D. Local travel

Policy

Local travel

- A daily subsistence rate is allowed as follows:

R176 per day, or part thereof, if the allowance is to defray incidental costs only, or

R570 per day, or part thereof, if the allowance is to defray meals and incidental costs only.

This rate excludes airfare, accommodation and car hire, where public transport is not a feasible option. Refer [Attachment C](#).

Note

*The above are the rates currently allowed by the South African Revenue Service and are the **maximum** amounts that can be paid without incurring tax. The **actual** amount paid, up to this maximum (R176 or R570), is at the discretion of the **fund holder**, and subject to availability of funds.*

- For local trips which do not include a night away from home, **no** S&T allowance is claimable, however actual expenses incurred can be claimed as reimbursement.
- Airport parking does not form part of S&T and can be reimbursed/paid for separately, subject to a maximum of R800/person. This limit applies to all payment methods, including Purchase Orders and the UCT P-card.
- Taxi fares to and from Cape Town International airport are not included in S&T, and can be claimed separately, within reason.
- If public transport is not a feasible option, taxi fares within the city/town can be claimed separately on return, based on a reconciliation of the total S&T allowance.

Note

For local travel, it is preferable to claim actual costs, via a reimbursement, and not request a S&T allowance.

- If the trip is for a period less than 3 months, UCT does not allow any expenditure for the spouse and/or immediate family against university funds should they accompany the staff member.
- If the trip is 3 months or longer, UCT may allow a rate of **R40** per day for the spouse and/or immediate family, provided
 - prior written permission has been granted from the DVC (Research & Innovation) for the spouse and/or immediate family to accompany the staff member, and
 - there is sufficient money available in a non-research university fund to cover all expenses, and the HOD has approved the use of the money for this purpose, or
 - in the case of research funds the contract expenditure rules allows both the activity and level of expenditure.

Refer [Attachment B \(3\)](#) for the tax implications.

An application for S&T **within** the daily limits will be treated as an [allowance](#) and above the limits as an [advance](#).

Note

UCT funds will meet all reasonable expenditure incurred while on official university business. If actual expenditure exceeds the allowance received and the staff member wants to claim the difference, the total amount will be treated as an advance

[\[Back to main policy\]](#)

E. Foreign travel

Policy Foreign travel

- Where the travel is outside the Republic, use the amount per day in accordance with the South African Revenue Services (SARS) table for the country in which the staff member will be staying overnight. Refer [Attachment D](#)

This rate excludes airfare, intercity (one city to another city) transport and accommodation but includes meals and sundries while on official university business within the country being visited. Refer [Attachment C](#).

Note

*The above are the rates currently allowed by the South African Revenue Service and are the **maximum** amounts that can be paid without incurring tax. The **actual** amount paid, up to the maximum per the SARS table, is at the discretion of the **fund holder**, and subject to availability of funds.*

- Both the day of departure from, and return to, Cape Town International airport, are excluded for the purposes of calculating the S&T allowance. If there is valid reason to include these days, the Executive Director of Finance must authorize all such exceptions, as motivated by the HOD via [FM041 Request for Exception to Finance Policy](#).
- Airport parking does not form part of S&T and can be reimbursed/paid for separately, subject to a maximum of R800/person. This limit applies to all payment methods, including Purchase Orders and the UCT P-card.
- Taxi fares to and from Cape Town International airport are not included in S&T, and can be claimed separately, within reason.
- All other transport costs, including taxi fares and shuttles, are **included** in the S&T allowance for foreign travel, e.g. from airport to hotel, from hotel to business venue.
- If the trip is for a period less than 3 months, UCT does not allow any expenditure for the spouse and/or immediate family against university funds should they accompany the staff member.
- If the trip is more than 3 months, UCT may allow a rate of US \$30 per day for the spouse and/or immediate family, provided
 - prior written permission has been granted from the DVC (Research & Innovation) for the spouse and/or immediate family to accompany the staff member, and
 - there is sufficient money available in a *non-research* university fund to cover all expenses and the HOD has approved the use of the money for this purpose, or in the case of *research* funds, the contract expenditure rules allows both the activity and level of expenditure.

Refer [Attachment B \(3\)](#) for the tax implications.

An application for S&T **within** the daily limits will be treated as an [allowance](#) and above the limits as an [advance](#).

Note

UCT funds will meet all reasonable expenditure incurred while on official university business. If actual expenditure exceeds the allowance received and the staff member wants to claim the difference, the total amount will be treated as an advance.

Foreign residence exceeding 183 days in aggregate

Refer [Attachment B \(4\)](#) for tax implications

[\[Back to main policy\]](#)

F. Travel allowance

- Policy**
- Before the trip the full amount of funding received will be treated as an allowance, if
 - the applicant requests an amount within the allowed daily rate [refer Sections D ([Local Travel](#)) & E ([Foreign Travel](#))],
 - Foreign travel payments will normally be made using the exchange rate used by the applicant at the time of completing the application form. If the exchange rate at the time of processing the form is significantly different, then the prevailing rate will be used and the applicant informed.
 - After the trip if actual expenditure exceeds the allowance received and the staff member wants to claim the difference, the total amount will be treated as an [advance](#).

 **Note**

For foreign travel reimbursements where no S&T was taken, the average exchange rate for the period of the claim must be used.

Procedure

Before the trip:

- Apply for a travel allowance by completing form [FM032](#), sections A, B and C.
- Obtain approval for the allowance - complete section D of FM032.
- Raise the purchase order (PO) on SAP
- Process the goods receipt (GR).
- Submit FM032, the PO with the GR number and the HR supporting documentation to the Creditors section, Finance Department, Meulenhof, UCT.
- The allowance will be paid directly into the staff member's bank account.

After the trip:

- Submit a leave report to the department
- Submit an asset form and original invoice if a UCT asset was purchased while on the trip. Refer policy [AST001](#) for asset definition.
- No proof of expenditure needs to be submitted if actual expenditure is within the amount allowed.

 **Note**

Always refer to the [SAP online help](#) for assistance when processing the PO or GR to ensure the correct master data (e.g. vendor/material/material group) is used.

[\[Back to main policy\]](#)

G. Travel advance

- Policy**
- Before the trip the full amount of funding received will be treated as an advance, if
 - the applicant requests more than the allowed daily rate (refer [Sections D \(Local Travel\)](#) & [E \(Foreign Travel\)](#))
 - After the trip, if actual expenditure exceeds the *allowance* received and the staff member wants to claim the difference, the total amount (allowance plus additions) will be treated as an advance.
 - Foreign travel payment will normally be made using the exchange rate used by the applicant at the time of completing the application form. If the exchange rate at the time of processing the form is substantially different, then the prevailing rate will be used and the applicant informed.
 - Travel advances must be cleared within 28 days after the return date of the trip.

 **Note**

If not cleared these amounts will be reported as taxable income.

- No further travel funds will be paid to staff members who have not cleared previous advances.

Procedure **Before the trip**

- Apply for a travel advance by completing form [FM032](#), sections A, C, and E.
 - To convert amounts in foreign currency to SA Rands (ZAR) you require the current exchange rate. [Refer to <http://www.oanda.com/convert/classic> for currency conversion calculations.]
 - Keep a copy of form FM032 to clear the advance.
- Obtain approval for the advance and complete section F of FM032.
- Raise the purchase order (PO) on SAP.
 - If a staff member requests the advance, they must have a staff vendor number.
- Process the goods receipt (GR).
- Submit form FM032, the PO with the GR number and HR supporting documentation to the Creditors section, Finance Department, Meulenhof, UCT.
- The advance will be paid directly into the staff member's bank account.

 **Note**

Always refer to the [SAP online help](#) for assistance when capturing the PO or GR to ensure the correct vendor/ material, etc. is used.

After the trip:

- Submit a leave report to the HR department
- [Reconcile the advance](#)
- [Clear the advance](#) (and claim additional travel expenses)
- Submit an asset acquisition form where relevant ([AS001](#))

Procedure **To reconcile a travel advance**

- Obtain copies of form FM032, the original PO, invoices and receipts and prepare a summary, per general ledger account code, of total actual expenditure incurred.
- Calculate the difference between the actual expenditure and the amount received as an advance.
- If the actual is less than the advance, refund the balance and clear the advance

If the actual is more than the advance, clear the advance and claim the additional amount.

Procedure To clear a travel advance (and claim additional expenses)

If total actual expenditure is less than the advance:

- Pay the balance of the advance/unspent monies in at the UCT cashiers office, Kramer Building, together with a signed receipt requisition form
 - [SD007](#) (if research fund) or
 - [SD002](#) (if non-research fund)
- In order to clear the travel advance, the following forms must also be completed and handed in at the UCT cashiers office, who will submit this to the Debtors section.
 - [FM033](#), with a copy of form FM032 (required to clear the advance)
 - [FM014](#) (journal request for processing to the general ledger accounts)
- If the balance is returned via an EFT (Electronic Funds Transfer), the above SD and FM forms must still be signed and sent directly to the Debtors section, Finance department.
- Once processed, Debtors will forward the journal to the General Ledgers section for processing.
 - When the journal is processed, the advance will be cleared and actual costs will be posted to the fund and cost object against the expense general ledger accounts.

If total actual expenditure is more than the advance:

- Change the original purchase order (PO) raised for the travel advance with the additional amount and process a goods receipt (GR).
- In order to clear the travel advance, the following forms must also be completed and forwarded to the Creditors section, Finance Department..
 - [FM033](#), with a copy of form FM032 (required to clear the advance)
 - [FM014](#) (journal request for processing to the general ledger accounts)

 **Note**

If total actual expenditure exceeds the daily allowance for hotel accommodation alone, then only the hotel receipts need to be submitted.

- Once processed, Creditors will forward the journal to the General Ledgers section for processing.
 - When the journal is processed, the advance will be cleared and actual costs will be posted to the fund and cost object against the expense general ledger accounts.

Proof of expenditure

- Only original proof of expenditure is acceptable. A statement (e.g. for a credit card) will not be accepted; it must be invoices, receipts or the like.
- If a UCT asset was purchased while on the trip attach asset acquisition form [AS001](#) to the original invoice. It will be forwarded to the Assets office, Finance Department, Bremner Building, UCT.

Refer policy [AST001](#) for asset definition.

- Hand drawn summaries will only be accepted for out of pocket/incidental expenses where vouchers are normally not provided, for example, taxi fares, tips, newspapers.


[\[Back to top of this section\]](#)

[\[Back to main policy\]](#)



Attachment A: Overview of the business process - travel


A1. Before going on a trip	
Obtain funding and check contract rules where research funds	
Obtain approval for [special] leave/to be on official UCT business and permission to take spouse along (where relevant)	[HR policies]
Check budget in fund(s) and confirm the cost object to charge	
Confirm and pay conference fees/other prepayments	[This policy]
Purchase air ticket	[This policy]
Book and pay accommodation	[This policy]
Apply for S&T allowance/advance	[This policy]
Check travel/medical insurance cover	

A2. After returning from a trip	
If a staff member received a <i>travel allowance</i> :	
<ul style="list-style-type: none"> Submit a leave report 	
<ul style="list-style-type: none"> Submit an asset form and original invoice if a UCT asset was purchased while on the trip. <p> Note</p> <p>If actual expenditure exceeds the allowance received and the staff member wants to claim the difference, the full allowance will be treated as an advance. (Refer below).</p>	Refer [AST001] for the definition of a UCT asset
If a staff member received a <i>travel advance</i> :	
<ul style="list-style-type: none"> Submit a leave report 	
<ul style="list-style-type: none"> Submit proof of expenditure and the asset form to clear the advance and/or to claim additional expenditure. 	[This policy]
<ul style="list-style-type: none"> Refund the balance of the advance, where relevant. 	[This policy]
If a staff member did not apply for an allowance or advance and would like to be reimbursed for expenditure incurred:	
<ul style="list-style-type: none"> Complete steps 1 to 3 of "<i>Before going on a trip</i>" 	
<ul style="list-style-type: none"> Submit a leave report 	
<ul style="list-style-type: none"> Submit proof of expenditure for the full amount claimed as reimbursement (including the asset form where relevant). 	[PAY005]

A3. Terms used in this document	
Foreign travel	Travel outside the borders of South Africa/the common Rand monetary area, without changing one's permanent residential address/usual place of residence.
Local travel	Travel within the borders of South Africa/the common Rand monetary area, without changing one's permanent residential address/usual place of residence.
Travel allowance	An application for subsistence and travel (S&T) received before the trip for an amount within the limits set by the South African Revenue Services (SARS), will be treated as an allowance.
Travel advance	An application for S&T received before the trip for an amount above the daily or annual limits set by the SARS, will be treated as an advance

[\[Back to main policy\]](#)

Attachment B: The SA Revenue Services (SARS) and subsistence and travel (S&T)

B1a	<p>An S&T allowance is paid to staff to cover expenses in respect of personal subsistence and incidental costs, such as meals or private calls not paid for by UCT.</p> <p>The daily S&T rates allowed by the SARS are currently (<i>March 2025</i>):</p> <p>Local travel R176 for incidental costs only or R570 (for meals and incidental costs)</p> <p>Foreign travel is as per the South African Revenue Services (SARS) table for the country in which that accommodation is located. Refer Attachment D.</p> <p>In both cases, the daily rate excludes airfare and accommodation. Refer Attachment C.</p>
B1b	<p>The SARS definition of official University business:</p> <ul style="list-style-type: none">– Prior written permission must be obtained for the trip (to be away from work for the period of the trip and including the full itinerary)– Prior written permission from the DVC (Research & Innovation) must be obtained to take along a spouse/immediate family on a trip exceeding 3 months– A leave report has to be submitted within 28 days of return, irrespective of the duration of the trip– There must be no change in the staff member's permanent residential address as a result of the trip <p>[Back to PAY002 main document]</p>
B2	<p>How S&T will be dealt with from a tax point of view is not a UCT policy decision. UCT is required to disclose all S&T allowances on the IRP5 tax certificate issued to staff members, but is not required to disclose the <i>reimbursement</i> of travel or subsistence related expenditure.</p> <p>Therefore:</p>
B2a	<p>The amount for airfare or accommodation reimbursed to the UCT staff member on official UCT business being the reimbursement of an actual expense is not regarded as remuneration that will be taxed in the hands of the staff member. It is not an allowance and will not appear on the IRP5 certificate.</p>
B2b	<p>Where a staff member:</p> <ol style="list-style-type: none">Takes an advance to pay for S&T costs, and on return clears the advance by accounting for all expenditure to the satisfaction of UCT Finance (i.e. the staff member must submit proper documentation covering all S&T expenditure) and repays the balance of the advance, this will not be reported as it is in the category of a reimbursive expense;Pays for S&T costs herself/himself and then claims reimbursement with the necessary documentation on return, this will not be reported, again because it is in the category of a reimbursive expense;Takes an advance to pay for S&T costs and fails to clear or return the advance, the full amount will be reported under the relevant SARS codes (3704/3705).
B2c	<p>Where UCT reports that it has made an S&T allowance under code 3704 or 3705, UCT will not deduct any tax in respect of these amounts.</p> <p>Allowances will not be included under codes 3704 or 3705, where the amounts concerned are categorised as reimbursive, as per B2b (i) and (ii) above.</p> <p>The allowances reflected under code 3704 will be taxable unless you are able to provide proof of expenditure when submitting your tax return.</p> <p> Note</p> <p>Income is included under code 3704 when the subsistence allowance exceeds the daily rates allowed. (Refer B1a). It should be noted that it is the total amount of the allowance and not just the excess above the allowed daily rate that is included in this code.</p> <p>Income reflected under code 3705 includes subsistence allowances not exceeding the allowed daily rate (refer B1a). Income included under this code will at no stage be taxable.</p>



B3	Foreign travel or local travel > 3 months SARS deems the spouse and/or immediate family allowance to be fully taxable. Where travel funds have been paid the full amount (daily amount plus airfare, where relevant) will be treated as taxable earnings that will attract tax at the marginal tax rate of the staff member. The amount will be included under normal taxable earnings and not under the subsistence allowance codes 3704 or 3705, on the staff member's IRP5.
B4	Foreign residence exceeding 183 full days in aggregate Remuneration derived by any person in respect of services rendered outside the Republic by such person for or on behalf of UCT for a period or periods exceeding 183 full days in aggregate during any 12 month period, commencing or ending during a year of assessment, and for a continuous period exceeding 60 full days during such period of 12 months, is exempt from tax (if such person was rendering the services during the period).

[\[Back to top of Attachment B\]](#)

[\[Back to main policy\]](#)



Attachment C: Guideline on what is included / excluded from S&T allowance

Expense item		Excluded from S&T	Included in S&T
1	Flight (and related) costs	Yes	
2	Intercity transport (e.g. trains, buses or car hire)	Yes	
3	Conference fees	Yes	
4	Accommodation costs (excl. meals)	Yes (Note A)	
5	Passport and visa expenses	Yes	
6	Parking at airport (limit R800/person)	Yes	
7	Taxi cost to and from CT International airport (within reason)	Yes	
8	All forms of transport, including taxis/shuttles/hired car, within a city/town		Yes (Note E)
9	Breakfast, lunch & dinner cost if not included in accommodation		Yes (Note A)
10	Telephone, laundry or other expenses, though part of hotel bill		Yes (Note B)
11	Internet connectivity		Yes
12	Entertainment		Yes
13	Working Breakfast, Lunch, Dinner		Yes
14	Approved functions, as part of UCT business, including UCT/non-UCT persons	Yes	
15	Medical Insurance		Yes (note C)
16	Medical costs while abroad		Yes (note D)
17	Newspapers, batteries, items of a personal nature not packed but needed		Yes

A	If accommodation is on Bed & Breakfast (B&B) basis then no charge to S&T.
B	Staff claiming hotel costs in addition to the S&T allowance should provide a DETAILED invoice so that costs for telephone, laundry, etc can be identified and deducted.
C	This cost is an option taken by the traveller. If within SA, costs will be covered by the traveller's medical aid. If abroad, these should be covered by the traveller's medical aid or by a complimentary policy that should form part of the flight costs. The onus is on the traveller to check their medical aid/complimentary policy regarding coverage whilst abroad.
D	As for Note C. Incidental costs for medication while abroad must be recovered from the S&T allowance.
E	If local travel S&T allowance is insufficient to cover costs of travel within a city/town, these can be claimed separately on return, based on a reconciliation of total S&T allowance. Please note for local travel, it is preferable to claim actual costs, via a reimbursement, and not request a S&T allowance.

[\[Back to main policy\]](#)

[\(Attachment B\)](#)

Attachment D:

Refer **Government Gazette** [SARS Table: Daily Amount for Travel outside the Republic](#)