



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

- TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS**  
**: ACCOUNTING OFFICERS OF CONSTITUTIONAL INSTITUTIONS**  
**: ACCOUNTING AUTHORITIES OF PUBLIC ENTITIES LISTED IN SCHEDULES 3A AND 3C TO THE PFMA**  
**: HEAD OFFICIALS OF PROVINCIAL TREASURIES**

**ADDENDUM TO NATIONAL TREASURY INSTRUCTION NO. 04 OF 2017/2018**

**REVISED COST CONTAINMENT MEASURES RELATED TO TRAVEL AND SUBSISTENCE – REVISED MAXIMUM ALLOWABLE RATES FOR DOMESTIC ACCOMMODATION AND MEALS**

1. National Treasury Instruction 4 of 2017/2018 Annexure D – Maximum Allowable Rates for Domestic Accommodation and Meals is revised and attached hereto.


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**ACTING ACCOUNTANT-GENERAL**

**DATE: 19/04/2018**



**ANNEXURE A: REVISED MAXIMUM ALLOWABLE RATES FOR THE DOMESTIC  
ACCOMMODATION AND MEALS**

**TABLE 1: MAXIMUM ALLOWABLE RATES FOR DOMESTIC ACCOMMODATION  
AND MEALS**

<b>Vouchers Includes</b>	<b>Band 1</b>	<b>Band 2</b>	<b>Band 3</b>
	Room Only Tourism Levy VAT	Bed & Breakfast Tourism Levy VAT	Dinner, Bed & Breakfast Tourism Levy VAT 2 x Soft drink at Dinner
<b>Graded Hotel, Boutique Hotel, Lodge or Resort</b>			
	<b>Band 1</b>	<b>Band 2</b>	<b>Band 3</b>
1Star	R 590	R 730	R 940
2 Star	R 920	R 1050	R1270
3 Star	R1120	R1230	R1440
4 Star	R1275	R1380.	R1595
5 Star	R2140	R2250	R2570
<b>Bed &amp; Breakfast, Country House or Guest House</b>			
	<b>Band 1</b>	<b>Band 2</b>	<b>Band 3</b>
1Star	R 335	R 495	R 690
2 Star	R 510	R 670	R 865
3 Star	R 920	R1080	R1270
4 Star	R1020	R1180.	R1370
5 Star	R1225	R1385	R1575.
<b>Self – Catering*</b>			
	<b>Band 1</b>	<b>Band 2</b>	<b>Band 3</b>
1Star	R 590		
2 Star	R 920		
3 Star	R1120		
4 Star	R1275		
5 Star	R1475		
<b>Meals **</b>			
	<b>Band 1</b>	<b>Band 2</b>	<b>Band 3</b>
<b>Breakfast</b>	R110	-	-
<b>Lunch</b>	R160	R160	R160
<b>Dinner</b>	R180	R180	-
<b>Total</b>	<b>R450</b>	<b>R340</b>	<b>R160</b>

## 1. Meal Allowance

The Meal Allowances are not published in the Financial Manual. National Treasury will review these amounts on an annual basis.

Institutions must determine the amount with the maximum amounts set in the tables below

### 1.1. Meals Allowance for trips less than 24 hours

The following Table reflects the maximum amount per meal type that can be claimed:

**Table 2**

Meal Type	Maximum Daily Amount
Breakfast	R110.00
Lunch	R160.00
Dinner	R180.00

In the event that the cost of a meal (or meals) is (are) greater than the allowable amount prescribed above, the whole claim must be motivated, not just the excess, for approval by the Delegated Officials.

Only the cost of one main course meal per period and non-alcoholic beverage, e.g tea, coffee or soft drink taken with the meal is and allowable expense. This provision is only valid if the meal and beverage is not included in the accommodation booking.

The claim must have an identifiable connection with the nature of the expense covered i.e. only the allowable expense should be claimed. The following are examples expenses that will not be allowed:

- (a) Daily food intake, include refreshments taken between meals;
- (b) Meals offered on train or plane as part of the official trip, during the period qualifying for a daily allowance;
- (c) Other refreshments such as alcoholic beverages or desserts;
- (d) Any other extra meal (meals) additional to the main course meal and
- (e) Gratuity to serving staff.

### 1.2. Meals Allowance for trips exceeding 24 hours

A Traveller may claim a maximum of three course meals per day of the actual expense provision, provided that the total cost of all three main course meals does not exceed R450 per day which includes liquid, non-alcoholic beverages taken with meals.

In the event that the cost of meal (or meals) is (are) greater than the allowable amount, the provision of the paragraph 1.1 above will apply.

Where a buffet and or, fixed menus are available at the accommodation facility, and is not included in the accommodation booking, then the total cost of the buffet or fixed menu is reimbursable.