national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

## ANNEXURE D: MAXIMUM ALLOWABLE RATES FOR DOMESTIC ACOMMODATION AND MEALS

### Table 1: Maximum Allowable Rates for Domestic Accommodation and Meals

| Voucher Includes | BAND 1 | BAND 2 | BAND 3 |
|---|---|---|---|
| | Room Only<br>Tourism Levy<br>VAT | Bed & Breakfast<br>Tourism Levy<br>VAT | Dinner, Bed and Breakfast<br>Tourism Levy<br>VAT<br>2 x soft Drinks at Dinner |
| **Graded Hotel, Boutique Hotel, Lodge or Resort** | | | |
| | **BAND 1** | **BAND 2** | **BAND 3** |
| 1 Star | R 580 | R 710 | R 855 |
| 2 Star | R 900 | R 1 030 | R 1 230 |
| 3 Star | R 1 100 | R 1 200 | R 1 400 |
| 4 Star | R 1 250 | R 1 350 | R 1 550 |
| 5 Star | R 2 100 | R 2 200 | R 2 500 |
| **Bed & Breakfast, Country House or Guest house** | | | |
| | **BAND 1** | **BAND 2** | **BAND 3** |
| 1 Star | R 300 | R 450 | R 630 |
| 2 Star | R 500 | R 650 | R 830 |
| 3 Star | R 900 | R 1 050 | R 1 230 |
| 4 Star | R 1 000 | R 1 150 | R 1 330 |
| 5 Star | R 1 200 | R 1 350 | R 1 530 |
| **Self-Catering*** | | | |
| | **BAND 1** | **BAND 2** | **BAND 3** |
| 1 Star | R 580 | | |
| 2 Star | R 900 | | |
| 3 Star | R 1 100 | | |
| 4 Star | R 1 250 | | |
| 5 Star | R 1 450 | | |
| **Meals**** | | | |
| | **BAND 1** | **BAND 2** | **BAND 3** |
| **Breakfast** | R 100 | R - | R - |
| **Lunch** | R 150 | R 150 | R 150 |
| **Dinner** | R 170 | R 170 | R - |
| **Total** | **R 420** | **R 300** | **R 150** |

*Accommodation costs are assumed to be inclusive of Parking and Wi-Fi (if available), and exclusive of Laundry expenses.*
**Including Exclusive and Shared Facilities. Exclusive facilities offer travellers a sole occupancy unit consisting of one or more bedrooms and self-contained public areas e.g. kitchen, dining area and lounge. Shared Facilities consisting of one or more bedrooms and self-contained shared public areas e.g. kitchen, dining area and lounge.*
***Maximum amounts that can be claimed for meals. The claim for the actual amounts must be supported by a receipt.*

## 1. Meal Allowances

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

Institutions must determine the amounts within the maximum amounts set in the tables below.

### 1.1. Meal 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 | R100.00 |
| Lunch | R150.00 |
| Dinner | R170.00 |

In the event that the cost of a meal (or meals) is (are) grater than the allowable amount prescribed above, the whole clain must be motivated, not just the excess, for approval by the Delagated Official.

Only the cost of one main course meal per person per period and a non-alcoholic beverage, e.g. tea, coffee or soft drink taken with the meal is an 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 expenses should be claimed. The following are examples of expenses that will not be allowed:

a) Daily food intake, including refreshments, taken between main meals;
b) Meals offered on a train or plane as part of the official trip, during the periodqualifying 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. Meal Allowance for trips exceeding 24 hours

A Traveller may claim a maximum of three main course meals per day of the actual expenses provision, provided that the total cost of all three main course meals does not exceed **R420** per day which includes liquid, non-alcoholic, beverages taken with meals. In the event that the cost of a meal (or meals) is (are) greater than the allowable amount, the provisions of 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 to the traveller.