



## PROVINCIAL TREASURY CIRCULAR NO. 18 OF 2025

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### TO:

**DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA**

**HEADS OF DEPARTMENTS**

**CEO'S OF THE PUBLIC ENTITIES**

**CFO'S OF DEPARTMENTS AND PUBLIC ENTITIES**

**THE CHIEF DIRECTORATE: SUSTAINABLE RESOURCE MANAGEMENT**

**THE CHIEF DIRECTORATE: ASSETS AND LIABILITIES MANAGEMENT**

**THE CHIEF DIRECTORATE: FINANCIAL GOVERNANCE**

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**SUBJECT: MPUMALANGA PROVINCIAL GOVERNMENT MAXIMUM ALLOWABLE  
RATES FOR DOMESTIC ACCOMMODATION, MEALS AND CONFERENCING WITH  
EFFECT FROM 1 APRIL 2025**

### 1. PURPOSE

The purpose of this circular is to prescribe market related rates for domestic accommodation, meals and conferencing for the Mpumalanga Provincial Government Departments and Public Entities inline with the implementation of the National Treasury instructions notes 1 and 1A of 2024/2025 as well as the new National Travel Guideline (NTG).

### 2. APPLICABILITY

This Provincial Treasury circular applies to all departments and public entities in the Mpumalanga Provincial Government.

### 3. BACKGROUND

National Treasury had released Treasury instructions 1, Revised Cost Containment Measures and 1A, Amendment of National Treasury Instruction No.1 of 2024/2025: Revised Cost Containment Measures, as well as a new Travel Guideline; Annexure A, for the consistent decision-making by institutions that facilitate travel, accommodation and related expenditure by travelers. The revised implementation date according to Treasury instruction 1A of 2024/2025 is 1 April 2025. Treasury instruction 1 of 2024/2025 repeals instruction No. 03 of 2017/2018 on Cost

Containment Measures for departments, constitutional institutions and public entities. This instruction contained the maximum rates applicable for domestic accommodation as was determined by National Treasury.

The Accounting Officer / Accounting Authority must ensure that all employees are mindful of the current economic realities and need to intensify efforts to improve efficiency in spending by reducing non-essential expenditure.

This Mpumalanga Provincial Treasury circular contains the allowable maximum rates for domestic accommodation, meals and conferencing.

The NTG contains principles relevant to certain circumstances and it does not provide any procedures or processes, therefore institutions are required to develop their own institutional travel policies and procedures, considering the principles contained in the NTG as may be necessary, having regard to the mandate and operational requirements of the institution.

#### **4. GRADING AS A REQUIREMENT IN GOVERNMENT TO ONLY STAY IN GRADED ACCOMMODATION ESTABLISHMENTS**

- South African Tourism, through its Grading Council component, is mandated to provide quality assurance of tourism products and facilities through amongst others the grading of establishments such as hotels, bed & breakfasts, guest houses and conference venues in South Africa
- In order to promote the grading establishments throughout the country, Cabinet approved that government institutions should, with effect from January 2005, procure accommodation only from graded establishments and that, in instances where graded accommodation is not available, the use of establishments which are not graded by the Grading Council may be permitted.

#### **5. MAXIMUM ALLOWABLE RATES FOR DOMESTIC ACCOMMODATION**

Table 1 indicates the maximum allowable rates per accommodation type and per star grading of the establishment that may be booked for Travelers on Official Business.

BAND1: This band is for a Room only and the price is inclusive of VAT and tourism levy. The Band to be booked where a traveler only requires lodging and will be taking his/her meals elsewhere. Expenses for meals can be claimed within the maximum daily amount as indicated below.

**BAND 2:** This band is for a room and includes breakfast as part of the rate. The price is inclusive for VAT and tourism levy. The Band to be booked where a traveler requires lodging and will be taking his/her breakfast at the establishment. Only expenses for lunch and dinner can be claimed up to the maximum as indicated below.

**BAND 3:** This band is for a room and includes breakfast and dinner as part of the rate. The price is inclusive for VAT, tourism levy and two (2) soft drinks. The Band to be booked where a traveler requires lodging and will be taking his/her breakfast and dinner at the establishment. Only expenses for lunch can be claimed.

## 6. MAXIMUM ALLOWABLE RATES FOR MEAL EXPENSES

- i. Institutions to only reimburse officials for meal expenses within the limits as set out in Table 2. Receipts of actual expenditure to be provided with the claim in all cases.
- ii. In consultation with all departments and public entities, Provincial Treasury has determined these maximum allowable rates for domestic accommodation, meals and conferencing. These rates as indicated below will be reviewed periodically.

**Table 1**

Voucher Includes	Band 1	Band 2	Band 3
	Room Only Tourism levy VAT	Room & Breakfast Tourism Levy VAT	Room, Breakfast & Dinner Tourism Levy VAT 2 x non-alcoholic beverages at Dinner
<b>Graded Hotel or Boutique Hotel</b>			
1 Star	R665	R820	R1 040
2 Star	R1 100	R1 350	R1 570
3 Star	R1 350	R1 600	R1 820
4 Star	R1 450	R1 700	R1 920
5 Star	R2 400	R2 533	R2 853
<b>Graded Bed &amp; Breakfast, Country House or Guest House</b>			
1 Star	R370	R560	R780
2 Star	R570	R750	R970
3 Star	R1 100	R1 250	R1 420
4 Star	R1 250	R1 300	R1 550
5 Star	R1 370	R1 560	R1 770
<b>Graded Self-Catering</b>			
1 Star	R660		
2 Star	R1030		
3 Star	R1 260		
4 Star	R1 540		
5 Star	R1 660		
<b>DPSA Maximim for Meals</b>			
Breakfast	R120		
Lunch	R170		
Dinner	R190		
<b>Maximum for Conferencing</b>			
Conference per person including venue, morning / afternoon tea	R500		

- Rates includes tourism levies and VAT at 15%. Any changes in the VAT rate will be adjusted accordingly.

TABLE 2: Claims for Meal Expenditure

Description	What does it imply if the expense type is selected?	Maximum Amount	
Breakfast and lunch provided	May claim the actual expenditure for <b>Dinner</b> expenses within the limits of the maximum amount.	R190.00	= R480.00
Breakfast and dinner provided	May claim for actual expenditure for <b>Lunch</b> expenses within the limits of the maximum amount.	R170.00	
Lunch and Dinner provided	May claim for actual expenditure for <b>Breakfast</b> expenses within the limits of the maximum amount	R120.00	
Breakfast provided	May claim for actual expenditure for <b>lunch and dinner</b> within the limits of the maximum amount.	R360.00	= R170 + R190
Lunch provided	May claim for actual expenditure for <b>breakfast and dinner</b> within the limits of the maximum amount	R310.00	=R120 + R190
Dinner provided	May claim for actual expenditure for <b>breakfast and lunch</b> within the limits of the maximum amount.	R290.00	= R120+R170

- The above rates for meals are aligned to DPSA rates.

### 6.1 Domestic Trips Longer than 24 Hours

Expenditure on meals and non- alcoholic liquid refreshments can be claimed in the following circumstances:

#### Breakfast

- If it is not included in the Accommodation arrangements; and, or,
- If the Traveler leaves his or her residence or Place of Work before 06h00.
- Up to the maximum as set out in Table 2.

**Lunch**

- Lunch may only be claimed if it is not provided by the host.
- Up to the maximum as set out in Table 2.

**Dinner**

- If it is not included in the Accommodation arrangements; and, or,
- If the Traveler returns to his or her residence or Place of Work after 20h00.
- Up to the maximum as set out in Table 2.

## **6.2 Domestic Trips Less than 24 Hours**

When an Official Business trip is less than 24 hours, the official may claim expenses for meals and non-alcoholic liquid refreshments where meals are not provided by the host. Supporting evidence is required as proof of actual expenditure. Meal expenses may be claimed under the following conditions:

- i. Three (3) meals where the Official leaves his or her Place of Work or residence before 06h00 and only returns to his or her Place of Work or residence after 20h00, provided that the total cost of all three meals does not exceed the maximum daily amount as set out in Table 2 above.
- ii. Any two (2) meals if the total duration of the trip is more than 8 hours but less than 14 hours, provided that the total cost of the two meals does not exceed the maximum amount as set out in Table 2 above.
- iii. Any one meal if the total duration of the trip is more than 4 hours but less than 8 hours, provided that the total cost of the meal does not exceed the maximum daily amount as set out in Table 2 above.

## **7. DEVIATION FROM CIRCULAR**

The Accounting Officer / Authority may consider deviation from this circular guided by the department / entity deviation policy

## **8. CONTACT INFORMATION**

- 8.1 Enquiries on this circular relating to domestic accommodation, meals and conferencing including the National Travel Guideline, may be directed to:

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**DATE: 02-04-2025**