



SUBSISTENCE & TRAVEL ALLOWANCE POLICY

POLICY REGISTRATION NUMBER: 2025-05

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II) DEFINITIONS OF TERMS

TERM	DEFINITION
Accounting Officer	The Head of the Department of Social Development.
Delegated Official	An official who has been delegated powers or instructed to perform duties assigned by the Accounting Officer;
Special Daily Allowance	An allowance payable to compensate for incidental expenses where actual expenses are claimed.
Fixed Daily Allowance	An allowance payable in circumstances where actual expenses are not claimed.
Subsistence Allowance	Any allowance paid by the institution to the official for expenses incurred or to be incurred in respect of personal subsistence and incidental expenses
Incidental Expenses	The expenditure in respect of tips for tables, reading matter, private telephone calls and refreshments which do not form part of meals;
Reasonable actual expense	Essential and inevitable expenses which are inexpensive, moderate and agreeable
Headquarters	The city, town or place where the principal duties an official has to perform or which may be indicated as his/her location on his/her job description;
Official Duty	Official absence from headquarters on official business as authorized by his/her department;
Home	Refers to a place where an official resides daily. This will include: rented accommodation; boarding; residence that is registered in an official's name, whether single, with his/her spouse or life partner and where an official resides daily; and residence that is not registered in the official's name but where he/she resides daily with his/her parents, family or friends.
Advance	A payment received prior to actual expenditure incurred and is only applicable to official visits abroad.
Financial Manual	Is a manual where the minister for public service and administration determines the formulae and or allowance that give effect to payment of allowances and benefits due to eligible employees
Z43	The document used to claim official kilometers travelled using own vehicles for all levels up to level 12

Persal Subsistence and Travelling Claim form	A document used by an employee to claim re-imbursement for expenses incurred while travelling for work, including costs like meals, accommodation and transportation.
Appendices C form	The document used to claim official kilometers travelled using own vehicles for Level 13 and above
Accommodation	The rental of lodging facilities while away from one's place of work but on authorized official duty.
Domestic travel	Travel within the borders of the Republic of South Africa
International travel	Travel outside the borders of the Republic of South Africa
TVET Learners/Participants	Learner who is being permitted by the organization for work experiential leaner in order to obtain academic qualification.
Internship	Individual works for an organization in order to obtain experience of work
Interview Candidates	Individual who is being considered for job position

ACRONYMS

MEC	Member of the Executive Council
DG	Director General
DDG	Deputy Director General
CFO	Chief Financial Officer
CD	Chief Director
DPSA	Department of Public Service and Administration
EFT	Electronic Funds Transfer
SCM	Supply Chain Management
BAS	Basic Accounting System
S&T	Subsistence and Travel
EPWP	Expanded Public Works Programme
HR	Human Resource Management
MMS	Middle Management Service

III) LEGISLATIVE FRAMEWORK

- 1) Constitution of the Republic of South Africa, 1996 (Act No 108 of 1996)
- 2) Public Finance Management Act No 1 of 1999
- 3) National Treasury Regulations, 2005 as amended.
- 4) Public Service Act, No. 103 of 1994.
- 5) PSCBC Resolution 3 of 1999, and 9 of 2001 Remunerative Allowances and Benefits.
- 6) Financial Manual 2019 (Revised Annually by DPSA).
- 7) Ministerial Handbook 2024
- 8) Income Tax Act No 58 of 1962 as amended
- 9) Guide for Employers in respect of Allowances issued by the South African Revenue Services, 2025
- 10) Guidelines issued by the Department of Public Service Administration, 2016
- 11) Instruction Note.1 of 2024/2025 issued by the National/Provincial Treasury.
- 12) Departmental Debt Management Policy 2023

1. PREAMBLE

The department is required by legislation and regulation to provide measures for management of travel and subsistence allowance for employees. To combat the inconsistency in the management of claims, authorization, validation, verification and processing within the department, which duly create negative impact both on the official concerned as well as the department as there is a risk of over/underpayment which cannot be recovered or refunded within the relevant or specific period. With due consideration to fairness and reasonableness, as well as practicality, subsistence allowance shall be cost efficient and economically justifiable.

This policy shall ensure that there are no unnecessary delays regarding the reimbursement of expenses incurred by the relevant official who in terms of their operations are required to perform duties away from their normal place of work.

2. PURPOSE

The purpose of this policy is to provide procedures, rules, regulations and guidelines with regards to the reasonable expenditure that shall be claimed by an employee when is away from headquarters on official business and to ensure ongoing improvement of operational practices.

3. OBJECTIVES

- a) To provide guidelines on how to compensate officials while away from home performing official duties.
- b) To provide reasonable expenditure that shall be claimed by an employee when is away from headquarters.
- c) To provide appropriate steps to prevent within the employee's area of responsibility, any unauthorised, irregular, fruitless and wasteful expenditure.

4. SCOPE OF APPLICABILITY

This policy is applicable to departmental employees, Individuals employed by the department on contract basis, learners, interns, external committee members, extended public works program participants and Interview candidates.

5 PRINCIPLES AND VALUES

- a) The employer shall meet reasonable costs incurred by an employee whilst on official duty away from headquarters according to the applicable rates as prescribed by the department of Public Service and Administration.
- b) The department shall seek to find the most cost-effective way of meeting its obligation within reasonable measures.
- c) Stakeholders shall be accountable in the implementation of this policy.

6. POLICY PROVISIONS

6.1 General Requirements

- a) Where an official has undertaken official trip away from headquarters, employees shall submit claims within a month of expenditure incurring.
- b) Claims that are older than a month shall be considered based on the approval from the Head of Department with clear motivation and recommendations by the relevant Responsibility Manager and Programme Manager. Responsibility Managers shall ensure that the funds are available for the payment of the claim before the official embarks on an official journey.
- c) These travellers are compensated in accordance with the contractual agreements in place with the individual or their employer, which shall include addendums with standard rates for each type of travel.
- d) Claims shall be submitted utilising the Integrated Claim Management System (ICMS)

6.2 Compensation for employees away from headquarters for a period of less than 24hrs.

- a) Actual expenditure shall be claimed in respect of meals provided that it is reasonable and supported by actual expenditure receipts. Maximum amounts payable in respect of meals (Breakfast, Lunch and Dinner) shall be determined according to the applicable rates as approved by the Head of department.
- b) In case where meals are not provided by host, reasonable actual expenditure for meals shall be claimed under the following conditions:
 - i. Three meals, where the employee leaves place of work or residence before 06h00 and only returns to the place of work or residence after 20h00.
 - ii. Two meals, if the total duration of the official business trip is more than 8 hours but less than 14 hours.
 - iii. One meal, if the total duration of the official business trip is more than 4 hours but less than 8 hours.
- c) Official whose accommodation includes breakfast, lunch and dinner as arranged by the department, shall not claim actual expenses incurred on meals.
- d) An official shall not claim expenses of more than two (2) tea/beverages per meal or expenses incurred in respect of tea/beverages for a relative or a friend.
- e) An official shall not claim for more than three (3) meals per day, or expenses incurred in respect of meals for a relative or a friend and all three meals are limited to the maximum applicable rates.
- f) An official shall also be reimbursed for the out-of-pocket expenses e.g. parking fees, toll fees and public transport costs and shall be accompanied by the appropriate receipts, otherwise reimbursement of such expenses cannot be made.
- g) Copies of the receipts/ bank statement reflecting meal expenditure shall be attached to the claim form to verify the authenticity of the claim.

6.3 Compensation for employees who are away from headquarters overnight and for a period longer than 24hrs.

- a) An official that is away from headquarters whilst performing official duties but residing at home cannot claim special daily allowance or fixed daily subsistence allowance. In cases of emergencies where normal procurement processes are not feasible and/or where an official cannot arrange their own private accommodation, actual expenditure shall be reimbursed for accommodation expenses if there is prior written/verbal/short message service approval from the Head of department with a copy of the receipt/ invoice attached to the claim. Written approval shall be done within 72 hours if verbal or short message service approval was obtained.
- b) For officials where accommodation has been provided by the department, the **special daily allowance** to compensate for incidental expenses shall be claimed but is limited to a maximum allowance as determined by DPSA. Allowance payable in these circumstances is revised by DPSA with effect from 01 April annually.
- c) Additional meals, beverages, newspapers, magazines, private telephone calls, alcoholic beverages, tips, etc. shall be at the expense of the official and not the department.
- d) Expenses in respect of laundry, ironing or dry cleaning where the employee expected to move to more than one accommodation establishment during the same official trip where the trip was extended, reasonable actual expenditure shall be claimed and be supported by substantiating documentation (invoice plus receipt/bank statement and proof of extension).
- e) A supplier invoice and third-party invoice where applicable shall be provided when claiming special daily allowance.
- f) Some accommodation establishments do not offer meal facilities and provide meal vouchers in lieu of the meal which can be redeemed at facilities with which the establishment has made arrangements. The employee shall not request or demand cash from an accommodation establishment in lieu of the meal cost included in the institution's travel accommodation voucher. Such an action is misconduct and shall be dealt with in terms of the institution's disciplinary procedures. In exceptional cases, where the accommodation establishment offers cash because there is no alternative, it shall be accepted.

6.4 Accommodation on official journeys outside the Republic of South Africa

6.4.1 An official, who is required to travel abroad on official purposes on approval by the Director-General and/or, Premier shall apply for an advance before the trip is undertaken according to the maximum rates as stipulated in the Financial Manual to avoid undue hardship to the official.

6.4.2 When expenditure on accommodation is fully funded by public funds an official is compensated on the following basis:

- a) In the case of official visits to the countries listed in the Financial Manual
 - i. The reasonable actual expenses in respect of accommodation, dry cleaning and laundry,
 - ii. A special daily allowance to compensate for the employee's three meals (breakfast, lunch and dinner) and incidental expenses (e.g. reading matter, private telephone calls, soft drinks which do not form part of meals)
- b) In the case of official visit to the countries not listed in the Financial Manual
 - i. The reasonable actual expenses in respect of accommodation, dry cleaning and laundry
 - ii. The reasonable actual costs of three meals; and
 - iii. A special daily allowance, equal to the special daily allowance for local visits when actual expenses are claimed, to defray incidental expenses (reading matter, private telephone calls, soft drinks which do not form part of meals).
 - iv. The amounts set out in Appendices A of the financial manual shall be maximum amounts that are applicable to employees travelling abroad. Therefore, when accommodation expenditure and related expenses are solely or partially sponsored by a donor, sponsor, or where part of the meals (e.g. breakfast, included in hotel accommodation expenses) is paid by the Employer, the payment of a reduced special daily allowance shall be calculated as follows:
 - 1) **Incidental Expenses (15%)**
 - 2) **Breakfast (20%)**
 - 3) **Lunch (20%)**
 - 4) **Dinner (45%)**

- v. On return from the trip, an official shall within seven working days, submit a subsistence claim to salaries section with receipts and/or invoices in support of the expenditure incurred during the official visit abroad, so that the advance payment can be reconciled and settled within 30 days in terms of the PFMA.
- vi. Where an advance payment is less than the expenses incurred, an official shall provide valid reasons which shall only be considered and approved by the Head of department before official can be reimbursed.
- vii. Where an advance payment is more than the actual expenses claimed, the difference shall be paid back immediately with the claim. When the difference is not settled, the amount shall be deducted in accordance with the departmental Debt Management Policy.
- viii. The department is liable for travel clinic expenditure incurred while travelling outside the RSA and covers all costs.
- ix. The department is only responsible to pay for an official passport. Officials are liable to pay for their own regular passports.

6.5 Accommodation on official journeys outside the Republic of South Africa for Executive Authorities.

Travel of the Executing Authority shall be dealt with in terms of the Ministerial Handbook.

6.6 Interview Expenses

- a) A candidate shortlisted and invited for an interview in the department, who is not an employee of the department, shall be compensated for accommodation expenses when travelling not granted for the day provided, that prior arrangement shall be made through the relevant Human resource office.
- b) Where private accommodation used, a maximum amount as determined by the DPSA shall be reimbursed provided that prior arrangement shall be made through the relevant HR office.
- c) Travelling expenses shall be reimbursed according to the engine capacity of the motor vehicle as determined by the department of transport for kilometers travelled in cases where private vehicle was utilized.
- d) Where public transport used e.g. bus, taxi or any other form of public transport taking into consideration the most cost-effective means of travel, receipts/ bank statements shall be attached and/or confirmation from the relevant taxi association where receipts are not available in case of minibus taxi.

- e) Where there is no proof of expenditure incurred in the form of receipts and/or tickets e.g. hitch hiking, the department shall not be liable to reimburse a candidate.
- f) The chairperson shall obtain written approval from the relevant Director and/or Program Manager before a candidate is reimbursed for interview expenses.

6.7 Use of own private vehicle

- a) An official required to perform official duties and no "Government Vehicle" is available, prior approval shall be obtained by the official from the Head of department indicating that no government vehicle available at the time.
- b) Where an official is a member of the middle management service and has structured for car allowance, prior approval from the Head of department shall not be required.
- c) Where an official continuously utilizes privately owned vehicle and has not structured for a car allowance due to reasons beyond an official's control, prior approval by the Head of department shall be obtained.
- d) Total official kilometers travelled shall be reimbursed based on the engine capacity of the vehicle used according to the rates as determined by the department of Transport. The rates applicable shall be reviewed monthly and be obtained from the department's website.
- e) An employee shall generally take responsibility for costs of commuting to work.
- f) Where an employee proceeds on an official journey directly from home or returns directly home, the official mileage shall be calculated by reference to the lesser of:
 - i. the distance from home to the destination.
 - ii. and the distance from headquarters to the destination
- g) Costs incurred in the form of fines, e.g. traffic fines and parking tickets for transgressing the traffic regulations, shall be borne by the affected official.
- h) Programme Managers shall be responsible for managing and monitoring the travelling by officials in their respective components to ensure efficiency in the utilization of budget allocated.
- i) Members of the Senior Management service shall be required in terms of the SMS handbook to use their privately-owned vehicle for all official trips.
- j) The maximum rate in respect of reimburse travel allowance is determined in the South African Revenue Service Business requirement specification and shall be reviewed annually; any rate that exceeds the maximum rate is 100% taxable.
- k) Claims related to a specific financial year shall be submitted before the end of that financial year. Only claims related to February and March shall be considered for payment in the following financial

year. Claims for month prior February of the previous year shall be approved by the Head of department.

7. POLICY STATEMENT

The department commits to maintain proper, efficient, effective subsistence and travelling management controls through the policy directives contained herein. The department subsistence and travel allowance intend to reimburse an employee for actual and/or reasonable living and travelling expenses necessarily incurred by official whilst performing official duties, away from headquarters. It is not intended to entertain, compensate an official for any discomfort and/or enriching an employee.

8. APPROVING AUTHORITY

The Accounting officer and Member of Executive Council (MEC) shall approve this policy.

9. EXCEPTIONS/EXEMPTIONS

There are no exceptions and exemptions in the policy.

10. ADMINISTRATION OF THE POLICY

The Accounting officer shall be responsible for the administration and enforcement of the policy. This policy is subject to all prescripts issued by Provincial and National Treasury.

11. ACCOUNTABILITIES AND RESPONSIBILITIES

11.1. Applicant

- a) Ensure that all the relevant fields are completed, and all relevant supporting documents are attached.
- b) Ensure that the claim is submitted according to the prescribed time frames.

11.2. Line Managers

- a) To ensure that the claim is valid and supported by verifiable supporting documents
- b) To provide confirmation that the trips were undertaken by the applicant
- c) Certify the claim (Z43) for employees from level 1-10.

11.3. Responsibility Managers

- a) To approve the subsistence and travel allowance as per departmental delegations.
- b) To ensure that the official kilometers travelled are not inflated
- c) To ensure that the funds are available for the payment of the claim
- d) Approve the claim (Z43) for employees from level 1-10 and certify the claim for all level 11-12.

11.4. Salary Administration and Finance at District Office

- a) To ensure effective implementation of this policy.
- b) To verify the accuracy of calculations and to process the payment upon approval recommendation by pre-Audit.

11.5. Pre-Audit Unit

To check accuracy, completeness and validity of the claim before recommending for processing.

11.6 Chief Director

- a) Approve the claim (Z43) for all level 11-12 and Appendices C for level 13.
- b) To ensure that the official kilometers travelled are not inflated

11.7 Programme Manager

- a) To approve the subsistence and travel allowance as per departmental delegations.
- b) To ensure that the funds are available for the payment of the claims.

11.8 Head of Department

- a) To approve the subsistence and travel allowance as per departmental delegations.
- b) Approve the claims (Appendices C) for Chief Directors, Chief Financial Officer, and the Deputy Director General.
- c) To approve the use of privately-owned vehicle by an employee between salary level 1- 10 and MMS members who have not structured for car allowance.
- d) To approve any deviation from the provisions of this policy.

11.9 Member of the Executive Council

- a) To approve the official journeys outside the Republic of South Africa when the invitation and/or authority has been granted by the Director General.
- b) To approve petrol, claim for Head of department or delegate this function.

11.10 Office of the Premier

To approve official journeys outside the Republic of South Africa.

12. EFFECTIVE DATE OF THE POLICY

This policy shall be effective from the date of approval by the Head of the department and Member of the Executive Council.

13. MONITORING MECHANISM

The Expenditure Management Unit shall be responsible for the continuous administration and monitoring of this policy and inputs, amendments to this policy documents shall be directed to (HoD) in writing.

Expenditure Management unit shall each supplementary run ensure claims are submitted conform to the provisions of this policy. Questionnaires shall be sent out to finance office at district level periodically to ensure compliance.

14. ENFORCEMENT

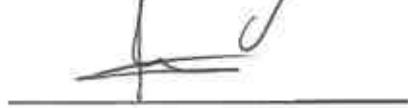
- a. Non-adherence to this policy shall constitute misconduct and be dealt with in accordance with Treasury Regulation, section 33.
- b. An employee that will take an official journey that violates this policy, the department shall not compensate the employee unless approved by the Head of Department.
- c. Any claims found to have been fraudulently made shall be investigated further and any amounts shall be recovered in full directly from the official concerned and the employee shall be subjected to disciplinary measures.

15. POLICY REVIEW

This policy shall be reviewed three years after its effective date of approval or when there are changes in the legislation.

16. POLICY APPROVAL

Recommended/Not Recommended



Head of Department:

Dept. of Social Development

Date


29/11/2025

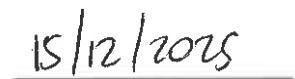
Approved/Not Approved



Member of the Executive Council

Dept. of Social Development

Date


15/12/2025

Appendices A: S&T Claim Form

PERSAL SUBSISTENCE & TRAVELING CLAIM										
DEPARTMENT	S O C I A L	D E V E L O P M E N T								
Date Stamp										
Claim No:	<input type="text"/>			Captured by: _____						
ADVANCE TAKEN	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Date Captured: _____							
Authorised by: _____										
AMOUNT	R	<input type="text"/>			Date Authorised: _____					
Office From:										
CLAIMED BY:										
Surname & initials <input type="text"/>										
PERSAL No: <input type="text"/>										
CLAIM DESCRIPTION:										
Description: <input type="text"/>										
Period from <input type="text"/>			Period to: <input type="text"/>							
Reference No: <input type="text"/>										
ALLOCATION:										
MARK WITH: X	PERSAL CODE	DESCRIPTION (Persal function #5.3.11) DESCRIPTION (Persal function #5.3.1)			SARS CODE	AMOUNT				
	0 4 3 6	S & T Allowance not exceeding amount set by SARS			3 7 0 5					
	0 4 4 3	S & T Allowance exceeding amount set by SARS			3 7 0 4					
	0 4 4 4	S & T Overseas: Exceeds amount set by SARS			3 7 0 4					
	0 4 6 2	S & T Actual expenditure (Accommodation & meals)			n/a					
	0 4 6 3	S & T General Public Transport Expenditure			n/a					
	0 4 6 4	S & T Parking Expenditure			n/a					
	0 4 6 5	S & T Toll fees			n/a					
	0 4 6 6	S & T Telephone costs			n/a					
	0 4 6 9	Travel allowance >8000km's			3 7 0 2					
	0 4 7 0	Travel allowance <8000km's			3 7 0 3					
	0 4 7 3	S & T Overseas: Not exceeds amount set by SARS			3 7 0 5					
	0 4 7 6	S & T Actual Foreign expenditure (Accommodation & meals)			n/a					
	0 4 4 6	Resettlement								
	0 0 4 3	S & T Allowance exceeding amount set by SARS			n/a					
CERTIFICATE										
I hereby certify that I was actually and necessarily employed travelling or detained on public service during the period(s) stated above, that the charges are in accordance with the authorised rate and that the incidental expenses have been actually and necessarily reimbursed.										
Total Claim: R <input type="text"/>		PERSAL TRANSACTION: <input type="text"/>								
APPLICANT				APPROVED IN ACCORDANCE WITH TREASURY REGULATIONS (SCM Delegations)				PRE-AUDIT APPROVAL		
Signature: Applicant		Rank	Signature: Programme Manager		Rank					
Surname & Initials (Block letters)		Date	Surname & Initials (Block letters)		Date					

Trip Details

Detailed Claim Information

Total Amount Claimed

Less: Advance Paid

Total Claim

Declaration by Supervisor

I hereby certify that the trips were undertaken by the official concerned on the specified dates.

Signature:
Surname and Initials:
Rank :
Date:

Calculations checked by: Finance

Signature:
Surname and Initials:
Rank :
Date:

Appendice B: Z43 Claim Form
81/11522
(Z 43)
CLAIM IN RESPECT OF OFFICIAL JOURNEYS UNDERTAKEN BY PRIVATELY OWNED MOTOR TRANSPORT

Trip Details					Department of							
Claimed by (in block letters)					Persal Number					81/11522 (Z 43)		
Rank		Address (to which warrant voucher must be sent)			Details of journey (point to point)			Kilometre distance		Passengers		
		1	2	3	4	5 or Accountant	6	7	8	9	10	11
Headquarters					Claim No.			Speedometer reading at each point		Kilometre distance travelled by official passenger(s)		Name, rank and department
Make and model		Date	Reason	Departed from	Time	Arrived at	Time	Speedometer reading at commencement of journey	mentioned in column 5 and at end of fuel type group	between each consecutive point mentioned in column 3 and 5 and at end of journey		
DESCRIPTION OF VEHICLE												
SUMMARY OF JOURNEYS UNDERTAKEN AND CLAIM FOR ALLOWANCE (For details see reverse)												
For Accountant												
Kilometres travelled (Col.9)		Tafiff per kilometre		Amount		Allocation		Code				
Kilometre allowance												
*Passenger allowance												
*Garaging and parking												
*Not applicable in the case of motor cycles and scooters				Total								
I certify that I was required to perform the travelling claimed for on official duty and that the allowances claimed are in accordance with the rates authorised in respect of my motor-car/motor cycle/scooter and that the passengers were actually and necessarily conveyed on official business.												
Signature of claimant												
CERTIFIED CORRECT APPROVED												
Surname & Initials												
Rank		Rank		Head of Department								
Date		Head of Branch/Office										
TOTAL KM TRAVELED		Date										
Note:-* Point means the place where the official journey is commenced and terminated and all places enroute where the journey is broken whether for official or private reasons.												
PRE-AUDIT APPROVAL Calculations Verified by: Salaries												
Signature												
Name												
Rank												
Date												

Appendices C: SMS Claim Form

CLAIM IN TERMS OF PSCC D.1/4.4.6

A. DETAILS OF CLAIM :

1. Name : _____
2. PERSAL/Salary No. : _____
3. Make and Model of Vehicle : _____
4. Vehicle Registration Number : _____
5. Engine Capacity/Fuel Type : _____
5. Official Kilometres covered during period: _____
6. Month _____ Tariff: _____
7. Amount of Claim (Km x Tariff) : R _____

(Sections B and C Below must be completed)

B. DECLARATION

I certify that the above details are correct.

SIGNATURE OF CLAIMANT
SURNAME AND INITIALS:
RANK:

DATE

PRE-AUDIT APPROVAL

C. Trip Details

DATE	SPEEDO READING- BEGINNING OF TRIP	SPEEDO READING- END OF TRIP	TOTAL KMs TRAVELED	PURPOSE OF TRIP
TOTAL				

SIGNATURE OF APPLICANT

DATE

APPROVED BY HEAD OF DEPARTMENT

DATE*Calculations verified by: Salaries*

Signature.....

Name.....

Rank.....

Date:.....