

Allowance Policy

POL 24/2018

Version 3/2020

Relevant Legislation & Reference Document	General Order 2011, PSC terms and condition of employment for government wage earners (GWE), PSC Circular 20/2013 Review and Application of Subsistence, Country Allowance and Meal Allowance Administration of the Amendments to the General Orders July 2020
Commencement Date	18 January 2018 (Revised 31 July 2019, 30 July 2020)
Review Date	29 July 2023

POLICY STATEMENT

1 Intent

The Office of the Auditor-General(OAG), in line with its strategic theme to provide conducive/ideal workplace for staff is providing allowance benefit to those staff who become entitle to it. This will ensure that OAG is transparent, fair and consistent which aims to improve staff retention within OAG.

The purpose of this policy is to attract, encourage, retain and provide incentive to staff that work with the best proficiency, values and attributes to meet OAG's strategic goals.

This policy intends to achieve ongoing improvement in productivity and efficiency, effectiveness and quality through providing these allowance benefits for further enhancement and staff retention.

2 Scope

This policy sets out the OAG's general approach to allowance when staff become entitled.

3 Objective(s)

To determine circumstances within which allowances are applicable.

To determine duration where allowance becomes payable.

4 Definitions and Acronyms

Policy Maker Auditor-General

Management Approval of Executive Management Committee

5 Supporting Documents/References

General Order 2011

Terms and condition of employment for government wage earners (GWE)

PSC Circular 20/2013 Review and Application of Subsistence, Country Allowance and Meal Allowance

6 Keywords

Allowance

Acting Allowance

Mileage Allowance

Meal Allowance

Time in lieu

7 Supporting Procedures and Guidelines

The guidelines to the policy are attached as Annexure I to this policy. This information will provide the background to the development of the policy should Officers need clarification.

RESPONSIBILITIES	
Implementation	The Supervisors and Directors are responsible for implementing the policy.
Compliance	All staff are responsible for complying with the policy.
Monitoring and Evaluation	Corporate Services are responsible for monitoring and evaluating the policy.
Development and/or Review	Corporate Services will be responsible for developing and/or reviewing the policy.
Interpretation and Advice	The Deputy Auditor-General is responsible for interpreting and advice on the policy.

ANNEXURE 1

1.0 Allowance

Allowance is defined as amount of money given or usually allotted for a specific purpose within the guidelines of this policy.

2.0 Acting Allowance

An acting allowance shall be paid when a staff is appointed to act in a higher position in the absence of substantive post holder due to leave or training purpose.

Additionally the substantive holder of the post will be absent for a short period (e.g. on sick leave or away from Fiji on duty,

Nomination to come from respective Directors who will consider staff performance as the basis for nomination.

Staff can only act in the position for maximum of 6 months.

Acting appointments for less than 30 days may be approved by Auditor-General based on recommendations from Director/Deputy Auditor-General where the absence by substantive post holder has not been planned and filling of position through acting appointment is necessary to meet legislative timelines of OAG.

The staff member will be advised of the extent of the duties to be performed and the rate of the allowance to be paid before taking up duties.

The OAG pays an acting allowance of the base salary of the acting post. This includes date of commencement of acting appointment to the date of termination thereof (both dates inclusive). No acting allowance will be applicable if acting staff is absent from duty in excess of 15 consecutive days. The acting appointment requires a staff to undertake the full duties and responsibilities of a post higher than his/her own, he/she will be eligible to receive an acting allowance at a rate equal to 95 percent of the difference between his/her own salary and the minimum salary of the higher post.

A situation where salary of the officer on acting is greater than the base salary of the acting post then the staff is paid at the next grade of the base salary i.e. the acting salary should be greater than the officer's salary. This must be approved by the Auditor-General.

In addition, subsequent acting allowance will be paid to staff acting in a higher post that becomes available when higher position holder is acting in the absence of substantive post holder.

In a situation where 2 staffs are acting on the same post [applicable to Director Position and above], the acting salary can be shared between the 2 staffs on acting appointment. Acting allowance = $\frac{1}{2}$ (base salary of substantive post holder – salary of staff). This is then calculated to get a daily rate (allowance/364), which is used to determine allowance for certain number of days (daily rate x number of days).

Additionally, the Office can determine that the acting staff may only take half the responsibility and hence shall only be paid an appropriate amount not exceeding $\frac{1}{2}$.

¹14 days in a fortnight * 26 pays/fortnight in a year = 364 days

The difference of minimum salary of the substantive post i.e. (95% x 0.5) the remaining 47.5% may not be crucial matters and could be tasked at a later stage or completed once the substantive position holder/ new appointee resumes work. However, the acting staff must be fairly advised of the partial duties and responsibilities while on acting post.

3.0 Subsistence Allowance

A subsistence allowance is intended to compensate a staff for additional expenses incurred while travelling on official duty. It is not a personal emolument.

A staff is entitled to draw subsistence allowance for each night during which the additional cost has incurred while being absent from work. The following conditions may apply:

1. If the absence is less than 24 hours duration and a staff does not spend a night away from office, no subsistence allowance will be paid. In such circumstances, the staff will be paid meal expense at existing rate per meal together with reasonable expenses. Production of receipts will not be necessary.
2. All Staff will be entitled to draw subsistence allowance at the rate of \$30 per night plus meals as appropriate if accommodation is not provided. Accommodation not provided in this context includes Hotel or rest house.
3. Where accommodation is provided but is limited to lodging in a Government Rest House or Government Quarters only, staff will be entitled to claim subsistence allowance at the rate of \$20 per night plus meals as appropriate where 'hotel' accommodation is provided, only meals as appropriate are claimable. Where hotel accommodation & meals is provided at OAG Expense, no allowances will be payable.

For any travel on board/ship, staff on official duty are entitled to claim subsistence allowance of \$20.00 plus meals as appropriate. Where Cabin and ration is provided, country allowance and meal allowance are not claimable.

4.0 Meal allowance for overtime work

Meal allowance will only be considered for task which is done or requested outside Individual Work Plan (IWP).

Meal allowance will be given to staff to cover the cost of the standard meal under the following scenarios:

- Staff working after the normal finishing off time on work outside of IWP
- Staff assigned to work after finishing off time and outside the normal working environment (out of office premise location).
- Pre-approval should be taken from Directors/DAG that work is required to be done after work before meal allowance is claimed. No overtime payment will be made
- Meal Claim for overtime is as below:
 - If required to work or undertake official travel 2 hours before or beyond normal working hours and it is anticipated that the officer would miss either breakfast or dinner while committed for official travel
 - 2 hours or more overtime after the normal finishing time outside IWP tasks
 - In respect of Saturdays, Sundays and gazetted Public Holidays, the staff shall be paid a meal allowance if required to work and/or undertake official travel continuously for each period of not less than 5 hours.
 - An additional meal allowance for each successive period of 5 hours continuous work performed immediately after the initial meal break
 - No additional meal allowance is payable for work carried out during normal working hours while approval is given in exceptional case for work carried out during lunch hour.
 - The rate offered by OAG for a meal allowance has been revised to \$10.00, effective August 2020.

5.0 Transport and travelling allowance

When staff are required to work on approved overtime after normal hours, the office drivers will be on standby to drop staff at their respective residents. Transport booking can be arranged with registry with appropriate approvals.

In the event of daily transport being provided for a particular job, the transport will cease once the job has been completed.

Travelling allowance is payable to cover travelling expenses when the office is unable to provide transport due to full booking schedule or any unforeseen circumstances. Travelling allowance should be pre-approved by the respective Director/DAG and can be issued to staff before or after the travel.

Upon completion of the official journey, staff are to ensure all funds utilized are reconciled and handed over with appropriate receipts and unutilized funds are returned to the accounts department.

6.0 Mileage Allowance

Staff who wish to use their own motor vehicles in the performance of their official duties should obtain prior approval from Director/Deputy Auditor-General. Upon approval the staff with submission of relevant receipts may claim for mileage allowance.

Rates for Motor Vehicle

Mileage claim allowances in respect of motor vehicles shall be payable at the following rates:

- (a) Vehicles of 2001 cc or over 45 cents per km
- (b) Vehicles of 1541 cc to 2000 cc 42 cents per km
- (c) Vehicles of 1001 cc to 1540 cc 38 cents per km
- (d) Vehicles of 501 cc to 1000 cc 34 cents per. km
- (e) Vehicles of 500 cc and under 28 cents per km

7.0 Hotel Accommodation allowance

This allowance will be applicable to staff that require overnight stay as a result of travelling on official duty. Hotel accommodation will be arranged at the hotel nearest to the assigned place of work. Unless the nearest hotel is unable to accommodate, alternative arrangements will be made. Accommodation will be based on the current hotel charges. In certain cases (where town and other restaurant are far away) and accountable meal allowance will be provided according to the hotel menu price listing, instead of the normal meal rate. Prior approval will be sought from the Auditor-General.

Staff are to ensure all funds utilized are reconciled and handed over with appropriate receipts and unutilized funds are returned to the accounts department.

8.0 Allowances for Attendance

A staff who is required by OAG to undertake a training course or attachment outside Fiji will continue to receive his/her salary and will be paid such allowances and travelling expenses as appropriate, particularly if not sponsored.

9.0 Transfer Allowance (applicable for transfer to other branch)

A transfer allowance is payable to a staff when he/she is transferred from one station to another and where the transfer justifies and results in a change of residence. In the case of a staff who requests a transfer and has not served at the office for 3 years, no transfer allowance is payable except traveling and cartage expenses.

Approval for transfer allowance will be upon the Auditor General's discretion.

Rates of Transfer Allowances

The allowance will be paid at the following rates:

- (a) Single Officer \$190.00
- (b) Married Officer \$395.00
- (c) Transfer allowance shall be paid seven (7) days before a transfer takes place
- (d) The above allowances shall be subject to review from time to time.

10.0 Overtime Allowance

Effective August 2020, no overtime allowance is payable to OAG staff including wage earners

11.0 Time in Lieu

A wage earner who has worked overtime will normally have an interval of not less than 8 hours off (away from) work:

For example: Assume (a) Overtime ends at 3 am

(b) Normal starting time is 7.30 am

Wage earner becomes entitled for time in lieu which allows enough rest before start of new shift. The 8 hour break will finish at 11am (3am+8hours) and the staff will receive normal time rate for the period 7.30am to 11am. The time in lieu for 3.5 hours (7.30am to 11am), has been determined to allow enough rest for the new day.

However, the wage earners may not be eligible for overtime pay or time off in lieu unless he/she works in excess of a total of 44 hours in a pay week. In a scenario where a staff has worked 40 hours normal time and 10 hours overtime. 4 out of the 10 hours will be added to the normal time and paid at a normal rate. The balance of 6 hours of overtime will be paid at time and a half.

For wage earners, job requiring to start work before normal hours (e.g. to start work at least 2 hours before the normal working hours), after the staff has worked a period equal to his/her normal working hours, he/she will be permitted to continue working until normal finishing time and the hours worked in excess of normal working day will be paid at normal overtime rates.

Wage earners especially, drivers are also recommended to take at least 2 hours break for any travel made to West (e.g., dropping off staff travelling overseas) before returning back. Likewise, they can take 2 hours break upon arrival before resuming work. This is to allow them to get enough rest after the long distance driving.

For established staff, if required to work in weekends due to convenience of client they will have the opportunity to apply for meal claim, and such example could be for stock takes and other related tasks

The maximum number of hours of time off in lieu that may be accumulated by a staff will not exceed 15 hours in a month and should also be utilized before it exceeds 15 hours.

Tasks which are allocated outside an officer's IWP, task in absence of an officer or task requested by management in completing official work will be evaluated on case by case basis and as such options will be evaluated on either additional responsibility allowance for special projects undertaken or alternatively payment of meal allowance shall become payable for those additional tasks. Prior approval should be taken from respective directors and endorsed by DAG.

Officers whose salary is below admin level will be eligible for meal allowance for tasks outside IWP.

Summary

Staff Level	Work Plan Responsibilities		Additional Responsibilities	
	Meal Allowance	Time in Lieu	Meal Allowance	Time in Lieu
Below Admin Level Staff	Not Applicable	Not Applicable	For tasks in addition to work plan, eligible for meal allowance	Applicable for task outside Work Plan or alternatively consider responsibility allowance (subject to nature of task)
Above Admin Level Staff	Not applicable	Not Applicable	Work Plan Tasks conducted in Weekend as convenient to Client	

12.0 Per Diem Allowance

The current Per Diem allowance is as per the Office Per Diem Policy.

13.0 Attachment Allowance

The Office of the Auditor-General will be paying \$140.00 per week as allowance for an attaché for the period of appointment while the National Employment Centre (NEC) will be paying \$60.00 (if the attaché is engaged through NEC).

Interns are paid at a rate of \$150 per week

8 Review

This policy will be reviewed 12 months after implementation and every 3 years after that.

9 Monitoring

Any abuse of the policy will result in disciplinary action

10 Who to Contact About this Policy

Any queries is directed to Deputy Auditor-General.

11 Revision/Change Log

Version 3.0	
Policy endorsed by:	Executive Management Committee
Policy approved by:	Auditor-General
Policy effective from:	30 July 2020
Policy to be reviewed by:	30 July 2022
Manager responsible for policy:	Manager Corporate Services

Version 2.0	
Policy endorsed by:	Executive Management Committee
Policy approved by:	Auditor-General
Policy effective from:	31 July 2019
Policy to be reviewed by:	30 July 2022
Manager responsible for policy:	Manager Corporate Services

Version 1.0	
Policy endorsed by:	Executive Management Committee
Policy approved by:	Auditor-General
Policy effective from:	18 January 2018
Policy to be reviewed by:	18 January 2019
Manager responsible for policy:	Manager Corporate Services