2. Commitment Management

BISAN SYSTEMS

$ Jimwe Tiljok im Mol $

Public Financial Management – Ministry of Finance

FMIS

2.3 Travel Mission Voucher

VERSION 1.0 SEPTEMPER 2022

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1. Objective

This module describes the process of recording the set up and closing of **Travel Mission Advances**. Travel mission advances are processed centrally within a special unit in the Accounting Department in the Ministry of Finance. All ministries must have their travel mission advances processed by this department, even though the funds are available in the particular Ministry's budget line items. This process is used for both Internal and External travel.

Processing expenditures and advances appropriately is an integral part of the overall expenditure management process.

It is specific to the GRMI financial accounting/financial management policies and procedures. As with all other modules in this policy and procedures manual, it starts with a schematic overview of the process then discusses each step in detail, highlighting the screens and approvals required at each step

2. Scope

This procedure is of interest to:

- Travel Division of MOF
- All Civil Servants – Line Ministries
- Accounting Department
- Budget Department
- Payroll Department

3. Workflow/Process Flowchart

Workflow Summary	Responsible Section
Advance	
Preparation of Travel Mission Application and Approval	Line Ministry (Manual Submission)
Receipt of Travel Mission Application	Travel Division of MOF
Processing & Approval of Travel Mission Voucher	Travel Division of MOF & Budget Department
Creation of Payment Voucher	Accounting Department
Approval & Forwarding to Advances & Expenditures Department	Accounting Department
Closure	
Receipt and Processing of Mission Settlement Form	Travel Division of MOF
Process Refund or Receipt of Mission Advance	Travel Division of MOF

4. Detailed Process Procedures

A request for a **Travel Mission Advance** is initiated by the employee of the relevant Ministry and finishes with the employee submitting a closing application.

MoF Travel Division receives Travel Authority application (TA) and supporting justification memo if required. Division reviews against checklist (see Appendix D) and ensures per-diem rates are correct, along with all per diem calculations and outstanding advances. If satisfied, the travel mission is entered into the system to encumber the travel mission total amount and make the advance payment (advance recorded in the employee sub-ledger as an advance). Travel missions should be closed within 15 days after the traveler returns. Issuing another advance IF a previous travel advance has yet to be cleared after 15 days upon return is not controlled in the FMIS, therefore adhering to general policy is a manual control.

4.1 Preparation of Travel Mission Application and Approval

The employee who desires or is invited to travel must seek approval from their Minister. The employee then completes a manual TA form, is signed by relevant authorities within their ministry and submitted to the Travel Division of MOF. The TA always includes:

- Employee name and ID#
- Place and Date of Travel
- The Accounting Segments to charge (Fund, Division, SPG/Project, local or international travel line item)
- Purpose of Travel
- Indication if any of the costs will be covered by the inviting country/organization

An example of a request is shown in **Appendix A**.

4.2 Receipt of Travel Mission Application

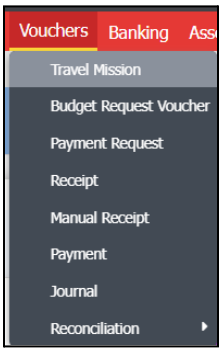
Travel Authorization (TA) form is completed by Line Ministry or Agency (4 copies), justification for travel attached by way of separate memo if insufficient space on TA form, and is sent to the Travel Division of MoF.

4.3 Processing & Approval of Travel Mission Voucher

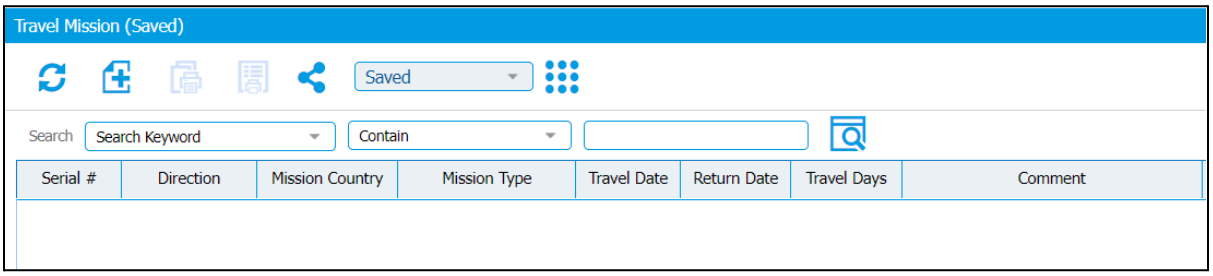
The TA is entered into system by Travel Department, reviews against checklist, saves voucher, scans and attaches any supporting documentation, including manual TA. Travel Department can print TA voucher from system & attach to manual TA. With workflow, TA is automatically forwarded to Budget Department, with uploaded documents. Manual documentation from requesting ministry stays with Travel Department.

A Travel Mission Voucher is prepared in Bisan by performing the following steps:

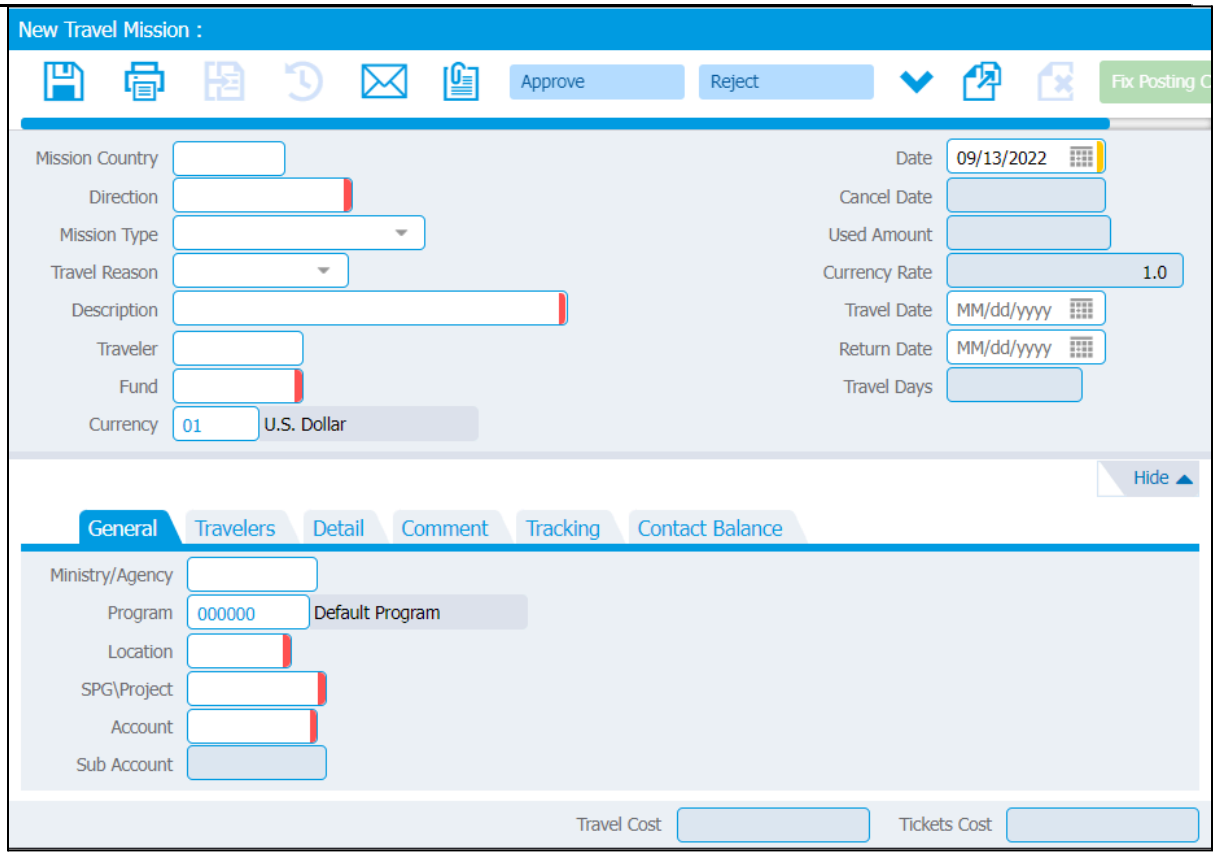
Step 1: Navigate to the Travel Mission Voucher and open a new voucher as follows:



After selecting Travel Mission, a list of entered Travel Mission vouchers will appear (if there are no Saved TA's, an empty list will be displayed). Since you want to create a new voucher, click on the Add button:

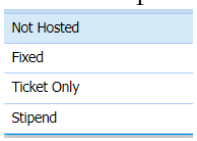


After clicking on the Add button, the following blank Travel Mission Voucher will appear:



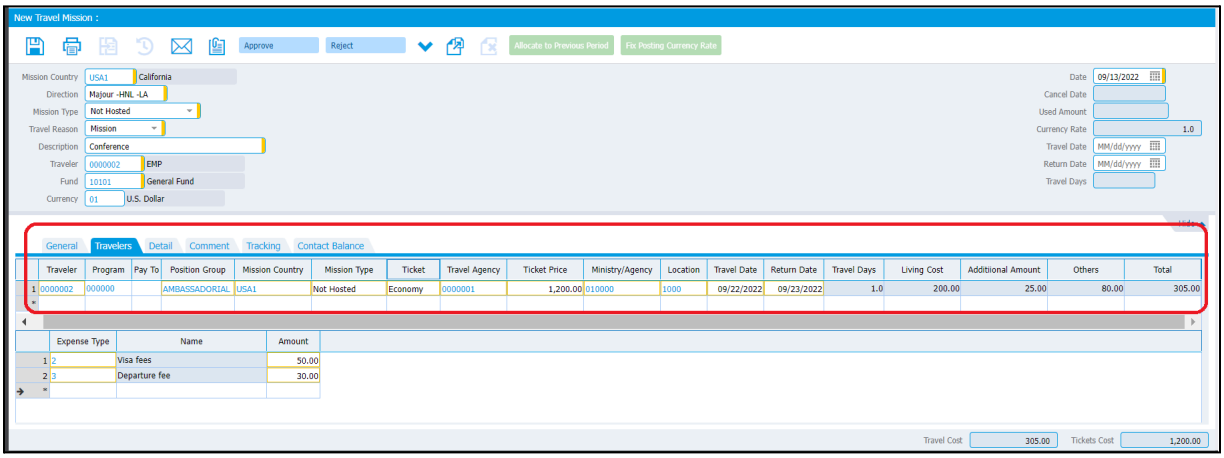
Step 2: Complete the new voucher as follows:

Upper Half & General Tab:

Field to be Completed	Discussion on How to Complete
Mission Country	Double click or press F2 and choose the country to which the employee is travelling
Direction	Text field to type Description of the route the travel is taking (airports Abbreviations)
Mission Type	Click on the drop-down arrow and choose the type of mission as listed:  . The categories are interpreted and used as follows: **Not Hosted:** Lodging (hotel) costs are NOT covered and an advance is required to be paid **Fixed:** No living or hotel cost to be advanced but a special "Other" allowance is given. This amount is shown in the "Other" field **Ticket Only:** Only cost of travel is to be paid by GMRI **Stipend:** Calculated at 50% of living cost + fixed amount for Lodging (Hotel)

Field to be Completed	Discussion on How to Complete
Travel Reason	Click on the drop-down arrow and choose the type (Mission Or Training).
Description	Describe the purpose of the travel mission as given in the application letter received from the respective ministry
Traveler	Double click and select the relevant employee name.
Fund	Double click and choose the relevant fund financing the travel.
Currency	Choose the currency in which the Travel Mission will be paid
Travel Date	Enter the beginning date of travel
Return Date	Enter the date of return to RMI
Travel Days	This is automatically calculated based upon the Travel and Return dates. You cannot enter information in this field. The number of days in this field will also be used for calculation purposes.
Ministry/Agency	Choose the correct Division for which the employee's travel is to be charged
Program	Defaulted for 000000 in current setup.
Location	Activate field, press F2 and choose the area for which the expense is benefitting.
SPG/Project	If travel is related to a certain project, double click and choose the correct project. Or select project code 00000000 if not related to SPG/Project.
Account	Double click and select the Travel Expense relevant account code
Sub Account	Not used

Travelers Tab:



Field to be Completed	Discussion on How to Complete
Traveler	Double click or press F2 and select the employee that is travelling. Because the list is so large, it is recommended that you use the search capability at this stage and click the search icon , after. Enter in the key words or numbers and click OK.

Field to be Completed	Discussion on How to Complete
	NOTE: If the Traveler is not selected on the Top section, this form can be used for more than one traveler. Add lines for different traveler as required.
Pay To	Not Used
Position Group	Select "normal" but if the traveler is qualified for ambassadorial allowance Double click or Press F2 in this field and select. **Note**: The rate in this field is a daily allowance rate.
Mission Country	Automatically completed based on information from the upper half of the voucher, explained above.
Mission Type	Automatically completed based on information from the upper half of the voucher, explained above.
Ticket	Select from the activated drop-down list from either "Business" or "Economy"
Travel Agency	Press F2 and select the travel agency (Vendor) supplying the Ticket.
Ticket Price	Manually enter the ticket price. If you press F2 in this field, a small calculator will be displayed for you to enter the price. You can enter directly in the field using your number keys on your keyboard or use the virtual calculator.
Ministry/ Agency	Choose the correct Division for which the employee's travel is to be charged
Location	Activate field, press F2 and choose the area for which the expense is benefitting.
Travel Date – Return Date	Automatically completed based on information from the upper half of the voucher, explained above. If the upper section was not entered select the Travel date and return dates
Travel Days	This is automatically calculated from the Travel Date & Return Date.
Cost of Living	This cost is automatically loaded from the rate set in the Mission Country table.
Additional amounts	This cost is automatically loaded from the rate set in the Position Group table.
Others	This field is the total of all other fixed costs defined in the expense Type table. From the data entry line, a sub-table is displayed. Expense Type | Name | Amount * Double click and select relevant expense types & enter the amount Expense Type | Name | Amount 1 | 2 | Visa fees | 50.00 2 | 3 | Departure fee | 30.00 * The total of the lines is automatically loaded to the Others on the line.
Total	The Total value of the travel mission automatically calculated.

Please note multiple lines could be added to the Travel Mission if a traveler is going to multiple cities/countries during the same Mission.

At the bottom of the Travel Mission the system displays the total travel cost and total ticket costs for all the lines.

Travel Cost	305.00	Tickets Cost	

Detail Tab:

This tab is populated ONLY after the Voucher is Approved and Allocated. You will note that the tab is completely shaded out so you cannot access to change data. This tab summarizes one side of the accounting entry made in Bisan when the payment is made and also indicates against which account the budget encumbrance was made.

Hide

General | Travelers | Detail | Comment | Tracking | Contact Balance

	Account	Sub Account	Funder/Client	Name	Reference	Ministry/Agency	Program	Location	SPG\Project	Fiscal Year Starts	Amount
1	806236		0000002	EMP	0000002	010000	000000	1000	00000000	2022	305.00
2	806236		0000001	Supplier 1	0000001	010000	000000	1000	00000000	2022	1,200.00

Comment Tab:

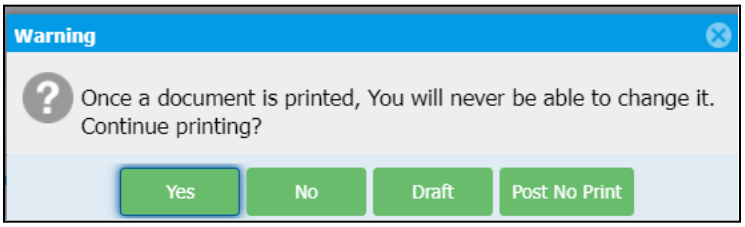
Add any additional description required for this Travel Mission

Tracking Tab:

The tracking tab is used to show the approvals and workflow movement and approval stages of the document or at what stage is the process of finalizing the Travel Mission Voucher.

Step 3: Approving, Printing and Posting

When satisfied, print the Travel Mission Voucher, Save, Approve (as required), once all approval levels has been completed, Click on the icon and you will shown a warning message as follows:



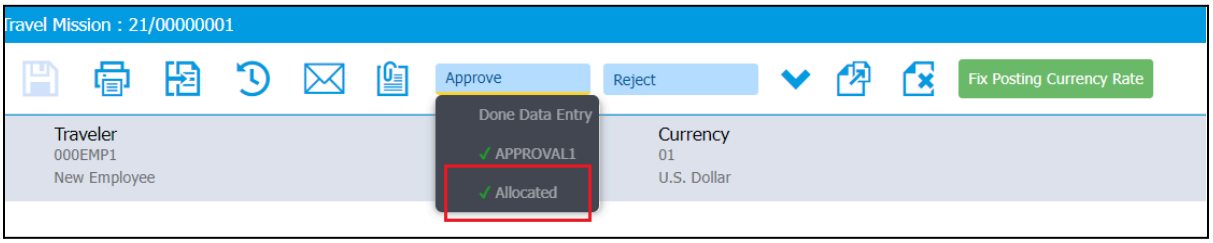
Click Yes and the voucher will be printed and sent to your printer. Send documents to Supervisor for approval and allocation.

See **Appendix B** for example of Travel Mission Voucher.

Step 4: Sending for Allocation Approval

The Travel Mission Voucher is sent to Budget Department for approval (Allocation). At this approval stage (Allocated), Bisan attempts to encumber funds for this travel mission. If there are insufficient funds, Bisan will not allow the voucher to be allocated or processed further. At this stage, a reallocation to the travel line item will be required. If funds are available, once allocated and saved, the travel line item is encumbered with the travel mission value.

The voucher is allocated by opening the voucher and clicking on the Approve button located at the top of the window bar by clicking on the Allocated button.



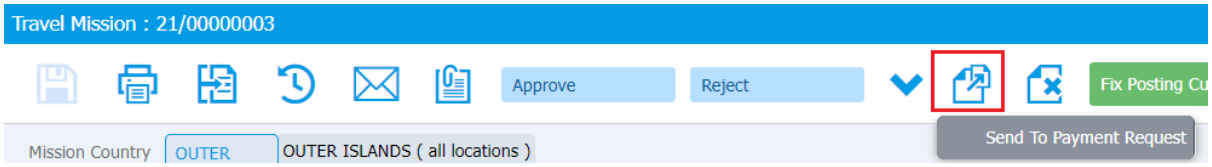
Select and the system will attempt to encumber funds in the budget. Once it is saved, the Detail Tab will now be populated.

4.4 Creation of Payment Request Voucher

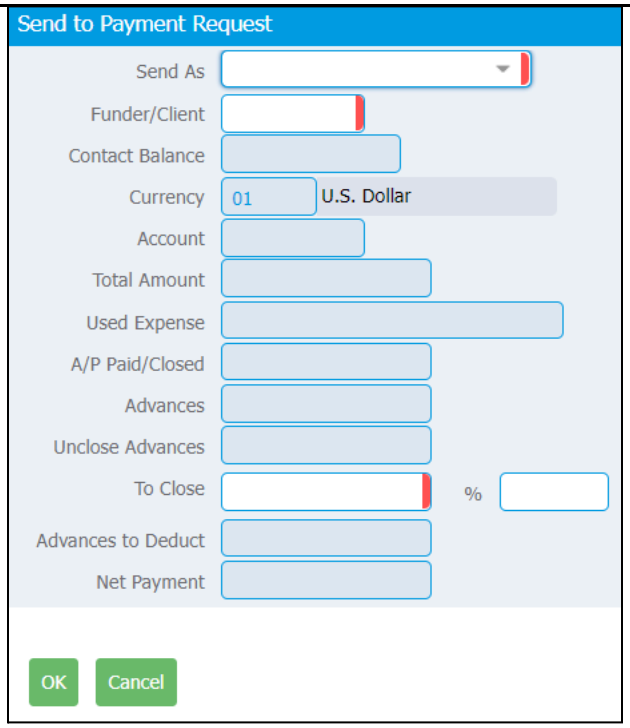
Step 1:

Once the Travel Mission Voucher has been Allocated (Encumbered), the next step is to process the advance payment. This is done by creating a Payment Request Voucher and then process a Payment Voucher.

To create a Payment Request Voucher, when the Travel Mission voucher is open and active, click on the button located in the header of the voucher and select send to Payment Request



By selecting *Send To Payment Request* the following dialog will be displayed:



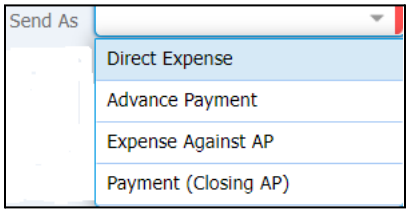
Understanding the Travel Mission process and different scenarios

Before explaining the above screen, it is important to understand the process and the different scenarios the travel mission voucher is used to encumber the estimated travel cost on the budget ledger, process an advance payment for the employee travelling and to liquidate (close encumbrance against actual expense, and also close the employee advances related to the Travel mission).

Advances Scenario to employees

- *Step1* The travel mission voucher encumbers the travel cost based on the different values entered in the travel mission.
- *Step 2* An advance payment is made to the employee, usually, amount less than the total travel mission (80% of the per diem +other costs). (*Debit* Advances *Credit* Bank). No expenses recorded on GL yet
- *Step 3* When the employee Submits travel report and actual expenses, the travel mission encumbrance is closed and at the same time the actual expense is recorded and the advances are closed
-

Field to be Completed	Discussion on How to Complete
Send as	Depending on the nature of the transaction being recorded, the following selections are available

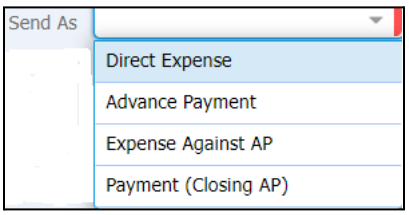
Field to be Completed	Discussion on How to Complete
	 **Direct Expense**: with this option, the travel Expense is recorded directly against Cash/Bank, (No advances or A/P accounts), this option is also used to close an advance on a travel mission once travel report and supporting invoices are submitted by the employee. **Advances:** To record an advance payment on the advance account of the employee until the employee submits his travel report and supporting invoices to close the advances against the expense. **Expense against AP**: This is used to record the transaction for the travel agent who supplied a ticket, this option records the transaction Travel expense against vendor accounts payable. **Payment (Closing AP):** is used for closing the "expense against AP" option above, this will record the transaction close the AP against bank/cash
Funder/Client	To select the employee traveling or the Travel Agent (Vendor) who supplied the ticket. The system will only allow selecting employees and vendors used in the travel mission
Contact Balance	The outstanding amount on the vendor/employee sub-ledger if any
Currency & Account	Information showing which currency is used on the travel mission and the travel account used for travel missions.
Total Amount	Is the travel mission value related to the selected employee or vendor.
Used Expense	The amount of the travel mission that is closed as an expense (value of the encumbrance liquidated as an expense)
A/P Paid closed	The amount of the Travel mission paid for the Vendor (if the ticket value was closed as **Expense against A/P).**
Advances	The employee total advance amount paid.
Unclosed Advances	The employee outstanding advance balance not closed
To Close	The amount to close from the travel mission total to expense (liquidate encumbrance as an expense).this could be entered as an amount or as a % of total amount
Advances to Deduct	The amount of the expense liquidation to be used for closing an advance

Field to be Completed	Discussion on How to Complete
Net payment	The actual net amount to be paid as an advance or closing an A/P.

Sending a travel mission voucher to a Payment Request Voucher depending on the option selected above will automatically create a new Payment Request Voucher and all the relevant details from the Travel Mission Voucher will be copied onto the Payment Request Voucher, thus eliminating data entry and errors due to data entry.

Step 2:

When Bisan is creating a related Payment Request Voucher at this stage, there is one decision point before a voucher can be made. When you click on Payment Request as discussed above, you will be presented with another window to select which type of Payment Request you want to create. The choices are as follows:



To process an **Advance Payment** under the "send as" select the advance payment

Step 3:

After choosing the type of payment (Send As), you must select the employee (Funder/Client - to whom will the payment be made?). Double click or Press F2 in the field and select employee for advance payment or travel agent for expense, for example.

Note

You will only be given the choices that were selected when creating the Travel Mission Advance voucher. This means that an employee or vendor cannot be chosen that is different from the one indicated on the Travel Mission Voucher

The reason for this is that you can have more than one contact (traveler) on one Travel Mission Voucher and therefore must be able to create a separate Payment Request Voucher for each traveler to pay them their allowance. Another reason is that the Travel Advance Voucher is broken down into two parts, one for travel advances and one for paying the travel agent directly

Step 4:
In the field ***to close*** select the travel advance amount to be paid for the employee

Click OK when finished and a new Payment Request Voucher will be created.

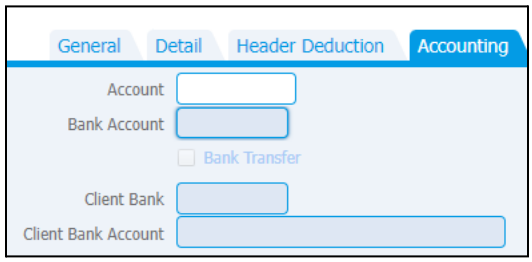
Step 5:

The Payment Request Voucher is now created and populated with all the relevant information from the Travel Mission Voucher and the "send as" type selected. At this stage the Payment Request Voucher is ready for processing and for approvals to proceed to the Payment Voucher

Before continuing the process

1. Navigate to the Detail Tab and you will see that the advance account is populated and cannot be changed

2. Navigate to the Accounting Tab and complete the banking details section for the contact.



The purpose of this tab is to select the bank from which the payment will be made and confirm to which bank the vendor/contact will be paid if the vendor is going to be paid using a wire transfer (ensure that the bank information on file agrees with the bank information in the contract). Perform the following:

a) For **Account**, double click and select the bank account. This is the general ledger account from which the account will be charged in BISAN

b) Select from which **Bank Account** the payment will be made. Note that given your user access rights, you will be restricted to the account(s) granted to user.

c) If this will be a payment via bank transfer, click the Bank Transfer box to activate the **client bank** and **client bank account** number fields. When clicked they will turn from grey to white. **IF** the beneficiary (entity or person being paid) has had their bank payment details set up in the Funder/Client table, these two fields will populate automatically based on the information in the employee file, otherwise it will remain blank. If it is blank, you must have the person responsible for adding Employees to add this information to the employee table. Once this is complete, you will then be able to proceed with processing.

d) If the payment is to be made via check, there is no need to require the bank transfer information and do not click on the transfer box to activate.

3. Navigate to the Comment Tab. The purpose of this tab,

, is to give a short accurate description of the type of payment that is being made. It can be very useful when vendors enquire about their payments and to what it related. It makes answering questions easy and can reduce the need to request the original files to answer any questions. Therefore, it is highly recommended that time is taken at this stage to include a proper description.

The Payment Request Voucher is now ready for approvals to continue the payment process.

4.5 Approval & Forwarding to Advances & Accounting Department

Based on the authority matrix and the approval levels set on the Payment Request voucher, the voucher is reviewed, approved, printed and is ready to send to the Payment Voucher to issue the check or the transfer. See Module 3.2 for detailed discussed of processing payments

4.6 Travel Advance Acquittal (Settlement)

When the government employee returns from their travel mission, they must complete the Mission Settlement Form (see **Appendix C** for example) and submit to the Travel Division Department with all relevant documentation. The purpose of this process is to "close" the outstanding employee advance and either process a receipt of excess advance, process an exact accounting of the advance and formally close or process a payment to the traveler for expenses incurred in excess of the original advance. Closing the advance in the manner above will trigger an expense entry increase and reduction of corresponding advance amount.

When there is a recovery of funds (the advance was not fully utilized), from the employee or representative:

- The employee pays the excess to the account in the government's bank or at the treasury window to close the advance.
- Agrees and makes arrangement with the department to deduct the amount directly or as instalments from his salary to recovery and close the outstanding advance.

When there is a requirement to pay an additional amount to the traveler, this is noted and supported by documentation attached to the settlement form.

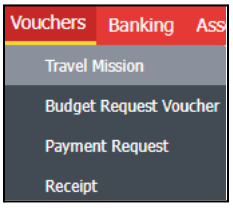
The following section discusses how to process the various types of advance closures in Bisan.

4.7 Closing a Travel Mission Advance

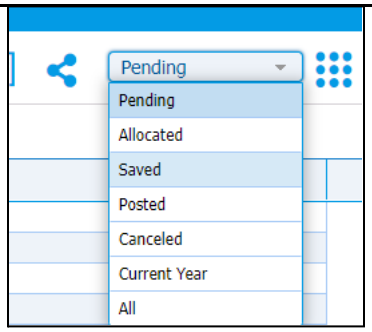
4.7.1 Closing When Settlement Form Equals Original Cash Advance

This is the simplest option when closing the advance as there is no need to process a receipt or payment. Upon receipt of the settlement form and attached documentation, this is reviewed by Travel Department for propriety and if in agreement, they close the advance in Bisan as follows:

Step 1: Find the original mission advance voucher for the traveler in Bisan and open as follows:



And select Travel Mission. This will open a listing of all Travel Mission Vouchers entered to date with status **saved**, Select the pending from the drop down list

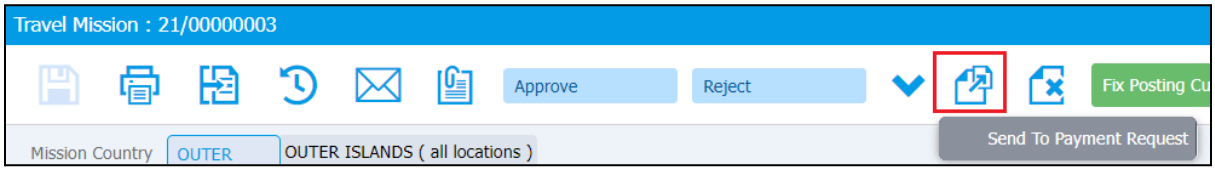


Choose search option icon in the header to search by name of employee, Travel mission serial number or any other field:

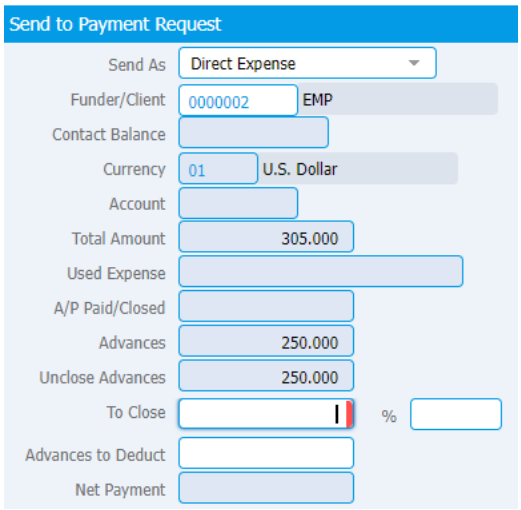
Double click on the voucher to open.

Step2: Create a Payment Request Voucher to close the Advance as follows:

Click the icon in the header of the voucher and select send to Payment Request



By selecting Send To Payment Request the dialog will be displayed. To close the travel advance in the *Send as* select Direct Expense & in the *Funder Client* select the employee as follows



The information related to the travel mission will be loaded. In our example the:

Total Amount: is Total travel mission amount encumbered and it was $305.

Advance: $250 is the total advance amount paid to the employee when processing the travel mission.

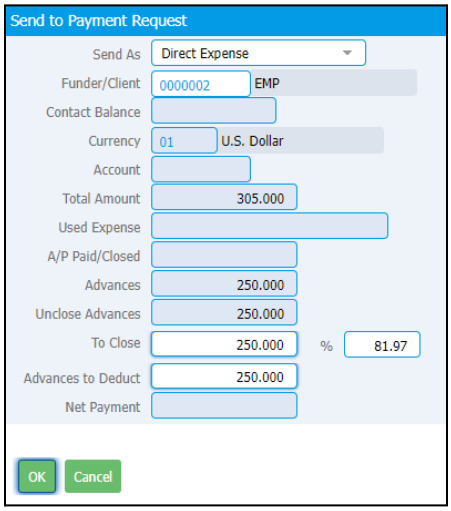
Unclosed Advances: the outstanding advances from this travel mission of the employee that is not yet closed.

In the **To Close field**: Enter the amount (supporting documents value presented by the employee) to be closed for the total travel claim. In the above example the total advance is closed with exact amount, thus we close the $250.

In the **Advances to Deduct:** Enter the same amount $250 since we are closing the total advance value against the expenses submitted by the employee of $250.

The completed steps above presents as follows:

Please note the **Net Payment** is empty (0 value) since there is no cash payment to be made as we are only closing an advance with exact amount of expenses.

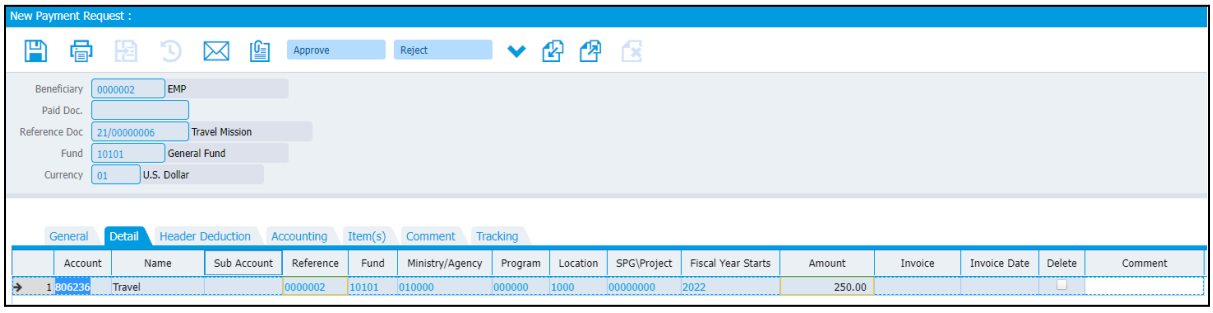


Click **OK**

Step 3: A new payment request voucher will now be generated and will already be populated with all the relevant data from the original mission advance voucher, thus saving time by not having to re-enter the same data and ensures no data entry errors.

Detail Tab:

In the detail tab you will notice that the account was populated with the Travel Expense account and the value to be closed.



Header Deduction Tab

The Header Deduction section will also be populated with the advance account and the full amount of the expense to be closed.

General | Detail | Header Deduction | Accounting | Item(s) | Comment | Tracking

	Advanced	Deduction Type	Account	Name	Sub Account	Reference	Reference Name	Fund	Ministry/Agency	Program	Location	SPG\Project	Fiscal Year Starts	Amount
1		05	808008	***Advances - accounts receivable		0000002	EMP	10101	010000	000000	1000	00000000	2022	250.00

Accounting Tab

In this scenario since we are closing the Travel Expenses with the employee advances, and we are not making any payments, the account we can select will be the advances account.

General | Detail | Header Deduction | Accounting | It

Account 808008 ***Advances - accounts receivable

Bank Account

Please note the bank account is inactive as we are not making any payments in this scenario.

Step 4: Approval & Forwarding to Advances & Accounting Department

Based on the authority matrix and the approval levels set on the Payment Request Voucher, the voucher is reviewed, approved, printed and is ready to send to a Journal Voucher to close the advances

NOTE

Sending the payment request voucher in the previous scenario to a journal voucher will create the following entry closing the advances and recording the expenses to the general ledger as follows:

Debit: Travel Expense $250
Credit: Advances $250

The following is the payment voucher payment and against tabs

New Journal : Direct Posting

Allocate Cost

Funder/Client 0000002 EMP

Reference Doc 21/00000025 Payment Request

General | Details | Checks | Comment | Tracking

	Account	Name	Currency	Sub Account	Fund	Ministry/Agency	Program	Location	SPG\Project	Fiscal Year Starts	Reference	Db. Value	Db. Amount	Cr. Value	Cr. Amount	Currency Rate
1	005236	Travel	01		10101	010000	000000	1000	00000000	2022	0000002		250.00			
2	808008	***Advances - accounts receivable	01		10101	010000	000000	1000	00000000	2022	0000002				250.00	

4.7.2 Closing When Settlement Form Requires Payment in Excess of Original Cash Advance but Less than Amount Reserved in Mission Voucher

This discusses the situation when the traveler claims for expenses greater than the amount advanced but less than the amount reserved in the Travel Mission Voucher. For example:

Original Value of Travel Mission Voucher (encumbrance value):	$1,175	**A**
Amount Advanced to Traveler	$1,000	**B**
Amount Claimed by Traveler Upon Return	$1,100	**C**
Required Payment to Traveler	$100	**C -B**
Amount to be Returned to Budget	$75	**A-C**

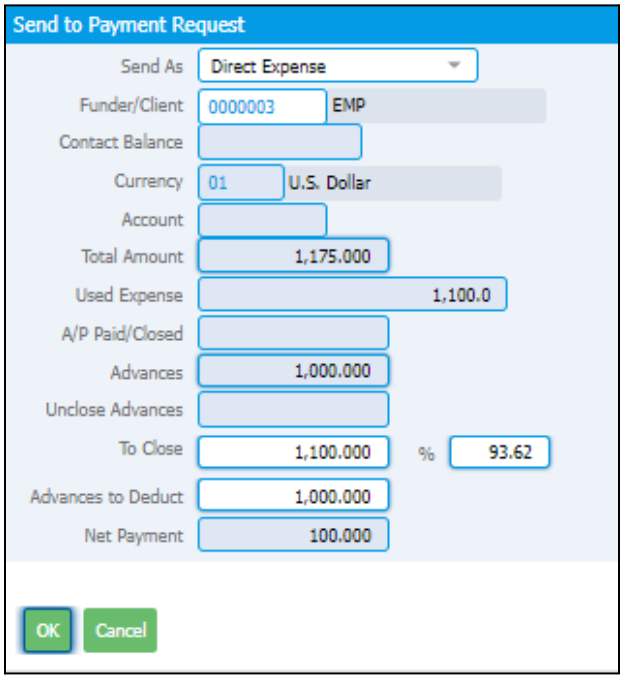
Step 1: Perform steps 1 and 2 as provided in 5.7.1
Step 2: In the "Send to Payment Request" dialog

In the **To Close field**: Enter the amount (supporting documents value presented by the employee) to be closed for the total travel claim. In the above example the total expenses to close are $1,100.

In the **Advances to Deduct:** Enter the amount to deduct from the paid advances of $1,000 since we are closing the total advance value.

The **Net Payment** will be $100 which is the cash payment to be made to the traveler as expenses are above the original advance.

The result will look like the following

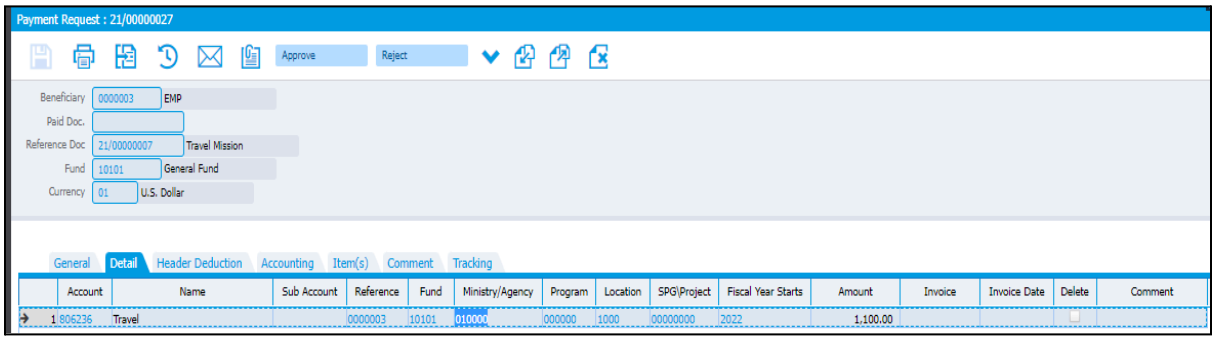


Click **OK**

Step 3: A new payment request voucher will now be generated and will already be populated with all the relevant data from the original mission advance voucher, thus saving time by not having to re-enter the same data and ensures no data entry errors.

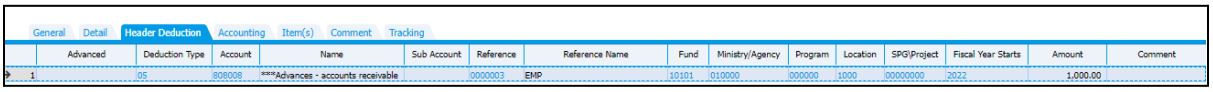
Detail Tab:

In the detail tab you will notice that the account was populated with the Travel Expense account and the value to be closed.



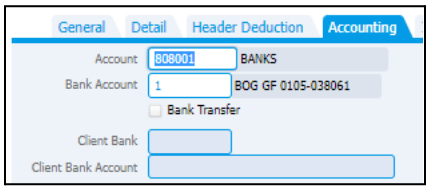
Header Deduction Tab

The Header Deduction section will also be populated with the advance account and the full amount of the expense to be closed.



Accounting Tab

In this scenario since we are closing the Travel Expenses with amount greater than the original employee advances, we should be paying the employee the difference, the account we can select will be the bank.



Step 4: Approval & Forwarding to Advances & Accounting Department

Based on the authority matrix and the approval levels set on the Payment Request Voucher, the voucher is reviewed, approved, printed and is ready to send to a payment voucher to close the advances, make an additional payment of $100 to the traveler and record the expenses.

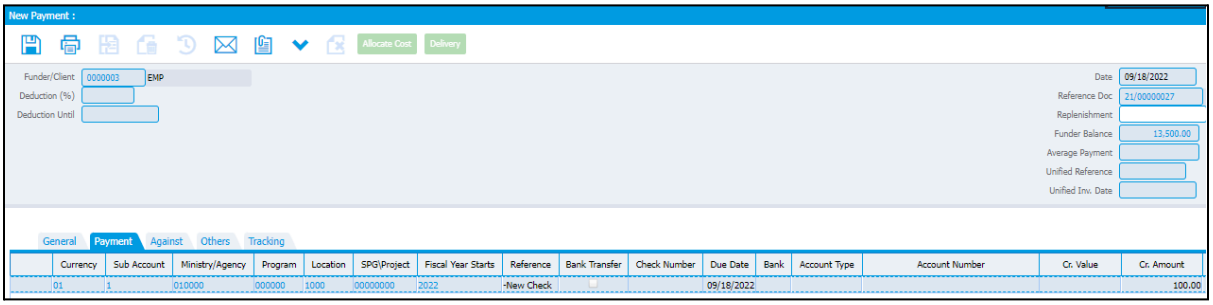
.

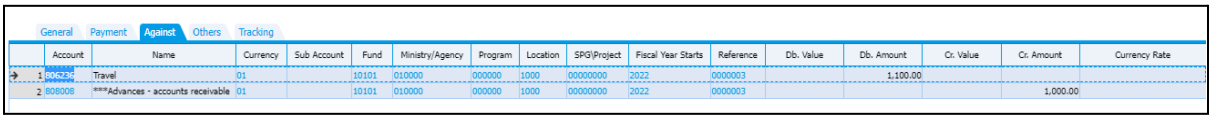
NOTE

Sending the payment request voucher in the previous scenario to a payment voucher will create the following entry, closing the advances, recording the expenses, and the additional payment for the employee to the general ledger as follows:

Debt: Travel Expense	$1,100	
Credit: Advances		$1,000
Credit: Bank		$100

The following is the payment voucher payment and against tabs





4.7.3 Closing When Settlement Form Requires Payment in Excess of Original Mission Advance Approved

This discusses the situation when the traveler claims for expenses greater than the amount reserved in the Travel Mission Voucher. For example:

Original Value of Travel Mission Voucher (encumbrance value):	1,430	**A**
Amount Advanced to Traveler	1000	**B**
Amount Claimed by Traveler Upon Return	1500	**C**
Required Payment to Traveler	500	**C -B**
Amount to be Charged to Budget	70	**C-A**

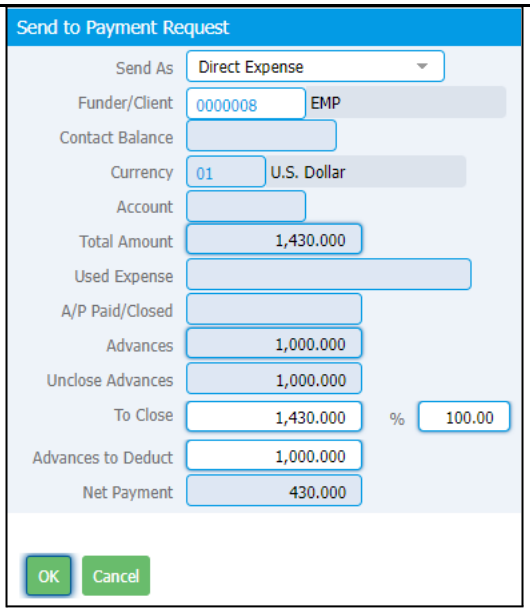
Step 1: Perform steps 1 and 2 as provided in 5.7.1 (perform advanced payment)
Step 2: Closing the Travel advance, in the "Send to Payment Request" dialog select *Direct Expense* to close the encumbered total amount of $1,430 and the total Advance of $1,000

In the **To Close field**: Enter the amount (supporting documents value presented by the employee) to be closed from the total travel claim. In the above example the total expenses to close are $1,430.

In the **Advances to Deduct:** Enter the amount to deduct from the paid advances, $1,000 since we are closing the total advance value.

The **Net Payment** will be $430 which is the cash payment to be made to the traveler as expenses are in excess of the original advance. Please Note, we are closing the encumbered Travel mission account and additional $70 has still to be paid to the employee.

The result will look like the following:

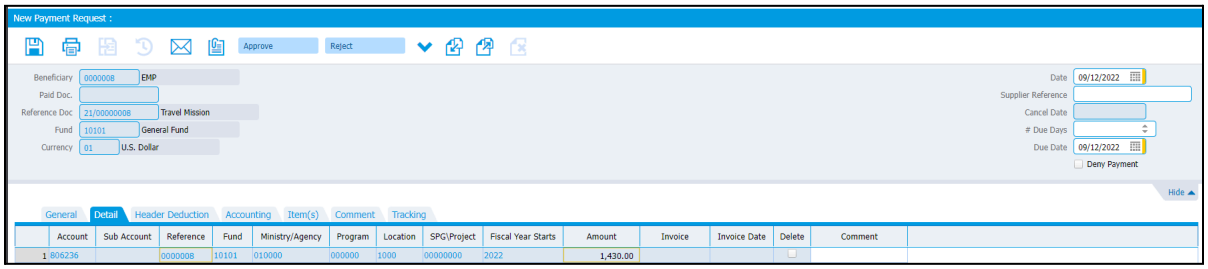


Click **OK**

Step 3: A new payment request voucher will now be generated and will already be populated with all the relevant data from the original mission advance voucher, thus saving time by not having to re-enter the same data and ensures no data entry errors.

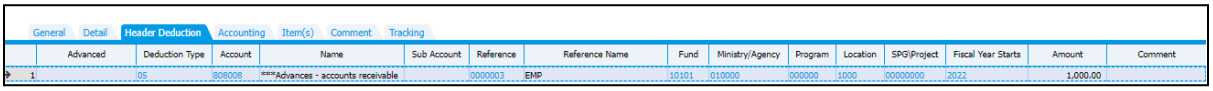
Detail Tab:

In the detail tab you will notice that the account was populated with the Travel Expense account and the value to be closed.



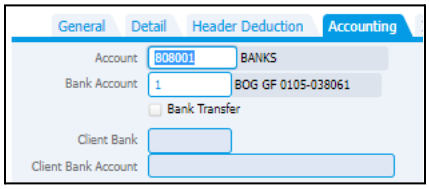
Header Deduction Tab

The Header Deduction section will also be populated with the advance account and the full amount of the expense to be closed.



Accounting Tab

In this scenario since we are closing the Travel Expenses with amount greater than the original employee advances, so we should be paying the employee the difference, the account we select will be the bank.



Step 4: Approval & Forwarding to Advances & Accounting Department

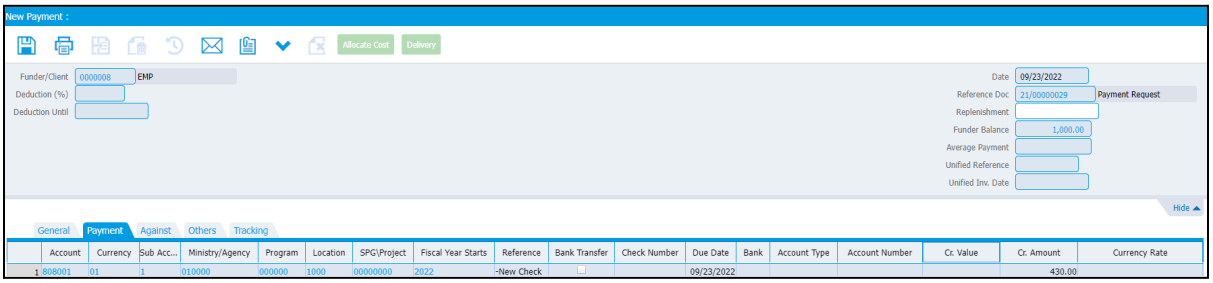
Based on the authority matrix and the approval levels set on the Payment Request voucher the voucher is reviewed, approved printed and is ready to send to a payment voucher to close the advances and record the expenses

NOTE

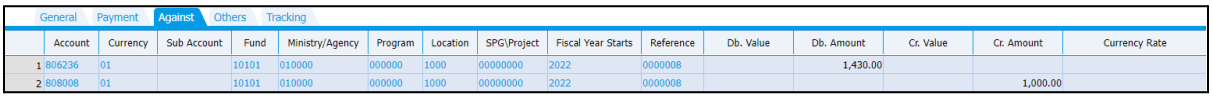
Sending the payment request voucher in the previous scenario to a payment voucher will create the following entry closing the advances and recording the expenses and the additional payment for the employee to the general ledger as follows:

Debt Travel Expense $1,430
Credit: Advances $1,000
Credit: Bank $430

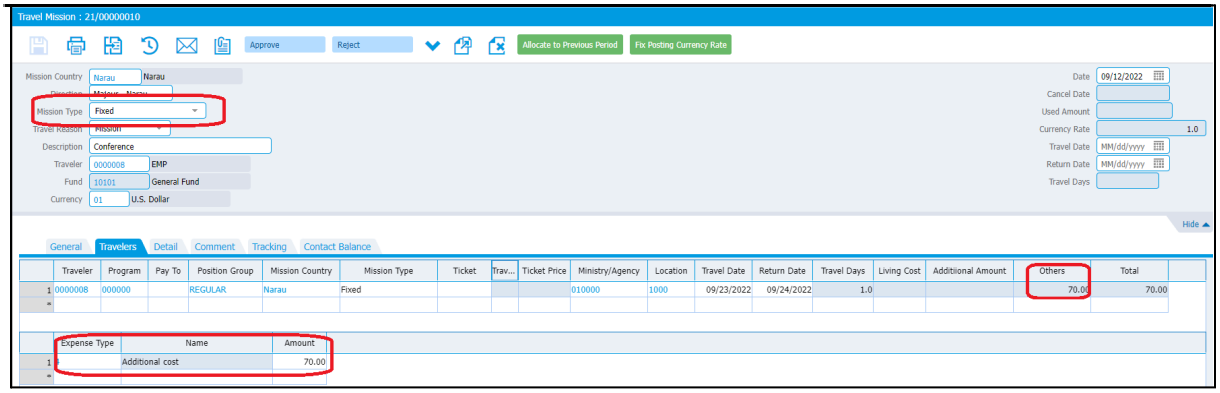
The Payment voucher will look as follows



And the against side



Step 5: To close the employee due amount for the expenses that are above the Travel mission amount encumbered (in this case, an additional $70 – 1,500-1,430), a new travel mission will be created with mission type "Fixed" and complete the approvals and the payment process as Direct Expense



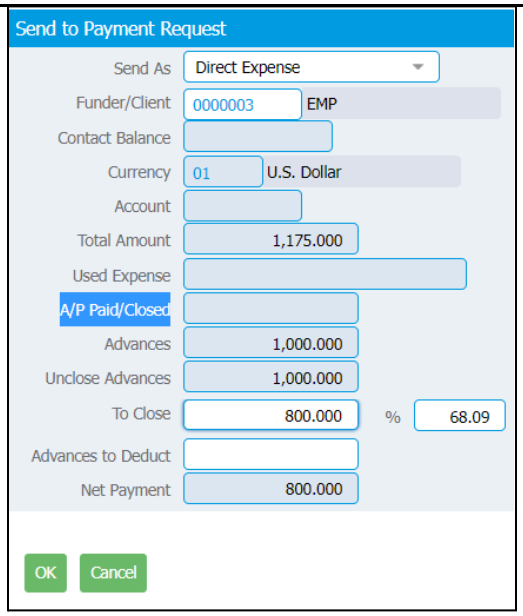
NOTE:
There might not be sufficient budget for the Ministry's travel line item and when this Travel Mission Voucher is attempted to be allocated (encumbered), it may be rejected due to insufficient budget allotted for the travel line item. In this case, a request must be made to the Budget department, to reallocate or release an allotment. Please refer to Module 1.3 for requiring a budget reallocation.

4.7.4 Closing When Settlement Form Requires Refund (portion or in totality) of Original Mission Cash Advance

This discusses the situation when the traveler claims for expenses less than the amount of cash advance given and must refund cash to the MoF. For example:

Original Value of Travel Mission Voucher (encumbrance value):	$1,175	**A**
Amount Advanced to Traveler	$1,000	**B**
Amount Claimed by Traveler Upon Return	$800	**C**
Required Payment from Traveler	$200	**C -B**
Amount to be Returned to Budget	$375	**A-C**

Step 1: Perform steps 1 and 2 as provided in 5.7.1
Step 2: In the "Send to Payment Request" dialog

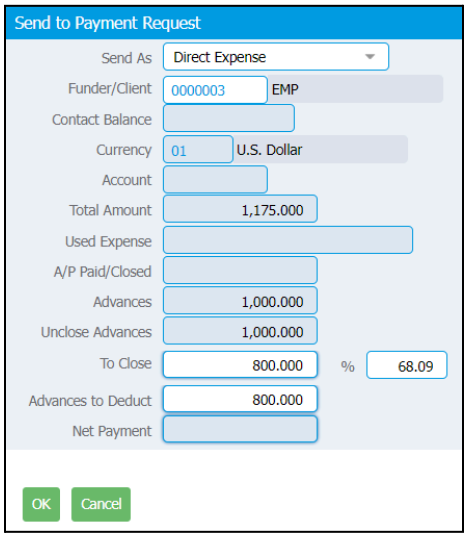


In the **To Close field**: Enter the amount (supporting documents value presented by the employee) to be closed from the total travel claim. In the above example the total expenses to claim/close are $800.

In the **Advances to Deduct:** Enter the amount to deduct from the paid advances. In this case, enter $800 since we are closing the total expense claim against the advance value.

The **Net Payment** will be $0 which is the cash payment to be made the traveler as expenses are above the original advance.

The result will look like the following

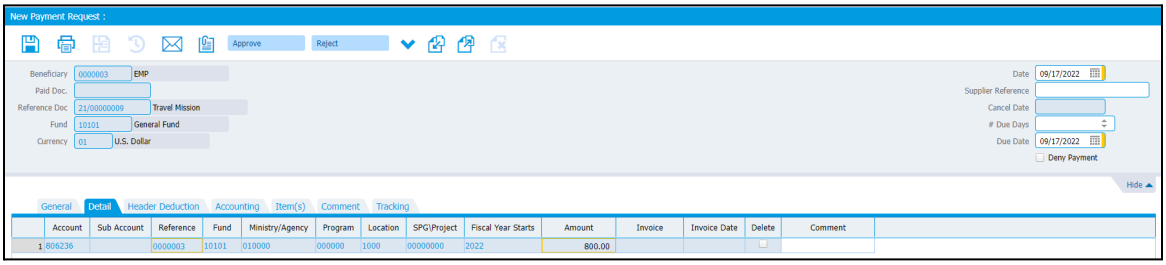


Click **OK**

Step 3: A new payment request voucher will now be generated and will already be populated with all the relevant data from the original mission advance voucher, thus saving time by not having to re-enter the same data and ensures no data entry errors.

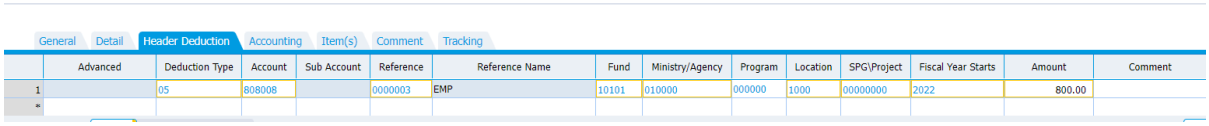
Detail Tab:

In the detail tab you will notice that the account was populated with the Travel Expense account and the value to be closed.



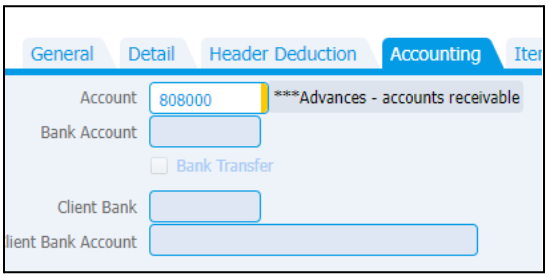
Header Deduction Tab

The Header Deduction section will also be populated with the advance account and the full amount of the expense to be closed.



Accounting Tab

In this scenario, since we are closing the Travel Expenses with amount less than the original employee advance, we should be closing only part of the employee advance on the account tab, therefore, the system will only show us the advances account as shown below.



Step 4: Approval & Forwarding to Advances & Accounting Department

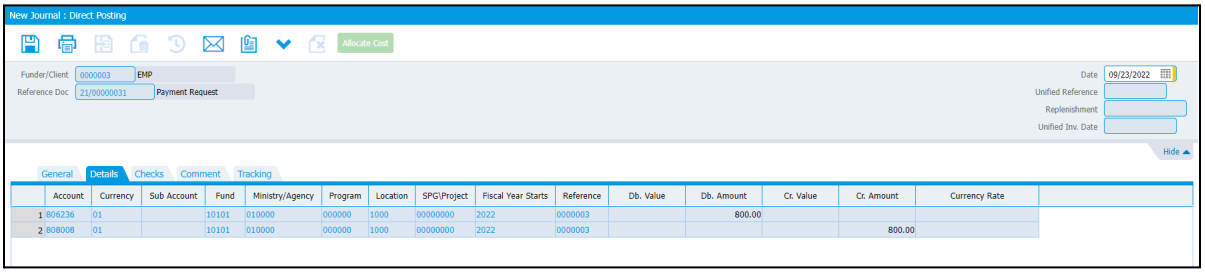
Based on the authority matrix and the approval levels set on the Payment Request Voucher the voucher is reviewed, approved, printed, and is ready to send to a Journal Voucher to close part of advance and record the expenses.

NOTE

Sending the payment request voucher in the previous scenario to a Journal voucher will create the following entry closing the advances and recording the expenses, keeping a remaining advance balance of $200 to be closed By Direct Payment from the employee or to be deducted from his payroll payment as an Allotment.

Debt: Travel Expense $800
Credit: Advances $800

The Journal voucher will look as follows



	Account	Currency	Sub Account	Fund	Ministry/Agency	Program	Location	SPG\Project	Fiscal Year Starts	Reference	Db. Value	Db. Amount	Cr. Value	Cr. Amount	Currency Rate
1	806236	01		10101	010000	000000	1000	00000000	2022	0000003		800.00			
2	808008	01		10101	010000	000000	1000	00000000	2022	0000003				800.00	

5. Accounting Entries in BISAN

No accounting General Ledgers entries are ever made when a Travel Mission Voucher is prepared. This also applies when advances are closed at a later date and discussed in detail in Section 5.7 above. The only accounting ledger entries in Bisan occurs at time of processing the cash payment through payment vouchers (issuing the advance to the employee), or closing the advances by journal vouchers.

Appendix A: Travel Authority Form

REPUBLIC OF THE MARSHALL ISLANDS
MINISTRY OF FINANCE
P.O. Box D, Majuro, Marshall Islands 96960
TRAVEL AUTHORIZATION

1. No. _____
2 11-Sep
(Date)

3 Ministry of Finance
(Department or Office)

4. NAME Waylon Muller **5. OFFICIAL STATION** Majuro Finance

6. TITLE Chief of Supply & Procurement 7. ACCOUNTING OFFICE _____

You are authorized to travel as indicated below and to incur necessary expenses in accordance with applicable laws and regulations.

PLACES OF TRAVEL

8. **FROM:** Majuro **Approved by:**

9. **TO:** Honolulu/ Nadi/ Nuku Alofa/ Nadi & back to Majuro Hon. Tony de-Brum
OFFICE OF THE PRESIDENT

10. **PURPOSE AND REMARI**
to attend the Regional Meeting on climate Change Finance Using Budget Support Modalities, 25h to 27th sept. 2013

11. **PER DIEM ALLOWANCE**

2 days @ Honolulu X 50.00=$300.00
3days @ Nadi X 150.00= $450.00 8days @ Nuku Alofa X $75.00= $600.00 (stipend)

12. PERIOD OF TRAVEL: Beginning on or about 9/20/2013 **Ending on or about** 10/2/2013

MODE OF TRAVEL

13. [ ] Common carrier 14. [ ] Extra fare 15. [ ] Government-owned conveyance

G.Transportation= $200.00
departure fee= 20.00

16. [ ] Privately owned at a mileage rate of _____ cents, subject to:
(a) [ ] Administratively determined to be the advantage of the Government
(b) [ ] A showing of advantage to the Government
(c) [ ] Not to exceed cost by common carrier, including consideration of Per Diem allowance

MISCELLANEOUS

17. [ ] **Transportation of immediate family** 18. [ ] **Other (specify):**

19. [ ] **Shipment of household goods and personal effects**

ESTIMATED COST

20. **Transportation…**		
r Diem ……Please see # 11……	$	1,350.00
Pls. see # 18	$	220.00
.**TOTAL…..**	$	1,570.00

24. **CHARGED TO:** **6010-2021-000-201-GG6010**

25 Adele B. Kinso
(Fiscal officer's Signature)

26 Alfred Alfred Jr.
(Requestor's Signature)

27 Secretary of Fiance
(Title)

28 *Hon. Dennis Momotaro*
(Authorizing Officer Signature)

29 Minister of Finance
(Title)

DISTRIBUTION:
WHITE-Traveller **Yellow-Accounting Office** **PINK-Voucher** **GOLD-File**

Appendix B: Travel Mission Voucher Printed from Bisan

Government of the Republic of the Marshall Islands
P.O. Box D, Majuro, Marshall Islands MH 96960

Travel Mission 21/00000001

09/08/2022

Mission Country	OUT1 OUTER ISLAND 75
Mission Type	Not Hosted
Travel Reason	Training
Direction	Majuro Atoll
Description	Travel Mission 1

Fund	10101 General Fund
Currency	01 U.S. Dollar

Traveler		Pay To	Position Group	Ministry/Agency	Travel Date	Return Date	Travel Days	Living Cost	Others	Total
Code	**Name**									
000EMP1	New Employee	000EMP1	normal	Office of the President	10/01/2022	10/11/2022	10	75.00	100.00	850.00
1									**850.00**	

User	Date	Reject	Action	To	Comment	Documents
ADMIN	09/08/2022 05:58:07	No	Allocated	DONE		No
ROSINA	09/08/2022 03:11:22	No	Posted	APPROVAL2		No
ROSINA	09/08/2022 03:10:35	No	APPROVAL1	APPROVAL2		No
ROSINA	09/08/2022 03:09:39	No	Send To Group	APPROVAL1	Done Data Entry	No
ROSINA	09/08/2022 02:48:06	No	Entry	DATAENTRY	Entered.	No

Appendix C: Travel Voucher – Closing Travel Advance

	DEPARTMENT BUREAU OR ESTABLISHMENT							VOUCHER NO.	
	PAYEE'S NAME							SCHEDULE NO.	
	MAILING ADDRESS (Including ZIP Code)							PAID BY:	
	OFFICIAL DUTY STATION		RESIDENCE						
	FOR TRAVEL AND OTHER EXPENSES		TRAVEL ADVANCE						
	FROM (DATE)	**TO (DATE)**	Outstanding						
			Amount to be applied						
	APPLICABLE TRAVEL AUTHORIZATION		Balance to remain outstanding						
	NO.	DATE							
	TRANSPORTATION REQUEST ISSUED								
	TRANSPORTAIO N REQUEST	AGENTS VALUATION OF TICKET	INITIALS OF CARRIER ISSUING TICKET	MODE.CLASS OF SERVICE AND ACCOM. MODATIONS	DATE ISSUED	POINT OF TRAVEL			
						FROM	TO		
	** Certified correct. payment or credit has not been received (Date) (Signature of Payee)						AMOUNT	Dollars	Cents
	CLAIMED								
	Approved. *Long distance telephone calls are certified as necessary in the interest of the Government* (Date) ***(Approving Officer)					DIFFERENCES:			
	NEXT PREVIOUS VOUCHER PAID UNDER SAME TRAVEL AUTHORITY					Total verified correct for charge to appropriation (s)			
	Certified correct and proper for payment:					APPLIED TO TRAVEL ADVANCE			

	(Date)	(Secretary of Finance)			

SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED

PREVIOUS TEMPORARY DUTY *(Complete these blocks only if in travel status immediately prior covered by this voucher and if administrative required*

DATE	NATURE OF EXPENSE	AUTHORIZED MILEAGE RATE		AMOUNT CLAIMED					
				MILEAGE		SUBSISTENCE		OTHER	

Appendix D: Travel Authority Checklist

TRAVEL AUTHORITY (TA) PROCESS CHECKLIST-ADVANCES/REIMBURSEMENT	COMPLIANCE			COMMENT
Travel Division (TA NO. _____)	YES	NO	N/A	
1. Stamped "Received" on Travel Authorization				
2. TA duly signed by authorized officials of the requesting Ministry /Office				
3. Verified personnel has no outstanding/unliquidated cash advance				
4. Checked supporting documents are complete for:				
1. Local Travel(Boat)				
1. Single quotation by shipping line				
2. Formal invitation/nomination or specific purpose of travel				
2. Local and International Travel (Air:				
3. Minimum of three (3) quotations from vendors (airlines/agency) attached to TA [If NO, submit requirement (f)]				
4. Formal invitation or nomination				
5. Travel expenses funded by the event's host				
5. Written relevant justification				
6. Per diem was consistent with RMI established rates				
Name & Signature: Date :	YES = Complied NO = Not Complied NA = Not Applicable			

TRAVEL AUTHORITY (TA) PROCESS CHECKLIST (ADVANCES/REIMBURSEMENT)	COMPLIANCE			
Budget Division	YES	NO	N/A	COMMENT
1. Stamped "Received" on signed TA				
2. Verified account codes appropriate and valid to charge the fund accounts of expenditures				
6. General Fund:				
1. Verified charges of expenditures are in conformity with Appropriations Act or other related policies and regulations				
7. Compact, Federal and Other Grants:				
1. Verified compliance of expenditures as to grant's specified terms and conditions				
2. Within period of performance (including approved extension, if any)				
3. Stamped funds availability and certified by Budget Certifying Official				

Name & Signature:	Date :	YES = Complied NO = Not Complied NA = Not Applicable	

TRAVEL AUTHORITY (TA) PROCESS CHECKLIST-ADVANCES/REIMBURSEMENT **Travel Division**	**COMPLIANCE** **YES NO N/A**	**COMMENT**
1. Verified TA duly approved by all authorized officials 2. Fund/account charges have no alteration and duly certified by Budget Division (*In case of any alteration, it is duly signed by Budget Division)* 3. Supporting documents are complete 8. All required documents (checklist above) 9. Advance Agreement 4. Initiated issuance of check in FMIS and printed the Disbursement Pending register *5.* Chief Accountant reviewed and Secretary of Finance approved the Disbursement Pending Register (*prior to printing of check by EDP/IT)*		
Name & Signature: Date :	YES = Complied NO = Not Complied NA = Not Applicable	