

**\$ Jimwe Tiljok im Mol \$**

Public Financial Management – Ministry of Finance

## **3.2 Payment Voucher & Printing Checks or Bank Transfers**

VERSION 1.0 OCTOBER 2022

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## 1. Objectives

The objective of this module is to describe the procedure for adding a Payment Voucher (PV) in the BISAN system and making payments. This procedure assumes procurement is finished and goods and services are received by the procurement department or BRVs have been used as a source document to create PRVs. We start at the point where the Payment Request Voucher (PRV) is completed by the accounting department and is now moving to the final stage of payment.

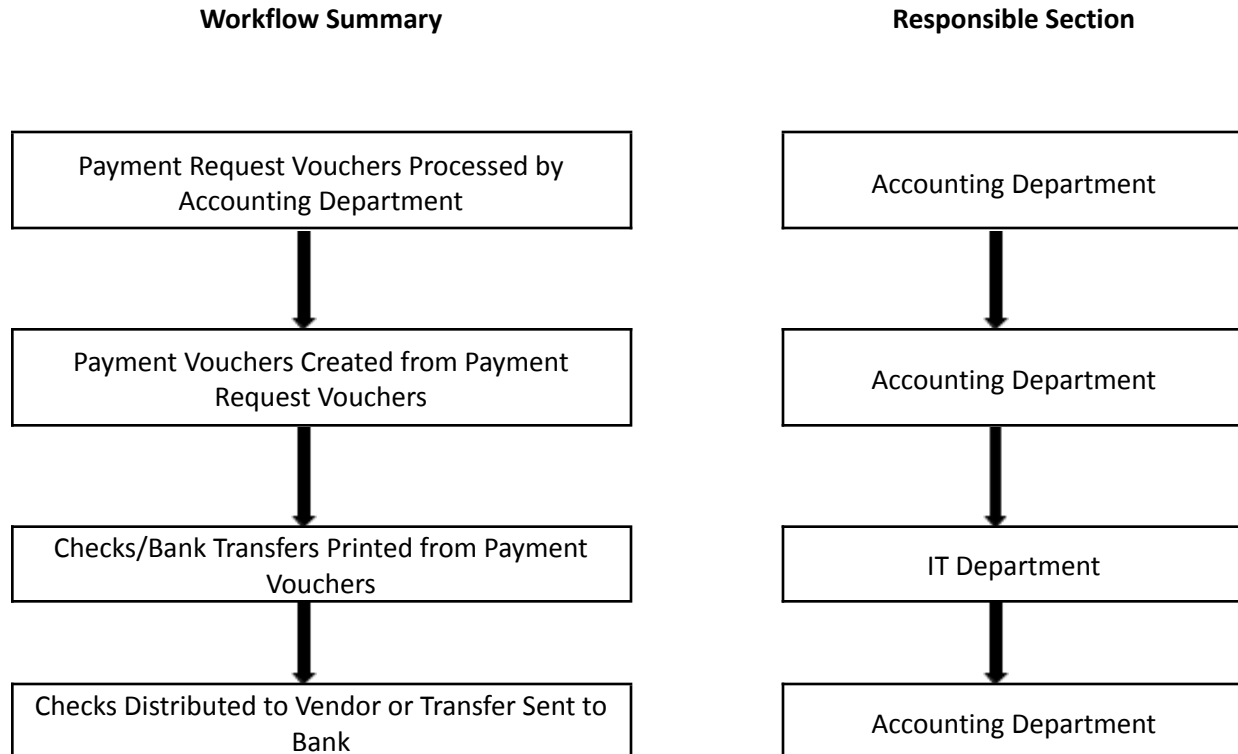
It is specific to the GRMI financial accounting policies and procedures. As with all other sections in this procedures manual, it starts with a schematic overview of the process then discusses each step in the process in detail.

## 2. Scope

This procedure is of interest to:

- Accounting Department
- Payments Unit (Check Printing, EFTs)

## 3. Workflow/Process Flowchart



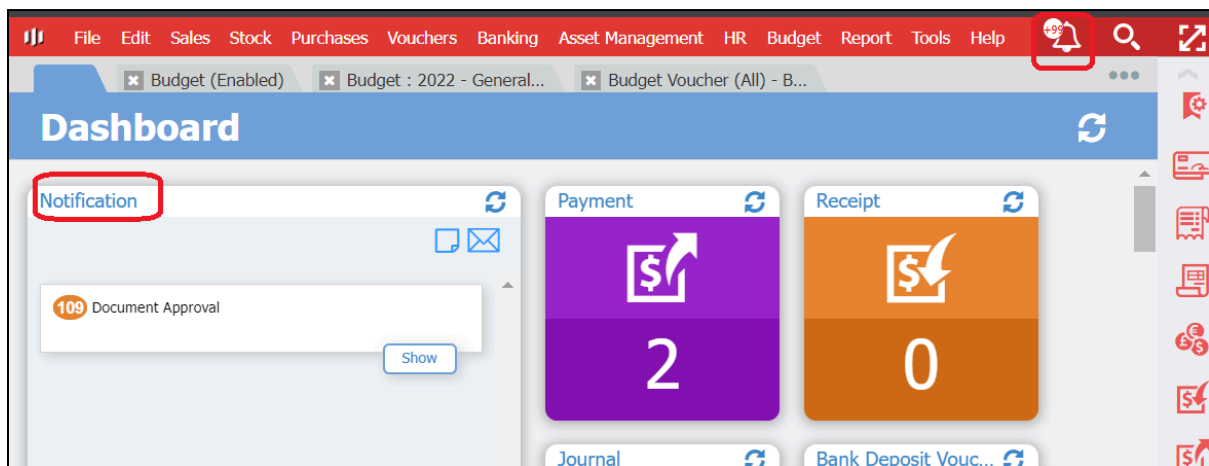
## 4. Detailed Process Procedures

### 4.1 Checks/Payment Orders Processed by Accounting Department

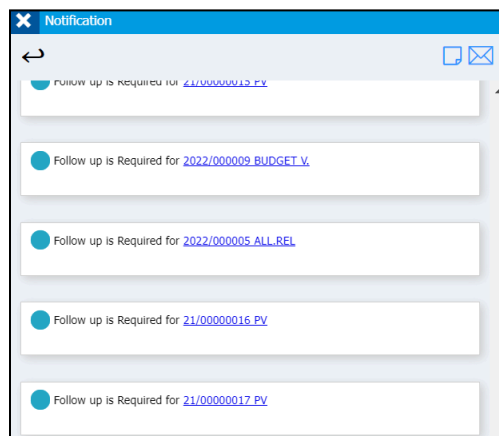
This process picks up the next stage once a PRV has been issued per Module 3.1 and reviews how payments are finalized in Bisan.

### 4.2 Check/Bank Transfer Printing in Bisan

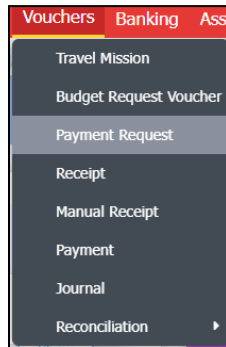
**Step 1:** Locate the PRV and check the supporting documents. To locate the PRV, go to the Dash Board Notification list OR to the Payment Request Vouchers list and find those PRVs that have passed the allocated stage and are awaiting payment issue. Navigate to your Dashboard Notification list by going to the header when you first log onto Bisan and clicking on the Notification:



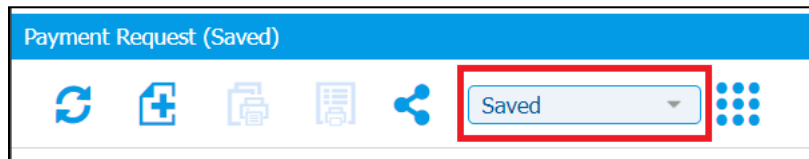
This displays a list of any vouchers that have been sent to the user for processing and approving/review/approval/posting/allocation.



You can also navigate to the Payment Request Voucher list on the menu



A list of all saved Payment Request Vouchers still under processing will be displayed



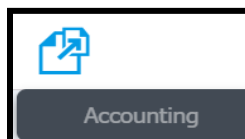
Change the Saved to allocated to show all the allocated vouchers

Payment Request (Allocated)							
<div> <span>Refresh</span> <span>Print</span> <span>Export</span> <span>Filter</span> <span>Share</span> <span>Allocated</span> </div>							
<div> Search <input type="text"/> Search Keyword <input type="text"/> Contain <input type="text"/> <input type="button" value="Search"/> </div>							
Serial #	Date	Status	Beneficiary	Beneficiary Name	Currency	Request Amount	Net Total
21/00000001	08/24/2022	Allocated	00SUPP1	Supplier 1	01	5,000.00	5,000.00
21/00000004	08/25/2022	Allocated	00SUPP1	Supplier 1	01	2,000.00	2,000.00

Select the outstanding PRVs that have been allocated one at a time and double click to open.

**Step 2:** Send the PRV to a PV. This step creates a Payment Voucher that will be used to make the check or the bank transfer. When the desired PRV is selected and opened by double-clicking, review the PRV and if in agreement with supporting documentation, click on

the Send To  button in the header of the PRV and you will see the following window:



Choose **Accounting** and this will create a PV using the information from the PRV that will be 100% complete based on data specified in the PRV, therefore there are no further decisions to be taken.

The following is an example of a PV that was created from the underlying PRV. This is the general tab and header. You will see that all fields are greyed out so they are inactivated and cannot be changed. Review if it is correct.

**New Payment :**

Funder/Client: 00SUPP1 Supplier 1 Date: 09/24/2022  
 Deduction (%): Deduction Until: Reference Doc: 21/00000004 Payment Request  
 Replenishment: Funder Balance: -2,000.00  
 Average Payment: Unified Reference: Unified Inv. Date:

Hide ▲

**General** | Payment | Against | Others | Tracking

Fund: 10101 General Fund  
 Ministry/Agency: 010000 Office of the President  
 Program: 000000 Default Program  
 Location: 1000 RMI  
 SPG/Project: 00000000 non project

Payment Total: 2,000.00 Diff.: Payment Value:

**Step 3:** On the Payment tab, there is nothing to be completed since type of payment (check or transfer) was loaded from the PRV accounting tab. If check was selected the check number will be automatically issued by the system. Simply review to ensure it matches the supporting documentation.

**New Payment :**

Funder/Client: 00SUPP1 Supplier 1 Date: 09/24/2022  
 Deduction (%): Deduction Until: Reference Doc: 21/00000004 Payment Request  
 Replenishment: Funder Balance: -2,000.00  
 Average Payment: Unified Reference: Unified Inv. Date:

Hide ▲

**General** | **Payment** | Against | Others | Tracking

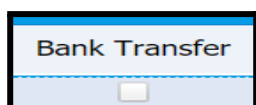
Account	Currency	Sub Account	Ministry/Agency	Program	Location	SPG/Project	Reference	Bank Transfer	Check Number	Due Date	Bank	Account Type	Account Number	Cr. Value	Cr. Amount	Currency Rate
1 808001	01	1	010000	000000	1000	00000000	-New Check	<input type="checkbox"/>		09/24/2022					2,000.00	

Account: 808001 BANKS Program: 000000 Default Program  
 Currency: 01 U.S. Dollar Location: 1000 RMI  
 Sub Account: 1 BOG GF 0105-038061 SPG/Project: 00000000 non project  
 Ministry/Agency: 010000 Office of the President Reference: -New Check Bank:

Payment Total: 2,000.00 Diff.: Payment Value:

To understand the meaning of the significant fields, the following is a brief explanation:

### Bank Transfer/Check Number




A ☒ in the box tells Bisan the mode of payment. If NOT checked this means a Check will be issued and if checked this means Bank Transfer will be issued.

**Due Date** This is taken from the PRV but cannot be changed. It is the check or the bank transfer due date.

**Bank** For Bank Transfers, not active if method of payment is check. Indicates the code of the receiving bank as listed in Bisan. It is used to print the name of the bank on the Payment transfer. This field is populated from the payment request voucher.

**Account Number** For Bank Transfers. Not active if method of payment is check. Indicates the IBAN or the beneficiary Account Number for the recipient bank. This field is populated from the payment request voucher.

**Save** After you have reviewed the header, debit and credit tabs and confirmed that you are going to issue a payment via a check or bank transfer, and are satisfied with the payment

details, click Save  and the PV will be saved for finalizing the payment.

### 4.3 Finalizing the Payment Voucher and Issuing Payment

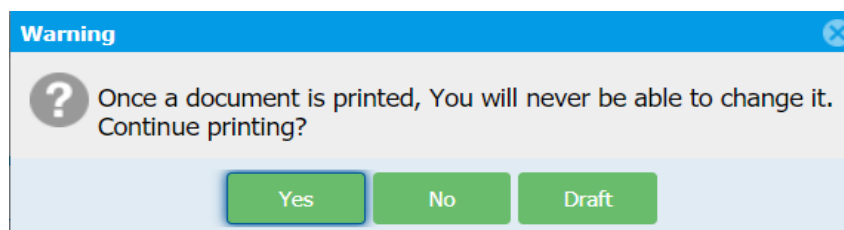
Now that the PV(s) have been saved and loaded from an Approved Payment Request Voucher, the check/bank transfer is ready to be printed.

Current setup per the GRMI Approval Matrix does not have additional approval levels, however, additional approvals can be introduced by the system administrator if required at a later stage.

#### 1.1.1 Post/Print Single Payment voucher:

This is the final stage in the process before printing and will allow the Check or bank transfer to be


printed. Choose the Print  button and you will be asked.



Choose **Yes** and this posts the transaction to the General Ledger, closes the payment voucher automatically and prints the check/ bank transfer. A check will be printed from the designated

The Check is printed the first time a saved Payment Voucher is **posted**. If a posted voucher is printed again the Hard Copy is marked as Copy.

**Step 1:** To print multiple checks (Batch) navigate to the payment voucher and click



**Step 2:** click the print group icon  in the header the following dialog is displayed

### Printing Checks or Bank Transfers



On the dialog specify any required group of payments to be printed by selecting specific date range or specific segments.

**Special attention is required for the following fields:**

- Payment Method: In this field you can specify to print payments with Bank Transfers or Checks. (Obviously for checks, batch printing the selection should be checks).
- Bank Account: In this field select the bank account from which the checks are issued. This is useful if different bank accounts have different colors or different check forms)
- Check box on Saved: For printing the original checks, the payment vouchers should be saved therefore this field should be checked. After the original checks are printed, to print copies for the file in the header you select the Group Posted, use the same filters and uncheck the saved to print copies for the file.

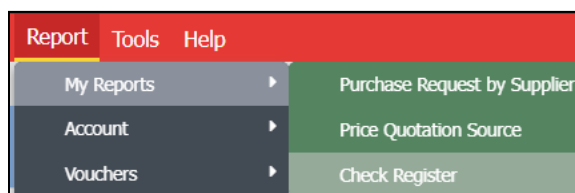
**Step 3:** Make sure check forms are in the printer and click OK

**Note**

Since only one original check can be printed before posting, when you select Print on the print dialog, select Draft and this will display a draft check printing format to verify before posting.

### 1.1.3 Printing Check Register

On the main menu navigate to Reports – My Reports –and select Check Register



The following report dialog will be displayed

 A screenshot of the 'Check Register' report dialog box. It has a blue header with a close button and a maximize button. The dialog contains several input fields: 'Reference Due Date From/To' (MM/dd/yyyy), 'Sub Account Equal' (text box), 'Voucher Funder/Client Equal' (text box), 'Voucher Posting Date From/To' (MM/dd/yyyy H), and 'Reference Funder/Client Sector From/To' (text box). There are also date pickers for 'Reference Due Date From/To' and 'Voucher Posting Date From/To'. At the bottom, there are 'OK' and 'Cancel' buttons.

Report Dialog Inputs

Field	Discussion
<b>Reference Due Date From/To</b>	This is the date printed on the check, the report will filter on the range of dates selected in those fields

Field	Discussion
<b>Sub Account Equal.</b>	This is the Bank Account Number the checks were issued from. Double click and select an account number to filter on. Please note, if an account number is not selected checks from multiple Bank accounts will be included in the report
<b>Voucher Funder/Client Equal</b>	This is the Beneficiary, you can double click and select to filter on the checks Issued for one Beneficiary.
<b>Voucher Posting Date From/To</b>	This is to filter on check posting (printing) date, including the hour, minute & second. This feature is useful when more than one batch is printed on the same day and you want to generate the report per batch.
<b>Reference Funder/Client Sector From/To</b>	This is used to generate the report by filtering on a group of beneficiaries by selecting a specific sector assigned in the Funder/Client file. This feature is useful for generating a list for a specific group of beneficiaries, for example, a list of checks printed for Lease Expenses.

Please refer to **Appendix C**. For the printed Report.

## 1.2 Printing Payroll Checks

The Payment Voucher for payroll is generated automatically from the payroll module please refer to module 10.1 Payroll section 5.2.3 step 5 for the details.

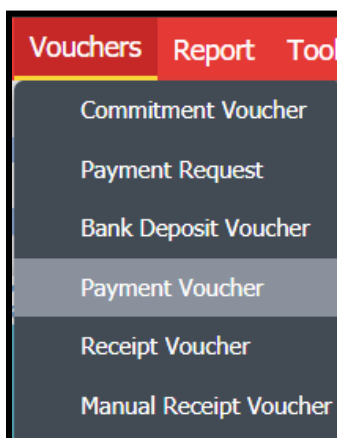
For a payroll check sample with the payroll slip details, please refer to **Appendix D**.

## 1.3 Recording Delivery of Payments

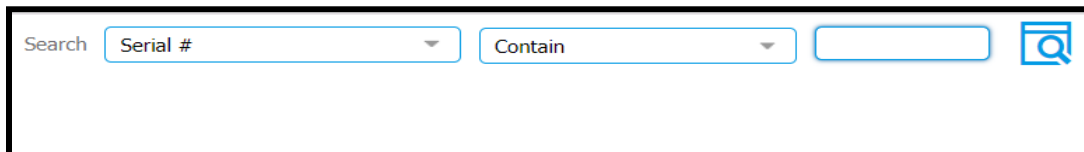
### Optional Feature

On a daily basis, there can be a person responsible for recording the delivery of payments in the Bisan system when vendors have collected their checks and signed the Check Register indicating receipt, or when payment advices are sent to bank for processing. Based on this evidence of delivery to vendor, it is noted in the Bisan system as “Payment Delivered” as follows:

**Step 1:** Search for the payment voucher on the Bisan system by opening the Payment Voucher screen:

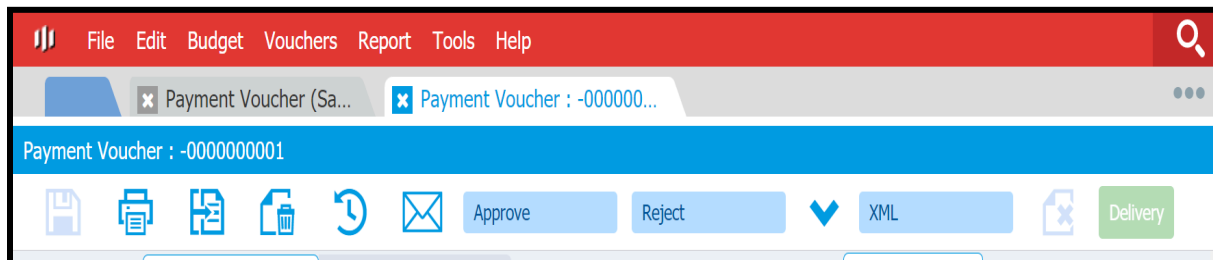


You can either search for the Payment Voucher in the list that appears or use the search function and find the particular voucher.



The search interface consists of a 'Search' label, a dropdown menu with 'Serial #' selected, a 'Contain' dropdown menu, an empty text input field, and a magnifying glass icon.

**Step 2:** When the desired Payment Voucher is found, open the voucher and click the Delivery button in the header of the voucher as indicated below



After clicking **Delivery**, the Delivery button will be greyed out and you will be asked to save the voucher when you close the voucher. The status of the voucher has now changed to delivered and indicates that the vendor has collected the check or bank transfer has been sent to bank, however it does not mean that the vendor has taken the check to the bank and the bank has cashed the check or the bank transfer instruction has been processed by the bank.

This is to be completed for each check that has been collected by the vendor, or bank transfer sent to the bank and this should be completed on a daily basis so that at any time a report can be created indicating how many checks/payments have been issued and awaiting collection by the vendors.

## 5. Accounting Entries in BISAN

When checks are printed, the General Ledger entry made at this time is:


**Dr.** Expense Account  
**Cr.** Bank

**OR**

**Dr.** Accounts Payable/Advances  
**Cr.** Bank

Depending on the nature of the transaction, but the Bank is always at the credit side.

## Appendix A: Sample of Check Issued from Bisan



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

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**Payment 22/00000006**

10/24/2022

**Paid To 9526619**

**AECOM TECHNICAL SERVICES**  
4840 COX ROAD, GLEN ALLEN VA, 23060

Check

0000006

Date


10/24/2022

Amount

349.00

Supplier Reference

Invoice	Comment	Amount
1900011	Food Stuff	199.00
5000011	Food Stuff	150.00
<b>Total</b>		<b>349.00</b>



**GOVERNMENT OF THE MARSHALL ISLANDS**  
RMI GENERAL FUND  
P.O. Box D,  
Majuro, Marshall Islands MH 96960

PAY

**THREE HUNDRED FORTY NINE USD**

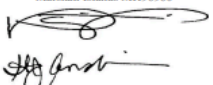
TO THE ORDER OF

**AECOM TECHNICAL SERVICES**

Check No. **0000006**


Date	Amount
<b>10/24/2022</b>	<b>349.00</b>

Bank of Guam  
MAJURO BRANCH  
P. O. Box C  
Marshall Islands MH96960

  
 AUTHORIZED SIGNATURES

⑈0000006⑈ ⑆121405115⑆ ⑆01050038060⑈

## Appendix B: Sample of Payment Voucher / Bank Transfer



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

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**Payment 22/00000007**

**10/24/2022**

**Paid To 9526619**

**AECOM TECHNICAL SERVICES**

4840 COX ROAD, GLEN ALLEN VA, 23060

**Fund** 10101 General Fund  
**Ministry/Agency** 010000 Office of the President  
**Program** 000000 Default Program  
**Location** 1000 RMI  
**SPG/Project** 00000000 non project  
**Fiscal Year Starts** 2023 Fiscal Year 2023


Account		Fund	Ministry/Agency	Program	Location	SPG/Project	Fiscal Year Starts	Debit USD
Code	Name							
802415	Food Stuff	10101	010000	000000	1000	00000000	2023	349.00

Account		Sub Account	Fund	Ministry/Agency	Program	Location	SPG/Project	Fiscal Year Starts	Reference		Check Number	Due Date	Bank Information		Credit USD
Code	Name								Code	Name			Bank	ISAN/Account#	
013010	General Fund	RMI GENERAL FUND	10101	010000	000000	1000	00000000	2023	0000183	0000183	00000001	10/24/2022	011001	00000000	349.00

ADMIN 90194313497
Baan Systems © 2005-2022 24/10/2022 08:50:15
Page 1/1

## Appendix C: Sample Check Register



**Government of the Republic of the Marshall Islands**

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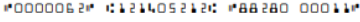
**Check Register**

Reference Due Date From/To

10/13/2022  
10/13/2022

Beneficiary	Name	Check No.	Voucher	Due Date	Cr. Amount	Signature of Recipient
92222221	Supplier 1	0000052	22/00000066 PV	10/13/2022	70,973.42 0	
92222222	Supplier 2	0000053	22/00000067 PV	10/13/2022	29,482.25 0	
92222223	Supplier 3	0000054	22/00000068 PV	10/13/2022	1,500.00 0	
92222224	Supplier 4	0000055	22/00000069 PV	10/13/2022	3,000.00 0	
92222225	Supplier 5	0000056	22/00000070 PV	10/13/2022	1,500.00 0	
					106,455.67	

## Appendix D: Sample Payroll Check

 <b>Government of the Republic of the Marshall Islands</b> P.O. Box D, Majuro, Marshall Islands MH 96960	
<div> <div>Employee Code</div> <div>Employee Name</div> </div> <div> <div>04111111</div> <div>Employee 1</div> </div>	
<div> <div>Regular (00.00)</div> <div>4,000.00</div> <div>FICA</div> <div>0.00</div> <div>BOG</div> <div>0.00</div> <div>Year to Date Gross</div> <div>22,000.00</div> </div>	
<div> <div>Holiday (0.00)</div> <div>0.00</div> <div>HFC</div> <div>140.00</div> <div>BOG1</div> <div>0.00</div> <div>Year to Date FICA</div> <div>350.00</div> </div>	
<div> <div>Maternity (0.00)</div> <div>0.00</div> <div>LACINSURANCE</div> <div>0.00</div> <div>BOG5</div> <div>0.00</div> <div>Year to Date Insurance</div> <div>3,776.00</div> </div>	
<div> <div>Night Shift Majuro (0.00)</div> <div>0.00</div> <div>Loan</div> <div>0.00</div> <div>BOG10</div> <div>0.00</div> <div>Year to Date HFC</div> <div>1,120.00</div> </div>	
<div> <div>Night Shift Ebeye (0.00)</div> <div>0.00</div> <div>Advance</div> <div>0.00</div> <div>USDA</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Ebeye Differential (0.00)</div> <div>0.00</div> <div>Tax</div> <div>464.00</div> <div>CMI</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Stand by Differential (0.00)</div> <div>0.00</div> <div>INSC</div> <div>0.00</div> <div>BOGPM</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Stand by Differentials 2 (0.00)</div> <div>0.00</div> <div>INSE</div> <div>0.00</div> <div>KECU</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Stand by Differentials 3 (0.00)</div> <div>0.00</div> <div>INSD</div> <div>0.00</div> <div>MWSC</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Vacation Hours (0.00)</div> <div>0.00</div> <div>INSU</div> <div>0.00</div> <div>MITCO</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Sick Hours (0.00)</div> <div>0.00</div> <div>BOG</div> <div>0.00</div> <div>MEC</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Work on holiday (0.00)</div> <div>0.00</div> <div>BOG8</div> <div>0.00</div> <div>MISCO</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Overtime 1 (0.00)</div> <div>0.00</div> <div>BOG4</div> <div>0.00</div> <div>MIDB</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Overtime 2 (0.00)</div> <div>0.00</div> <div>BOG6</div> <div>0.00</div> <div>SDA</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Adjust Payment - Retro Payment</div> <div>0.00</div> <div>BOG7</div> <div>0.00</div> <div>SSPS</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Adjust Payment - Overtime</div> <div>0.00</div> <div>SECT</div> <div>0.00</div> <div>NTA</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div></div> <div></div> <div></div> <div></div> <div>SECR</div> <div>0.00</div> <div></div> <div></div> </div>	
<div> <div>Total Wage</div> <div>4,000.00</div> <div>Net Pay</div> <div>3,396.00</div> <div></div> <div></div> </div>	
<div> <div>  <b>GOVERNMENT OF THE MARSHALL ISLANDS</b>  Ebeye General Fund  P.O. Box D,  Majuro, Marshall Islands MH 96960 </div> <div> <b>CHECK No. 0000062</b>  Date  <b>12/24/2022</b> </div> <div> Amount  <b>3,396.00</b> </div> </div>	
<div> <div> <b>PAY</b>  <b>THREE THOUSAND THREE HUNDRED NINETY SIX USD</b> </div> <div> <b>TO THE ORDER OF</b>  <b>RMI Salaries</b> </div> </div> <div> <div> Bank of Marshall Islands  Ebeye Branch  P.O. Box 5099, Kwajalein, Marshall Islands MH 96970 </div> <div>   <b>AUTHORIZED SIGNATURES</b> </div> </div>	
<div>  </div>	