

New Payment Procedures for Mission and Training Expenses

1.0 Financial Clearance

1.1 Ministries/Departments should first seek financial clearance from the Ministry of Finance, Economic Planning and Development (MoFEPD) and thereafter the approval of the Prime Minister's Office (PMO) before proceeding on any mission.

1.2 As per the current practice, and in line with MoFEPD Circular No. 10 of 2017, Ministries/Departments should submit full details on any proposed mission. They should substantiate the participation of each participant/delegate in the Mission and produce any other supporting documents. Ministries/Departments should also submit the estimated costs of the mission in terms of quotations for air ticket from the Travel Agency, Subsistence Allowance (e.g per Diem and Entertainment Allowance), hotel accommodation, hiring of car and so on.

1.3 Once approval is obtained, MoFEPD will convey Financial Clearance to Ministries/Departments together with the approved amount as per Form F1. A **unique code** (e.g. *FC-M No.1 of 2023-2024*) will be allocated to each mission. This unique code should be quoted in all subsequent correspondences between MoFEPD, Treasury, Travel Agents and any other concerned party.

2.0 Mission Expenses

Air Tickets

2.1.1 Ministries/Departments should liaise with the Travel Agent for the issuance of the air tickets to participants/delegates. They should provide the unique code for the mission to the Travel Agent for inclusion in invoices.

2.1.2 Ministries/Departments should request their Travel Agents to:

- (i) issue the e-tickets directly to them;
- (ii) submit a soft copy of the invoice bearing the unique code to the Treasury at: treasury.mission@govmu.org with copy to the desk officer of the relevant Ministries/Departments; and
- (iii) send the original invoice to the Mission Unit of the Treasury, 3rd Floor, Rabadia Building, Mère Barthelemy Street, Port-Louis for payment purposes.

2.1.3 Ministries/Departments should:

- (i) ensure that air tickets have been duly delivered to participants;
- (ii) ensure that soft copy of invoice from Travel Agent have been received; and

- (iii) by way of e-mail to the Treasury (as per Annex II), certify the correctness of the invoices by responding on the Travel Agent's e-mail itself and authorise the Treasury to effect payment. This should be done within three working days.

2.1.4 Following confirmation of the correctness of invoices by Ministries/Departments, **the Treasury will then effect payment to the Travel Agent within 3 working days.**

2.1.5 In case the amount on the invoice is higher than that on the quotation at time of provisional booking, Ministries/Departments should **again** seek financial clearance from MoFEPD, and thereafter inform the Treasury to effect the payment.

2.1.6 Participants/delegates **should not** buy air ticket on their own save in exceptional circumstances. Where the cost of air ticket has been borne by a participant/delegate directly, the Ministry/Department should request for refund of same to the Treasury supported by relevant documents.

2.2 Per-Diem & Other Allowances (ABF 400)

2.2.1 Ministries/Departments will continue to issue ABF 400 in duplicate to enable participants/delegates to encash their per-diem and other allowances at the counter of SBM Ltd.

2.2.2 The unique code (e.g. *FC-M No.1 of 2023-2024*) should be clearly stated on the ABF 400. To enable the Treasury to record the transaction, MoFEPD will submit to the Treasury the detailed breakdown of the allowances as per Form F1.

2.2.3 Henceforth, the SBM Ltd will debit the account of the Accountant-General for **all** ABF 400 encashed by participants/delegates of **both Self-Accounting and Non-Self Accounting** Ministries/Departments. The SBM Ltd will also send a summary of all encashments together with duplicates of the ABF 400 to the Mission Unit of the Treasury.

2.2.4 Upon receipt of all information from SBM Ltd, the Treasury will account the allowances in the Treasury Accounting System and submit the duplicate of the ABF 400 to the respective Ministries/Departments.

2.3 Other Mission Expenses

2.3.1 As regard other mission expenses such as hotel accommodation and travelling expenses (e.g. taxi fares, hiring of cars), these costs should be met under the appropriate expenditure items of Mission Category.

2.3.2 Ministries/Departments should meet any cost in respect of vaccination/visa from the appropriate item of expenditure under their respective Vote/Sub-Head. Travel insurance cost, on the other hand, will be met centrally by MoFEPD.

3.0 Payment Methods

3.1 *Payment by Bank Transfer*

3.1.1 For any Mission expenses that need to be paid by bank transfer, the concerned Ministry/Department should submit such request to the Mission Unit of the Treasury together with all supporting documents.

3.1.2 After effecting the payment, the Treasury will notify the Ministry/Department within a week.

3.2 *Payment by Credit Card*

3.2.1 In case Mission expenses have been effected by the participants/delegates using the official Credit Card, Ministries/Departments should request the participants/delegates to provide "Merchant Receipt" and other relevant document to substantiate the transaction.

3.2.2 Ministries/Departments should ensure that the amount paid and the category of Mission Expenses are within the Financial Clearance provided by MoFEPD.

3.2.3 Where expenses paid are not covered under any category Mission expenses and no Financial Clearance has been provided, the Ministries/Departments should open an "Advance Account" in the name of the participant/delegate in line with Financial Instructions No. 2 of 2016 and prompt action should be initiated to recover the amount paid using the official Credit Card.

3.2.4 Where expenses paid by official Credit Card fall within the category of Mission expenses and are covered by the Financial Clearance, Ministries/Departments should prepare a Debit Note with the appropriate full account code combination and submit to the Mission Unit of the Treasury together with the Merchant Receipt. They should indicate the unique code for the mission and submit relevant documents substantiating the transaction.

3.2.5 In exceptional cases, where expenses had to be incurred without prior financial clearance, Ministries/Departments should forthwith seek the approval of MoFEPD and inform the Treasury accordingly.

3.3 *Payment by High Commissions/Embassies/Consulates*

3.3.1 Where High Commissions/Embassies/Consulates have met an expense on behalf of a participant that need to be refunded, the former should inform the concerned Ministry/Department through the Ministry of Foreign Affairs, Regional Integration and International Trade.

3.3.2 The Ministry/Department should thereafter request the Treasury to issue the appropriate Departmental Warrant to enable the Ministry of Foreign Affairs, Regional Integration and International Trade to effect the necessary book adjustment.

4.0 Cancellation/Postponement of Mission

4.1 In case of cancellation/postponement of a Mission, Ministries/Departments should:

- (i) promptly inform the PMO, MoFEPD and the Treasury;
- (ii) initiate prompt action to recover the Per Diem and other allowances already encashed through ABF 400 from the participant/delegate; and
- (iii) open an "Advance Account", where required, in line with the Financial Instructions No. 2 of 2016, in the name of participant/delegate.

4.2 The participant/delegate should be requested to refund the amount encashed preferably in USD. If the ABF 400 is not yet encashed, the participant/delegate should be requested to remit same to the Ministry/Department concerned for cancellation.

4.3 The Treasury should initiate action to recover the amount paid to the Travel Agent for the air tickets. Any cancellation fee claimed by the travel agency will be met by the Treasury under the Vote Centrally Managed Expenses of Government.

5.0 Overseas Training/Workshops

5.1 The process regarding payments, if any, for overseas training, workshops, seminars and similar events will be same as that of mission elaborated above. Financial clearance will be conveyed to Ministries/Departments together with the approved amount as per Form F2. A **unique code**, for example *FC-T No.1 of 2023-2024*, will also be allocated to each overseas training/workshop/seminar.

6.0 Return of Mission/Overseas Training Costs

6.1 Ministries/Departments should, henceforth, submit to the Treasury the actual cost incurred in respect of each Mission/Overseas Training by filling Form F3 and Form F4 on '***Breakdown of Mission/Overseas Training Costs***'.

6.2 The duly filled-in Form F3 and Form F4 should be submitted to the Treasury **within two weeks** of the completion of the Mission/Overseas Training.

6.3 The Form F3 and Form F4 will be available on the website of the Treasury.

7.0 Maintenance of Register/Records

7.1 Ministries/Department should keep all information related to all missions/training undertaken by their participants/delegates for management and audit purposes.

7.2 The Treasury will maintain a consolidated register for all Missions/Overseas Training. Hence, Ministries/Departments should submit correct and complete information for each mission/overseas training in a timely manner to the Treasury.