

MINISTRY OF FOREIGN AFFAIRS FINANCE MANUAL

PART 6: ACCOUNTABLE ADVANCES, SUBSISTENCE AND MEAL

Accountable Advances may be provided to staff to assist in carrying out their official duties or as part of their approved remuneration. The repayment of these advances must be actively pursued to reduce the risk of losses from irrecoverable debts.

The policies and procedures in this Part assign particular responsibilities to:

- Minister FA&IC
- Permanent Secretary (PSFA&IC)
- Head of Missions (HOM)
- Deputy Secretary (Operations) &
- Deputy Secretary (Political & Treaties)
- Diplomatic Staff
- Director of Finance
- PAO
- Senior Accountant
- Accountant
- CO Payments
- Wage Earners

6.1 Travel Advances to Staff

Applying for an Advance

6.1.1 Officers travelling to outer stations or overseas for official purposes (*travelling officers*) may apply for a travel advance

6.1.2. All applications for accountable advance are to be received two days prior to the commencement of travel duties.

6.1.3. The *PSFA&IC* shall approve all overseas and local travel advances.

6.1.4. When applying for a travel advance, the travelling officer must provide the following information:

- i. travel itinerary;
- ii. estimated costs of travel including accommodation and meals;
- iii. purpose of travel & officer who approved the travel.
- iv. Confirmation on the availability of funds.
- v. Relevant quotes attached (3 quotes)

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- 6.1.4. The *travelling officer* shall attach supporting documents (for example, airfare quotes, hotel rates, etc.) with the applications as evidence of travel .
- 6.1.5. *Wage Earners* travelling to outer stations shall also entitle for accountable advance to cater for their incidental expenses, such as meal allowance etc.
- 6.1.6. Any arrears of payments for an Accountable advance shall be fully repaid first before any other advance is allowed by the PSFA&IC.
- 6.1.7. A Head of Mission (HOM) may apply for an accountable advance for the purpose of transporting and establishing a LES recruited from Fiji to a Mission excluding family members.
- 6.1.8. The amount granted shall be recovered within the first six months from the LES officers' wages whilst taking up LES appointment in a Mission abroad.

Accounting for Advance

- 6.1.7. Once approval has been obtained, the application shall be sent to the *CO payments* for processing of the advance payment in accordance with payment procedures in Part 2 of the Manual.
- 6.1.8. The travel advance shall be charged to the advances account until cleared through submission of the acquittals.
- 6.1.9. Advance will be charged to RFA until cleared through submission of acquittals.
- 6.1.10. The *Accountant* must also record the travel advance in the Accountable Advance Register.

Retirement of Advance

- 6.1.10. A *travelling officer* shall retire the travel advance within seven days of completing travel by submission of an acquittal report with supporting documents.
- 6.1.11. If an advance has not been fully expended, the *travelling officer* must repay the balance within seven days of completing travel.
- 6.1.12. If actual expenses incurred were more than the advance, the *travelling officer* may be refunded the additional amount. The refund shall only be paid after supporting documents substantiating the additional expenses have been provided.

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- 6.1.13. Where an advance has not been acquitted within seven days of travel, the Accounting Head shall effect recovery through a salary deduction from the concerned officer's salary within six (6) fortnights with the inclusion of 12% per annum interest.
- 6.1.14. Interest on all advances will accrue at the rate set by the Minister of Finance from time to time. The current rate is 12 % per annum.
- 6.1.15. Upon clearance of the advance, the *CO payments* shall update the accountable advance register, offset the advance account and debit the appropriate expenditure account.