

| SOURCE OF AUTHORITY | EXISTING REGULATIONS | REVISED REGULATIONS |
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| <p>1. Definition PSMC 8.6.1.1.</p> <p>PSMC 8.5.1.1.</p> | <p>(a) "Official travelling" means travel abroad on duty such as conferences and includes attendance at selection boards.</p> <p>(b) "Conferences" should be taken to include congresses, meetings of experts and symposia organized by international or national bodies.</p> | <p>These definitions shall still apply</p> |
| <p>2. Permanent Secretaries' Responsibilities and Duties</p> <p>PSMC 8.5.1.2.</p> <p>PSMC 8.5.1.3. and PSMC 8.8.2.4.</p> <p>PSMC 8.5.1.4.</p> | <p>(a) Permanent Secretaries are to request individual Heads of Department, to prepare at the beginning of each year, a tentative programme of duty visits abroad, with a contingency for unforeseen visits. The size of the programme should be linked to the funds actually available to the Department for duty travel overseas. The estimated expenditure for the visit is to be well-calculated and any contingent amount advanced is to be kept to a minimum. Such programmes would provide the Permanent Secretary with the basis on which to approve requests.</p> <p>(b) All "Official Travel", including EU-related travel by Government employees requires prior approval of the Permanent Secretary of the Ministry concerned. In the Permanent Secretary's immediate absence, the Director Corporate Services within the Ministry concerned is to authorize such travel. Requests for official travel must be clearly justified when approval is being sought. After having been cleared by the respective Head of Department, requests for the attendance of public officials for conferences abroad shall be considered by the Permanent Secretary. Proposals for such travel should be made in such a way as to ensure that the number of delegates is kept down to the barest minimum.</p> <p>(c) Proposals for official travel submitted for consideration before the Permanent Secretary should state the following:</p> <ul style="list-style-type: none"> (i) whether the invitation to participate arises because of Malta's membership of the organization holding the conference; (ii) whether attendance is at the expense of the Government or not; where attendance is at Government expense, the anticipated cost should be given along with due information as to whether | <p>All these directives shall still apply.</p> |

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| <p>MF Circular 2/98</p> <p>PSMC 8.9.1.1.</p> <p>PSMC 8.7.1.4.</p> | <p>funds are available or otherwise;</p> <p>(iii) whether the conference agenda includes items which directly or indirectly affect the interests of the country;</p> <p>(iv) whether, in the case of international professional conferences, the attendance will help to diffuse new knowledge and techniques of value to the Administration.</p> <p>(d) Permanent Secretaries and Directors Corporate Services should invariably request the official literature relating to the visit and which may include the conditions and any amenities available, such as free accommodation and/or free meals, as may be offered by the hosting organization.</p> <p>(e) All expenditure which is to be incurred on official travelling requires the prior approval of the respective Permanent Secretary. Thus forms GA 27 and GA 27A are both to be endorsed by the respective Permanent Secretary before any expenditure related to such travel can be incurred.</p> <p>(f) Permanent Secretaries are to appoint a signatory for requests to Air Malta for the 50% concession of the air fare. Air Malta is to be informed immediately whenever there are changes in the signatories of the Ministry concerned, furnishing specimen signatures of the new officials.</p> | <p>This insert shall be added as reg (g)</p> <p>(g) Extra Budgetary Units (EBUs) and other Government Entities should also adhere to the prevailing travel rules and regulations and any reference to the Permanent Secretary in such rules and regulations should be taken to mean the Chief Executive of EBUs and Government Entities. (FMMU Letter Circular dd 17/3/05)</p> |
| <p>3. Ministerial Delegations</p> <p>PSMC 8.9.1.3</p> <p>PSMC 8.9.1.3</p> | <p>(a) Ministerial Delegations or delegations which include Parliamentary Secretaries and/or Members of Parliament should be notified to the Secretary to the Cabinet for clearance by the Prime Minister prior to the issue of an advance. The request should be made on Form GA27A. In addition, accounting officers should provide: (a) a plan of the cheapest travel to and from the intended destinations, and the relative cost involved; and (b) a detailed statement of the cost involved.</p> <p>(b) The Private Secretary of the respective Minister is required to endorse form GA27A as a confirmation that the Prime Minister's approval has been</p> | <p>These regulations shall still apply.</p> |

| PSMC 8.10.1.3 | <p>obtained for the visit and that authority from the Permanent Secretary is requested for the issue of the necessary funds.</p> <p>(c) All expenses incurred by Ministerial delegations are met out of public funds against the production of detailed statements of expenditure, accompanied, where possible, by receipted bills.</p> | | | | | | | | | | |
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| <p>4. Officer Classification and Class of Travel PSMC 8.5.1.5. (a)</p> <p>PSMC 8.5.1.5. (b)</p> <p>PSMC 8.5.1.6.</p> <p>PSMC 8.7.1.2.</p> | <p>(a) Public Officials travelling abroad fall into two classes:</p> <p style="padding-left: 40px;">Class A – Officers in salary scales 1 to 5 Class B – All other officers</p> <p>(b) If, for proper performance of an official duty, it is necessary for junior officers to travel with senior officers and to stay at the same hotel, they may receive the same subsistence allowance as their senior if prior approval is obtained. Departments should be in a position to certify that it is in the public interest for the two officers to travel and stay together. In such cases the approval of the Permanent Secretary has to be obtained.</p> <p>(c) The appropriate class of travel overseas is as follows:</p> <table border="1" data-bbox="481 887 1263 1054"> <thead> <tr> <th></th> <th style="text-align: center;">Air</th> <th style="text-align: center;">Sea and rail</th> </tr> </thead> <tbody> <tr> <td>Class 'A' Officers</td> <td>Economy or tourist class</td> <td>1st class</td> </tr> <tr> <td>Class 'B' Officers</td> <td>Economy or tourist class</td> <td>2nd class</td> </tr> </tbody> </table> <p>(d) Ministers, Parliamentary Secretaries, Members of Parliament and Public Officials in Scales 1 to 3, and only one accompanying member of their delegation, are entitled to travel on Business Class basis.</p> | | Air | Sea and rail | Class 'A' Officers | Economy or tourist class | 1 st class | Class 'B' Officers | Economy or tourist class | 2 nd class | <p>(i) Regulations (a) to (d) shall still apply.</p> <p>(ii) With regards to EBUs and Government Entities, Scales 1 to 3 include only the Chairmen and Chief Executive Officers, whereas Scales 4 to 5 refer to top management, heads of directorates, directors and senior managers. (FMMU Letter Circular dd 17/3/05)</p> |
| | Air | Sea and rail | | | | | | | | | |
| Class 'A' Officers | Economy or tourist class | 1 st class | | | | | | | | | |
| Class 'B' Officers | Economy or tourist class | 2 nd class | | | | | | | | | |
| <p>5. Air Travel PSMC 8.7.1.1</p> <p>PSMC 8.7.1.3.</p> | <p>(a) Bookings for air travel are to be made in good time, even provisionally, so that proper class of travel is obtained for the delegates and for officers posted abroad.</p> <p>(b) All air travel tickets and hotel accommodation arrangements should be made through Air Malta. Where the use of an Air Malta flight results in</p> | <p>All these directives shall still apply except for the amendments affecting regulations (b) and (c) indicated hereunder.</p> <p>Under (b), the requirement to make hotel accommodation arrangements through Air Malta shall</p> | | | | | | | | | |

| <p>PSMC 8.7.1.5.</p> <p>PSMC 8.7.1.6.</p> <p>PSMC 8.7.2.1</p> | <p>excessive delay abroad or in an overnight stay, use may be made of an another airline for that particular flight, but the arrangements should be made through Air Malta. The fifty per cent flight discount for public officials proceeding abroad on duty travel and the reduced rates for hotel accommodation offered by Air Malta are to be availed of.</p> <p>(c) When it is not possible for Air Malta to make the necessary air travel or hotel accommodation arrangements or it is not economically feasible, alternative air travel or hotel bookings are permissible. Air travel or alternative hotel accommodation shall only be authorized on the presentation of three quotations, one of which must always be from Air Malta. The 50% flight discount on flights directly operated by Air Malta shall continue to apply.</p> <p>(d) Departments can now purchase e-tickets to Air Malta destinations, through the Head Office. The 50% rebate Letter of Authority covering flights for e-ticket destinations should be sent to Air Malta either via e-mail or by fax. E-tickets and invoices will be sent to the respective departments via e-mail. Letters of Authority in respect of tickets not issued under the e-ticking system should be presented at the Air Malta office in Valletta at the time of collection of the ticket.</p> <p>(e) Public officers posted abroad are entitled to re-imburement of 50% of Air Malta and non-Air Malta flight expenses against receipts for travel to Malta to sit for examinations which pertain to their career stream.</p> | <p>no longer apply. This is rarely the case currently anyway, as most arrangements are made via the respective embassies or in accordance with guidance forthcoming from the conference organisers.</p> <p>In regard to (c), while quotations have invariably to be obtained before flight arrangements other than through Air Malta can be authorised, this does not apply to hotel accommodation arrangements.</p> | | | | | | | | | |
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| <p>6. Class of Accommodation</p> <p>PSMC 8.6.5.1.</p> <p>PSMC 8.6.5.1.</p> | <p>(a) For the purposes of these guidelines the hotel classification is as follows:</p> <table border="1" data-bbox="479 1114 1326 1315"> <thead> <tr> <th>Category</th> <th>Continent</th> <th>United Kingdom</th> </tr> </thead> <tbody> <tr> <td>Superior I</td> <td>Four- or Five-star</td> <td>Superior First and Moderate Deluxe</td> </tr> <tr> <td>Superior II</td> <td>Two- and Three- Star</td> <td>All Tourist Class and Moderate First</td> </tr> </tbody> </table> <p>(b) Public Officers in Class A shall be entitled for accommodation in hotels which are of a class not higher than Superior I. Public Officials in Class B are entitled to seek accommodation in hotels of a class not higher than Superior</p> | Category | Continent | United Kingdom | Superior I | Four- or Five-star | Superior First and Moderate Deluxe | Superior II | Two- and Three- Star | All Tourist Class and Moderate First | <p>These directives shall no longer apply.</p> <p>Through the introduction of the new EU-based per diem allowance, which is described in detail in Section 7 of these regulations, the notion of class of accommodation, or the option to have accommodation costs reimbursed against production of receipts, shall no longer apply. Henceforth, travelling officers shall be granted the relative per diem allowance applicable to their category which is inclusive of all costs of accommodation. (MFIN Circular No 1/2008)</p> |
| Category | Continent | United Kingdom | | | | | | | | | |
| Superior I | Four- or Five-star | Superior First and Moderate Deluxe | | | | | | | | | |
| Superior II | Two- and Three- Star | All Tourist Class and Moderate First | | | | | | | | | |

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| PSMC 8.6.5.2. | <p>II.</p> <p>(c) In certain cases, for example when hotels are heavily booked and an officer has no choice of accommodation, Finance and Management and Personnel Office should be asked to approve reimbursement of actual expenditure costs against receipted bills. Where such prior authority is not sought, the standard rate will be payable.</p> | |
| <p>7. Subsistence Allowance</p> <p>PSMC 8.6.2.1</p> | <p>(a) Standard daily rates of subsistence allowances, calculated to cover complete periods of 24 hours, are fixed for countries to which civil servants may be sent for duty visits. They are designed to meet the cost of accommodation at good but not luxury class hotels, three meals a day, plus service charges, taxis and transport. Incidental expenses are considered to be offset by home savings. The standard daily rates of subsistence allowances are to be found in circulars issued from time to time by MPO.</p> | <p>(i) Regulation (a) still applies. However the new daily subsistence rates shall henceforth be based on those applicable under the EU model and shall be issued from time to time under cover of MFIN circulars.</p> <p>(ii) The new EU-based per diem allowance covers accommodation costs and subsistence allowance in respect of breakfast and two main meals, local travel, telecommunications and all other incidental and sundry expenses.</p> <p>(iii) The per diem allowance payable to Category B officers is equivalent to 75% of the relative amount payable at Category A level.</p> <p>(iv) The per diem allowance shall be taken to cover all expenses, incidental or otherwise, except:</p> <ul style="list-style-type: none"> ○ hospitality expenses, the corresponding policy in respect of which is outlined in section 9(e) of these guidelines; ○ expenses relating to hotel/airport transfers and local transportation to/from airport, although, in such cases use of taxis should be justified and, where practical, no effort should be spared to utilise the most economic means of transportation available. <p>The relative components of the allowance are accommodation inclusive of breakfast (60%), two meals (30%) and sundry expenses (10%).</p> <p>(v) The Ministry of Finance shall monitor the movement</p> |

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| <p>PSMC 8.6.2.2.</p> | <p>(b) The total subsistence allowance rate is apportioned as follows: ½ (one-half) for bed/breakfast accommodation; 1/3 (one-third) for meals and 1/6 (one-sixth) for other expenses. There are three alternative options:</p> <ul style="list-style-type: none"> (i) payment of the approved standard rates in full; or (ii) payment of accommodation on bed/breakfast basis plus ½ (half) subsistence allowance (iii) when accommodation is on full board basis, officers are allowed 1/6 (one-sixth) of the subsistence rates for other expenses. (iv) The total subsistence allowance entitlement for travel abroad on official business is normally calculated on the number of nights spent abroad multiplied by the full subsistence allowance irrespective of the time of departure from Malta. An additional portion of the subsistence allowance in respect of extra meal/s taken on the last day due to a late arrival in Malta, may be allowed taking into consideration that such claim can be counterbalanced by the meal/s that the delegate was only notionally entitled to on the day of departure due to the fact that he/she left Malta late during the day, that is an additional one-sixth (1/6) of the full subsistence allowance (i.e. an extra meal) when time of departure from Malta is very early in the morning say 8.00 a.m. and time of arrival in Malta is late in the morning say 6.00 p.m. | <p>of EU subsistence rates and shall periodically realign the local rates as and when appropriate.</p> <p>(vi) Regulation (b) is being comprehensively revisited. When the revised regulations come into effect, travelling officers shall only be entitled to the per diem allowance which covers <u>all</u> expenses incurred except those indicated under item (iv) above. No alternative options shall be available except insofar as applies to Public Officers who are members of Ministerial delegations as currently provided for under PSMC 8.6.3.1. and reproduced in Section 8 (e) of these guidelines.</p> |
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| <p>8. Provisions of subsistence allowance</p> <p>PSMC 8.6.1.4</p> <p>PSMC 8.6.3.1.</p> <p>PSMC 8.6.3.1.</p> <p>PSMC 8.6.3.1.</p> <p>PSMC 8.6.3.1.</p> <p>PSMC 8.6.3.1.</p> <p>PSMC 8.6.4.1.</p> | <p>(a) Officers are required to take advantage of any cheap facilities which may be available.</p> <p>(b) When accommodation is provided free, the standard allowance is to be reduced by half (1/2) of the full rate.</p> <p>(c) When meals are provided free, or claimed as hospitality, the standard allowance on the date in question is to be reduced by one-third (1/3).</p> <p>(d) Subsistence allowance is not paid for ocean voyages or air journeys during which officers are provided with meals.</p> <p>(e) Public Officers who are members of Ministerial delegations are allowed to opt for half (1/2) the normal subsistence allowance. The appropriate deductions as provided in paragraph (b) above should be made for official lunches and dinners.</p> <p>(f) The rates of subsistence allowances are to be paid in respect of periods of duty abroad not exceeding 3 months. Where it is known at the outset that an officer will remain at a place abroad for more than 3 months, Departments should seek the approval of MPO and the Ministry of Finance for the payment of appropriate rate of expatriation allowance.</p> | <p>These directives, while still largely applicable, are being revised as follows:</p> <p>(a) officers are obliged to avail themselves of any facilities being provided free;</p> <p>(b) when accommodation and breakfast is provided free, the per diem allowance shall be reduced by 60%, provided that, if breakfast is against payment, the reduction shall be 50%;</p> <p>(c) a reduction of 15% shall be made in respect of every meal provided: free of charge; as part of a participation fee; or claimed as hospitality</p> <p>(d), (e) & (f) shall remain unchanged except for the fact that officers who are members of Ministerial delegations shall be allowed to opt for 40% of the normal subsistence allowance subject, as at present, to deductions being made to reflect meals partaken of as part of official lunches and dinners. (MFIN Circular No 1/2008)</p> |
| <p>9. Other Expenses</p> <p>PSMC 8.6.1.3.</p> <p>PSMC 8.6.6.1.</p> | <p>(a) Public officials travelling abroad may be paid subsistence allowance and reimbursed only the travelling expenses which they actually and necessarily incur in the course of official business.</p> <p>(b) <i>Gratuities.</i> Claims for reimbursement of gratuities to hotel and transport staff are inadmissible, except that departments may admit reasonable</p> | <p>(i) Sections 9 (a) to (d) shall no longer apply.</p> <p>As already indicated under Section 7 above, the revised per diem allowance shall be all inclusive except, in certain circumstances, for airport/hotel transfers and local transportation expenses to and from the airport.</p> |

| <p>PSMC 8.6.7.1</p> <p>Circular PS/6/94</p> <p>Circular PS/6/94</p> | <p>portage charges when very heavy and bulky luggage is to be handled.</p> <p>(c) <i>Taxis and public transport.</i> Taxis fares are refunded only for journeys for which there is no other suitable means of public transport from airport to hotel and vice-versa, where heavy luggage is to be transported to or from terminal stations or where the saving of official time is of paramount importance. Public officials are to purchase, when available, the one-day, five-day or weekly travel cards.</p> <p>(d) <i>Telephone charges</i> in respect of official calls, are to be receipted and justified.</p> <p>(e) <i>Hospitality expenses</i> may be incurred by Ministers, Parliamentary Secretaries and Officers in Grades 1 to 4; the details justifying the expenditure are to be provided.</p> | <p>(ii) Hospitality expenses shall continue to be considered for reimbursement subject to the eligibility requirements being duly met.</p> <p>(iii) Contingency money may be granted largely to cover expenses related to airport/hotel transfers and local transportation to and from the airport. When granted, contingency money should not exceed 20% of the full allowance due and should in any case not exceed €230. Expenses must be justified and supported by original receipts. (MFIN Circ No 1/2008)</p> | | | | | | | | | | |
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| <p>10. Offers of Attendance at Meetings Abroad.</p> <p>PSMC 8.5.2.1.</p> <p>PSMC 8.5.2.2.</p> | <p>(a) Whenever Public Officers are approached by an embassy or any international or other (local or foreign) institution or organization in connection with attendance at meetings abroad, the officer concerned should advise the embassy, institution or organization that such approach should be made to the Government through established channels.</p> <p>(b) The embassy, institution or organization should also be advised, at the same time that any such offer should be made without indicating any specific nominee and that it is up to the Government to decide on the most suitable nomination. Any individual so referred to by name will automatically be disqualified from nomination by Government.</p> | <p>These regulations shall still apply.</p> | | | | | | | | | | |
| <p>11. Travel Insurance Coverage</p> <p>PSMC 8.6.8.1.</p> | <p>(a) Travel insurance coverage is provided by the chosen insurance company for officers proceeding abroad on short-term duty visits. The benefits provided under the Open Cover Policy are as follows:</p> <table border="1" data-bbox="479 1273 1326 1444"> <thead> <tr> <th>Item</th> <th>Benefit</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Personal accident</td> </tr> <tr> <td>2</td> <td>Medical expenses</td> </tr> <tr> <td>3</td> <td>Baggage</td> </tr> <tr> <td>4</td> <td>Public liability</td> </tr> </tbody> </table> | Item | Benefit | 1 | Personal accident | 2 | Medical expenses | 3 | Baggage | 4 | Public liability | <p>These regulations shall still apply.</p> |
| Item | Benefit | | | | | | | | | | | |
| 1 | Personal accident | | | | | | | | | | | |
| 2 | Medical expenses | | | | | | | | | | | |
| 3 | Baggage | | | | | | | | | | | |
| 4 | Public liability | | | | | | | | | | | |

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| PSMC 8.6.8.2. | (b) Departments are requested to submit to the chosen Insurance Company monthly returns showing the number of duty visits abroad, on the declaration forms supplied by the Company. Nil returns should also be submitted. | |
| <p>12. Travel on EU-related Business</p> <p>PSMC 8.8.1.1.</p> <p>PSMC 8.8.2.1.</p> <p>PSMC 8.8.2.2.</p> <p>MF Circular 2/2005</p> <p>MF Circular 2/2005</p> <p>PSMC 8.8.2.4</p> | <p>(a) EU-related travel essentially falls under two categories namely (i) participation at Council meetings and (ii) participation at Commission meetings.</p> <p>(b) Participation at these meetings is to be approved by the Permanent Secretary in the respective line Ministry who shall, moreover be responsible to ensure that the arrangements specified hereunder are observed in their entirety.</p> <p>(c) Participation is to be kept to a minimum, not least because reimbursement at some of the meetings is applicable only to one participant per member state. All travel that is reimbursable is to be in economy class.</p> <p>(d) When reimbursement applies, participants at Council meetings will be refunded their respective travel costs, whereas officers attending for Commission meetings may be entitled to refunds also in respect of subsistence and incidental expenses. However, in the latter case, eligibility to reimbursement is determined on a case by case basis in accordance with preset criteria.</p> <p>(e) Reimbursement of funds in respect of both Council and Commission meetings shall ultimately only take effect provided the required documentation is forwarded to the EU Paying Authority in a timely and complete manner as per details laid down in MF Letter Circular dated 5 November 2004.</p> <p>(f) Air Malta is the only airline that currently operates direct to Brussels; therefore its services should be utilized invariably. This airline also provides reservations for accommodation at any one of four hotels in this city and this according to the option expressed by the government official.</p> | <p>These regulations shall still apply.</p> |

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| <p>MF Letter Circular dated 5 November 2004</p> | <p>(g) Where reservations are requested for travel for Council/Commission meetings for which costs are reimbursable, the respective Ministry/Department should invariably quote code number DM75GI on the letter of authority for the issue of tickets. This applies also in the case of non-public officers (including both public sector officials and private sector officials) travelling on EU-related matters, to the extent that costs are certified as reimbursable by the Ministry responsible for the core area of activities to be discussed at the Council/Commission meeting. In their case, too, the current procedures of advancement of funds shall apply and shall be administered by the respective accounting officers in that line Department/Ministry.</p> | <p>The following insert shall be added as regulation (h)</p> <p>The code number MFIN021 should invariably be quoted on the letter of authority for the issue of tickets for those government passengers entitled to upgrading to business class. (MFIN Circular No 1/2008)</p> |
| <p>13. Advancement of Funds related to EU-Travel PSMC 8.8.3.1. PSMC 8.8.3.1. PSMC 8.8.3.2. PSMC 8.8.3.3.</p> | <p>(a) The procedure for the advancement of funds to government officials travelling on EU-related business is the same as that related to all other travelling officers.</p> <p>(b) Subsistence allowance is likewise similar and applicable by category according to the grade/position held by the recipient.</p> <p>(c) Advances shall be accounted for by beneficiary officers within 15 calendar days from their return to Malta. Returning officials shall invariably attach the following documentation to their statement of expenses to be submitted to the Accounting Officer in their Ministry or Department:</p> <ul style="list-style-type: none"> - air ticket/air ticket back copy and/or train tickets; - boarding card stubs - hotel Bills; - Reimbursement Form A (in the case of Council Meetings) and Form B (in the case of Commission meetings); - a copy of the agenda of the meeting. <p>(d) The Accounting Officers in each Ministry/Department shall, within seven (7) working days from receipt of the returning official's submissions, forward to the Director (EU Paying Authority) within the Ministry of Finance the following documents:</p> | <p>These regulations shall still apply.</p> |

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| <p>PSMC 8.8.3.4. & MF Letter Circular dd 5 Nov 2004</p> <p>PSMC 8.8.3.5.</p> | <ul style="list-style-type: none"> - original air ticket invoice (or certified true copy of same); - statement of expenses - air ticket receipts/air ticket back copy/train tickets; - boarding card stubs; - Reimbursement Claim Forms 'A' and 'B' aforementioned; - GA27 original form (or certified true copy of same). <p>(e) Officers participating at Commission meetings will be required by the organisers to furnish a copy of their Personal and Financial Identification Form, as reimbursement will be made by the Commission by direct credit to an appropriate account at the Central Bank of Malta. These details are standard and should be quoted clearly by all participants.</p> <p>(f) It is vital that participants in meetings ensure that any forms or attendance sheets circulated in the course of the meetings are duly filled in as it is these documents which the EU institutions use as an audit check against subsequent reimbursement.</p> | <p>The following insert shall be added as Reg (g):</p> <p>When, after the lapse of six months, reimbursement in respect of a Commission meeting is still pending, Accounting Officers shall raise a query with the EU Paying Authority Directorate. When no progress is made, Accounting Officers shall contact the host organiser of the meeting in question to enquire whether reimbursement has been effected and to request the relative payment reference details for onward transmission to the EU Paying Authority. (MFIN Circular 1/2008)</p> |
| <p>14. Accounting Arrangements Prior to the Visit</p> <p>PSMC 8.9.1.1.</p> | <p>(a) No accounting officer may incur expenditure on visits abroad, without the prior approval of the respective Permanent Secretary on form GA 27. This form is to be duly signed by the Permanent Secretary of the respective Ministry approving the visit. All signatures are to be accompanied by a rubber stamp or full name written in block letters. In seeking authority, accounting officers should be provided by the officer proceeding abroad, with the details of the nature of the visit and the expenditure to be incurred. These details are to be submitted through the Head of Department and the Director, Corporate Services who has to confirm the correctness of the officer's declaration (where applicable). The details should include the following:</p> <p>(i) full reasons as to why the visit is necessary, indicating</p> | <p>All these regulations shall still apply except (g), for reasons given hereunder, and (i) which is being amended.</p> |

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| | <p>also whether the visit is EU-related business or otherwise. In the case of EU-related business, one should clearly specify whether participation is in Council/Commission or other meetings. The Budget Line, Group Reference, Sector Title and Code is to be quoted;</p> <ul style="list-style-type: none"> (ii) details of tangible benefits which are expected to be achieved; (iii) a detailed programme of the work which is expected to be done abroad by the delegation as a whole and the duties which each member is expected to perform during the duration of the entire visit. (iv) the actual dates; (v) all Officers' names forming part of the delegation and their status and scale (according to Financial Estimates); (vi) a detailed breakdown of all estimated costs. | |
| PSMC 8.9.1.4. | (b) The necessary authority/clearance embodying the above details should be obtained at least one week before the intended date of departure. | |
| PSMC 8.9.1.2. | (c) Officers proceeding abroad on official business have to declare on the form GA27 that they have no pending statement of expenses to submit in connection with any advances which may have been received in respect of previous visits abroad dating back more than one month. The Head/Director Corporate Services is to confirm such statement and endorse the form accordingly. It is to be pointed out that officials travelling abroad, who do not account for the advances made to them within one month from their return, by way of submitting the necessary forms and statement of expenses, should not be issued with a new advance before they comply. | In order for Heads/Directors Corporate Services to be in a better position to confirm that the officer seeking travel authority does not have any outstanding travel funds relating to previous visits, Ministries and Departments are to maintain a simple updated database to ensure that a record of outstanding travel advances is readily available. (MFIN Circular No 1/2008) |
| PSMC 8.10.1.1. | | |
| PSMC 8.9.1.6. | (d) Officials with outstanding incomplete declaration forms and outstanding accounts, and who persistently fail to meet the set deadlines for the filling of the said forms and the settling of the said accounts are to be precluded from going abroad. | |

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| PSMC 8.9.1.7 | (e) Accounting officers should not process, and are to withhold blank or incomplete declaration forms (GA27 and GA27A). Accounting Officers and/or Heads of Department are to ensure that all documentation reaches the Bank Transactions Unit at the Treasury three working days prior to the visit and to present GA27 and 27A forms (as applicable). Original Debit Advice (x2 copies), DAS commitment and a copy of the agenda/programme of the visit. If the agenda/programme is not available, the officer travelling abroad is to certify this in writing. | |
| PSMC 8.9.1.8. | (f) In cases where an additional Debit Advice is raised for the same visit, Accounting Officers are also to indicate the Payment Voucher Number already issued. | |
| PSMC 8.9.1.9. | (g) Expenses related to hotel accommodation should be invoiced locally to the paying Department rather than being settled by the official concerned directly at the hotel; thereby the Department would benefit from an exemption on the overseas VAT element, which would otherwise be incurred. | To be rescinded in view of the application of an all-inclusive per diem allowance. (MFIN Circular 1/2008) |
| PSMC 8.11.1.1. | (h) Non-convertible Currencies : Prior to the departure abroad of officers, the advice of the Foreign Exchange of the Central Bank of Malta should be sought in order to ascertain whether the currency of the country being visited is convertible in Malta or not. All officers embarking on official duties abroad should be instructed to change unutilized cash balances in non-convertible currencies into convertible currency prior to the delegation's departure from the country concerned. When inconvertible currency is brought back from abroad and a loss is incurred in conversion, such loss will have to be made good by the officer responsible for the money. | |
| PSMC 8.9.1.10. | (i) The National Audit Office is to be informed of any cancelled visits scheduled prior or during 2004. Treasury is to be informed accordingly about cancelled visits from 2005 onwards. | Only Treasury is to be informed of visits cancelled prior to them being made. |

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| <p>15. Accounting Arrangements for Expenditure Incurred PSMC 8.10.1.1.</p> <p>PSMC 8.10.1.5.</p> <p>PSMC 8.10.1.6.</p> <p>PSMC 8.10.1.7.</p> | <p>(a) Officials travelling abroad are to account for the advance made by not later than one month after their return to Malta. A statement of expenses is to be drawn up and presented for vetting and approval on form GA 27B. Members of Ministerial delegations are also required to fill in GA 27B.</p> <p>(b) Unused balances are to be repaid immediately. Expenditures are to be calculated at the rate of exchange used for the issue of the foreign currency. Differences in rates of exchange are to be supported by local and foreign bank exchange chits.</p> <p>(c) Completed GA27 and GA27A forms and relative documentation (inclusive of claims for the reimbursement of funds made by officers to their respective departments and statements of expenditure) should be forwarded by the DCS to the Treasury within two months from the date of the visit abroad. Original documentation is to be submitted in the case of non EU-related travel. Photostat copies are to be forwarded for EU-related travel.</p> <p>(d) Accounting officers should not process and are to withhold blank or incomplete declaration forms (GA27, 27A and 27B). The DCS of the Ministry concerned shall approve each completed declaration form prior to forwarding to the Treasury.</p> | <p>All these regulations shall still apply with the following amendments:</p> <p>(a) is being amended to ensure compatibility with the requirement under section 13(c) above which requires travel on EU-related business to be accounted for within 15 calendar days.</p> <p>(c) The accounting officer responsible for travel is to inform the Bank Transactions Unit of the Treasury that the GA27 and GA27A forms have been satisfactorily completed by submitting a detailed return as per template that is to be circulated shortly under cover of a Treasury Circular. This return is to be sent via email to the generic email account Post-Travel-Docs@gov.mt, keeping the respective DCS in copy by way of his/her endorsement in fulfilment of his/her obligations under PSMC 8.10.1.7. The submission of the template is to be effected at the earliest possible and, in any case, not later than two months from the date of the visit abroad. All documentation, that hitherto was submitted to Treasury, shall be retained by departments/ministries and shall be readily available for inspection as and when requested by Treasury for the purposes of due verification.</p> <p>The following insert shall be added as regulation (e)</p> <p>A detailed progress report, drawn up on a bi-monthly basis, listing all outstanding and processed travel advances, including those unsettled advances that have yet to be forwarded to the Treasury, shall be submitted by Accounting Officers to their respective Heads of Departments/Directors Corporate Services. (MFIN Circular No 1/2008)</p> |
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| 16. Activities Abroad Sponsored by the TAIEX Office of the European Commission PSMC Section 8.12 | These regulations no longer apply following Malta's accession to the European Union. | |
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