

PART 15 – SPECIAL PROCEDURES FOR CERTAIN CLASSES OF EXPENDITURE

1. These Special Procedures are in addition to the other procurement procedures outlined within the Financial Instructions.

DIVISION 1 - OFFICIAL OVERSEAS TRAVEL

2. Overseas Travel Committee (OTC):

Each Departmental Head will form his Departmental Overseas Travel Committee from among his most senior officers with himself as the Chairman, to approve his officers' travel within the allocations given to the Department and in accordance with the overall policy directives from the Principal Committee.

3. Request for Official Overseas Travel:

- a. Individual trip proposals will be handled by the Departmental OTC.
- b. Training travel will be approved by the Head of the Department responsible. The standard form "Overseas Training Evaluation and Recommendation Sheet" shall be forwarded to the Staff Development and Training Unit of the Department.
- c. In respect of travel by officials in a team led by a Minister, approval should be sought by the organiser as part of the approval process for the Minister's tour programme, from the Prime Minister or delegated authority.
- d. Travel requests should continue to have the endorsement of the Minister of the Department before travel.

4. Travel by Departmental Heads:

- a. Overseas travel for Departmental Heads must be approved by the Minister responsible.
- b. Departmental Officers seeking approval for overseas travel will apply to the Department Head and Internal Overseas Travel Committee (OTC).

5. Travel Financed by External Aid Agencies:

- a. A nomination form and prescribed reports must be completed by the applicant and submitted with the request in the prescribed form (available from the Budget Division, Department of Finance) to the OTC.
- b. Donor financed overseas travel, after consideration by the Departmental OTC will continue to be referred to the Department of Finance for approval.

A copy of approval from the Department of Finance must be enclosed with the request for processing claims for overseas travel.

6. Budget Provision:

- a. Travel costs are to be charged to the relevant vote - recurrent or projects.
- b. Where the tour is financed by External Aid Agencies, cash received from them should be credited to the revenue head and tour expenditure charged to the appropriate vote, unless the aid agencies provide assistance in kind (such as providing airline tickets).
- c. It must be ensured before submitting requests that funds are available.

7. Advice of Decisions:

In the case of donor financed travel, OTC approval is referred to the Department of National Planning for fund consideration, decision and advice.

8. Control Of Funds:

Overseas Travel allocations are appropriated under each Department and administered by Departmental Heads through issuance of Cash Fund Certificates, based on Warrant authority for the purpose.

9. Ticketing:

- a. When travel costs are met by the Government, ILPOCs for air tickets and travel allowances will be processed by Administrative Support Services within the Department.
- b. Departments should use the standard form (OTC-1) for processing proposals. A copy of the approval form should be sent to Administrative Support Services within the Department for action to be taken.

10. Increase in Departmental Allocations:

Prior recommendation of the OTC should be obtained before requesting the Department of Finance to provide additional funds or transfer of funds to the Departmental overseas travel vote. This will be done only in exceptional circumstances.

11. Reports:

- a. Except in the case of Departmental Heads, a report must be lodged by the travelling officer (in the case of group travel, by one officer on behalf of the group) within 2 weeks of return to the Departmental Head or Supervisor. It is the responsibility of Departments to ensure that travellers are aware of this requirement. A copy of such a report should be forwarded to the OTC.

- b. For purposes of monitoring Departmental Overseas travel, a return should be submitted to the Secretariat of the Principal OTC on form OTC-2 within 2 weeks following the month to which the return relates. A monthly "NIL" return should be submitted if travel has not taken place.

12. Expatriate Staff Travel:

- a. In exceptional cases, approval may be given for an expatriate officer to travel overseas on duty. In such cases, it is expected that a national officer will also travel as an understudy. The submission must fully justify expatriate staff travel.

DIVISION 2 - AIR CHARTERS (INCLUDING HELICOPTER CHARTERS)

13. Approval by Departmental Head:

- a. Notwithstanding the delegations given under Section 32 of the Public Finances (Management) Act, any request for engaging air charters should receive the personal approval of the Departmental Head on requisition form FF3.

14. The following guidelines should be taken into account before engaging air charters:

- a. Scheduled air services are to be utilised unless the charter is economically advantageous.
- b. Maximum utility in the use of air charters must be obtained by co-ordinating with other likely users and arranging back-loading wherever possible.
- c. As far as possible official tours should be based on the flight schedules of scheduled air services (unless the air charter is more economical).

15. Provincial Governments:

Funds for air charters for Provincial Government functions are included in the Administrative Support Grant paid to the Provinces. Cost of air charters (fixed wing or helicopter) should be met by the Provincial Governments from these grants.

16. National Departments:

Cost of air charters in relation to National functions should be charged to the Departmental votes.

17. Sharing of Cost – Patient Referrals:

In respect of cost of air charters for patient referrals from rural aid posts to Provincial hospitals or Base hospitals and the repatriation of patients, the

charter costs will be borne by the National and Provincial Governments as follows :

a. National Government

The Department of Health will pay from their Vote for the cost of transferring patients from Aid Posts and Health Centres to the Provincial Hospital or from a Provincial Hospital to a Base Hospital. All patient referrals must have the approval of the Provincial Health Officer who will authorise the necessary commercial or charter flight.

b. Provincial Government:

The Provincial Division of Health from their Air Charter allocations will pay for the cost of repatriating patients from the Provincial Hospital back to the Aid Post or Health Centre from which the patient came. All patients repatriated must have the approval of the Provincial Administrator for their return travel.

18. Unused Space:

When private passengers are allowed to travel on Government charters because of availability of unused space, the passengers should pay the fares directly to the airline company and not to Departmental representatives.

Departmental representatives will ensure that Airline Companies fully account to the Government for airfares paid by private passengers who are allowed to travel on Government charters.

DIVISION 3 - ENGAGING OF CONSULTANCY SERVICES

19. agency Votes, shall be the responsibility of the Departmental Head. If the amount exceeds K100,000., Agencies should submit their requisitions (with an APC), with the Departmental Head's recommendation to the appropriate Tenders Board.

20. Terms and Conditions of Engagement:

While the terms and conditions will be governed by the agreement with the consultants, the following points should be borne in mind:

- a. Fees: These vary considerably depending on the type of consultant being engaged but they should be shown clearly in the terms and conditions of employment.
- b. Fares: Fares should not exceed economy class and while estimating the cost, fares from and to place of engagement and internal travel should be taken into account.

- c. **Accomm:** If fees do not include cost of accommodation, daily allowance at an agreed rate may be paid to cover it. The daily allowance rate should be so fixed as to cover reasonable average cost of boarding and lodging at hotels (other than expensive tourist hotels) and exclude liquor charges and trunk calls.

Note: *ILPOCs may be issued for purchase of airline tickets.*

- d. **Incidentals:** Incidental allowance of K4.00 per day may be allowed (if included in the agreement) to cover such items as phone calls, laundry etc.

It is stressed that with the exception of travel arrangements, all expenses incurred in relation to consultants are to be paid in cash.

DIVISION 4 - OFFICIAL ENTERTAINMENT EXPENSES

21. General Principles:

Expenditure on hospitality to visitors or entertainment may be incurred officially by senior officers or Departmental Heads if such expenditure is justified for public purposes. The expenditure may be incurred out of the entertainment allowance payable to them, in accordance with the terms, conditions and entitlements available in their employment contracts.

22. Expenditure from outside the Allowance:

- a. Departmental Heads and senior officials (with the approval of their respective Departmental Heads) may entertain guests in the interest of official business either at their residence or outside.
- b. Requisitions for approval for such entertainment should be submitted to the Paying Office with the following information at least 48 hours in advance except when the functions are held at short notice:
- Place of entertainment
 - Guest list
 - Estimated cost
- c. Officers are to refer to the Department of Personnel Management to determine the allowable rates per head.

23. Entertainment Allowance for Overseas Travel:

Departmental Heads or other Departmental Officers travelling overseas and wishing to take an entertainment allowance should note that the lead time required to provide an advance is 48 hours.

24. Where there is more than one person going overseas on official duty, an entertainment allowance will only be given to the Head of Mission.
25. Departments are to ensure that their officers taking an entertainment advance on overseas tours, acquit the advance with relevant supporting documents immediately on their return.
26. The current rates for Overseas Travel Entertainment Allowance should be ascertained from the Department of Personnel Management.