

CIRCULAR
SAVINGRAM
GOVERNMENT OF TONGA

TO : All Heads of Ministries & Departments
FROM : Acting Secretary for Finance
Saving No : 15/23/525
Date : 18/7/2005

TREASURY INSTRUCTIONS No. 2/05-06

Re: INSTRUCTIONS ON OVERSEAS AND LOCAL TRAVEL

Please be informed that the following Treasury Instructions will be used for payments of all travel costs from the public funds.

1. The current Government policies (Cabinet Decisions, ESTACODE, Public Service Decisions etc) covering the conditions for both local and overseas travel of staff are still applied.
2. Expenditure Vouchers for travel related costs must be prepared and submitted to the Ministry of Finance together with :
 - a. Document of the approval by the appropriate authority of the travel.
 - b. Adequate supporting documents of the travel. These should at least include the letter of invitations (if any), documents that explain the reason for the travel, duration, travel itinerary.
3. All travel allowances and per diems are to be calculated and paid in accordance with the approved rate and the related travel itinerary.
4. Any travel allowances that include a "hotel top up" must also provide the 'special circumstances' that justify such payment.
5. All per-diems for overseas travel or other portion of travel costs borne by Government are to be submitted to Ministry of Finance two (2) working days prior to the day of travel. Such per diems will be paid on the working day before the day of travel.
6. For local travel, traveling allowances will be paid at the respective Sub-Treasuries. However, upon request, but not for more than one (1) week of travel allowances, or if the travel is for one (1) week or less, or the travel is to any of the smaller outer islands with no access to Sub-Treasuries, travel allowances can be paid at the Ministry of Finance, Nuku'alofa on the working day before the travel.
7. All travel fares (by air or by sea) paid by Government must be paid directly to the airlines or travel agents who invoiced the related travel. No travel fares will be paid direct to any person traveling.
8. For any travel costs approved to be partly funded by Government, the document specifying details of the travel costs to be funded by other agencies must be submitted to the Ministry of Finance together with the related expenditure voucher of the portion of travel costs to be borne by Government.
9. For any travel costs to be paid by Government on a reimbursement basis, officer(s) traveling must reimburse the public funds direct to Ministry of Finance, not later than two (2) working days from the person's arrival date in the Kingdom. If the

reimbursement amount is to be directly transferred through the banking system it must be payable and directly credited to the Government of Tonga General Revenue Account at Westpac Bank of Tonga at the earliest opportunity.

10. Any excess per diem or any travel allowances due to early return or changes to itinerary during travel or any other circumstances must follow the established policies.
11. For any early returns of travel or changes in itinerary during travel, the document of approval by appropriate authority of such change must be provided to the Ministry of Finance together with the amended travel itinerary, provided that such changes result in an extra payment from, or repayment to, the public fund.

The above Treasury Instructions will ensure that payments of travel costs are in accordance with the established policies relating to payments of the public fund.



Meleseim Lomu
Acting Secretary for Finance