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FEATURES OF ACCOUNTING FOR TRAVEL COSTS IN THE ENTERPRISE MANAGEMENT SYSTEM

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ОСОБЛИВОСТІ ОБЛІКУ ВИТРАТ НА ВІДРЯДЖЕННЯ В СИСТЕМІ УПРАВЛІННЯ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

The article proves that a business trip is considered to be a trip of an employee by the order of the head of the enterprise for a certain period to another populated place to carry out an official assignment outside the place of his permanent work (if there are documents confirming the connection of the business trip with the main activity of the enterprise).

It was determined that the documents confirming the connection of the business trip with the main activity of the enterprise are: the invitation of the receiving party whose activity coincides with the activity of the enterprise that sends on the business trip; concluded agreement or contract; other documents that establish or certify the desire to establish civil legal relations; documents certifying the seconded person's participation in negotiations, conferences or symposia, other events held on a topic that coincides with the activities of the company seconding the employee.

It has been established that the company seconding the employee provides him with funds for current expenses during the business trip (advance). The advance is transferred to the employee's current account, on which operations can be carried out using payment cards, or the account of the company sending the employee on business trips, on which operations can be carried out using corporate payment cards.

It was determined that "daily expenses" mean expenses for business trips, which are not documented, for food and financing other personal needs of the seconded employee.

It was established that sending an employee on a business trip is carried out by the head of the enterprise and issued by an order.

It was established that the amount of the advance is determined by the employer independently, taking into account daily wages, costs for travel and rental of living space by the seconded employee. After returning from a business trip, the employee must submit a Report on the use of funds issued for the business trip or for the report, and hand over the amount of unspent funds to the company's cash register (transfer to his bank account).

It is established that if the unused sums of the advance for a business trip are not returned on time, liability is provided for both the offending employee and his employer.

В статті доведено, що службовим відрядженням вважається поїздка працівника за розпорядженням керівника підприємства на певний строк до іншого населеного пункту для виконання службового доручення поза місцем його постійної роботи (за наявності документів, що підтверджують зв'язок службового відрядження з основною діяльністю підприємства).

Визначено, що документами, що підтверджують зв'язок відрядження з основною діяльністю підприємства, є: запрошення сторони, що приймає і діяльність якої збігається з діяльністю підприємства, що направляє у відрядження; укладений договір чи контракт; інші документи, які встановлюють або засвідчують бажання встановити цивільно-правові відносини; документи, що засвідчують участь відрядженої особи в переговорах, конференціях або симпозіумах, інших заходах, які проводяться за тематикою, що збігається з діяльністю підприємства, яке відряджає працівника.

Встановлено, що підприємство, що відряджає працівника, забезпечує його коштами для здійснення поточних витрат під час службового відрядження (авансом). Аванс перераховується на поточний рахунок працівника, операції за яким можуть здійснюватися з використанням платіжних карток, або рахунок підприємства, що направляє працівника у відрядження, операції за яким можуть здійснюватися з використанням корпоративних платіжних карток.

Визначено, що під "добовими витратами" розуміють витрати на відрядження, які не підтверджені документально, на харчування та фінансування інших власних потреб відрядженого працівника.

Констатовано, що направлення працівника у відрядження здійснюється керівником підприємства та оформляється наказом.

Констатовано, що суму авансу роботодавець визначає самостійно з урахуванням добових, витрат на оплату проїзду і найм житлового приміщення відрядженим працівником. Після повернення з відрядження працівник повинен подати Звіт про використання коштів, виданих на відрядження або під звіт, і здати до каси підприємства (перерахувати на його банківський рахунок) суму невитрачених грошових коштів.

Встановлено, якщо невикористані суми авансу на відрядження вчасно повернуті не будуть — передбачена відповідальність як для працівника-порушника, так і для його роботодавця.

Key words: advance, business trip, daily expenses, salary, main activity of the enterprise.

Ключові слова: аванс, відрядження, добові витрати, заробітна плата,основна діяльність підприємства.

FORMULATION OF THE QUESTION

During the implementation of economic activity, there is a need for enterprises to send employees on business trips both within Ukraine and abroad, to improve the level of qualification and training of personnel; for the purpose of carrying out official assignments and finding foreign partners to expand their activities; for negotiations and purchase of various goods, etc. That is why the issue of business trips of employees within Ukraine and abroad remains relevant, taking into account all legal norms.

ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

The works of such scientists as S.F. Golov, V.M. Kostyuchenko, Yu.G. Kozak, F.F. Butynets, L.L. Horetska, V.I. Yefimenko, L.I. Lukyanenko, S.V. Kocherga, K.A. Pylypenko, M.R. Luchko, I.D. Benko, T.N. Malkova. However, changes in the legislation require further study of the mentioned issues.

The purpose of the article is to highlight the peculiarities of the organization of accounting for business trips within Ukraine and abroad in the management of the company's activities.

PRESENTATION OF THE MAIN MATERIAL

A business trip is an employee's trip by order of the head of the enterprise for a certain period to another populated place to carry out an official assignment outside the place of his permanent work (if there are documents confirming the connection of the business trip with the main activity of the enterprise). Documents confirming the connection of such a business trip with the main activity of the enterprise are: (Fig. 1).

Deadlines for sending on a business trip in the general case (clause 1 of chapter II and clause 1 of chapter III of Instruction No. 59):

— for business trips within Ukraine — 30 calendar days;

— for business trips abroad — 60 calendar days.

The enterprise sending the employee provides him with funds for current expenses during the business trip (advance). The advance is transferred to the employee's current account, on which operations can be carried out using payment cards, or the account of the company sending the employee on business trips, on which operations can be carried out using corporate payment cards.

The employee is reimbursed (if there is documentary proof of payment) commission expenses incurred in connection with a business trip in the case of currency exchange, the amount of commission fees for services provided by the bank, related to the use of payment cards and cash (taking into account the peculiarities of the system of financial settlements in the state business trip), in particular, expenses related to the transfer of an advance to the employee's current account are reimbursed; return of funds from the employee's account to the appropriate account of the enterprise; by transferring funds by electronic means — in non-cash form; carrying out non-cash settlements in a currency other than the currency of the payment card account; receiving cash using a payment card; by converting cash foreign currency into the national currency of the state of the business trip; by receiving a statement from the issuing bank of the payment card.

"Daily expenses" mean expenses for business trips that are not documented, for food and financing other personal needs of the seconded employee.

The non-taxable amount of per diems is specified in paragraph 170.9.1 of the Tax code of Ukraine and is for business trips in Ukraine — no more than 0.1 of the minimum salary established by law on January 1 of the tax (reporting) year, calculated for each calendar day of such a business trip (in 2022 — UAH 650).

After the end of the business trip, the employee is obliged to:

— to report on the amount and directions of use of funds issued for business trips. For this, he fills out and submits a Report on the use of funds issued for a business trip or for a report.

It must be accompanied by original documents confirming the amount of expenses incurred in connection with the business trip;

— to return the amount of excess funds spent on a business trip (if available).

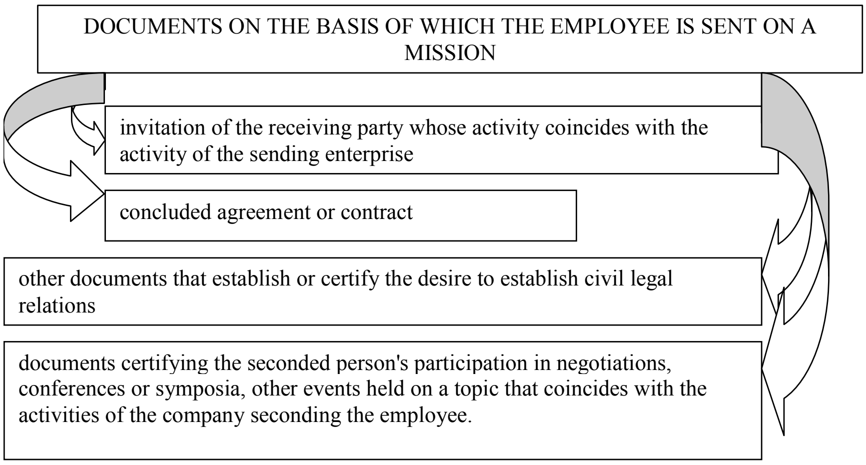

Fig. 1. Documents confirming the connection of the business trip with the main activity of the enterprise

Table 1. Deadlines for submitting the Report

The purpose of issuing an advance	Advance payment form		
	in cash	in non-cash form for use with corporate payment cards and payment documents	
		payments were made in cash, withdrawn using payment cards	settlements were made in cashless form
To cover travel expenses	Until the end of the 5th banking day following the day on which the employee ends the business trip	By the end of the 3rd banking day after the end of the business trip	No later than 10 banking days after the end of the business trip (up to 20 banking days)
To solve production (economic) issues on a business trip			

Legislation sets clear deadlines for submitting the Report. They are established by paragraphs 170.9.2 and 170.9.3 of the Tax code of Ukraine and depend on the form of providing funds for business trips in cash or in non-cash form (Table 1).

Instruction No. 291 provides for sub-account 372 for the accounting of settlements with accountable persons, which also includes employees on secondment.

The debit of this subaccount in correspondence with the credit of the cash and documents accounting subaccounts (301, 311, 313, and 331) reflect:

— amounts issued to employees for reporting;

— the amount of compensation to employees of their own funds used in the business trip.

By credit, subaccount 372 is shown:

— sums of funds spent by accountable persons, issued for business trips,

— in correspondence with accounts of cost accounting and commodity values, as well as value-added tax;

— amounts not used by the seconded employee and returned by him — in correspondence with the sub-accounts of accounting for cash and documents.

Subaccount 372 is active-passive, and therefore its balance can be both credit and debit. At the same time, the debit balance indicates the existence of indebtedness of employees to the enterprise for the amounts of funds issued for the report, and the credit balance indicates the existence of indebtedness of the enterprise to accountable persons.

In the financial statements, the debit and credit indicators are displayed in detail: the debit balance is part of current assets, the credit balance is part of current liabilities.

Depending on the purpose of the business trip, defined by the head of the enterprise in the relevant order, and the unit in which the seconded employee works, the sums of funds spent by accountable persons are reflected in the following accounting accounts (Table 2).

Expenses are reflected in the accounting on the date of approval by the head of the enterprise of the Report on the use of funds issued for a business trip or for a report.

CONCLUSION

As a result of the research, the peculiarities of the organization of accounting for business trips in Ukraine and abroad were highlighted. Sending an employee on a business trip is carried out by the head of the enterprise and issued by an order. The amount of the advance is determined by the employer independently, taking into account daily allowances, expenses for travel and rental of living space for the seconded employee. After returning from a business trip, the employee must submit a Report on the use of funds issued for the business trip or for the report, and hand over the amount of unspent funds to the company's cash register (transfer to his bank account). If the unused amounts of the travel advance are not returned on time, both the offending employee and his employer are liable. In order to avoid fines and to avoid mistakes when keeping records of business trips, it is advisable to follow all legal norms.

Table 2. Display of travel expenses on accounting accounts

№	Correspondence of accounts	Debit	Credit
1	Expenses for a business trip are reflected in the case of purchasing commodity values and transferring them to the company's warehouse after returning from a business trip	20	372
2	The expenses for the travel of production workers, which are directly related to the production of products (works, services), are reflected	23	
3	Expenses for the travel of shop staff for the purpose of organizing production and managing shops, divisions, crews and other divisions of the main and auxiliary production are reflected	91	
4	Expenses for the business trip of administrative and managerial and other general economic personnel for the purpose of managing the enterprise and its maintenance are reflected	92	372
5	Expenses for the business trip of employees of the sales department are reflected, if the purpose of their trip is related to the sale of products (goods, works, services)	93	
6	Expenses for the business trip of other personnel of the enterprise, which do not fall under any of the categories listed above, are shown	94	
7	Expenses incurred in connection with the canceled business trip are reflected	91	
8	Additional expenses incurred in connection with the extension of the business trip are reflected	23, 91, 92, 93, 94	
9	The tax credit from value-added tax paid as part of the cost of accommodation, travel to and from the place of business trip, as well as the cost of goods purchased on a business trip is reflected	641/VAT	

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