

# STATE OF MISSISSIPPI



**OFFICE OF THE STATE AUDITOR  
STACEY E. PICKERING**

## **ELECTION COMMISSIONERS' TRAVEL SECRETARY OF STATE'S COUNTY ELECTION COMMISSIONER ORIENTATION**

**JANUARY 21, 2015**

**Technical Assistance Division**

**Toll Free (800) 321-1275**

**Direct (601) 576-2656**

**E-Mail: [tech@osa.state.ms.gov](mailto:tech@osa.state.ms.gov)**

**Mailing Address: Office of the State Auditor**

**Post Office Box 956, Jackson, MS 39205**

## Travel Expenses

1. Mileage (in personal vehicles)
  - a. Local entities mileage reimbursement is 20 cents per mile (25-3-41(2)), but the governing authority may authorize an increase up to the rate allowed for state employees, currently 57.5 cents per mile (effective January 1, 2015.) If a government owned vehicle is available, the limit is 23 cents per mile.
  - b. If two or more public officers or employees travel in the same private vehicle, only the one whose vehicle is used is due the mileage.
  - c. No mileage reimbursement is due for travel in government vehicles.
2. Meals, lodging and other necessary travel expense limits are set by the Department of Finance and Administration. Governing authorities may adopt lower rates by policy.
  - a. Local governments are not subject to limitations on lodging or individual meal limits. Governing authorities may set individual meal limits by policy. (AG Opinion to Mabus, December 13, 1984.)
  - b. Meal reimbursements are limited to actual expenses, not to exceed \$41 per day, except in "high cost" areas. These areas may be up to \$56 per day, according to the Federal Register. Rates for specific areas can be found on the Internet at <http://www.dfa.state.ms.us/Purchasing/Travel/ConvertedRates.pdf>. THERE ARE NO HIGH COST AREAS IN MISSISSIPPI.
  - c. Meal reimbursements are not usually allowed if there is no overnight stay. If they are allowed, they are considered taxable income, according to IRS rules.
3. Airline travel shall be at the tourist rate unless space is unavailable.
4. Rental vehicles may be reimbursable when travel is to a location where a private or government vehicle is not available and rental vehicle has been previously arranged (AG Opinion to Ranck, November 3, 1993.)
5. It is recommended that all requests for travel reimbursements be submitted on the voucher form prescribed by the Department of Finance and Administration. See [www.dfa.state.ms.us/Purchasing/Travel/TravelForms.html](http://www.dfa.state.ms.us/Purchasing/Travel/TravelForms.html) for example.
6. All requested reimbursements except meals and mileage should be accompanied by receipts. A local entity may require meal receipts by policy.
7. The Office of the State Auditor has statutory authority to adopt rules and regulations regarding advance payment of travel advances. Refer to OSA Circular 15 for details.
8. Section 25-3-41 requires prior authorization of travel. In a local government, the board or council must authorize travel or delegate the authority to authorize travel. There should be a written travel policy which includes who is authorized to travel at the entity's expense.
9. Election commissioners are paid per diem for certain numbers of days purging registration books and conducting elections (which includes demonstrating voting machines.) There is no authority to be reimbursed for travel expenses in addition to the per diem on days spent on those specific activities. This does not apply to days that the commissioners receive training, or days for which per diem is not earned.

STATE OF MISSISSIPPI  
DEPARTMENT OF FINANCE AND ADMINISTRATION

TOPIC	TRAVEL	SUB-SECTION 13.20.10
SECTION	PROCESSING	ISSUANCE DATE October 1, 2007
SUB-SECTION	TRAVEL VOUCHER	REVISION NUMBER 08-002

FORM INSTRUCTIONS

The instructions for completion of the Travel Voucher form are set forth below. Exhibit 13.20.10-A illustrates a blank form with reference instruction numbers. Following Exhibit 13.20.10-A is a blank form that may be printed and used.

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	Name of traveler's agency
2	SSN of traveler
3	PIN or WIN number of the traveler
4	Name of traveler
5	PID (Person Identification) number of the traveler
6	Home address of the traveler
7	Beginning and ending travel dates
8	Check the type of traveler
9	Check the appropriate box. One type of travel must be checked.
10	Amount and type of PTE requested
11	For agency's use in recording the accounting block for the payment of the trip. This may be completed by the traveler, verifier, approver, or travel processor.
12	Total amount of per diem to be received
13	Total amount of meal expenses incurred during official travel where an overnight stay is NOT required
14	Total amount of meal expenses incurred during official travel where an overnight stay is required. (Hotel receipt required or a statement that the traveler did stay overnight.)
15	Total lodging amount (Receipt required)
16	Total mileage dollar amount
17	Total rental vehicle amount (Receipt and justification required)
18	Total public carrier fare amount (Receipt required)
19	Total amount of other expenses incurred, not reflected in 12 through 18. List various object codes, if applicable. (Receipts are required for any expense in excess of \$10.00.)
20	Total of items 12 through 19
21	Total amount previously received as an advance

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<u>REFERENCE</u>	<u>EXPLANATION</u>
22	Total amount previously received for lodging expenses
23	Total amount previously received for public carrier expenses
24	The amount due to the traveler as a payment or the amount due to the agency by the traveler as an overpayment (Item 20 minus items 21, 22, and/or 23)
25	Signature and title of traveler and date signed
26	Signature and title of agency personnel who verified the TV and date signed
27	Signature and title of agency personnel who approved the TV for payment and date signed
28	SPAHRS agency number (if known), traveler's name, and SSN
29	Month and day of travel
30	Specific purpose of trip
31	Beginning point of travel, to intermediate points of travel, to ending point of travel <u>for that day</u> (for mileage purposes)
32	Total miles traveled in privately owned vehicle, from beginning point to ending point, in item 31.
33	<u>Actual</u> cost of breakfast
34	<u>Actual</u> cost of lunch
35	<u>Actual</u> cost of dinner
36	Total of items 33, 34 and 35, <u>but not to exceed the Maximum Daily Meal Reimbursement allowed</u> as established by DFA.
37	Amount of daily room charge at the single rate
38	Description and amount of other expenses. If tips are listed, then the type of tip must be identified (e.g. meal, baggage). Phone calls on the hotel invoice should be noted as "Business" and listed. Receipts are required for Registration Fees and taxi fares that are over \$10.
39	Amounts are summarized and reported as applicable in items 12 -- 19
40	Current rate
41	Total miles (item 39) times Rate (item 40) and reported in item 16.

**TRAVEL VOUCHER**

State of Mississippi: (1) \_\_\_\_\_ (Agency or Institution)

Social Security #: (2) \_\_\_\_\_ PIN/WIN #: (3) \_\_\_\_\_

Name: (4) \_\_\_\_\_ PID #: (5) \_\_\_\_\_

Address: (6) \_\_\_\_\_

Check ( ) One:	
Employee	
Contract Worker	
Board Member	

I request reimbursement for subsistence and other authorized expenses paid by me incident to official travel for the State from (7) \_\_\_\_\_ to \_\_\_\_\_, (8) \_\_\_\_\_ The itemized statement follows.

Check ( ) Box(es):	In- State	Out-of- State	Out-of- Country	PTE Request	(9)
<b>Prior to Trip Expenses (PTE) Request:</b>					
Lodging					(10)
Public Carrier					
<b>Payment Information (Traveler complete, if known)</b>					
Trip #					(11)
Travel Voucher #					
SAAS Ag #					
SPAHRS Ag #					
Fund #					
Activity / Location					
Org / Sub Org					
Rpt Category					
Project / Sub Proj					

Per Diem in Lieu of Subsistence	(12)
Taxable Meals	(13)
Non-Taxable Meals	(14)
Lodging	(15)
Travel in Private Vehicle	(16)
Travel in Rented Vehicle	(17)
Travel in Public Carrier	(18)
Other:	(19)
Sub Total	(20)
Less: Travel Advance	(21)
Less: PTE Lodging	(22)
Less: PTE Public Carrier	(23)
Net Payment (Overpayment)	(24)

Subject to any difference determined by verification, I certify that the above amount claimed by me for travel expenses for the period indicated is true and accurate in all respects, and that payment for any part has not been received. In the event of overpayment, I agree that any future salary-travel disbursements may be debited to correct the overpayment.

Signature of Payee: (25) \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Verified by: (26) \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Approved for Payment: (27) \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_



# TRAVEL VOUCHER

State of Mississippi: \_\_\_\_\_  
(Agency or Institution)

Social Security #: \_\_\_\_\_ PIN/WIN #: \_\_\_\_\_

Name: \_\_\_\_\_ PID #: \_\_\_\_\_

Address: \_\_\_\_\_

<b>Check ( ) One:</b>
Employee
Contract Worker
Board Member

I request reimbursement for subsistence and other authorized expenses paid by me incident to official travel for the State from \_\_\_\_\_ to \_\_\_\_\_. The itemized statement follows.

Check ( ) Box(es):	In- State	Out-of- State	Out-of- Country	PTE Request
<b>Prior to Trip Expenses (PTE) Request:</b>				
Lodging				
Public Carrier				
<b>Payment Information (Traveler complete, if known)</b>				
Trip #				
Travel Voucher #				
SAAS Ag #				
SPAHRS Ag #				
Fund #				
Activity / Location				
Org / Sub Org				
Rpt Category				
Project / Sub Proj				

Per Diem in Lieu of Subsistence	
Taxable Meals	
Non-Taxable Meals	
Lodging	
Travel in Private Vehicle	
Travel in Rented Vehicle	
Travel in Public Carrier	
Other:	
Sub Total	
Less: Travel Advance	
Less: PTE Lodging	
Less: PTE Public Carrier	
Net Payment (Overpayment)	

Subject to any difference determined by verification, I certify that the above amount claimed by me for travel expenses for the period indicated is true and accurate in all respects, and that payment for any part has not been received. In the event of overpayment, I agree that any future salary/travel disbursements may be debited to correct the overpayment.

Signature of Payee: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Verified by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Approved for Payment: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_





STATE OF MISSISSIPPI  
GOVERNOR PHIL BRYANT

DEPARTMENT OF FINANCE AND ADMINISTRATION

KEVIN J. UPCHURCH  
EXECUTIVE DIRECTOR

MEMORANDUM

**TO:** Heads of All Departments, Boards & Institutions of Higher Learning  
**FROM:** Bennie Nutt, Deputy Executive Director *BN*  
Department of Finance and Administration  
**DATE:** December 31, 2014  
**SUBJECT:** Mileage Reimbursement Rate Effective January 1, 2015

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Section 25-3-41, Mississippi Code of 1972, mandates that State officers and employees traveling on official State business in their private automobile be reimbursed at the same rate federal employees are reimbursed for official federal business in private automobiles.

The U. S. General Services Administration (GSA) website currently lists the following for Privately Owned Vehicles (POV) mileage reimbursement rates effective January 1, 2015. State officers and employees will be reimbursed at that same rate in compliance with Mississippi statutes.

<u>Mode of Transportation</u>	<u>Automobile</u>	<u>Reimbursement rate per mile</u>
If no Government owned vehicle available		\$0.575
If Government owned vehicle available		\$.23

For a history of previous mileage rates, please visit <http://www.gsa.gov/portal/content/100715>.

If you have any questions, please contact Laurie Pierce at 601-359-3647 or via e-mail at [laurie.pierce@dfa.ms.gov](mailto:laurie.pierce@dfa.ms.gov).

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Search

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- Travel and Relocation Policy
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  - POV Mileage Rates (Archived)
  - Governmentwide Travel Advisory Committee (GTAC)
  - Travel Management
  - Employee Relocation
  - NEW! Travel Date Challenge

# Privately Owned Vehicle (POV) Mileage Reimbursement Rates

GSA has adjusted all POV mileage reimbursement rates effective January 1, 2015. The Notice was published in the Federal Register on December 30, 2014.

Mode of Transportation	Effective/Applicability Date	Rate per mile
Airplane*	January 1, 2015	\$1.29
If use of privately owned automobile is authorized or if no Government owned automobile is available	January 1, 2015	\$0.575
If Government-owned automobile is available	January 1, 2015	\$0.23
Motorcycle	January 1, 2015	\$0.545

\* Airplane nautical miles (NMs) should be converted into statute miles (SMs) or regular miles when submitting a voucher using the formula (1 NM equals 1.15077945 SMs). You can also use the link to [BoatSafe.com](http://BoatSafe.com) (a non-government website) to assist you in converting NMs to SMs or SMs to NMs.

For calculating the mileage difference between airports, please visit the U.S. Department of Transportation's [Inter-Airport Distance](http://Inter-Airport Distance) web site.

### QUESTIONS:

For all travel policy questions, e-mail [travelpolicy@gsa.gov](mailto:travelpolicy@gsa.gov)

The shortcut to this page is [www.gsa.gov/mileage](http://www.gsa.gov/mileage).

Last Revised: 2014-12-30

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### QUESTIONS

For all travel policy questions, email [travelpolicy@gsa.gov](mailto:travelpolicy@gsa.gov).

### RELATED GSA TOPICS

- Per Diem
- M&IE Breakdown

### GOVERNMENT LINKS

- Alaska, Hawaii, Puerto Rico, and U.S. possessions Per Diem Rates
- Foreign Per Diem Rates
- U.S. Civilian Board of Contract Appeals
- Hotel and Motel Fire Safety
- U.S. Government Car Rental Program

### NONGOVERNMENT LINKS

- FedRooms
- National Association of Counties (NACo) Website





STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR  
PHIL BRYANT  
AUDITOR

**MEMORANDUM**

TO: County Boards of Supervisors  
Municipal Governing Authorities  
County and Municipal Boards of Education

FROM: Phil Bryant, State Auditor

SUBJECT: Travel Advances

DATE: December 31, 2002  
(Originally issued July 17, 1990)

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The Mississippi Legislature passed House Bill 590 during the 1990 Regular Session. This bill revised Section 25-3-41, Mississippi Code, providing that effective July 1, 1990, officers or employees of a county or municipality or any department, boards or commission thereof (including county and municipal school boards) may receive travel advances; subject to rules and regulations prescribed by the State Auditor's Office.

To provide for the requirements of this law the attached rules and regulations are effective immediately. Should you have any questions concerning these rules and regulations please contact the State Auditor's Technical Assistance Division at 1-800-321-1275.

**STATE AUDITOR'S RULES AND REGULATIONS  
FOR THE ADVANCE PAYMENT OF TRAVEL RELATED EXPENSES**

**OSA Circular No. 15**

**December 31, 2002  
(EFFECTIVE JULY 17, 1990)**

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- A. WHEN TRAVEL ADVANCES MAY BE MADE** -before any travel advance is made, the following conditions must exist.
1. The board must have a policy regarding the use of travel advances. The policy should provide for:
    - (a) compliance with these rules and regulations,
    - (b) compliance with the State Department of Finance and Administrations' daily limits on expenditures for meals,
    - (c) compliance with Section 25-3-41, Miss. Code requirements, such as all official travel must be preapproved (this may be done by a general order, provided that it clearly covers the anticipated travel) and the reimbursement rate for travel made in personal vehicles must have been established by board order.
    - (d) designation of administrative heads who will have the authority to authorize travel advances,
    - (e) and any local limitations and procedures which are in addition to state laws and regulations.
  2. The person receiving the advance must be an officer or employee.
- B. SOURCE OF TRAVEL ADVANCE FUNDS**
1. Money used for a travel advance must come from a fund that may legally make expenditures for the purpose of the official travel.
  2. The budget of the fund making the travel advance must have an unencumbered balance sufficient to support the related travel expenditures.
  3. A petty cash fund may be authorized to make travel advances.
- C. TRAVEL ADVANCES MUST BE USED FOR TRAVEL RELATED PURPOSES-** this money may not be used for personal expenses or for any purpose other than the actual expenses of the authorized travel.

**Page Two**  
**Travel Advances**  
**July 1990**

**D. ACCOUNTING FOR TRAVEL ADVANCES** - officers and employees must account for travel advances within five working days of the end of the month in which the official travel occurred.

This means:

1. all travel advance money not used for travel related expenses is repaid to the treasury,
2. the travel reimbursement form prescribed the State Department of Finance and Administration is completed and submitted, this forms should account for all money not refunded,
3. and actual receipts are provided for all travel expenses, except meals and travel in personal vehicles.

Westlaw

1999 WL 152717 (Miss.A.G.)

Page 1

1999 WL 152717 (Miss.A.G.)

Office of the Attorney General  
State of Mississippi

Opinion No. 99-0040

February  
12  
,  
1999

Re: Mileage for Election Commissioners

Hon. Billie Pruett  
Chairman, Monroe County Election Commission

Dear Mr. Pruett:

Attorney General Mike Moore has received your letter of request and has assigned it to me for reply. Your letter states, in pertinent part:

I am the chairman of the Monroe County Election Commission. Discussion has been had among the commissioners as to whether commissioners may be paid mileage in addition to the per diem allowed for the purging process and/or poll book revision.

In carrying out the purging process and/or poll book revision I acquire from the Circuit Clerk's office a list of all qualified electors in my district. This list is divided by roads with each qualified elector residing on each road listed. I take this list and actually travel down these roads in an effort to locate electors in question. My question of you is: 'May we, as election commissioners, be paid mileage for any mileage traveled by us in our personal vehicles that is necessary to carry out our purging and/or poll book revision requirements?' Please issue an opinion as to whether this is permissible by law.

Section 23-15-153, Miss. Code Ann. (Supp. 1998) provides that election commissioners shall receive \$70.00 per day to be paid from the county general fund, subject to certain limitations, for every day or period of not less than five hours accumulated over the course of over two or more days for the performance of their duties in the revision of the registration books and pollbooks and the conduct of the election. There are no provisions for the payment of mileage in addition to the per diem authorized by that section.

In a prior opinion this Office stated that election commissioners could be reimbursed for travel expenses when they performed official duties other than purging registration books and conducting elections with the prior approval of the board of supervisors. MS AG Op., Polk (November 4, 1985), attached.

If this office can be of any further assistance, please let us know.

Very truly yours,

2001 WL 283624 (Miss.A.G.)

Office of the Attorney General  
State of Mississippi

Opinion No.  
**2001**  
-  
**0062**

February 16, 2001

Re: Mileage for Election Commissioners

Lamar County Election Commission

Dear Commissioners:

Attorney General Mike Moore has received your letter of request and assigned it to me for research and reply. Your letter states:

Some precincts in Lamar County are rural areas without benefit of phone service. In view of this and other relevant facts, the election commissioners of the county feel that in the interest of quality elections it is appropriate that we visit each precinct a minimum of one time per election day. At this time we carry extra supplies, etc. Commissioners would travel 30 - 80 miles per day depending on the district. For this service we think we are entitled to mileage expense with supervisors approval, based on the following code sections from the Mississippi Election Laws, 1996 Edition, 23-15-219 paragraph 3, 23-15-939 and 23-15-227, paragraph 2, and the final paragraph of your opinion dated February 12, 1999 to Honorable Billie Pruett.

We respectfully request an opinion regarding this matter at your earliest convenience.

We do not find authority for county election commissioners to be reimbursed for travel expenses on election days in the code sections cited in your letter or any other code section. As we said in the Pruett opinion, also cited in your letter, there are no provisions for the payment of mileage in addition to the per diem authorized by Mississippi Code Annotated, Section 23-5-153 (Supp. 2000). In Pruett we did say that election commissioners could be reimbursed for travel expenses when they performed duties other than purging registration books and conducting elections, provided it is first approved by the board of supervisors in accordance with Section 25-3-41.

Sincerely,  
Mike Moore  
Attorney General

Phil Carter  
Special Assistant Attorney General

2001 WL 283624 (Miss.A.G.)  
END OF DOCUMENT