STATE OF MISSISSIPPI

OFFICE OF THE STATE AUDITOR
STACEY PICKERING, AUDITOR

ELECTION COMMISSIONERS TRAVEL

SECRETARY OF STATE'S COUNTY ELECTION COMMISSIONER ORIENTATION

January 25, 2012

Presented By: Emily McNeil, CPA
Technical Assistance Division

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TRAVEL EXPENSES

1. Mileage (in personal vehicles)

   a. Local entities mileage reimbursement is 20¢ per mile (25-3-41(2)), but the governing authority may authorize an increase up to the rate allowed for state employees, currently 51¢ per mile. (effective January 1, 2011).
   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 $36 per day, except in "high cost" areas. These areas are either limited to $41 or $46 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.
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 http://www.dfa.state.ms.us/Purchasing/Travel/TravelForms.htmlfor 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.

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.

REFERENCE	EXPLANATION
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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REFERENCE	EXPLANATION
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 for that day (for mileage purposes)
32	Total miles traveled in privately owned vehicle, from beginning point to ending point, in item 31.
33	Actual cost of breakfast
34	Actual cost of lunch
35	Actual cost of dinner
36	Total of items 33, 34 and 35, but not to exceed the Maximum Daily Meal Reimbursement allowed 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.

Form 13.20.10
Revised 05/2005

TRAVEL VOUCHER

Exhibit 13.20.10-A
Rev. 05-005

State of Mississippi: (1) _____
(Agency or Institution)

(8)

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 _____. The itemized statement follows.

Check (/) Box(es):	In-State		Out-of-State		Out-of-Country		PTE Request	

(9)

Prior to Trip Expenses (PTE) Request:	
Lodging	(10)
Public Carrier	

Payment Information *(Traveler complete, if known)*	
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: _____

PENALTY FOR FRAUDULENT CLAIM - fine of not more than $250; civilly liable for full amount received illegally; removal from office or position hold (Section 25-1-81 and 25-1-91, Miss. Code Ann. -1972)

Form 13.20.10 Exhibit 13.20.10-A

Itemized Statement of Travel Expense SPAHRS Ag #: _____ Name: _____ (28) _____ SS#: _____

Date	Purpose	Points of Travel	Miles	Actual Breakfast	Actual Lunch	Actual Dinner	Daily Meals Allowed	Hotel	Other Authorized Expenses	
									Item	Amount
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(38)
Total			(39)	(39)	(39	(39)	(39)	(39)		(39)

Mileage Reimbursement Rate	(40)
Total Mileage Dollar Amount	(41)

Note: (1) Receipts for amounts paid for lodging and other expenses must accompany this voucher. (2) All activity pertaining to a certain date should be shown on the associated line or lines completely across the form. (3) Daily Meals Allowed equals the total of Actual Meals, not to exceed the Maximum Daily Meal Reimbursement. (4) If Tips are included in Other, then the type of tip must be identified. (5) A continuation sheet may be used if necessary.

Maximum State Reimbursement Rates

Effective November 1, 2011 - September 30, 2012

A list of the maximum state reimbursement rates for high cost areas has been pre-calculated and is listed in this document. If you cannot find the city you are looking for, locate the county and use the amount listed. If neither the city nor county is listed, the maximum state reimbursement rate is $36.00/day.

State	Primary Destination	County	Season Begin Date	Season End Date	Maximum Reimbursement Allowed
MD	Ocean City	Worcester	10/01/11	10/31/11	$46
MD	Ocean City	Worcester	11/01/11	03/31/12	$41
MD	Ocean City	Worcester	04/01/12	09/30/12	$46
ME	Bar Harbor	Hancock			$46
ME	Kennebunk / Kittery / Sanford	York	10/01/11	10/31/11	$46
ME	Kennebunk / Kittery / Sanford	York	11/01/11	03/31/12	$41
ME	Kennebunk / Kittery / Sanford	York	04/01/12	09/30/12	$46
ME	Portland	Cumberland / Sagadahoc	10/01/11	06/30/12	$41
ME	Portland	Cumberland / Sagadahoc	07/01/12	09/30/12	$46
ME	Rockport	Knox	10/01/11	06/30/12	$41
ME	Rockport	Knox	07/01/12	09/30/12	$46
MI	Ann Arbor	Washtenaw			$41
MI	Benton Harbor / St. Joseph / Stevensville	Berrien			$41
MI	Detroit	Wayne			$41
MI	East Lansing / Lansing	Ingham and Eaton			$41
MI	Grand Rapids	Kent			$41
MI	Holland	Ottawa			$41
MI	Kalamazoo / Battle Creek	Kalamazoo / Calhoun			$41
MI	Mackinac Island	Mackinac			$41
MI	Midland	Midland			$41
MI	Mount Pleasant	Isabella			$41
MI	Muskegon	Muskegon			$41
MI	Petoskey	Emmet	10/01/11	06/30/12	$41
MI	Petoskey	Emmet	07/01/12	08/31/12	$46
MI	Petoskey	Emmet	09/01/12	09/30/12	$41
MI	Pontiac / Auburn Hills	Oakland			$41
MI	South Haven	Van Buren			$41
MI	Traverse City and Leland	Grand Traverse and Leelanau	10/01/11	06/30/12	$41
MI	Traverse City and Leland	Grand Traverse and Leelanau	07/01/12	08/31/12	$46
MI	Traverse City and Leland	Grand Traverse and Leelanau	09/01/12	09/30/12	$41
MN	Duluth	St. Louis	10/01/11	10/31/11	$46
MN	Duluth	St. Louis	11/01/11	05/31/12	$41
MN	Duluth	St. Louis	06/01/12	09/30/12	$46
MN	Eagan / Burnsville / Mendota Heights	Dakota			$41
MN	Minneapolis / St. Paul	Hennepin and Ramsey			$46
MN	Rochester	Olmsted			$46
MO	Columbia	Boone			$41
MO	Jefferson City	Cole			$41
MO	Kansas City	Jackson, Clay, Cass, Platte			$46
MO	St. Louis	St. Louis, St. Louis City, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren and			$46
MO	St. Robert	Pulaski			$41
MS	Gulfport / Biloxi	Harrison			$41

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State	Primary Destination	County	Season Begin Date	Season End Date	Maximum Reimbursement Allowed
MS	Hattiesburg	Forrest and Lamar			$41
MS	Oxford	Lafayette			$41
MS	Southaven	Desoto			$41
MS	Starkville	Oktibbeha			$41
MT	Big Sky / West Yellowstone	Gallatin	10/01/11	05/31/12	$41
MT	Big Sky / West Yellowstone	Gallatin	06/01/12	08/31/12	$46
MT	Big Sky / West Yellowstone	Gallatin	09/01/12	09/30/12	$41
MT	Butte	Silver Bow			$41
MT	Helena	Lewis and Clark			$41
MT	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	10/01/11	06/30/12	$41
MT	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	07/01/12	08/31/12	$46
MT	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	09/01/12	09/30/12	$41
NC	Asheville	Buncombe	10/01/11	10/31/11	$46
NC	Asheville	Buncombe	11/01/11	06/30/12	$41
NC	Asheville	Buncombe	07/01/12	09/30/12	$46
NC	Atlantic Beach / Morehead City	Carteret	10/01/11	05/31/12	$41
NC	Atlantic Beach / Morehead City	Carteret	06/01/12	08/31/12	$46
NC	Atlantic Beach / Morehead City	Carteret	09/01/12	09/30/12	$41
NC	Chapel Hill	Orange			$41
NC	Charlotte	Mecklenburg			$41
NC	Durham	Durham			$41
NC	Fayetteville	Cumberland			$41
NC	Greensboro	Guilford			$41
NC	Greenville	Pitt			$41
NC	Kill Devil	Dare			$46
NC	New Bern / Havelock	Craven			$41
NC	Raleigh	Wake			$46
NC	Wilmington	New Hanover			$41
NC	Winston-Salem	Forsyth			$41
NE	Omaha	Douglas			$46
NH	Concord	Merrimack			$41
NH	Conway	Carroll			$46
NH	Durham	Strafford			$41
NH	Laconia	Belknap	10/01/11	10/31/11	$46
NH	Laconia	Belknap	11/01/11	05/31/12	$41
NH	Laconia	Belknap	06/01/12	09/30/12	$46
NH	Lebanon / Lincoln / West Lebanon	Grafton / Sullivan			$46
NH	Manchester	Hillsborough			$41
NH	Portsmouth	Rockingham			$46
NJ	Atlantic City / Ocean City / Cape May	Atlantic and Cape May			$46
NJ	Belle Mead	Somerset			$46
NJ	Cherry Hill / Moorestown	Camden and Burlington			$46

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
Post Office Box 369
Purvis, Mississippi 39475

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.)

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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
Post Office Box 843
Aberdeen, Mississippi 39730

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,
Mike Moore

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Attorney General

By: Sandra Murphy Shelson
Special Assistant Attorney General

1999 WL 152717 (Miss.A.G.)

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