

**STATE OF MISSISSIPPI  
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	TRAVEL	SUB-SECTION 13.00.00
SECTION		ISSUANCE DATE May 18, 2005
SUB-SECTION	INDEX	REVISION NUMBER 05-005

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TOPIC	TRAVEL	SUB-SECTION 13.10.10
SECTION	OVERVIEW	ISSUANCE DATE October 1, 2007
SUB-SECTION	INTRODUCTION	REVISION NUMBER 08-002

## INTRODUCTION

### PURPOSE

Section 25-3-41, Miss. Code Ann. (1972), establishes guidelines for travel reimbursement of state officials and employees. This Code also provides that DFA regulates travel in order to make efficient use of state resources associated with travel. The Office of Purchasing and Travel within DFA maintains a State Travel Policy Rules and Regulations manual, which serves as a quick reference for the provisions of statutes, as well as rules and regulations adopted by DFA affecting all areas of reimbursable state travel. This section of the MAAPP Manual contains only information relating to the reimbursement and financial reporting for state travel. The State Travel Policy Rules and Regulations manual should be referred to for all other aspects associated with travel. It may be accessed through the DFA website at <http://www.dfa.state.ms.us/Offices/PurTrav/TravConInfo.htm>.

State agencies reimburse employees, contract workers, board members, independent contractors, and other individuals for travel undertaken on their behalf. Most travel is handled through SPAHRS. SPAHRS transactions are recorded in SAAS with JVs. More information may be obtained from the SPAHRS Travel Manual found at <https://www.mmrs.state.ms.us/mmrs/MMRSWeb.nsf/pthrdocumentation?OpenForm#SPAHRSTravel>.

The traveler receives travel payments processed through SPAHRS in the same manner as payroll (i.e. direct deposit for payroll will also be direct deposit for travel). The traveler cannot have payroll funds deposited into one bank account and travel funds deposited into a separate account.

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

### TRAVEL VOUCHER

#### PURPOSE

The Travel Voucher (TV) form 13.20.10 is used to claim reimbursement of official business related travel expenses by state employees, contract workers and board members. Any other form used by an agency must be approved by BFC. Separate vouchers must be completed for in-state, out-of-state and out-of-country travel.

#### DOCUMENTATION

General guidelines for submitting a TV are stated below. See form instructions for required supporting documentation. Refer to the State Travel Policy Rules and Regulations manual for specific rules associated with travel, which may be accessed through the DFA website at <http://www.dfa.state.ms.us/Offices/PurTrav/TravConInfo.htm>.

1. TVs must be completed in ink, or typewritten, and signed by the traveler. The signature is a certification by the traveler that reimbursement is being requested for actual expenses that are valid business expenses.
2. All TVs must have the original invoices for which reimbursement is claimed attached. Invoices must be submitted for hotel, airfare and airport parking and other charges in excess of \$10.00.
3. The traveler should indicate that phone calls itemized on a hotel bill are business related.
4. Travel reimbursements will be made for all taxes paid by the traveler; however, when expenses are billed directly to the governmental entity, taxes should not be charged and paid.
5. When conference hotel rooms are booked, a copy of the conference literature showing the rates must be attached to the TV.
6. Meals shall not be claimed as expenses if the meals are included in the conference registration fee.
7. Meal tips should be included in the actual cost of the meal unless the inclusion of the tips causes the meals to exceed the DFA maximum daily meal reimbursement. If the daily meal limitations would be exceeded, then the tips can be separated and recorded as other expenses. All tips reported in this manner should be totaled for the day and not exceed 15% of the maximum daily meal reimbursement or the actual meal expense, whichever is less.
8. The single hotel room rate must be written across the face of the invoice if more than one guest is listed. Reimbursement is made for only the single room rate.
9. If two or more travelers share a hotel room, each should report their pro rata share of the costs. If one of the travelers does not have an original hotel invoice, a copy of the invoice, along with the name of the traveler who submitted the original invoice, should be submitted with the TV.
10. For travel in a privately owned vehicle, the mileage between points of travel should be made from the most direct practical route.

#### PROCESSING

The actual processing of a TV takes place within SPAHRS. Instructions may be found at <https://www.mmrs.state.ms.us/mmrs/MMRSWeb.nsf/pthrdocumentation?OpenForm#SPAHRSTravel>. Within 10 working days of the Pay Date, the SPAHRS "Official Travel Voucher Summary", the original TV, and required supporting documentation should be submitted to BFC.

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**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 as established by DFA.</u>
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: \_\_\_\_\_  
(Agency or Institution)

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

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

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

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 \_\_\_\_\_ to \_\_\_\_\_. The itemized statement follows.

Check (/) Box(es):	In- State	Out-of- State	Out-of- Country	PTE Request	
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Prior to Trip Expenses (PTE) Request:	
Lodging	
Public Carrier	

Payment Information <i>(Traveler complete, if known)</i>	
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: \_\_\_\_\_



TOPIC	TRAVEL	SUB-SECTION 13.20.20
SECTION	PROCESSING	ISSUANCE DATE May 18, 2005
SUB-SECTION	TRAVEL AUTHORIZATION	REVISION NUMBER 05-005

TRAVEL AUTHORIZATION

PURPOSE

The Travel Authorization form 13.20.20 is the standard form used by state officers, state employees, and board members of the State for requesting approval of travel, and is required to incur prior to trip expenses, and/or to receive travel advances. Any other form used by an agency must be approved by BFC. The form must be used to request approval to travel outside the continental United States. Agencies may require the form for in-state travel when the traveler is attending a conference or seminar.

PROCESSING

The Travel Authorization form must contain all approval signatures before processing the prior to trip expense reimbursement or the advance request in SPAHRS. This form serves as the source document for data entry into SPAHRS where a trip number is assigned.

All travel outside the continental United States must be approved prior to departure. The Travel Authorization form must be completed and submitted to the Office of Purchasing and Travel for approval.

FORM INSTRUCTIONS

The instructions for completion of the Travel Authorization form are set forth below. Additional instructions are on the second page of the form. Exhibit 13.20.20-A illustrates a blank form with reference instruction numbers. Following Exhibit 13.20.20-A is a blank form that may be printed and used.

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	Check all applicable items
2	Name of traveler
3	Title of traveler
4	SSN of traveler
5	Name of traveler's agency
6	Name of traveler's division within the agency
7	Beginning and ending travel dates
8	Trip destination or destinations, if more than one
9	Title and/or sponsor of conference or meeting
10	Specific purpose and benefits of the trip
11	Advance amount requested for costs that are directly paid by the traveler
12	Circle to indicate if prior to trip expenses are being authorized
13	Total estimated cost of trip as calculated on worksheet on page 2

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SUB-SECTION	TRAVEL AUTHORIZATION	REVISION NUMBER 05-005

<u>REFERENCE</u>	<u>EXPLANATION</u>
14	Circle the source of funds, if known
15	Total actual cost of trip as calculated on worksheet on page 2
16	Item 13 less item 15
17	Signature of traveler and date signed
18	Signature and title of agency personnel who certifies that funds are available and date certified
19	Signature and title of agency personnel who is authorized to grant approval for division and date approved
20	Signature and title of agency personnel who is authorized to grant approval for agency and date approved
21	Signature of DFA budget analyst certifying that monies are available in the designated fund to cover the estimated costs and date certified
22	Signature of DFA executive director and date approved
23	Signature of DFA budget analyst certifying that monies are available in the designated fund to cover the additional money requested and date certified
24	Signature of DFA executive director and date approved
25	For agency's use in setting up the accounting block for payment of the trip, which may be completed by the traveler, funds certifier, division head, or travel processor.
26	Estimated cost of airfare
27	Number of days meal costs will be incurred
28	Estimated cost per day of meals. See Travel Manual to calculate daily meal allowance.
29	Total estimated meal cost (item 27 x item 28)
30	Number of days lodging costs will be incurred
31	Estimated cost per day of lodging
32	Total estimated lodging cost (item 30 x item 31)
33	Estimated registration fee for meeting(s)
34	Number of days rental car costs will be incurred
35	Estimated cost per day of rental car
36	Total estimated rental car cost (item 34 x item 35)

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REFERENCE

EXPLANATION

- |    |   |
|----|---|
| 37 | Description of "Other" expenses estimated to be incurred listed separately, such as taxi, baggage handling, tips, telephone, etc. |
| 38 | Estimated cost per each "Other " item   |
| 39 | Total estimated cost of the travel (sum of column)  |
| 40 | Actual costs incurred by the traveler by line item and totaled (sum of column)  |

# TRAVEL AUTHORIZATION

(1)

In-State \_\_\_\_\_ Out-of-State \_\_\_\_\_ Out-of-Country \_\_\_\_\_ Travel Advance \_\_\_\_\_ PTE Authorized \_\_\_\_\_

## TO BE COMPLETED BY TRAVELER

Name: \_\_\_\_\_ Title: \_\_\_\_\_ SS#: \_\_\_\_\_  
 Agency Name: \_\_\_\_\_ Division Name: \_\_\_\_\_  
 Travel Date From: \_\_\_\_\_ To: \_\_\_\_\_ Destination(s): \_\_\_\_\_  
 Conference/Meeting Name: \_\_\_\_\_  
 Purpose of Travel: \_\_\_\_\_  
 Travel Advance Amount: \_\_\_\_\_ Prior to Trip Expense Authorized: Yes or No \_\_\_\_\_  
 Total Estimated Cost: \_\_\_\_\_ Fund Source: General or Special *Complete Payment Info below, if known.*  
 Total Actual Cost: \_\_\_\_\_ Difference in Estimated and Actual Cost: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## TO BE COMPLETED BY AGENCY / INSTITUTION (As required by individual Agency / Institution)

Funds Certification: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
 Division Approval: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
 Agency Approval: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

## TO BE COMPLETED BY DEPT. OF FINANCE & ADMINISTRATION For Travel Outside the Continental U. S.

Budget Analyst Fund Certification: \_\_\_\_\_ Date: \_\_\_\_\_  
 DFA Executive Director Approval: \_\_\_\_\_ Date: \_\_\_\_\_

## TO BE COMPLETED BY DEPT. OF FINANCE & ADMINISTRATION For Excess Expenses Incurred on Travel Outside the Continental U. S.

Budget Analyst Fund Certification: \_\_\_\_\_ Date: \_\_\_\_\_  
 DFA Executive Director Approval: \_\_\_\_\_ Date: \_\_\_\_\_

## PAYMENT INFORMATION

SAAS Agency #: \_\_\_\_\_ Activity: \_\_\_\_\_ Trip #: \_\_\_\_\_  
 SPAHRS Agency #: \_\_\_\_\_ Org: \_\_\_\_\_ Cat: \_\_\_\_\_  
 Fund #: \_\_\_\_\_ Sub Org: \_\_\_\_\_ Proj: \_\_\_\_\_

**INSTRUCTIONS FOR TRAVEL AUTHORIZATION**

1. A separate form must be completed for each traveler and travel type (e.g., in-state, out-of-state, out-of country).
2. Complete all applicable items and obtain approval PRIOR to commencing travel.
3. All travel outside the continental limits of the United States must be approved by the Department of Finance and Administration prior to departure. Travel to Alaska no longer requires such approval, but travel to Hawaii or Puerto Rico does.
4. If actual expenses exceed the estimated expenses on travel outside the continental limits of the United States, the original form shall be resubmitted showing the excess charges and again approved by the Department of Finance and Administration.
5. Be as accurate as possible in estimating costs, including gratuities, taxis, or any other applicable travel expenses.
6. The travel advance should include travel related costs paid by the traveler, not expenses paid directly by the agency (e.g. pre-paid registration, travel account charges). If an advance is not settled within 10 working days after the end of the month in which travel is completed, the traveler’s paycheck WILL be held until the debt to the State is resolved. Only two outstanding advances are allowed at any time. Additional advances require DFA approval.
7. The Prior to Trip Expense authorization is granted for any lodging or public transportation purchases to be paid by the traveler prior to traveling.
8. A copy of this approved form along with supporting documentation (receipts, air itinerary) must be submitted with the travel voucher form 13.20.10 in order to receive reimbursement.
9. For detailed line instructions, see MAAPP manual section 13.20.20.

**WORKSHEET**

		<u>Estimated Cost</u>		<u>Actual Cost</u>
Airfare	\$	(26)	\$	
Meals ( (27) Days @ \$ (28) / Day)	\$	(29)	\$	
Lodging ( (30) Days @ \$ (31) / Day)	\$	(32)	\$	
Registration Fee	\$	(33)	\$	
Rental Car ( (34) Days @ \$ (35) / Day)	\$	(36)	\$	
Other: (37)	\$	(38)	\$	
	\$		\$	
	\$		\$	
Total	\$	(39)	\$	(40)

## TRAVEL AUTHORIZATION

In-State \_\_\_\_\_ Out-of-State \_\_\_\_\_ Out-of-Country \_\_\_\_\_ Travel Advance \_\_\_\_\_ PTE Authorized \_\_\_\_\_

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### TO BE COMPLETED BY TRAVELER

Name: \_\_\_\_\_ Title: \_\_\_\_\_ SS#: \_\_\_\_\_

Agency Name: \_\_\_\_\_ Division Name: \_\_\_\_\_

Travel Date From: \_\_\_\_\_ To: \_\_\_\_\_ Destination(s): \_\_\_\_\_

Conference/Meeting Name: \_\_\_\_\_

Purpose of Travel: \_\_\_\_\_

Travel Advance Amount: \_\_\_\_\_ Prior to Trip Expense Authorized: Yes or No

Total Estimated Cost: \_\_\_\_\_ Fund Source: General or Special *Complete Payment Info below, if known.*

Total Actual Cost: \_\_\_\_\_ Difference in Estimated and Actual Cost: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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### TO BE COMPLETED BY AGENCY / INSTITUTION (As required by individual Agency / Institution)

Funds Certification: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Division Approval: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Agency Approval: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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### TO BE COMPLETED BY DEPT. OF FINANCE & ADMINISTRATION For Travel Outside the Continental U. S.

Budget Analyst Fund Certification: \_\_\_\_\_ Date: \_\_\_\_\_

DFA Executive Director Approval: \_\_\_\_\_ Date: \_\_\_\_\_

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### TO BE COMPLETED BY DEPT. OF FINANCE & ADMINISTRATION For Excess Expenses Incurred on Travel Outside the Continental U. S.

Budget Analyst Fund Certification: \_\_\_\_\_ Date: \_\_\_\_\_

DFA Executive Director Approval: \_\_\_\_\_ Date: \_\_\_\_\_

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### PAYMENT INFORMATION

SAAS Agency #: \_\_\_\_\_ Activity: \_\_\_\_\_ Trip #: \_\_\_\_\_

SPAHRS Agency #: \_\_\_\_\_ Org: \_\_\_\_\_ Cat: \_\_\_\_\_

Fund #: \_\_\_\_\_ Sub Org: \_\_\_\_\_ Proj: \_\_\_\_\_

**INSTRUCTIONS FOR TRAVEL AUTHORIZATION**

1. A separate form must be completed for each traveler and travel type (e.g., in-state, out-of-state, out-of country).
2. Complete all applicable items and obtain approval PRIOR to commencing travel.
3. All travel outside the continental limits of the United States must be approved by the Department of Finance and Administration prior to departure. Travel to Alaska no longer requires such approval, but travel to Hawaii or Puerto Rico does.
4. If actual expenses exceed the estimated expenses on travel outside the continental limits of the United States, the original form shall be resubmitted showing the excess charges and again approved by the Department of Finance and Administration.
5. Be as accurate as possible in estimating costs, including gratuities, taxis, or any other applicable travel expenses.
6. The travel advance should include travel related costs paid by the traveler, not expenses paid directly by the agency (e.g. pre-paid registration, travel account charges). If an advance is not settled within 10 working days after the end of the month in which travel is completed, the traveler's paycheck WILL be held until the debt to the State is resolved. Only two outstanding advances are allowed at any time. Additional advances require DFA approval.
7. The Prior to Trip Expense authorization is granted for any lodging or public transportation purchases to be paid by the traveler prior to traveling.
8. A copy of this approved form along with supporting documentation must be submitted with the travel voucher form 13.20.10 in order to receive reimbursement.
9. For detailed line instructions, see MAAPP manual section 13.20.20.

**WORKSHEET**

		<u>Estimated Cost</u>		<u>Actual Cost</u>
Airfare	\$		\$	
Meals (____ Days @ \$_____/ Day)	\$		\$	
Lodging (____ Days @ \$_____/ Day)	\$		\$	
Registration Fee	\$		\$	
Rental Car (____ Days @ \$_____/ Day)	\$		\$	
Other: _____	\$		\$	
_____	\$		\$	
_____	\$		\$	
Total	\$		\$	

TOPIC	TRAVEL	SUB-SECTION 13.20.30
SECTION	PROCESSING	ISSUANCE DATE May 18, 2005
SUB-SECTION	TAXABLE MEALS	REVISION NUMBER 05-005

TAXABLE MEALS

PURPOSE

The IRS has ruled that any reimbursement of meal expenses for travel not including an overnight stay is considered nondeductible compensation and therefore taxable to the traveler. Agencies have the discretion to determine if taxable meal reimbursements will be paid. Certain classes of travelers within an agency may be paid taxable meals, while others are not.

PROCESSING

All taxable meals are handled through SPAHRS. Prior to the processing of these meals, tax records must be entered into SPAHRS for the traveler. This is especially important for travelers who do not receive other payments from SPAHRS, such as Board members. Taxable meals are entered directly on the SPAHRS TV screens or are recorded on a time sheet using the TXMEA earnings code for in-state travel and TXOML for out-of-state travel. These payments are reported on the traveler's W-2 as wages.

TOPIC	TRAVEL	SUB-SECTION 13.20.40
SECTION	PROCESSING	ISSUANCE DATE May 18, 2005
SUB-SECTION	TRAVEL SUMMARY	REVISION NUMBER 05-005

TRAVEL SUMMARY

PURPOSE

The Travel Summary combines all open approved TVs for each traveler. The summary record is used by SPAHRS to process one warrant for each traveler. Multiple TVs can exist for a traveler in a travel payroll cycle. This may occur when the individual has more than one travel type (in-state and out-of-state) within the same period or may have traveled on separate trip numbers. Without an approved, certified summary record, the traveler's voucher will not be included in the travel payroll. Travel advances do not require summary records and will be paid on a travel payroll once approved and certified.

PROCESSING

Once all TVs have been received, approved and entered into SPAHRS, the summary record must be created for each traveler in order for the TVs to process for payment. The summary record combines all approved TVs for a traveler. Only one warrant is generated per traveler regardless of the type of travel or the trip number associated with the travel.

TRAVEL PROCESSING

DFA processes travel payments twice a week. The due dates for travel payment processing and travel pay dates can be found on the MMRS web site at <http://www.mmrs.state.ms.us/mmrs/mmrsweb.nsf/spahrs>. In order for travel to process, the agency must complete a summary record for each individual and process a preliminary travel payroll in SPAHRS. The preliminary payroll should be reviewed and verified. Errors should be corrected prior to submitting a final payroll run from SPAHRS, which must be completed prior to 5:00 on the travel payment processing due date. The agency is not required to send any documentation to BFC at the time a final payroll is run. The documentation is sent after the payroll warrants or remittance advices are received by the agency.

TOPIC	TRAVEL	SUB-SECTION 13.20.50
SECTION	PROCESSING	ISSUANCE DATE May 18, 2005
SUB-SECTION	PRIOR TO TRIP EXPENSE	REVISION NUMBER 05-005

PRIOR TO TRIP EXPENSE

PURPOSE

The Prior to Trip Expense (PTE) allows travelers to be reimbursed for lodging or public carrier ticket purchases paid prior to traveling. PTE can be paid any time prior to the trip and is not subject to the 20-day prior to travel limit imposed for travel advances. There is no limit on the number of PTEs that can be outstanding for each traveler.

The PTE is necessary to accommodate payments required to be made in advance. Many hotels charge the first night's lodging to the traveler at the time reservations are made or the traveler may utilize the Internet to purchase airline tickets using a personal credit card. The PTE should only be incurred if it is in the best interest of the State.

PROCESSING

The traveler obtains approval on the Travel Authorization (form 13.20.20) to incur PTE. In order to be reimbursed for PTE, the traveler will complete a TV (form 13.20.10) indicating that it is a PTE Request. Appropriate documentation must be attached, such as a cancelled check, credit card statement, etc. Within 10 working days of the Pay Date, the SPAHRS "Official Travel Voucher Summary", the TV, the original Travel Authorization Form and supporting documentation should be submitted to BFC.

The actual processing of PTE takes place within SPAHRS and is similar to processing Advances. Instructions related to processing Advances may be found at:

<https://www.mmr.state.ms.us/mmr/MMRSWeb.nsf/ptrdocumentation?OpenForm#SPAHRSTravel>.

REPAYMENT

Upon completion of travel, a TV (form 13.20.10) is completed. The PTE is reported on the form and netted against the total reimbursable expenses of the trip. If the PTE was greater than the actual expenses incurred (i.e. a cancelled or incomplete trip), and repayment of the unused amount is required, the traveler must issue a check made payable to the agency for this amount. The check must be recorded on a CR in SAAS and the original expenditure code must be shown on the CR. In addition, the CR number must be entered into SPAHRS.

CANCELLED TRIP

Each agency must establish written policies for handling a cancelled trip for which a PTE was issued. If in accordance with the established agency policy, the traveler is not required to reimburse the State for a cancelled trip, the open TV in SPAHRS must be modified to zero to close it. SPAHRS sends an entry to SAAS reversing the PTE, which charges the travel expenditure code. These costs are recorded as an agency expenditure, but are not directly attributed to an individual traveler.

CROSSING BUDGET YEARS

A traveler may be reimbursed in the current budget year for PTE incurred, even though the related trip will not occur until the next budget year. When the TV is processed, SPAHRS will reverse the PTE expenditure code and post the travel expenditure code to the new budget year.

TOPIC	TRAVEL	SUB-SECTION 13.20.60
SECTION	PROCESSING	ISSUANCE DATE October 1, 2007
SUB-SECTION	TRAVEL ADVANCE	REVISION NUMBER 08-002

TRAVEL ADVANCE

**PURPOSE**

Any officer or employee of the State traveling on business for the State may receive an advance from state funds, for the purpose of such travel expense, a sum to be specified by the agency director. This advance is allowed by Section 25-1-79, Miss. Code Ann. (1972). A contract worker paid through SPAHRS may receive an advance. An independent contractor may not receive an advance.

The Executive Director of DFA has authority to withhold payment of further expense accounts if any previous advance has not been repaid in accordance with Section 25-1-81, Miss. Code Ann. (1972). Travel advances may not be made from petty cash accounts.

**CALCULATION**

To calculate the amount of the advance request, the traveler should take into consideration the cost of meals, lodging, taxi fares and tips. Meals included in a conference should be omitted from the calculation, as well as any expenses paid directly by the agency, such as pre-paid registration, airline tickets charged to an agency travel account, etc.

**PROCESSING**

An advance should not be issued earlier than 20 days prior to the date of travel. Two advances may be issued at a time if there is insufficient time between trips to clear the first advance. If more than two advances are required, an override request must be made on the SPAHRS Advance screen, and approval must be obtained by calling BFC.

The actual processing of advances takes place within SPAHRS. Instructions may be found at <https://www.mmrs.state.ms.us/mmrs/MMRSWeb.nsf/pthrdocumentation?OpenForm#SPAHRSTravel>. Within 10 working days of the Pay Date, the SPAHRS "Official Travel Voucher Summary" and the original Travel Authorization Form should be submitted to BFC.

**REPAYMENT**

Upon completion of travel, a TV (form 13.20.10) is completed. The travel advance is cleared against expenses of the trip. If the advance was greater than the actual expenses incurred, the traveler is required to repay the unused amount. The traveler must issue a check made payable to the agency for this amount. The check must be recorded on a CR in SAAS and the original expenditure code must be shown on the CR. In addition, the CR number must be entered into SPAHRS.

The travel advance must be settled within 10 working days after the end of the month in which travel was completed. If this does not occur, DFA can hold the traveler's payroll warrant until the debt to the State is repaid.

TOPIC	TRAVEL	SUB-SECTION 13.20.70
SECTION	PROCESSING	ISSUANCE DATE October 1, 2007
SUB-SECTION	SAAS PAYMENTS	REVISION NUMBER 08-002

SAAS PAYMENTS

PURPOSE

SAAS is used directly to process travel for certain transactions. The majority of travel must be processed in SPAHRS, which creates SAAS entries based on the established account distributions when the travel is processed.

DIRECT PAYMENT

Certain travel costs are paid directly to vendors for travelers. An agency's Business Travel Account (BTA) may be used to purchase airline or train tickets. At the agency's discretion, and if allowed by the hotel, direct billing arrangements may be made with the hotel. These types of expenses must be charged to a travel expenditure code.

Seminars and/or conference registration fees may be paid using the State Procurement Card. These types of expense must be charged to contractual expenditure codes.

When a travel expenditure code is used in SAAS, the description line must contain specific information for processing. The first two digits will be the document ID (i.e. PV, CR, or JV), followed by the traveler's 9-digit PID number and a space, then the trip number, followed by "TRV". For example, a description line would read "PV#####\_OAAAFY#####TRV". Trip numbers are assigned sequentially by the system in the SPAHRS travel authorization process and consist of the SAAS agency number (four digits--a zero is added before the agency number), the fiscal year (last two digits of the current fiscal year), and the six-digit number sequentially assigned by the system. The document ID for all types of transactions will be PV, CR, or JV. For example, a C1 or QR is a type of cash receipt that is a CR. Within SAAS, a TR is a SPAHRS-generated JV.

SAAS will verify the PID number entered on the description line to the SAAS vendor file. If a valid vendor number does not exist for that PID, a Vendor File Maintenance Form (form 17.20.05) must be completed and forwarded to BFC, along with the "Get PID" page from SPAHRS in order for the Vendor File to be updated.

INDEPENDENT CONTRACTORS

Certain independent contractors, who are not processed through SPAHRS, are reimbursed travel costs through SAAS. Travel of this nature is entered into SAAS using a contractual travel object code. There is no specific description requirement for contractual travel expenses.

TOPIC	TRAVEL	SUB-SECTION 13.60.10
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE May 18, 2005
SUB-SECTION	BOARD PER DIEM	REVISION NUMBER 05-005

BOARD PER DIEM

PURPOSE

Section 25-3-69, Miss Code Ann. (1972), provides that all officers and employees of state agencies, boards, commissions, departments and institutions authorized by law to receive per diem compensation for each day or fraction thereof occupied with the discharge of official duties shall be entitled to \$40 per diem compensation. The \$40 per day is paid each calendar day for which the officer is in attendance, regardless of the number of hours worked.

Most agencies, boards, etc., have specific statutes that authorize the number of board members, limit the number of meetings per year, and possibly state a different amount of compensation if there is no reference to Section 25-3-69, Miss Code Ann. (1972). The respective agency Codes that allow per diem compensation generally state that board members may be paid travel and other expenses as allowed in Section 25-3-41, Miss Code Ann. (1972). The agency should verify any limitations and restrictions concerning their board members. Minutes of board meetings must reflect the names of official board members in attendance who are entitled to claim per diem compensation.

PROCESSING

In order to be paid, the board member will complete a TV (form 13.20.10) indicating the per diem amount, as well as any related travel and other expenses. Within 10 working days of the Pay Date, the agency submits to BFC the SPAHRS "Official Travel Voucher Summary", the TV, and supporting documentation.

Legislative per diem amounts will be reported on a W-2 as wages, while all other per diems will be reported on a 1099-MISC at the end of the calendar year. SPAHRS will not withhold taxes on 1099 amounts.