



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR**

OSA Circular No. 15 (originally issued July 17, 1990)

**OFFICIAL REGULATIONS
FOR ADVANCE PAYMENT OF TRAVEL-RELATED EXPENSES**

- 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 Administration's 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 the 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.

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 by the State Department of Finance and Administration is completed and submitted; these forms should account for all money not refunded,
3. and actual receipts are provided for all travel expenses, except travel in personal vehicles.