

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

SECTION	TRAVEL	SUB-SECTION 19.20.50
SUB-SECTION	PRIOR TO TRIP EXPENSE (PTE)	ISSUED – 2013 REVISED - 2017

**PRIOR TO TRIP EXPENSE**

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.

The traveler must obtain approval on the Travel Authorization (form 19.20.20) to get PTE. In order to be reimbursed for PTE, the traveler must complete a Travel Voucher form indicating that it is a PTE Request. Attach appropriate documentation such as a cancelled check or credit card statement. Within 10 working days of the SPAHRS Pay Date, the SPAHRS "Official Travel Voucher Summary", the Travel Voucher form, the original Travel Authorization Form and supporting documentation should be submitted to OFM.

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

<http://www.dfa.ms.gov/dfa-offices/mrms/legacy-training-materials/spahrs-legacy-training-materials/spahrs-travel/>

Complete a Travel Voucher form after travel is concluded. Record the PTE on the form and net against the total reimbursable trip expenses. If the PTE amount is greater than the actual expenses incurred, 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 as a cash receipt document in MAGIC and the original expenditure code should be used. In addition, the document number must be entered into SPAHRS.

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 Travel Voucher in SPAHRS must be modified to zero to close it. SPAHRS sends an entry to MAGIC 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.

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 Travel Voucher is processed, SPAHRS will reverse the PTE expenditure code and post the travel expenditure code to the new budget year.