

TOPIC	WARRANTS	SUB-SECTION 10.10.20
SECTION	OVERVIEW	ISSUANCE DATE January 30, 2009
SUB-SECTION	STATUTE REFERENCE	REVISED - 2018

### STATUTE REFERENCE

Statutory authority for the issuance, voiding, and replacement of warrants is generally contained in Sections 7- 7-1 through 7-7-79, Miss. Code Ann. (1972). Guidance in applying these provisions is contained throughout this section of the MAAPP manual.

#### Pre-Audit of Claims [Section 7-7-33, Miss. Code Ann (1972)]

“The State Fiscal Officer shall issue disbursement warrants upon satisfactory pre-audit as prescribed by standards and procedures established by the State Fiscal Officer in consultation with the State Auditor’s office. Such standards and procedures shall include examination of the bill, invoice, account, payroll or other evidence of the claim, demand or charge and determination that the expenditure or disbursement is regular, legal and correct, and that the claim, demand or charge has not been previously paid. In order to ascertain that goods have been received or services rendered, the State Fiscal Officer may require such evidence as the circumstances may demand. If the expenditure or disbursement is proper, the State Fiscal Officer shall approve the same; otherwise, the State Fiscal Officer shall withhold approval. In order that such regularity and legality may appear, the State Fiscal Officer may return the claim to the department, institution, or agency against which the same was issued for correction or amendment and may, by general rule or special order, require such certification or such evidence as the circumstances may demand.”

#### Warrants Delivered to Agency [Section 7-7-35, Miss. Code Ann. (1972)]

“All such warrants shall be delivered by mail, or by messenger, or by personal service to the officer, department, institution or agency against which the claim involving the issuance of such warrant was made, and shall be delivered therefrom to the claimant. Periodically, such warrants of each department, institution, or agency shall be mailed or handed directly to the claimant by someone other than the person preparing the requisition for payment in accordance with the control procedures established by the department, institution or agency. The State Fiscal Officer, at his discretion, may mail or deliver directly to the claimant the warrants for any department, institution or agency, or verify by some other means that delivery was made to the claimant.”

#### Limitation of Time for Payment of Warrants [Section 7-7-42, Miss. Code Ann. (1972)]

“Any State of Mississippi warrant issued by the State Fiscal Officer against any fund in the State Treasury which has not been presented to the State Treasurer for payment within one (1) year after the last day of the month in which it was originally issued, shall be null and void, the obligation thereafter shall be unenforceable and the State Fiscal Officer shall not issue an additional warrant. The State Fiscal Officer is authorized and directed to cancel all outstanding warrants over one (1) year old at the end of each month and shall notify the State Treasurer who shall remove such warrants from his list of outstanding warrants. The State Fiscal Officer shall transfer the funds reflected by the cancellation of the warrant to the Abandoned Property Fund authorized by Section 89-12-37 of the Unclaimed Property Division of the State Treasury where the funds shall remain for five (5) years. After five (5) years, if the funds are unclaimed, the State Treasurer shall transfer the funds back to the original source of funds.”

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

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Indemnity Agreement for Issuance of Duplicate Warrant Double Amount of Original [Sections 7-7-57, Miss. Code Ann. (1972)]

“Upon satisfactory proof being presented to the State Fiscal Officer that any warrant drawn by the State Fiscal Officer upon the State Treasury has been lost or destroyed before having been paid, the State Fiscal Officer may issue a duplicate therefor upon a bond being executed by the State Fiscal Officer with such security as is approved by him, payable to the state in the penalty of double the amount of the warrant, and conditioned to save harmless the state from any loss occasioned by the issuing of the duplicate warrant, together with an affidavit relating the circumstances under which said warrant was lost or destroyed.”

Duplicate Issued for Mutilated Warrant [Section 25-55-23, Miss. Code Ann. (1972)]

“A duplicate shall not be issued for a mutilated bond or warrant until the original shall be delivered to such officer, and not until an examination has been made by such officer and the treasurer on whom it may be drawn, or who is to pay the same, to see if it be genuine and have not been already paid. If genuine and not previously paid, the duplicate may issue upon the cancellation of the original and the entry of a statement of facts on the proper record or registry of its issuance, with the words ‘pay duplicate only.’”

Warrant Replacement Must Bear Same Number” and Words “Duplicate” [Section 25-55-21, Miss. Code Ann. (1972)]

“Such duplicate shall correspond in number, date, amount, and unpaid coupons, if any, with the original bond or warrant, and shall in all respects be a copy thereof, and shall have endorsed on its face the word ‘duplicate,’ together with the date of its issuance.”

Note: Section 27-104-6 Miss. Code Ann. (1972), provides that “wherever the term “State Fiscal Officer” appears in any lawit shall mean “Executive Director of DFA.”