



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

September 9, 2019

Norman A. Cannady, Jr.  
171 Cobblestone Dr.  
Madison, MS 39110

Re: Letter dated September 5, 2019 regarding budget transfers and commodities purchases

Dear Mr. Cannady,

The office of the State Auditor has received your request for guidance on the amendment to a budget and purchase of commodities. The information provided in this response is considered routine technical assistance and is not a legal or official advisory opinion of the State Auditor's Office.

Generally, purchases made from public funds of over fifty thousand dollars require formal advertising for bids, and purchases made from five thousand dollars to fifty thousand dollars require two competitive written quotes. It is my understanding that the tax assessor's office is wanting to buy two cars, each of which is less than \$50,000. Under the provisions of section 31-7-13 of the Mississippi Code, each of these vehicles may be purchased by receiving two written quotes from two vendors.

As far as the budget goes, Miss. Code Ann. §19-11-19 allows for the Board of Supervisors to "transfer funds to and from items within the budget when and where needed, but no such transfer shall be made from fund to fund, or from item to item, which will result in the expenditure of any money for a purpose different from that for which the tax was levied." So, the Tax assessor may transfer funds from one place to another within the budget with the approval from the Board of Supervisors.

I hope this information is helpful. If I can be of any additional assistance, please contact me at (601) 576-2659, by mail, or by e-mail at [jon.mccormick@osa.ms.gov](mailto:jon.mccormick@osa.ms.gov).

Sincerely,

A handwritten signature in cursive script that reads "Jon McCormick".

Jon McCormick, CPA  
Technical Assistance