

By: Senator(s) Thames, Williamson, Smith,
Harden

To: Fees, Salaries and
Administration;
Appropriations

SENATE BILL NO. 2778

1 AN ACT TO AMEND SECTION 25-1-85, MISSISSIPPI CODE OF 1972, TO
2 REVISE THE NUMBER OF MOTOR VEHICLES THAT DEPARTMENTS, AGENCIES OR
3 INSTITUTIONS ARE ALLOWED TO PURCHASE AND OPERATE; TO DEFINE THE
4 TERMS "ADMINISTRATIVE VEHICLE" AND "WORK VEHICLE"; TO REMOVE
5 CERTAIN EXEMPTIONS FROM CURRENT AUTHORIZATION; TO PROVIDE THAT THE
6 STATE AUDITOR SHALL COMMENCE A SURVEY IN WHICH EACH AGENCY
7 CERTIFIES THE NUMBER OF WORK AND ADMINISTRATIVE VEHICLES IN ITS
8 INVENTORY OR ON ORDER; TO REQUIRE ANY AGENCY OPERATING IN
9 VIOLATION OF SECTION 25-1-85, MISSISSIPPI CODE OF 1972, TO DISPOSE
10 OF EXCESS VEHICLES WITHIN A CERTAIN TIME PERIOD AND TO PROVIDE AN
11 ADMINISTRATIVE FINE UPON ANY AGENCY WHICH FAILS TO DISPOSE OF SUCH
12 VEHICLES; TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION
13 TO REVIEW ANY LEGISLATION WHICH WOULD PROVIDE AUTHORITY FOR
14 ADDITIONAL VEHICLES AND TO REPORT TO THE LEGISLATURE ON THE NEED
15 FOR SUCH VEHICLES; TO AMEND SECTION 27-101-1, MISSISSIPPI CODE OF
16 1972, TO REQUIRE EACH AGENCY, BOARD, COMMISSION, DEPARTMENT AND
17 INSTITUTION, IN RENDERING ITS ANNUAL REPORT TO THE LEGISLATURE, TO
18 SHOW THE NUMBER OF STATE-OWNED AUTOMOBILES PURCHASED AND OPERATED
19 DURING THE YEAR; TO AMEND SECTION 27-103-129, MISSISSIPPI CODE OF
20 1972, TO PROVIDE THAT BUDGET REQUESTS SHALL INCLUDE THE NUMBER OF
21 VEHICLES BY CLASSIFICATION OWNED OR OPERATED BY THE AGENCY AND THE
22 NUMBER OF VEHICLES AUTHORIZED BY LAW; TO AMEND SECTION 25-1-81,
23 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED
24 PURPOSES.

25 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

26 SECTION 1. Section 25-1-85, Mississippi Code of 1972, is
27 amended as follows:

28 25-1-85. (1) The following state departments, agencies or
29 institutions are hereby allowed to purchase, own and operate, in
30 strict accordance with the provisions hereof, administrative and
31 work vehicles not to exceed the following numbers:

32	<u>Agriculture & Forestry Experiment Station - MSU</u>	
33	<u>Administrative vehicles</u>	16
34	<u>Work vehicles</u>	182
35	Agriculture and Commerce	
36	<u>Administrative vehicles</u>	23

37	<u>Work vehicles</u>	105
38	<u>Alcorn State University</u>	
39	<u>Administrative vehicles</u>	2
40	<u>Work vehicles</u>	78
41	<u>Animal Health Board</u>	
42	<u>Administrative vehicles</u>	0
43	<u>Work vehicles</u>	24
44	* * * Attorney General	
45	<u>Administrative vehicles</u>	15
46	<u>Work vehicles</u>	0
47	<u>Board of Health</u>	
48	<u>Administrative vehicles</u>	13
49	<u>Work vehicles</u>	3
50	<u>Board of Pharmacy</u>	
51	<u>Administrative vehicles</u>	4
52	<u>Work vehicles</u>	0
53	<u>Boswell Regional Center</u>	
54	<u>Administrative vehicles</u>	1
55	<u>Work vehicles</u>	77
56	<u>Bureau of Narcotics</u>	
57	<u>Administrative vehicles</u>	167
58	<u>Work vehicles</u>	73
59	<u>Central Mississippi Residential Center</u>	
60	<u>Administrative vehicles</u>	1
61	<u>Work vehicles</u>	7
62	<u>Chemical Lab - MSU</u>	
63	<u>Administrative vehicles</u>	0
64	<u>Work vehicles</u>	2
65	<u>Cooperative Extension Service - MSU</u>	
66	<u>Administrative vehicles</u>	1
67	<u>Work vehicles</u>	10
68	<u>Delta State</u>	
69	<u>Administrative vehicles</u>	2

70	<u>Work vehicles</u>	62
71	Department of Corrections	
72	<u>Administrative vehicles</u>	13
73	<u>Work vehicles</u>	655
74	<u>Department of Corrections - Parole Board</u>	
75	<u>Administrative vehicles</u>	2
76	<u>Work vehicles</u>	0
77	Department of Archives and History	
78	<u>Administrative vehicles</u>	2
79	<u>Work vehicles</u>	11
80	Department of Education	
81	<u>Administrative vehicles</u>	1
82	<u>Work vehicles</u>	42
83	Department of Environmental Quality	
84	<u>Administrative vehicles</u>	12
85	<u>Work vehicles</u>	174
86	Department of Human Services	
87	<u>Administrative vehicles</u>	3
88	<u>Work vehicles</u>	46
89	<u>Department of Insurance</u>	
90	<u>Administrative vehicles</u>	0
91	<u>Work vehicles</u>	5
92	Department of Marine Resources	
93	<u>Administrative vehicles</u>	10
94	<u>Work vehicles</u>	67
95	<u>Department of Mental Health</u>	
96	<u>Administrative vehicles</u>	0
97	<u>Work vehicles</u>	3
98	Department of Rehabilitation Services	
99	<u>Administrative vehicles</u>	4
100	<u>Work vehicles</u>	154
101	Department of Transportation	
102	<u>Administrative vehicles</u>	115

103	<u>Work vehicles.....</u>	2,352
104	<u>Department of Finance and Administration - General Services</u>	
105	<u>Administrative vehicles.....</u>	0
106	<u>Work vehicles.....</u>	28
107	Division of Medicaid * * *	
108	<u>Administrative vehicles.....</u>	3
109	<u>Work vehicles.....</u>	2
110	Division of Plant Industry	
111	<u>Administrative vehicles.....</u>	23
112	<u>Work vehicles.....</u>	10
113	East Mississippi State Hospital	
114	<u>Administrative vehicles.....</u>	1
115	<u>Work vehicles.....</u>	54
116	Ellisville State School	
117	<u>Administrative vehicles.....</u>	1
118	<u>Work vehicles.....</u>	89
119	Employment Security Commission	
120	<u>Administrative vehicles.....</u>	1
121	<u>Work vehicles.....</u>	3
122	Fair Commission	
123	<u>Administrative vehicles.....</u>	1
124	<u>Work vehicles.....</u>	8
125	<u>Farmer's Central Market</u>	
126	<u>Administrative vehicles.....</u>	0
127	<u>Work vehicles.....</u>	2
128	<u>Forest & Wildlife Research</u>	
129	<u>Administrative vehicles.....</u>	1
130	<u>Work vehicles.....</u>	74
131	Forestry Commission	
132	<u>Administrative vehicles.....</u>	48
133	<u>Work vehicles.....</u>	448
134	<u>Grand Gulf Military Monument</u>	
135	<u>Administrative vehicles.....</u>	0

136	<u>Work vehicles.....</u>	4
137	<u>Gulf Coast Research Lab</u>	
138	<u>Administrative vehicles.....</u>	2
139	<u>Work vehicles.....</u>	33
140	<u>Hudspeth Regional Center</u>	
141	<u>Administrative vehicles.....</u>	1
142	<u>Work vehicles.....</u>	64
143	<u>Industries for the Blind</u>	
144	<u>Administrative vehicles.....</u>	0
145	<u>Work vehicles.....</u>	14
146	<u>Institutions of Higher Learning</u>	
147	<u>Administrative vehicles.....</u>	2
148	<u>Work vehicles.....</u>	7
149	<u>Jackson State University</u>	
150	<u>Administrative vehicles.....</u>	2
151	<u>Work vehicles.....</u>	74
152	<u>Juvenile Rehabilitation Facility</u>	
153	<u>Administrative vehicles.....</u>	1
154	<u>Work vehicles.....</u>	3
155	<u>Liquified Compressed Gas Division - Insurance Department</u>	
156	<u>Administrative vehicles.....</u>	10
157	<u>Work vehicles.....</u>	0
158	<u>Memorial Stadium</u>	
159	<u>Administrative vehicles.....</u>	0
160	<u>Work vehicles.....</u>	2
161	<u>Military Department</u>	
162	<u>Administrative vehicles.....</u>	5
163	<u>Work vehicles.....</u>	37
164	<u>Mississippi Board of Nursing</u>	
165	<u>Administrative vehicles.....</u>	3
166	<u>Work vehicles.....</u>	2
167	<u>Mississippi Gaming Commission</u>	
168	<u>Administrative vehicles.....</u>	60

169	<u>Work vehicles.....</u>	1
170	Mississippi Library Commission	
171	<u>Administrative vehicles.....</u>	5
172	<u>Work vehicles.....</u>	0
173	Mississippi State Hospital	
174	<u>Administrative vehicles.....</u>	2
175	<u>Work vehicles.....</u>	96
176	<u>Mississippi State University</u>	
177	<u>Administrative vehicles.....</u>	2
178	<u>Work vehicles.....</u>	329
179	<u>Mississippi University for Women</u>	
180	<u>Administrative vehicles.....</u>	2
181	<u>Work vehicles.....</u>	50
182	<u>Mississippi Valley State University</u>	
183	<u>Administrative vehicles.....</u>	2
184	<u>Work vehicles.....</u>	53
185	Motor Vehicle Commission	
186	<u>Administrative vehicles.....</u>	1
187	<u>Work vehicles.....</u>	0
188	<u>Mississippi Appraisal & Licensure Certification Board</u>	
189	<u>Administrative vehicles.....</u>	0
190	<u>Work vehicles.....</u>	1
191	Mississippi Department of Public Safety	
192	<u>Administrative vehicles.....</u>	600
193	<u>Work vehicles.....</u>	191
194	<u>Mississippi Development Authority</u>	
195	<u>Administrative vehicles.....</u>	14
196	<u>Work vehicles.....</u>	2
197	<u>Mississippi Development Authority - Certified Development</u>	
198	<u>Administrative vehicles.....</u>	1
199	<u>Work vehicles.....</u>	0
200	<u>Mississippi Educational Television</u>	
201	<u>Administrative vehicles.....</u>	0

202	<u>Work vehicles</u>	38
203	<u>Mississippi Information Technology Service</u>	
204	<u>Administrative vehicles</u>	0
205	<u>Work vehicles</u>	4
206	<u>Mississippi Public Employees' Retirement System</u>	
207	<u>Administrative vehicles</u>	4
208	<u>Work vehicles</u>	0
209	<u>Mississippi Public Service Commission</u>	
210	<u>Administrative vehicles</u>	42
211	<u>Work vehicles</u>	2
212	<u>Mississippi State Port Authority at Gulfport</u>	
213	<u>Administrative vehicles</u>	6
214	<u>Work vehicles</u>	15
215	<u>Mississippi Veterinary Diagnostic Lab</u>	
216	<u>Administrative vehicles</u>	0
217	<u>Work vehicles</u>	6
218	<u>North Mississippi Regional Center</u>	
219	<u>Administrative vehicles</u>	1
220	<u>Work vehicles</u>	96
221	<u>North Mississippi State Hospital</u>	
222	<u>Administrative vehicles</u>	1
223	<u>Work vehicles</u>	8
224	<u>Office of Building, Grounds and Real Property</u>	
225	<u>Administrative vehicles</u>	1
226	<u>Work vehicles</u>	0
227	<u>Office of Capitol Facilities - Capitol Police</u>	
228	<u>Administrative vehicles</u>	5
229	<u>Work vehicles</u>	0
230	<u>* * * Office of State Aid Road Construction</u>	
231	<u>Administrative vehicles</u>	10
232	<u>Work vehicles</u>	1
233	<u>Office of Surplus Property</u>	
234	<u>Administrative vehicles</u>	4

235	<u>Work vehicles</u>	1
236	Office of the State Auditor	
237	<u>Administrative vehicles</u>	20
238	<u>Work vehicles</u>	0
239	Office of the State Fire Marshal	
240	<u>Administrative vehicles</u>	15
241	<u>Work vehicles</u>	0
242	Pat Harrison Waterway District	
243	<u>Administrative vehicles</u>	1
244	<u>Work vehicles</u>	49
245	Pearl River Basin Development District	
246	<u>Administrative vehicles</u>	2
247	<u>Work vehicles</u>	4
248	Pearl River Valley Water Supply District	
249	<u>Administrative vehicles</u>	7
250	<u>Work vehicles</u>	34
251	<u>Prison Industries</u>	
252	<u>Administrative vehicles</u>	0
253	<u>Work vehicles</u>	13
254	Real Estate Commission	
255	<u>Administrative vehicles</u>	2
256	<u>Work vehicles</u>	0
257	<u>School for Math & Science</u>	
258	<u>Administrative vehicles</u>	0
259	<u>Work vehicles</u>	10
260	Soil and Water Conservation * * *	
261	<u>Administrative vehicles</u>	5
262	<u>Work vehicles</u>	5
263	South Mississippi <u>Regional</u> Center	
264	<u>Administrative vehicles</u>	1
265	<u>Work vehicles</u>	93
266	South Mississippi State Hospital	
267	<u>Administrative vehicles</u>	1

268	<u>Work vehicles</u>	0
269	State Board of Medical Licensure	
270	<u>Administrative vehicles</u>	5
271	<u>Work vehicles</u>	0
272	State Board of Mental Health	
273	<u>Administrative vehicles</u>	4
274	<u>Work vehicles</u>	0
275	<u>State Chemical Lab - MSU</u>	
276	<u>Administrative vehicles</u>	0
277	<u>Work vehicles</u>	0
278	State Civil Defense Office - <u>MEMA</u>	
279	<u>Administrative vehicles</u>	4
280	<u>Work vehicles</u>	14
281	State Fire Fighters Academy	
282	<u>Administrative vehicles</u>	1
283	<u>Work vehicles</u>	15
284	<u>State Fire Marshal</u>	
285	<u>Administrative vehicles</u>	0
286	<u>Work vehicles</u>	0
287	State Oil and Gas Board	
288	<u>Administrative vehicles</u>	3
289	<u>Work vehicles</u>	10
290	<u>State Tax - Alcoholic Beverage Control * * *</u>	
291	<u>Administrative vehicles</u>	30
292	<u>Work vehicles</u>	0
293	State Veterans Affairs Board	
294	<u>Administrative vehicles</u>	15
295	<u>Work vehicles</u>	0
296	State Tax Commission	
297	<u>Administrative vehicles</u>	8
298	<u>Work vehicles</u>	36
299	Tennessee-Tombigbee Waterway Development Authority	
300	<u>Administrative vehicles</u>	2

301	<u>Work vehicles.....</u>	0
302	Tombigbee Water Supply District	
303	<u>Administrative vehicles.....</u>	3
304	<u>Work vehicles.....</u>	14
305	<u>University of Mississippi</u>	
306	<u>Administrative vehicles.....</u>	2
307	<u>Work vehicles.....</u>	281
308	<u>University of Southern Mississippi</u>	
309	<u>Administrative vehicles.....</u>	2
310	<u>Work vehicles.....</u>	235
311	<u>University Medical Center</u>	
312	<u>Administrative vehicles.....</u>	2
313	<u>Work vehicles.....</u>	95
314	<u>University Press</u>	
315	<u>Administrative vehicles.....</u>	0
316	<u>Work vehicles.....</u>	1
317	<u>Wildlife, Fisheries and Parks - Boat and Water Safety Commission</u>	
318	<u>Administrative vehicles.....</u>	2
319	<u>Work vehicles.....</u>	0
320	<u>Wildlife, Fisheries and Parks</u>	
321	<u>Administrative vehicles.....</u>	60
322	<u>Work vehicles.....</u>	610
323	<u>Yellow Creek State Inland Port Authority</u>	
324	<u>Administrative vehicles.....</u>	1
325	<u>Work vehicles.....</u>	5
326	<u>(2) Except as provided in Sections 25-1-77 through 25-1-93,</u>	
327	<u>no state department, institution or agency shall purchase, operate</u>	
328	<u>or maintain any passenger vehicle out of any funds available for</u>	
329	<u>the use of such department, institution or agency, unless same has</u>	
330	<u>been or may be donated.</u>	
331	<u>(3) No state department, agency or institution authorized to</u>	
332	<u>purchase, own or operate administrative and work vehicles in</u>	
333	<u>subsection (1) may purchase, own or operate any model of sport</u>	

334 utility vehicle (SUV) that is designated as a luxury model by the
335 automotive industry.

336 (4) For purposes of this section, the term "administrative
337 vehicle" means vehicles which are assigned to an individual
338 employee in an agency and may be taken home after work hours by
339 the employee in accordance with policies developed by the
340 employee's agency. This definition shall exclude vehicles
341 assigned to sworn law enforcement officers of the State of
342 Mississippi. The term "work vehicle" means those vehicles which
343 are assigned to sworn law enforcement officers of the State of
344 Mississippi, or those vehicles which are used during work hours by
345 employees for official purposes and may not be taken home after
346 work hours by an employee.

347 * * *

348 (5) The provisions of Chapter 226, Laws of 1964, remain in
349 force and are not affected by this section.

350 (6) Upon the effective date of this act, the State Auditor
351 shall commence a survey of the agencies listed in subsection (1)
352 in which each agency shall certify the number of work and
353 administrative vehicles in its inventory or on order. The State
354 Auditor is authorized to devise all forms, rules and policies
355 necessary to complete the survey, and is also authorized to make
356 on-site visits and conduct audits necessary to ensure accuracy of
357 the information provided by each agency. On or before December
358 15, 2001, the State Auditor shall prepare and deliver to the
359 Senate Fees, Salaries and Administration Committee and the House
360 Appropriations Committee a report of all such vehicles as reported
361 to him, as well as any recommendations he may have regarding
362 revision for the administrative and work vehicle counts found in
363 subsection (1). It is the intention of the Legislature that
364 during the 2002 Regular Session, the Legislature will adopt a
365 two-tiered system of vehicle classification which includes
366 administrative vehicles and work vehicles as defined by this

367 section. This classification shall be devised in consultation
368 with the Department of Audit. From and after July 1, 2002, the
369 State Auditor shall notify any agency that is operating in
370 violation of the provisions of this section, and such agency shall
371 dispose of any excess vehicles within one hundred twenty (120)
372 days from the date of the notice. Any agency which fails to
373 dispose of the excess vehicles within the aforementioned time
374 period shall be subject to an administrative fine by the State
375 Auditor, after notice and a hearing, in an amount not to exceed
376 Five Thousand Dollars (\$5,000.00) per vehicle. Such
377 administrative fine may be in addition to any other penalty
378 provided by law.

379 (7) Any state officer, employee or board member who violates
380 any of the foregoing provisions of Sections 25-1-77 through
381 25-1-85 shall be liable on his or her official bond for the total
382 amount of the purchase price of the passenger vehicle, plus the
383 total amount of funds expended in violation of said sections for
384 the operating costs of such vehicle.

385 (8) Whenever legislation is introduced which would provide
386 an agency authority for vehicles in addition to the vehicles
387 authorized in subsection (1), the Department of Finance and
388 Administration shall review the proposal and recommend to the
389 Legislature whether or not the agency needs any additional
390 vehicles. This recommendation shall, at minimum, be based on the
391 department's analysis of the agency's use of its current inventory
392 of vehicles. For purposes of administrative vehicles, the
393 department shall consider whether the agency currently has
394 administrative vehicles with annual mileage falling below the
395 break-even point at which it is more economical to own a vehicles
396 rather than pay mileage to an employee for use of his private
397 vehicles, as well as any additional criteria the department deems
398 appropriate in making a recommendation. The department may devise
399 criteria appropriate for evaluating the need for work vehicles.

400 SECTION 2. Section 27-101-1, Mississippi Code of 1972, is
401 amended as follows:

402 27-101-1. (1) Each and every educational, eleemosynary and
403 other institution of the State of Mississippi supported in whole
404 or in part by the state, and each and every board, agency,
405 commission and department of government, except the Insurance and
406 Educational departments, shall prepare, on or before December 31
407 of each year, a detailed report covering the annual period ending
408 the preceding June 30. The Insurance Department shall prepare, on
409 or before December 31 of each year, a like report covering the
410 annual period ending the preceding March 1. The Department of
411 Education shall prepare, on or before December 31 of each year, a
412 like report covering the annual period ending the preceding August
413 30.

414 (2) Each agency, board, commission, department and
415 institution required by this section to prepare an annual report
416 also shall prepare an executive summary of the report that is not
417 more than three (3) pages long.

418 (3) Each agency, board, commission, department and
419 institution, in rendering its annual report to the Legislature,
420 shall show the number of state-owned automobiles purchased and
421 operated during the year, the number purchased and operated out of
422 funds appropriated by the Legislature, the number purchased and
423 operated out of any other public funds, the miles traveled per
424 automobile, the total miles traveled, the average cost per mile,
425 and depreciation estimate on each automobile. The report shall
426 also show the cost per mile and total number of miles traveled in
427 privately-owned automobiles for which reimbursement is made out of
428 state funds.

429 SECTION 3. Section 27-103-129, Mississippi Code of 1972, is
430 amended as follows:

431 27-103-129. To enable the Legislative Budget Office to
432 prepare such budget, it shall have full and plenary power and

433 authority to require all general-fund and special-fund agencies
434 and the Mississippi Department of Transportation and the Division
435 of State Aid Road Construction of the Mississippi Department of
436 Transportation to file a budget request with such information and
437 in such form and in such detail as it may deem necessary and
438 advisable, and it shall have the further power and authority to
439 reduce or eliminate any item or items of requested appropriation
440 by any state agency in the Legislative Budget Office's recommended
441 budget to the Legislature. However, where any item of requested
442 appropriation shall be so reduced or eliminated, the head of the
443 agency involved shall have the right to appear before the
444 appropriate legislative committee to urge a revision of the budget
445 to restore the item reduced or eliminated. Beginning with the
446 1996 fiscal year, the budget requests shall include a definition
447 of the mission of the agency, a description of the duties and
448 responsibilities of the agency, financial data relative to the
449 various programs operated by the agency and performance measures
450 associated with each program of the agency. The performance
451 measures to be contained within the agency budget request shall be
452 developed by cooperative efforts of the Legislative Budget Office,
453 the Department of Finance and Administration and the agency itself
454 and shall be approved jointly by the Legislative Budget Office and
455 the Department of Finance and Administration prior to inclusion
456 within the agency budget request. Beginning with the 1996 fiscal
457 year, the budget requests shall also include in an addendum format
458 a five-year strategic plan for the agency which shall include, but
459 not be limited to, the following items of information: (a) a
460 comprehensive mission statement, (b) performance effectiveness
461 objectives for each program of the agency for each of the five (5)
462 years covered by the plan, (c) a description of significant
463 external factors which may affect the projected levels of
464 performance, (d) a description of the agency's internal management
465 system utilized to evaluate its performance achievements in

466 relationship to the targeted performance levels, (e) an evaluation
467 by the agency of the agency's performance achievements in
468 relationship to the targeted performance levels for the two (2)
469 preceding fiscal years for which accounting records have been
470 finalized. Beginning with the 2003 fiscal year, the budget
471 requests shall include the number of vehicles by classification
472 (passenger vehicles or work vehicles) owned or operated by the
473 agency and the number of vehicles by classification authorized in
474 Section 25-1-85.

475 SECTION 4. Section 25-1-81, Mississippi Code of 1972, is
476 amended as follows:

477 25-1-81. The auditor of public accounts shall refuse to
478 issue warrants upon requisitions drawn in violation of the
479 provisions hereof, and where any expense account is allowed and
480 paid in violation of the provisions of Sections 25-1-77 through
481 25-1-93, it shall be the duty of said auditor to withhold the
482 payment of any further expense accounts for the department,
483 agency, or institution involved until the amount of the account or
484 accounts illegally paid shall be refunded and repaid to the State
485 of Mississippi by the person receiving or approving same. It is
486 further provided that the auditor of public accounts shall
487 prescribe and deliver to each agency, department, or institution a
488 uniform system of expense accounts herein allowed, including a
489 uniform system of depreciation allowance. All expense accounts
490 for lodging shall be supported by receipted bills showing the
491 payment thereof by such officer or employee. It is incumbent upon
492 each agency, department, or institution to abide by and utilize
493 the method of uniform system of expense accounts so prescribed and
494 delivered by the auditor of public accounts. * * *

495 SECTION 5. This act shall take effect and be in force from
496 and after July 1, 2001.