

By: Senator(s) Gordon

To: Appropriations

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2919

1 AN ACT TO AMEND SECTION 27-104-17, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE AGENCY HEADS TO INCREASE AND DECREASE MAJOR OBJECTS  
3 OF EXPENDITURE WITHIN SPECIFIC BUDGET TOTALS FOR THE REMAINDER OF  
4 FISCAL YEAR 2001; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Section 27-104-17, Mississippi Code of 1972, is  
7 amended as follows:

8 **[Until August 31, 2001, this section shall read as follows:]**

9 27-104-17. (1) An allotment period shall be one-half (1/2)  
10 of twelve (12) months, and expenditure one-half (1/2) of the  
11 appropriated amount, unless otherwise specified in the  
12 appropriation bill or justified by the agency to the Department of  
13 Finance and Administration, and the first allotment period shall  
14 commence on July 1. Estimates shall be filed with the Department  
15 of Finance and Administration not later than the first day of the  
16 month preceding the beginning period.

17 Provided further, that the Department of Finance and  
18 Administration may, in its discretion, restrict an agency to  
19 monthly allotment period when it becomes evident that an agency's  
20 rate of expenditure to date indicates this restriction will be  
21 necessary to prevent depletion of its appropriation prior to the  
22 close of the fiscal year or when the condition of the State  
23 General Fund requires monthly monitoring and control of the rate  
24 of General Fund expenditures.

25 (2) Unless otherwise specified in the agency appropriation  
26 bill, in the event any emergency or unforeseen circumstances shall  
27 arise, the agency head may authorize increases in major objects of  
28 expenditure within each specific budget within each appropriation



29 bill in total amounts not to exceed fifteen percent (15%) of the  
30 appropriated amount of each object, provided that other major  
31 objects of expenditure are decreased by a corresponding dollar  
32 amount. No transfers shall be authorized which increase \* \* \* the  
33 major object of expenditure "Salaries, Wages and Fringe Benefits,"  
34 or which increase the major object of expenditure "Capital Outlay  
35 - Equipment." The agency head shall submit written justification  
36 for the transfer to the Legislative Budget Office, the Department  
37 of Finance and Administration, and the State Auditor, on or before  
38 the fifteenth of the month prior to the effective date of the  
39 transfer. The transfer shall be effective the first working day  
40 of the month following timely submissions required herein. In  
41 cases of extreme hardship, certified in writing by the agency head  
42 and submitted with timely submissions required herein, the  
43 Executive Director of the Department of Finance and  
44 Administration, in his discretion, may authorize an earlier  
45 effective date for the transfer.

46 **[From and after August 31, 2001, this section shall read as**  
47 **follows:]**

48 27-104-17. (1) An allotment period shall be one-half (1/2)  
49 of twelve (12) months, and expenditure one-half (1/2) of the  
50 appropriated amount, unless otherwise specified in the  
51 appropriation bill or justified by the agency to the Department of  
52 Finance and Administration, and the first allotment period shall  
53 commence on July 1. Estimates shall be filed with the Department  
54 of Finance and Administration not later than the first day of the  
55 month preceding the beginning period.

56 Provided further, that the Department of Finance and  
57 Administration may, in its discretion, restrict an agency to  
58 monthly allotment period when it becomes evident that an agency's  
59 rate of expenditure to date indicates this restriction will be  
60 necessary to prevent depletion of its appropriation prior to the  
61 close of the fiscal year or when the condition of the State



62 General Fund requires monthly monitoring and control of the rate  
63 of General Fund expenditures.

64 (2) Unless otherwise specified in the agency appropriation  
65 bill, in the event any emergency or unforeseen circumstances shall  
66 arise, the agency head may authorize increases in major objects of  
67 expenditure within each specific budget within each appropriation  
68 bill in total amounts not to exceed ten percent (10%) of the  
69 appropriated amount of each object, provided that other major  
70 objects of expenditure are decreased by a corresponding dollar  
71 amount. No transfers shall be authorized which increase or  
72 decrease the major object of expenditure "Salaries, Wages and  
73 Fringe Benefits," or which increase the major object of  
74 expenditure "Capital Outlay - Equipment." The agency head shall  
75 submit written justification for the transfer to the Legislative  
76 Budget Office, the Department of Finance and Administration, and  
77 the State Auditor, on or before the fifteenth of the month prior  
78 to the effective date of the transfer. The transfer shall be  
79 effective the first working day of the month following timely  
80 submissions required herein. In cases of extreme hardship,  
81 certified in writing by the agency head and submitted with timely  
82 submissions required herein, the Executive Director of the  
83 Department of Finance and Administration, in his discretion, may  
84 authorize an earlier effective date for the transfer.

85 SECTION 2. This act shall take effect and be in force from  
86 and after its passage.

