

By: Senator(s) Gordon, Little,  
Gollott, Kirby, Moffatt, Thames

To: Appropriations

SENATE BILL NO. 2020

1 AN ACT MAKING AN APPROPRIATION OF SPECIAL FUNDS TO DEFRAY THE  
2 EXPENSES OF THE MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY FOR  
3 FISCAL YEAR 2006.

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

5 **SECTION 1.** The following sum, or so much thereof as may be  
6 necessary, is hereby appropriated out of any money in the State  
7 Treasury to the credit of the Mississippi State Board of Public  
8 Accountancy, for the purpose of defraying the expenses incurred by  
9 said board for the fiscal year beginning July 1, 2005, and ending  
10 June 30, 2006..... \$ 586,462.00.

11 **SECTION 2.** Of the funds appropriated under the provisions of  
12 Section 1, not more than the amounts set forth below shall be  
13 expended for the respective major objects or purposes of  
14 expenditure:

15 MAJOR OBJECTS OF EXPENDITURE:

16	Personal Services:		
17	Salaries, Wages and Fringe Benefits..	\$	329,556.00
18	Travel and Subsistence.....		40,000.00
19	Contractual Services.....		192,906.00
20	Commodities.....		14,000.00
21	Capital Outlay:		
22	Other Than Equipment.....		0.00
23	Equipment.....		10,000.00
24	Subsidies, Loans and Grants.....		0.00
25	Total.....	\$	586,462.00

26 AUTHORIZED POSITIONS:

27 Permanent: Full Time..... 6

28	Part Time.....	0
29	Time-Limited: Full Time.....	0
30	Part Time.....	0

31 With the funds herein appropriated, it is the intention of  
32 the Legislature that it shall be the agency's responsibility to  
33 make certain that funds required to be appropriated for "Personal  
34 Services" for Fiscal Year 2007 do not exceed Fiscal Year 2006  
35 funds appropriated for that purpose, unless programs or positions  
36 are added to the agency's Fiscal Year 2007 budget by the  
37 Mississippi Legislature. Based on data provided by the  
38 Legislative Budget Office, the State Personnel Board shall  
39 determine and publish the projected annual cost to fully fund all  
40 appropriated positions in compliance with the provisions of this  
41 act. It shall be the responsibility of the agency head to insure  
42 that no single personnel action increases this projected annual  
43 cost and/or the Fiscal Year 2006 appropriation for "Personal  
44 Services" when annualized, with the exception of escalated funds.  
45 If, at the time the agency takes any action to change "Personal  
46 Services," the State Personnel Board determines that the agency  
47 has taken an action which would cause the agency to exceed this  
48 projected annual cost or the Fiscal Year 2006 "Personal Services"  
49 appropriated level, when annualized, then only those actions which  
50 reduce the projected annual cost and/or the appropriation  
51 requirement will be processed by the State Personnel Board until  
52 such time as the requirements of this provision are met.

53 Any transfers or escalations shall be made in accordance with  
54 the terms, conditions and procedures established by law or  
55 allowable under the terms set forth within this act. The State  
56 Personnel Board shall not escalate positions without written  
57 approval from the Department of Finance and Administration. The  
58 Department of Finance and Administration shall not provide written  
59 approval to escalate any funds for salaries and/or positions

60 without proof of availability of new or additional funds above the  
61 appropriated level.

62 No general funds authorized to be expended herein shall be  
63 used to replace federal funds and/or other special funds which are  
64 being used for salaries authorized under the provisions of this  
65 act and which are withdrawn and no longer available.

66 The agency shall not take any action to promote or otherwise  
67 award salary increases through reallocation, reclassification,  
68 realignment, education benchmark, career ladder, or any other  
69 means to increase salaries of employees or positions unless  
70 specifically exempted by the following conditions: the award of  
71 teacher pay increases, the advancement of a trainee/cadet to the  
72 next level of a bona fide career ladder, the award of an  
73 educational benchmark for the attainment of Certified Public  
74 Accountant License or higher level professional certification as  
75 determined by the State Personnel Board, the immediate replacement  
76 of a departing employee with an individual from within state  
77 service or a new hire at a salary level equivalent to that of the  
78 departing employee, and the emergency appointment of nurses,  
79 pharmacists or other health care professionals at a salary to be  
80 determined by the State Personnel Board, unless otherwise  
81 authorized in this act.

82 **SECTION 3.** Of the funds provided herein, the sum of Eighteen  
83 Thousand Seven Hundred Ninety-one Dollars (\$18,791.00) is hereby  
84 assessed on any non-federal special funds and shall be deposited  
85 to the Budget Contingency Fund created in Section 27-103-301,  
86 Mississippi Code of 1972, on or before October 1, 2005, for the  
87 purpose of reimbursing the State of Mississippi for administrative  
88 costs.

89 **SECTION 4.** The money herein appropriated shall be paid by  
90 the State Treasurer out of any money in the State Treasury to the  
91 credit of the proper fund or funds as set forth in this act, upon  
92 warrants issued by the State Fiscal Officer; and the State Fiscal

93 Officer shall issue his warrants upon requisitions signed by the  
94 proper person, officer or officers in the manner provided by law.

95         **SECTION 5.** This act shall take effect and be in force from  
96 and after July 1, 2005.