

By: Representative Warren

To: Appropriations

HOUSE BILL NO. 101
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 27-104-3, MISSISSIPPI CODE OF 1972,
2 TO DELETE THE DATE OF THE REPEALER ON THE PROVISION THAT
3 AUTHORIZES THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO PROVIDE
4 ASSISTANCE TO STATE AGENCIES IN COLLECTING FEES OR OBLIGATIONS
5 THAT OTHER AGENCIES HAVE FAILED TO PAY TO THEM; TO CREATE THE
6 "MISSISSIPPI ACCOUNTABILITY AND TRANSPARENCY ACT OF 2008"; TO
7 REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO DEVELOP
8 AND OPERATE A WEB SITE THAT DISCLOSES CERTAIN INFORMATION
9 REGARDING THE EXPENDITURE OF STATE FUNDS; TO DIRECT ALL STATE
10 AGENCIES TO COOPERATE WITH SUCH REQUIREMENT; AND FOR RELATED
11 PURPOSES.

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

13 **SECTION 1.** Section 27-104-3, Mississippi Code of 1972, is
14 amended as follows:

15 27-104-3. In addition to other powers and duties prescribed
16 by statute, the Department of Finance and Administration shall
17 have the following powers and duties, with regard to fiscal
18 management:

19 (a) Provide direct technical assistance and training to
20 state agencies and departments in implementing generally accepted
21 accounting principles, in preparing financial statements as
22 required by law, and in management and executive development.

23 (b) Provide temporary administrative services in
24 financial accounting and public administration to any state
25 agency, department or institution upon request of the governing
26 board of the state agency, department or institution.

27 (c) Prepare and issue a comprehensive reference manual
28 or manuals of policies and procedures for each state agency and
29 department to use, which may include chapters on purchasing,
30 personnel, payroll, travel, chart of accounts, fund
31 classifications, receipts, warrants, expenditures, fixed assets,



property inventory, and maintaining financial records and preparing financial reports as required and prescribed by law. The manual shall be revised on a continuing basis. The manual shall be prepared and revised in consultation with the State Auditor's office.

(d) Provide assistance to any state agency, department or institution in collecting a fee or other valid obligation that another agency, department or institution has failed to pay to it. For purposes of this paragraph, the agency, department or institution seeking to collect the funds shall be referred to as the "creditor agency," and the agency, department or institution that has not paid the creditor agency shall be referred to as the "delinquent agency." A valid obligation may be evidenced by an invoice or any other documentation as may be required by the Department of Finance and Administration, hereinafter referred to as the department. A creditor agency may request assistance from the department, and the department may require the creditor agency to furnish detailed information regarding the obligation. Upon determining that the delinquent agency owes the creditor agency a specific amount, the State Fiscal Officer shall pay to the creditor agency that amount out of any funds in the State Treasury to the credit of the delinquent agency. The State Fiscal Officer shall notify the creditor agency and the delinquent agency of the total amount of funds transferred. Either agency may appeal the transfer of funds or the failure to transfer funds, under rules and regulations promulgated by the department and approved by the Office of the State Auditor. The Department of Finance and Administration shall report any actions taken under this paragraph (d) to the Chairmen of the Appropriations Committees of the House of Representatives and the Senate on a quarterly basis. * * *

SECTION 2. Sections 2 through 6 of this act shall be known as the "Mississippi Accountability and Transparency Act of 2008."

SECTION 3. As used in this section:



(a) "Searchable Web site" means an Internet site that:
(i) Allows the public to access information identified in this act without any fee or charge to the public for such access; and

(ii) Provides keyword or other efficient search capability to provide the public with the ability to find, aggregate and display such information with reasonable ease.

(b) "Expenditure of state funds" means the disbursement or transfer of any funds, whether appropriated or nonappropriated, from any source by any office, department, agency, division, bureau, commission or board of the state.

SECTION 4. The Department of Finance and Administration shall develop and operate a searchable Web site that shall include information on expenditures of state funds and bond proceeds.

(a) With regard to disbursement of funds, the Web site shall include, but not be limited to:

(i) The name and principal location of the entity or recipients of the funds, excluding release of information relating to an individual's place of residence, the identity of recipients of state or federal assistance payments, and any other information required confidential by state or federal law relating to privacy rights;

(ii) The amount of state funds expended;

(iii) A descriptive purpose of the funding action or expenditure;

(iv) The general source of authority for such expenditure, including, but not limited to, legislative appropriation line item or bond issue;

(v) The specific source of authority for such expenditure, including, but not limited to, a grant, contract, subcontract or the general discretion of the agency director, provided that if the authority is a grant, contract or subcontract, the Web site entry shall include a grant or contract



number or similar information that clearly identifies the document;

(vi) The funding or expending agency;
(vii) The type of transaction; and
(viii) Any other information deemed relevant by the Department of Finance and Administration.

(b) An electronic copy of each grant, contract, subcontract and purchase order executed on or after the launch date of the Web site shall be posted on the Web site, subject to the restrictions in subsection (c) of this section. If the Department of Finance and Administration determines that this portion of the Web site could be better or more quickly developed and hosted by another state agency, it may cooperate with that agency to accomplish the requirements of this subsection.

(c) Nothing in this act shall permit or require the disclosure of trade secrets or other proprietary information, including confidential vendor information, or any other information which is required confidential by state or federal law or outside the applicable freedom of information statutes.

(d) The Web site shall be updated as soon as possible after each expenditure is made, or grant awarded, or contract or subcontract executed.

SECTION 5. The Department of Finance and Administration shall have the authority to establish the form and timelines for state agencies to report information required by this act. All departments, agencies and entities of state government shall fully cooperate with the Department of Finance and Administration in compiling and providing all information necessary to comply with the requirements of this act.

SECTION 6. Nothing in this act shall be construed to supersede the Mississippi Public Records Act of 1983, as amended.

SECTION 7. This act shall take effect and be in force from and after its passage.

