

By: Senator(s) Hopson, Wiggins, Turner-Ford, Chism, DeLano, Norwood To: Appropriations

SENATE BILL NO. 2961 (As Sent to Governor)

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 2021.

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, 2020, and ending
10 June 30, 2021.....\$ 682,563.00.

11 SECTION 2. Of the funds appropriated under the provisions of
12 this act, the following positions are authorized:

13 AUTHORIZED POSITIONS:

Table with 4 rows: Permanent: Full Time (5), Part Time (0), Time-Limited: Full Time (0), Part Time (0)



18 With the funds herein appropriated, it shall be the agency's
19 responsibility to make certain that funds required to be
20 appropriated for "Personal Services" for Fiscal Year 2022 do not
21 exceed Fiscal Year 2021 funds appropriated for that purpose unless
22 programs or positions are added to the agency's Fiscal Year 2021
23 budget by the Mississippi Legislature. Based on data provided by
24 the Legislative Budget Office, the State Personnel Board shall
25 determine and publish the projected annual cost to fully fund all
26 appropriated positions in compliance with the provisions of this
27 act. Absent a special situation or circumstance approved by the
28 State Personnel Board, or unless otherwise authorized by this act,
29 no state agency shall take any action to promote or otherwise
30 award salary increases through reallocation, reclassification, or
31 realignment. If the State Personnel Board determines a special
32 situation or circumstance exists and approves an action, then the
33 agency and the State Personnel Board shall provide a monthly
34 report of each action approved by the State Personnel Board to the
35 Chairmen of the Accountability, Efficiency and Transparency
36 Committees of the Senate and House of Representatives and the
37 Chairmen of the Appropriations Committees of the Senate and House
38 of Representatives. It shall be the responsibility of the agency
39 head to ensure that no single personnel action increases this
40 projected annual cost and/or the Fiscal Year 2021 appropriations
41 for "Personal Services" when annualized, with the exception of
42 escalated funds and the award of benchmarks. If, at the time the



43 agency takes any action to change "Personal Services," the State
44 Personnel Board determines that the agency has taken an action
45 which would cause the agency to exceed this projected annual cost
46 or the Fiscal Year 2021 "Personal Services" appropriated level,
47 when annualized, then only those actions which reduce the
48 projected annual cost and/or the appropriation requirement will be
49 processed by the State Personnel Board until such time as the
50 requirements of this provision are met.

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

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

64 None of the funds herein appropriated shall be used in
65 violation of Internal Revenue Service's Publication 15-A relating
66 to the reporting of income paid to contract employees, as
67 interpreted by the Office of the State Auditor.



68 **SECTION 3.** Of the funds appropriated in Section 1, Forty-two
69 Thousand Dollars (\$42,000.00) shall only be expended for
70 investigation, testimony, and administrative hearings related to
71 matters under the jurisdiction of the board.

72 **SECTION 4.** It is the intention of the Legislature that
73 whenever two (2) or more bids are received by this agency for the
74 purchase of commodities or equipment, and whenever all things
75 stated in such received bids are equal with respect to price,
76 quality and service, the Mississippi Industries for the Blind
77 shall be given preference. A similar preference shall be given to
78 the Mississippi Industries for the Blind whenever purchases are
79 made without competitive bids.

80 **SECTION 5.** It is the intention of the Legislature that the
81 funds herein appropriated shall be expended in compliance with
82 Section 27-104-25, Mississippi Code of 1972, that no state agency
83 shall incur obligations or indebtedness in excess of their
84 appropriation and that the responsible officers, either personally
85 or upon their official bonds, shall be held responsible for
86 actions contrary to this provision.

87 **SECTION 6.** The money herein appropriated shall be paid by
88 the State Treasurer out of any money in the State Treasury to the
89 credit of the proper fund or funds as set forth in this act, upon
90 warrants issued by the State Fiscal Officer; and the State Fiscal
91 Officer shall issue his warrants upon requisitions signed by the
92 proper person, officer or officers, in the manner provided by law.



93 **SECTION 7.** This act shall take effect and be in force from
94 and after July 1, 2020.

