

By: Representatives Hopkins, Williamson

To: Education

HOUSE BILL NO. 380

1 AN ACT TO REQUIRE EACH PUBLICLY FUNDED K-12 SCHOOL AND
 2 POSTSECONDARY EDUCATIONAL INSTITUTION, INCLUDING PUBLIC CHARTER
 3 SCHOOLS TO PUBLISH ALL BUDGETS, EXPENDITURES, VENDORS AND
 4 CONTRACTS ON THE INSTITUTION'S INTERNET WEBSITE; TO PRESCRIBE THE
 5 INFORMATION TO BE DETAILED IN THE REPORTS AND REGISTERS PUBLISHED
 6 ON THE WEBSITES; TO REQUIRE THE INFORMATION TO BE RETAINED FOR 10
 7 YEARS; TO PROVIDE FOR THE SEVERABILITY OF THE PROVISIONS OF THIS
 8 ACT; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** (1) Each publicly funded K-12 school and
 11 postsecondary educational institution, including public charter
 12 schools, shall make available to the public on the institution's
 13 Internet website all budgets, expenditures, vendors and contracts.
 14 The information listed in this subsection shall include an annual
 15 budget that includes anticipated revenues and expenditures for
 16 each administrative unit.

17 (2) The information listed in subsection (1) of this section
 18 shall include a report comparing the budget with actual
 19 expenditures that shows the budget, actual revenue and expense
 20 transactions, revenue and expense encumbrances and budget balance
 21 information for each administrative unit.



22 (3) The information listed in subsection (1) of this section
23 shall include a budgeted salary report that shows the name, title,
24 classifications, Full-Time Equivalent (FTE) percentages, annual
25 salary, funding sources and percentage of salary for a specified
26 budget for full-time and part-time positions.

27 (4) The information listed in subsection (1) of this section
28 shall include a transaction register that contains a complete
29 record of all funds expended, from whatever source for whatever
30 purpose.

31 (5) (a) The register must include for each expenditure:
32 (i) The transaction amount;
33 (ii) The name of the payee;
34 (iii) Whether the payment was bid out for the most
35 cost-effective option;

36 (iv) The identification number of the transaction;
37 and

38 (v) A description of the expenditure, including
39 the source of funds, a category title and an object title for the
40 expenditure.

41 (b) The register must include all reimbursements for
42 expenses.

43 (c) The register shall include an entry for salary,
44 wages or other compensation paid to individual employees.

45 (d) The register must not include a social security
46 number.



47 (e) The register must be accompanied by a complete
48 explanation of any codes or acronyms used to identify a payee or
49 an expenditure.

50 (6) The information listed in subsection (1) of this section
51 shall include month-end financial statements that show the current
52 status of project budgets, expenditures, commitments and balances.

53 (7) Any information that is expressly prohibited from public
54 disclosure by federal or state law or regulation must be redacted
55 from any posting required by this section.

56 **SECTION 2.** The information required by Section 1 must:

57 (a) Be accessible from the institution's Internet
58 website home page by use of not more than three (3) hyperlinks;

59 (b) Be searchable by keywords and phrases;

60 (c) Be accessible to the public without requiring
61 registration or use of a user name, a password or another user
62 identification;

63 (d) Be updated on a regular basis to present
64 expenditure data for the current fiscal year; and

65 (e) Retain expenditure data until ten (10) years of
66 expenditure data are available, after which the website shall
67 retain at least ten (10) years of expenditure data.

68 **SECTION 3.** If any provision of this act, or the application
69 of any provision to any person or circumstance, is held to be
70 invalid, the remainder of this chapter and the application of its



71 provisions to any other person or circumstance shall not be
72 affected thereby.

73 **SECTION 4.** This act shall take effect and be in force from
74 and after July 1, 2023.

