

By: Representative Brown

To: Appropriations

HOUSE BILL NO. 693

1 AN ACT TO AMEND SECTION 27-104-3, MISSISSIPPI CODE OF 1972,
 2 TO AUTHORIZE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO
 3 ASSIST A STATE AGENCY IN COLLECTING A FEE THAT ANOTHER STATE
 4 AGENCY HAS FAILED TO PAY TO IT; TO AUTHORIZE THE STATE FISCAL
 5 OFFICER TO PAY THE CREDITOR AGENCY THE AMOUNT OWED TO IT OUT OF
 6 ANY FUNDS IN THE STATE TREASURY TO THE CREDIT OF THE DELINQUENT
 7 AGENCY; TO PROVIDE FOR THE APPEAL OF THE TRANSFER OF, OR THE
 8 FAILURE TO TRANSFER, FUNDS UNDER THIS SECTION; AND FOR RELATED
 9 PURPOSES

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

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

13 27-104-3. In addition to other powers and duties prescribed
 14 by statute, the Department of Finance and Administration shall
 15 have the following powers and duties, with regard to fiscal
 16 management:

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

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

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

31 preparing financial reports as required and prescribed by law. The
32 manual shall be revised on a continuing basis. The manual shall
33 be prepared and revised in consultation with the State Auditor's
34 office.

35 (d) Provide assistance to any state agency, department
36 or institution in collecting a fee or other valid obligation that
37 another agency, department or institution has failed to pay to it.
38 For purposes of this paragraph, the agency, department or
39 institution seeking to collect the funds shall be referred to as
40 the "creditor agency," and the agency, department or institution
41 that has not paid the creditor agency shall be referred to as the
42 "delinquent agency." A valid obligation may be evidenced by an
43 invoice or any other documentation as may be required by the
44 Department of Finance and Administration, hereinafter referred to
45 as the department. A creditor agency may request assistance from
46 the department, and the department may require the creditor agency
47 to furnish detailed information regarding the obligation. Upon
48 determining that the delinquent agency owes the creditor agency a
49 specific amount, the State Fiscal Officer shall pay to the
50 creditor agency that amount out of any funds in the State Treasury
51 to the credit of the delinquent agency. The State Fiscal Officer
52 shall notify the creditor agency and the delinquent agency of the
53 total amount of funds transferred. Either agency may appeal the
54 transfer of funds or the failure to transfer funds, under rules
55 and regulations promulgated by the department and approved by the
56 Office of the State Auditor.

57 **SECTION 2.** This act shall take effect and be in force from
58 and after July 1, 2005.