1 State of Arkansas A Bill ACT 122 OF 1991 2 78th General Assembly HOUSE BILL 1376 3 Regular Session, 1991 4 By: Joint Budget Committee 6 For An Act To Be Entitled 7 "AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND R OPERATING EXPENSES FOR THE STATE BOARD OF ACCOUNTANCY FOR 9 THE BIENNIAL PERIOD ENDING JUNE 30, 1993; AND FOR OTHER 10 PURPOSES." 11 12 13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 14 15 SECTION 1. REGULAR SALARIES. There is hereby established for the State 16 Board of Accountancy for the 1991-93 biennium, the following maximum number of 17 regular employees whose salaries shall be governed by the provisions of the 18 Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et 19 seq.), or its successor, and all laws amendatory thereto. Provided, however, 20 that any position to which a specific maximum annual salary is set out herein 21 in dollars, shall be exempt from the provisions of said Uniform Classification 22 and Compensation Act. All persons occupying positions authorized herein are 23 hereby governed by the provisions of the Regular Salaries Procedures and 24 Restrictions Act (Arkansas Code §21-5-101), or its successor. 2.5 Maximum Annual 26 Maximum Salary Rate 2.7 28 Item Class No. of Fiscal Years 29 No. Code Title Employees 1991-92 1992-93 30 (1) 7206 BD OF ACCOUNTING EXECUTIVE DIRECTOR 1 \$ 35,281 \$ 37,045 31 (2) 7207 BD OF ACCOUNTING ADMIN ASST 1 \$ 20,103 \$ 21,108 32 (3) 7208 BD OF ACCOUNTING SECRETARY \$ 16,053 \$ 16,855 1 33 (4) 8705 ACCTG BOARD SECRETARY \$ 15,279 \$ 16,042 1 MAX NO. OF EMPLOYEES 34 35

SECTION 2. EXTRA HELP. There is hereby authorized, for the State

36

- 1 Board of Accountancy for the 1991-93 biennium, the following maximum number of
- 2 part-time or temporary employees, to be known as "Extra Help", payable from
- 3 funds appropriated herein for such purposes: One (1) temporary or part-time
- 4 employees, when needed, at rates of pay not to exceed those provided in the
- 5 Uniform Classification and Compensation Act, or its successor, for the
- 6 appropriate classification.

7

- SECTION 3. APPROPRIATIONS. There is hereby appropriated, to the State
- 9 Board of Accountancy, to be payable from cash funds as defined by Arkansas
- 10 Code 19-4-801 of the State Board of Accountancy, for personal services and
- 11 operating expenses of the State Board of Accountancy for the biennial period
- 12 ending June 30, 1993, the following:

13

14 ITEM FISCAL YEAR	FISCAL YEARS
---------------------	--------------

15	-NO.				1991-92	1992-93
10	-140.				1991 92	1992 99
16	(01)	REGULAR SALARIES		\$	86,716 \$	91,050
17	(02)	EXTRA HELP			1,000	1,000
18	(03)	PERSONAL SERV MATCHING			21,580	22,826
19	(04)	MAINT. & GEN. OPERATION				
20		(A) OPER. EXPENSES \$	84,250	\$ 84,250		
21		(B) CONF. & TRAVEL	12,199	12,199		
22		(C) PROF. FEES	13,271	13,271		
23		(D) CAPITAL OUTLAY	4,000	4,000		
24		(E) DATA PROCESSING	0	0		
25		TOTAL MAINT. & GEN. OPER.			113,720	113,720
26	(05)	FEE REFUNDS			15,000	15,000
27	(06)	GRADING FEES		_	72,000	72,000
28		TOTAL AMOUNT APPROPRIATED		<u>\$</u>	310,016 \$	315,596

29

30

- SECTION 4. EMPLOYMENT OF ATTORNEYS. None of the funds appropriated in
- 32 this Act for Maintenance and General Operation shall be expended in payment
- 33 for services of attorneys, unless the agency shall first make a request in
- 34 writing to the Attorney General of the State of Arkansas to provide the
- 35 required legal services. The Attorney General's Office shall provide the

- 1 requested legal services, or, if the Attorney General's Office shall determine
- 2 that sufficient personnel are not available to provide the requested legal
- 3 services, the Attorney General shall certify the same to the agency and may
- 4 authorize the agency to employ legal counsel and to expend monies appropriated
- 5 for Maintenance and General Operations therefor, if:
- 6 (1) The Attorney General determines, and certifies in writing, that
- 7 such agency needs the advice or assistance of legal counsel, and
- 8 (2) The Attorney General consents in writing to the employment of the
- 9 legal counsel to be retained by the agency.
- 10 Such certification shall be required with respect to each instance of
- 11 the employment of special legal counsel, or shall be required annually with
- 12 respect to legal counsel employed on a retainer basis. A copy of such
- 13 certification shall be entered in the official minutes of the agency, and
- 14 shall be retained in the fiscal records of the agency for audit purposes.

15

- 16 SECTION 5. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
- 17 authorized by this Act shall be limited to the appropriation for such agency
- 18 and funds made available by law for the support of such appropriations; and
- 19 the restrictions of the State Purchasing Law, the General Accounting and
- 20 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
- 21 Procedures and Restrictions Act, or their successors, and other fiscal control
- 22 laws of this State, where applicable, and regulations promulgated by the
- 23 Department of Finance and Administration, as authorized by law, shall be
- 24 strictly complied with in disbursement of said funds.

25

- 26 SECTION 6. LEGISLATIVE INTENT. It is the intent of the General
- 27 Assembly that any funds disbursed under the authority of the appropriations
- 28 contained in this Act shall be in compliance with the stated reasons for which
- 29 this Act was adopted, as evidenced by the Agency Requests, Executive
- 30 Recommendations and Legislative Recommendations contained in the budget
- 31 manuals prepared by the Department of Finance and Administration, letters, or
- 32 summarized oral testimony in the official minutes of the Arkansas Legislative
- 33 Council or Joint Budget Committee which relate to its passage and adoption.

34

35 SECTION 7. CODE. All provisions of this Act of a general and permanent

```
1 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
 2 Code Revision Commission shall incorporate the same in the Code.
 3
 5
                     SEVERABILITY. If any provision of this Act or the
 6 application thereof to any person or circumstance is held invalid, such
 7 invalidity shall not affect other provisions or applications of the Act which
 8 can be given effect without the invalid provision or application, and to this
 9 end the provisions of this Act are declared to be severable.
10
11
         SECTION 9. GENERAL REPEALER. All laws and parts of laws in conflict
12 with this Act are hereby repealed.
13
14
         SECTION 10. HEALTH PREMIUMS. The State Board of Accountancy shall not,
15 during the 1992-93 fiscal year, spend more for health insurance per employee
16 than the amount being contributed to the State Employees Health Insurance
17 Program.
18
                     EMERGENCY CLAUSE. It is hereby found and determined by the
19
         SECTION 11.
20 Seventy-Eighth General Assembly, that the Constitution of the State of
21 Arkansas prohibits the appropriation of funds for more than a two (2) year
22 period; that the effectiveness of this Act on July 1, 1991 is essential to the
23 operation of the agency for which the appropriations in this Act are provided,
24 and that in the event of an extension of the Regular Session, the delay in the
25 effective date of this Act beyond July 1, 1991 could work irreparable harm
26 upon the proper administration and provision of essential governmental
27 programs. Therefore, an emergency is hereby declared to exist and this Act
28 being necessary for the immediate preservation of the public peace, health and
29 safety shall be in full force and effect from and after July 1, 1991.
30
31
                                 APPROVED: 2-12-91
32
33
34
35
```