

	FY 2019 Actual	FY 2020 Estimated	FY 2021 Requested	FY 2021 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	394,106	423,134	423,134	420,943
Travel	42,527	42,000	42,000	42,000
Contractual Services	143,356	166,203	168,274	163,620
Commodities	4,904	7,000	7,000	7,000
Capital Outlay - Equipment	5,016	7,000	7,000	7,000
<b>Totals</b>	<b>589,909</b>	<b>645,337</b>	<b>647,408</b>	<b>640,563</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	584,670	660,785	655,448	655,448
Public Accountancy Fund	666,024	640,000	650,000	650,000
Less: Est Cash Available	-660,785	-655,448	-658,040	-664,885
<b>Totals</b>	<b>589,909</b>	<b>645,337</b>	<b>647,408</b>	<b>640,563</b>
<b><u>Summary Of Positions</u></b>				
Permanent Full-Time	5	5	5	5
Part-Time	0	0	0	0
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
<b>Totals</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b><u>Summary Of Funding</u></b>				
General Funds	0	0	0	0
State Support Funds	0	0	0	0
Special Funds	589,909	645,337	647,408	640,563
<b>Totals</b>	<b>589,909</b>	<b>645,337</b>	<b>647,408</b>	<b>640,563</b>

**Agency Description and Programs**

Section 73-33-3, Mississippi Code of 1972, established the Board of Public Accountancy, which is responsible for administering the CPA examination. The Board has the authority to issue certificates for Certified Public Accountants to practice public accountancy in Mississippi, and to revoke such certificates for due cause. The Board, which consists of seven-members and funded entirely through the receipt of fees from the issuance of licenses, license renewals, and examinations.

**1. Regulation**

This program is responsible for regulating the practice of Certified Public Accountants in the State of Mississippi. The Board examines qualified applicants and ensures that only qualified individuals are licensed to practice. Each licensee must maintain a competency level, through continuing education, that is adequate for the practice as Certified Public Accountants.

	FY 2019 Actual	FY 2020 Estimated	FY 2021 Requested	FY 2021 Recommended
<b><u>Summary By Program</u></b>				
1. Regulation				
Total Funds	589,909	645,337	647,408	640,563