

## RÉSUMÉ DIGEST

ACT 440 (SB 159)

2019 Regular Session

Donahue

Prior law required the division of administration to develop a "cost recovery" budget request form to be completed by each budget unit in the executive branch of state government, except those in higher education agencies in which case the Board of Regents shall develop such form.

Prior law provided that the form shall require the budget unit to provide information regarding:

- (1) The fees authorized for collection by the budget unit that are requested to be appropriated in the General Appropriation Bill as part of the unit's operating budget.
- (2) The prior fiscal year's actual revenue generated from fees as well as actual expenditures associated with providing the service or performing the activity; report the current fiscal year's budget authority and anticipated expenditures; report the next fiscal year's requested budget authority and projected expenditures.
- (3) A summary description of service or activity funded by the fee and the legal authority for the fee.
- (4) Performance indicator data associated with the service or activity.
- (5) Historical data on revenue generated and expenditures.
- (6) A recommendation on apportionment of funding between the state and the particular user group.

New law provides that the legislative auditor shall review the cost recovery budget request forms completed for each budget unit in the executive branch of state government as provided in prior law, at least once every four years. The legislative auditor is to report his findings to the Joint Legislative Committee on the Budget.

Effective upon signature of the governor (June 22, 2019).

(Amends R.S. 24:513(D)(4)(b))