



EXECUTIVE DEPARTMENT  
OFFICE OF THE GOVERNOR  
EXECUTIVE ORDER NUMBER 24-115

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*ACCOUNTABILITY FOR LINE ITEM APPROPRIATIONS*

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**WHEREAS,** the Louisiana Legislature annually appropriates sums commonly referred to as “Line Item Appropriations” to non-state entities, quasi-public entities, and private agencies and entities for public purposes;

**WHEREAS,** it is the responsibility of executive branch agencies to administer payments pursuant to legislative Line Item Appropriations;

**WHEREAS,** La. Const. art. VII, § 14 expresses the general prohibition that “funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private”;

**WHEREAS,** Line Item Appropriations are itemized in the General Appropriation Bill (HB1) of each regular session of the Louisiana Legislature, or in supplemental appropriation bills, as items within the budgets of various executive branch agencies, or in what is commonly known as Schedule 20 of HB1; and

**WHEREAS,** it is in the best interest of the State of Louisiana to ensure that payments pursuant to Line Item Appropriations are carefully administered to ensure that funds are utilized to accomplish the anticipated public purposes and to avoid constitutionally prohibited donations.

**NOW THEREFORE, I, JEFF LANDRY,** Governor of the State of Louisiana, by virtue of the authority vested by the Constitution and laws of the State of Louisiana, do hereby order and direct as follows:

Section 1: Line Item Appropriations require a cooperative endeavor agreement or contract between the recipient and an executive branch state agency to satisfy the provisions of La. Const. art. VII, §14. In addition to the requirements of this Order, cooperative endeavor agreements must comply with the provisions of Executive Order JML 24-113, issued on July 29, 2024, governing cooperative endeavors.

Section 2: Cooperative endeavor agreements or contracts for Line Item Appropriations

shall include the following information:

- A. The legal name and mailing address of the recipient entity, and, if the entity is nonpublic, a description of the legal status of the entity. Any private entity required to register with the Secretary of State must be in good standing with that office;
- B. The names and addresses of all officers and directors of any nonpublic recipient entity. Additionally, the entity shall provide the names and addresses of its executive director, chief executive officer, or other person responsible for the day-to-day operations of the entity, and the key personnel responsible for the program or functions funded through the Line Item Appropriation;
- C. A listing of any person receiving any thing of economic value from any recipient entity if that person is a state elected or appointed official or a member of the immediate family of a state elected or appointed official. The listing shall include the value of the thing of economic value received as well as the position held by the state elected or appointed official or by the immediate family member. If the listing indicates any relationship which may be a possible violation of the Code of Governmental Ethics, La. R.S. 42:1101 *et seq.*, the state agency shall seek an opinion from the Board of Ethics as to the propriety of proceeding with the agreement;
- D. A detailed description of the public purpose sought to be achieved through the Line Item Appropriation which must conform to the program described in the appropriations bill and, if applicable, the supplemental information form submitted to the legislature;
- E. A comprehensive budget, provided to the agency and the legislative auditor, showing all anticipated uses of the Line Item Appropriation, other sources of revenue and expenditures for the entity, program or project funded by the appropriation, an estimate of the duration of the project, and a plan showing specific goals and objectives, including measures of performance;
- F. A plan to monitor compliance with the terms of the cooperative endeavor agreement authorizing the expenditure of the Line Item Appropriation, assigning a particular person within the agency to be responsible for monitoring the agreement. Written reports must be provided to the agency at least quarterly concerning the

use of the Line Item Appropriation and the specific goals and objectives for the use of the appropriation; and

- G. A certification that the entity has no outstanding audit issues or findings or that the entity is working with appropriate governmental agencies to resolve any issues or findings.

Section 3: Executive branch agencies are prohibited from making disbursements pursuant to Line Item Appropriations until the cooperative endeavor agreement or contract has received final approval of the Office of State Procurement within the Division of Administration. Final approval shall not be granted unless all of the information required pursuant to Section 2 of this Order has been provided.

Section 4: Executive branch agencies shall monitor disbursements pursuant to Line Item Appropriations on a quarterly basis. Under circumstances such that the recipient entity has not demonstrated substantial progress towards goals and objectives, based on established measures of performance, further disbursements shall be discontinued until substantial progress is demonstrated or the entity has justified to the satisfaction of the agency reasons for the lack of progress. If the transferring agency determines that the recipient failed to use the Line Item Appropriation within the estimated duration of the project or failed to reasonably achieve its specific goals and objectives, without sufficient justification, the agency shall demand that any unexpended funds be returned to the state treasury unless approval to retain the funds is obtained from the Division of Administration and the Joint Legislative Committee on the Budget.

Section 5: Executive branch agencies may call upon the Office of the Legislative Auditor and/or the Office of State Inspector General to assist the agency in determining whether Line Item Appropriations are being or have been properly expended.

Section 6: All departments, commissions, boards, offices, entities, agencies, and officers of the state of Louisiana, or any political subdivision thereof, are authorized and directed to cooperate in implementing the provisions of this Order.

Section 7: The provisions of this Order shall be applicable to Line Item Appropriations for Fiscal Year 2024-2025 and thereafter. The provisions of this Order shall not be applicable to Line Item Appropriations to public or quasi-public agencies or entities that have submitted a budget request to the Division of Administration in accordance with Part II of Chapter 1 of Title 39 of the Louisiana Revised Statutes of 1950, and transfers authorized by specific provisions of the Louisiana Revised Statutes of 1950, to local governing authorities and transfers authorized by the Constitution of the State of Louisiana.

Section 8: The Commissioner of Administration may develop guidelines to further the implementation of this Executive Order.

Section 9: Executive Order Number JBE 2016-38 is hereby terminated.

Section 10: This Order is effective upon signature and shall continue in effect until amended, modified, terminated, or rescinded by the governor, or terminated by operation of law.



IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of Louisiana, at the Capitol, in the City of Baton Rouge, on this 29<sup>th</sup> day of July, 2024.

A handwritten signature in black ink, appearing to read 'Jeff Landry', is written over a horizontal line.

Jeff Landry  
GOVERNOR OF LOUISIANA

ATTEST BY THE SECRETARY  
OF STATE

A handwritten signature in blue ink, appearing to read 'Nancy Landry', is written over a horizontal line.

Nancy Landry  
SECRETARY OF STATE