

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SCR 28** SLS 20RS 892

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 22, 2020	5:51 AM	<b>Author:</b> WHITE, B
<b>Dept./Agy.:</b> Statewide		<b>Analyst:</b> Alan M. Boxberger
<b>Subject:</b> Suspends deadline for withdrawing appropriations		

APPROPRIATIONS OR SEE FISC NOTE GF EX See Note Page 1 of 1  
Suspends deadline for withdrawing appropriations from preceding fiscal year from state treasury.

Proposed senate concurrent resolution suspends the provisions of R.S. 39:82, which establish a 45-day deadline to withdraw appropriations from the preceding year against which bona fide obligations existed as of the last day of the fiscal year until the 60th day after the final adjournment of the 2021 Regular Session of the Louisiana Legislature.

<b>EXPENDITURES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	SEE BELOW	SEE BELOW	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no direct material impact on state or local governmental expenditures as a result of this proposed measure. Proposed concurrent resolution would extend the withdrawal of FY 20 appropriations from forty-five days after the last day of the fiscal year until the sixtieth day after final adjournment of the 2021 Regular Session of the Louisiana Legislature, likely during early FY 22. In practice, the provisions of proposed concurrent resolution would conceivably result in state agencies making expenditures against both the FY 20 and FY 21 appropriation concurrently throughout FY 21. The LFO cannot determine whether this would result in a material change in expenditures for either FY 20 or FY 21. Proposed concurrent resolution does not dissolve the requirement that a bona fide obligation must exist for each expenditure on the last day of the fiscal year (June 30, 2020), but would nullify the requirement that such bona fide obligations be carried forward into the subsequent fiscal year by mid-year budget adjustment (a BA-7 approved either unilaterally by the Division of Administration or with consent of the Joint Legislative Committee on the Budget as authorized in present law). Potential expenditure impacts are shown as SGF only for purposes of this fiscal note, but may be realized in any means of finance.

NOTE: Moving closure of FY 20 from 8/15/20 until 60 days after conclusion of the 2021 Regular Session of the Louisiana Legislature would preclude publication of the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR), as well as any reporting of prior year actual expenditures used in a variety of fiscal and budgetary documents used in preparation of the FY 22 budget recommendation. R.S. 39:75 requires the FY 20 CAFR/PAFR be presented to the JLCB in January 2021. Proposed concurrent resolution would postpone closure of FY 20 in the state accounting system and thereby prevent completion of the state's annual financial statements under the prescribed statutory deadlines defined in present law.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate      Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Evan Brasseaux*  


---

**Evan Brasseaux**  
**Staff Director**