**INSTRUCTIONS FOR SCHEDULES 20-901 SALES TAX DEDICATED AND 20-945 OTHER LINE ITEM APPROPRIATIONS COOPERATIVE ENDEAVOR AGREEMENTS**

**Act 170 and Act 199 of 2022 Regular Legislative Session**

The Louisiana Legislature annually appropriates monies commonly referred to as “Line Item Appropriations” to non-state entities, quasi-public entities, and private agencies and entities for public purposes. Line Item Appropriations are itemized in the General Appropriation Bill 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. This fiscal year the line item appropriations for Schedule 20-901 and 20-945 are in Act 199.

Executive Order No. JBE 2016-38 provides the documentation and reporting requirements for item appropriations. Line Item Appropriations require a Cooperative Endeavor Agreement between the recipient and an executive branch state agency to satisfy the provisions of Art. VII, Section 14 of the Louisiana Constitution.

The agreement shall begin on July 1, 2022 and shall terminate on June 30, 2023. Every effort should be made to complete the objectives of the agreement and incur approved expenses by June 30, 2023. There is no extension of the June 30, 2023 deadline with legislative action and approval.

**Payments:**

Executive branch state agencies (referred to as transferring agency) are prohibited from making disbursements as a transferring agency pursuant to Line Item Appropriations until the Cooperative Endeavor Agreement has received final approval of the Office of Contractual Review or approval of an agency with delegated authority. Payment shall be made on a reimbursement basis (except Plan C) once the “Attachment C - Cost Report” and “Attachment D Progress Report” are received and reviewed by the transferring agency. It will be necessary to choose **ONE** of the Payment Plans in the Cooperative Endeavor Agreement listed in Article 4.1. The transferring agency will review the Payment Plan chosen and determine the Payment Plan adopted based on the information provided in the Cooperative Endeavor Agreement.

Plan A provides for reimbursement on a quarterly basis upon receipt and approval of Attachment C- Cost Report and Attachment D-Progress Report and appropriate backup documentation such as copies of checks, invoices, etc.

Plan B provides for initial payment of 25% of the total line item appropriation in advance of services being performed. The remaining budgeted amount will be paid based on receipt and approval of Attachment C- Cost Report and Attachment D-Progress Report and appropriate backup documentation such as copies of checks, invoices, etc. and for the amount of approved expenses that exceeds the 25% payment.

Plan C provides for 100% advance payment for purchasing equipment or similar expenditures supported by justification that there is no other source of funding available to make such purchase.

The transferring agency shall monitor disbursements reported on the Attachment C- Cost Report and Attachment D – Progress Report on a quarterly basis. If the transferring agency determines that the Contracting Party (recipient of the appropriation) 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.

The Contracting Party is required to maintain an audit trail verifying that all funds received under this Cooperative Endeavor Agreement were used to fulfill the specific goals and objectives as outlined in Attachment A of the Cooperative Endeavor Agreement.

**If the Cooperative Endeavor Agreement is funded by a sales tax dedication, then payment by the State will be limited to the dollar amount of sales tax collections classified to the sales tax fund.**

**Contract Certification**

The recipient will assure that it will comply with R.S. 24:513 (State Audit Law), and State of Louisiana public bidding procedures. The recipient also assures that no funds will be used on private property.

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The recipient assures that funds will be used for the stated purpose only and within the time frame stated. Proof of proper expenditure of these funds will be required through invoices, copies of checks, copies of contracts, and other source documentation.

The recipient assures that elected officials or their family members will not receive (directly or indirectly) any part of the funds awarded through this appropriation. State law (R.S. 42:1102(13)) defines “immediate family” as the term that relates to a public servant to mean children, the spouses of children, brothers and their spouses, sisters and their spouses, parents, spouse, and the parents of a spouse.

Section 17 of the preamble of Act 170 and Act 199 of 2022 Regular Legislative Session states that no appropriated funds shall be released or provided to any recipient of an appropriation if, when, and for as long as, the recipient fails or refuses to comply with the provisions of R.S. 24:513. No recipient shall be considered to fail or refuse to comply with the provisions of R.S. 24:513 during any extension of time to comply granted by the Legislative Audit Advisory Council.

R.S. 24:513 prescribes the financial reporting requirements to the Legislative Auditor by a not-for-profit organization that receives and/or expends local and/or state assistance in any fiscal year. This section of the law states that:

▪ Any not-for-profit organization that receives state and/ or local assistance **between $1 and $50,000** must submit a financial statement with a certification by affidavit to the legislative auditor’s office. Financial statements for an agency receiving between $25,000 and $50,000 may be prepared by the agency or a CPA of the agency’s choosing. The affidavit, which is available on the Legislative Auditor’s website, must be notarized before it is sent to the Legislative Auditor’s Office.

▪ If the amount of state and local governmental funds received is **greater than $50,000**, the agency must provide for an annual financial report as follows:

○ **$50,001-$199,999** Compilation report, to be prepared by a CPA firm approved by the Legislative Auditor’s Office

○ **$200,000-$499,999** Review and attestation report, engagement to be performed by a CPA firm approved by the Legislative Auditor’s Office

○ **> $500,000** Audit report, engagement to be performed by a CPA firm approved by the Legislative Auditor’s Office

**General Information:**

All correspondence between Treasury (the transferring agency) and the Contracting Party (recipient) must be in writing (email acceptable). Responses to information requested by Treasury received verbally must be followed up in writing for acceptance.

All correspondence between the Treasury and the Contracting Party for 20-901 Sales Tax dedicated appropriations and 20-945 other line item appropriations should be directed to the Local Government Fund Management Division of the Department of Treasury.

Any necessary amendments to the executed Cooperative Endeavor Agreement must be agreed to in writing by both parties, prior to the expenditure of state funds.

**General Instructions:**

Recipients of a line item appropriation should submit a copy of the entire Cooperative Endeavor Agreement in Word format by email to Nicholas Boudreaux at nboudreaux@treasury.la.gov

Recipients of a Sales Tax appropriation or a Statutory Dedication appropriation should submit a copy of the entire Cooperative Endeavor Agreement in Word format by email to Robert “Bob” Rachal at rrachal@teasury.la.gov.

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**One original of each signature page (Cooperative Endeavor Agreement signature page, Attachment E, Attachment E-1, if applicable, form W-9 and a Board Resolution, if applicable) can be scanned to the above email addresses or be mailed to:**

**Louisiana State Treasury**

**Local Government Fund Management Division**

**P.O. Box 44154**

**Baton Rouge, Louisiana 70804**

The following forms should be completed with each CEA submission:

1. Contact Sheet
2. Cooperative Endeavor Agreement (completed, original signatures, dated & 2 witnesses)
3. Attachment A
4. Attachment B - Page 1 of 4
5. Attachment B - Page 2 of 4 (if the project includes Salaries)
6. Attachment B - Page 3 of 4 (if project includes Professional and Contract Services)
7. Attachment B - Page 4 of 4 (if Budget includes “Other” Charges)
8. Attachment B-Supplement (if Payment Plan B or Plan C is requested)
9. Attachment C – Progress Report
10. Attachment D – Cost Report
11. Attachment D-1 Cost Report Detail of Professional Services and Other Charges
12. Attachment E (completed with original signatures)
13. Attachment E-1 (if project includes Professional and Contract Services)
14. W-9 form (completed with original signatures)
15. Current Board Resolution (if corporation, completed with original signatures)

**General Instructions for Completion of**

**the Contact Sheet**

The Contact Sheet has been setup in template form. Please press the **tab** key to move from one field to another. Each field highlighted in yellow should be completed. By pressing the **F1** key, a help menu will appear defining what information should be completed for that particular field.

Please complete the following so that the Treasury may contact each entity with any questions:

1. the legal name of the recipient
2. the individual who is authorized to sign the Cooperative Endeavor Agreement on behalf of the entity
3. the contact person, if different than the authorized person, who can answer any questions in relation to the information submitted in the Cooperative Endeavor Agreement
4. Contact information: telephone number, fax number and email address of the entity and/or contact person
5. Federal Tax Identification Number - The legal name belonging to the federal tax identification number being reported should be the same as the legal name listed in the first paragraph of the Cooperative Endeavor Agreement.
6. Physical as well as mailing address
7. Parish in which the entity is physically located
8. Legal status of the entity

**General Instructions for Completion of**

**the Cooperative Endeavor Agreement**

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The Cooperative Endeavor Agreement (CEA) form has been setup in template form. Please press the **tab** key to move from one field to another. Each field highlighted in yellow should be completed. By pressing the **F1** key, a help menu will appear defining what information should be completed for that particular field.

Title of Cooperative Endeavor: Legal Name of Recipient

**Note:** For 20-945 Other Line Item appropriations, if the legal name of the recipient is different than the name stated in Act 1, prepare a letter to request a name change and submit to Treasury at the address the Cooperative Endeavor Agreement is submitted. Section 18B(3) of the Preamble authorizes Treasury to determine the correct name of the recipient entity when such name is misspelled or misstated.

First Paragraph: Enter the legal name of recipient (as registered with Secretary of State or Internal Revenue Service).

Enter mailing **and** physical address of the legal entity.

1.2 Paragraph: Enter the amount (written and numeric) funded through appropriation Act

 *Example: TEN THOUSAND DOLLARDS & NO/100 ($10,000) DOLLARS…*

1.4 Paragraph: Provide a detailed description of the public purpose sought to be achieved. Describe what the benefit to the citizens of the community will be.

2.1 Paragraph: Identify what the contracting party will accomplish with the funds, i.e. program goal(s) as stated on “Attachment A” Plan.

2.2 Paragraph: Identify the objective(s) and relevant activities to be provided and the performance measure(s), i.e. the objective(s) and performance measure(s) as stated on the “Attachment A” Plan.

2.3 Paragraph: Enter the amount (written and numeric) funded by the state in either schedule 20-901 or 20-945.

*Example: TEN THOUSAND DOLLARDS & NO/100 ($10,000) DOLLARS…*

3.1 Paragraph: The contract monitor for the Cooperative Endeavor Agreements is the Aid to Local Government Unit of the Department of Treasury.

4.1 Paragraph: The Contracting Party will request one of the three payment plans as described in the Cooperative Endeavor Agreement. The Contracting Party must demonstrate within Attachment A and Attachment B and Attachment B-Supplement (collectively termed the Business Plan) sufficient justification for either Plan B or Plan C.

4.3 Paragraph: Contract dates are **July 1, 2022** through **June 30, 2023**.

4.5 Paragraph: Enter the legal entity’s federal identification number.

**Note:** The legal name belonging to the federal identification number being reported should be the same as the legal name listed in the first paragraph of this agreement.

13.1 Paragraph: This agreement shall begin on **July 1, 2022** and shall terminate on **June 30, 2023. Every effort should be made to complete the objectives of the agreement and incur approved expense by June 30, 2023. There is no extension of the June 30, 2023 deadline without legislative action and approval.**

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Complete the city, state, date, month and year the Cooperative Endeavor Agreement was completed. Be sure to date and sign (including witnesses) the 2nd set of lines under “Contracting Party.”

**Note:** A Board Resolution from the Board of Directors of the corporation authorizing the signature for the corporation must accompany the contract when an entity is a corporation, profit or non-profit.

A copy of the completed agreement should be electronically submitted via email and the original signed copies must be mailed to the Department of the Treasury.

Expenditures must occur between and including the dates of **July 1, 2022** through **June 30, 2023. T**his project and all of the Contracting Party’s services shall be completed by that date.

An entity cannot conduct a lottery to determine allocation to sub-recipients.

**Commingling of Funds:**

Commingle means depositing or recording funds in a general account without the ability to identify each specific source of funds for any expenditure. Under that general definition, it is clear that commingling is prohibited. However, to the extent that the funds from each of a series of federal, state, local, and private funding sources can be identified – with a clear audit trail for each source – it is appropriate for those funds to be consolidated for carrying out a common purpose. Separate bank accounts are not required.

**“Attachment A” Plan**

The Louisiana Legislature has adopted performance-based budgeting practices to relate expenditures to results thereby ensuring efficiency and economy in the use of state funds.

Attachment A Plan is in a format which provides a means for recipients to report their performance to the transferring agency to meet the requirements of performance-based budgeting.

Performance-based budgeting can be confusing without training. To assist an entity in completing Attachment A examples are provided.

**The Name and Brief Narrative of Program:**

The program describes the function of the entity that is being funded by the Cooperative Endeavor Agreement. An example of a Name of a Program: “Senior Healthy Eating”; An example of a Narrative of Program: “To improve eating habits of overweigh senior adults” OR Name of Program: “Fire Protection”; Narrative of Program: “To provide fire protection to homes and businesses within the District.”

**Program Goal:**

A goal is a broad statement that describes the desired outcome for the program. It is a clear statement of the general end purposes toward which the efforts of the entity are directed. Goals cover more than three years and identify a clear course of direction.

Examples of a Goal are, “Provide training on healthy eating habits to overweight senior adults” OR “Improve emergency fire protection services to multilevel buildings”.

**Program Objective:**

Objectives are intermediate outcomes--specific, measurable steps towards accomplishing the goal. They identify the expected outcomes and results. They describe the exact results that are sought within a specific period of time. For each objective, there must be a Performance Measure.

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A program objective is a specific and measurable target to be achieved during the fiscal year with the funding provided by the Cooperative Endeavor Agreement. This section focuses on how the money will be spent. If the appropriation is only paying for a portion of the project, this should be stated in the objective.

Examples of program objectives are, “To provide ten classes to elderly adults on healthy eating practices by June 30, 2023” OR “To purchase two fire trucks with ladders that can accommodate a four-story building by June 30, 2023.”

**Relevant Activity:**

An activity is a distinct subset of functions or services within a program. The activities should define the major steps needed to achieve the objective.

An example is, “Enroll participants, hire instructors and schedule classes” OR “Bid the fire trucks, submit Purchase Orders and purchase fire trucks”.

**Performance Measure:**

Measures the amount of products or services provided or number of customers served. Specific quantifiable measures of progress, results actually achieved and assess program impact and effectiveness.

A specific Performance Measure is required for each objective. The Performance Measure is stated in numeric terms with a **plain number**, a **dollar amount** or a **percentage**. An example is, “Number of classes held” OR “Number of fire trucks purchased.”

Each objective MUST have at least one performance measure. You may identify more than one Performance Measure for an Objective, if necessary. Actual performance reporting must be documented to justify the numeric value assigned at each quarterly reporting period.

**ATTACHMENT B (BUDGET**)

Listed below are requirements for the completion of Attachment B:

* Use **whole numbers** only in the Budgeted Expense columns by category.
* Column 1 (“Amount of Line Item Appropriation”) represents the portion of expenditures by category funded by the state appropriation provided by this Cooperative Endeavor Agreement.
* Column 2 (“Total Amount Budgeted”) represents expenditures by category and MUST equal the total of all sources of revenue listed.
* Any significant revisions to the Expense Categories from the approved “Amount of Line Item Appropriation” column under Budgeted Expenses will require an amended Cooperative Endeavor Agreement approved by all parties and the Office of Contractual Review or other delegated authority.

The following rules apply to expenditures incurred by recipients of Schedule 20-901, Sales Tax dedications and 20-945 Other Line Item appropriations:

1. It is an allowable reimbursement if the date of the check is not within contract period but the period covered by the expenditure is within the contract period. Example, services which require advance payment such as advance payment of an office rental space, janitorial services, dues and subscription services etc.
2. It is not an allowable reimbursement if the date of the check is within the contract period, but the period covered by the expenditure is not within the contract period. For example, equipment ordered and received in June 2021 and paid for in July 2021 for a contract period of July 2021 to June 2022 is not allowable.
3. Late fees may be reimbursed if there is acceptable justification for the late fees. NSF check fees will not be accepted as an acceptable expense under no circumstances.

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***Below are definitions of what type of expenses should be included in each budget category.***

Salaries: Compensation for personal services includes all compensation paid currently or accrued by the organization for services of employees rendered during the period of the contract. The amount reported should equal the employee’s gross salary.

Related Benefits: Amounts paid on behalf of employees by the employer. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are, nevertheless, part of the cost of personal services. Federal and state income taxes are not Related Benefits.

Travel Expenses: Travel expenses, if any, shall include such travel expenses included in the Contracting Party’s approved compensation, budget or allocated amount, and then only in accordance with Division of Administration **Policy and Procedure Memorandum No. 49**. The costs of alcoholic beverages are unallowable.

You may access a copy of PPM No. 49 at the Division of Administration website:

<http://www.doa.louisiana.gov/osp/travel/travelpolicy.htm>

Advertising: Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television, internet, etc.

Printing: This expenditure includes designing and printing forms and posters as well as printing and binding publications. Pre-printed standard forms should be recorded under Supplies.

Insurance: This comprises all types of insurance paid by this Cooperative Endeavor Agreement. Examples are automotive, worker’s compensation, fire and extended coverage, and other. It does not include group hospitalization, life insurance which should be shown under Related Benefits.

Maintenance of Equipment: Expenditures for upkeep and minor repairs for auto, truck and maintenance and minor repair of moveable property by a company or other outside vendor.

Maintenance of Office and Grounds: Expenditures for maintenance of buildings, and minor repairs by a company or other outside vendor.

Rentals: This expenditure item includes rental payments at fixed intervals for equipment, including data processing equipment, building space, uniforms etc.

Software Licensing: Expenditures for acquiring software licenses for Word, WordPerfect, Windows operating systems, Excel, Lotus, PowerPoint, etc.

Dues and Subscriptions: The following costs are allowable: membership in business, technical and professional organizations; subscriptions to business, technical and professional periodicals; and costs of membership in any civic or community organization. The costs of membership in any country, social or dining club or organization are unallowable.

Office Supplies: Amounts paid for items that are consumed, worn out, or deteriorated through use such as stationary, staples, forms, pens, pencils, paper, auto gas, oil, batteries, tires, wiper blades, headlights, etc. and janitorial supplies, toiletry items.

Professional & Contract Services: Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the agency or non-profit organization.

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*Please contact the State Treasury, Local Government Fund Management Division, for detailed Independent Contractors guidelines, which can be used to determine whether a person is an employee or a contractor of an entity.*

Other Charges: Expenditures that do not fit one of the other expenditure categories on the Attachment B

Page 1.

Acquisitions & Major Repairs: Major expenditures for items with a useful life of more than one year such as auto, truck, equipment, computer hardware, office furniture, boats. Costs would include delivery charges, taxes, title fees and other related purchase costs. Major repairs includes expenditures that extend the useful life of the property such as overhaul of auto, buildings etc.

**Attachment B – PAGE 2**

List the name of all employees of the Contracting Party that are included in the Gross Salaries Expense Category on Attachment B, Page 1 (Budget). The total salary paid by this appropriation should agree with Attachment B, Page 1 (Budget). The total annual salary may not agree with Attachment B, Page 1.

**Attachment B – PAGE 3**

List each contract with the Contracting Party that is budgeted in Professional Services or Other Contract Services Expense Category on Attachment B, Page 1 (Budget). All contractors should be listed that are included in the total budget of this project. The total should agree with Attachment B, Page 1 (Budget).

Each sub-contractor funded by the Cooperative Endeavor Agreement will be required to complete an Attachment E-1. An Attachment E-1 is not needed for subcontractors that are not covered by the State Appropriation. However, please note that an Attachment E-1 is needed for any subcontractor hired by the Contracting Party’s subcontractor.

If the contractor or sub-contractor is a foreign corporation i.e. incorporated in another state but not in Louisiana, the contractor or sub-contractor must submit a copy of their state’s Certificate of Good Standing to the Department of Treasury with the Cooperative Endeavor Agreement.

**Attachment B – PAGe 4**

List each “Other” charge from your budget including who the cost is going to be payable to and for what purpose and how much. Each use should be listed separately. Do not budget funds in Other Charges that can be placed in another expenditure category. The total should agree with Attachment B, Page 1 (Budget).

**ATTACHMENT B-SUPPLEMENT**

You may use this page to provide any narrative justification for your request to use Payment Plan B or Payment Plan C.

**Attachment C**

Complete the Name of Contracting Party, Name of Contact and telephone number and fax number and attach to the Cooperative Endeavor Agreement package.

Re-state on Attachment C the Goal, Objective(s), Activity (if applicable) and Performance Measure from Attachment A.

The Contracting Party will provide written quarterly **Progress Reports** outlining the entity’s resources, initiatives, activities, services and performance consistent with the provisions, goals and objectives of this agreement.

The Performance Measure reflects the progress toward completing the Objective(s) as of the Reporting Period. Report the progress made by recording the value in the lower right hand box of the Attachment C. An example of the Performance Indicator “Number of fire trucks purchased” would be “1”.

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The numeric number, dollar amount or % complete represents the cumulative amount from beginning of the Cooperative Endeavor to the end of this quarter being reported. The actual numeric value reported for each Performance Measure must be documented to support the numeric value. This documentation must be retained by the recipient with the Cooperative Endeavor Agreement as required by Section 10.2 under

Article X.

Sign and date the Attachment C.

**Attachment D**

Complete the Name of Contracting Party, Name of Contact and telephone number and fax number and attach to the Cooperative Endeavor Agreement package.

An entity will provide written quarterly **Cost Reports** which provide detailed cost information outlining the use of the above referenced appropriated funds.

Adequate supporting documentation must be provided for each expense category. Supporting documentation includes copies of invoices, checks and payroll ledgers and other records reflecting expenses to be reimbursed. For each Expense Category the supporting documentation should be grouped with a calculator tape reflecting the total by Expense Category. **All invoices submitted have to be billed in the name of the entity in order to be accepted.**

sign and date the attachment d.

**Attachment D-1**

Complete the Name of Contracting Party, Name of Contact and telephone number and fax number and attach to the Cooperative Endeavor Agreement package.

This Attachment provides more detail reporting of expenses reflected on Attachment D in the Professional Services and Other Charges Budget Expenses categories.

List each outside professional services contract as a separate line on the Attachment.

Copies of invoices must be attached. The attached invoices must total the dollar amount listed by Professional Services contract listed on Attachment D in the Column titled, “Quarterly Expenditure to be Paid by the State”.

**Attachment E and Attachment E-1**

These Attachments provide the required disclosures related to the Cooperative Endeavor Agreement. An Attachment E-1 is not needed for subcontractors that are not paid by the State Appropriation. However, please note that an Attachment E-1 is needed for any subcontractor hired by the Contracting Party’s subcontractor.

Careful attention should be given to report any and all persons receiving anything of economic value. Economic value is defined under La. Revised Statutes 42:1102(22).

*Please contact the State Treasury Local Government Fund Management Division for a copy of the La. Revised Statutes 42:1102(22) which defines economic value.*

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If your entity has outstanding audit issues, the audit report describing the issues must be attached along with any correspondence with the auditor that addresses the audit issues. In addition, copies of any correspondence during the term of the Cooperative Endeavor Agreement between your entity and the auditor

must be forwarded to Treasury. This requirement also applies to any professional services contract listed on Attachment B, Page 3.

Below is a list of companies required to file with the Secretary of State (SOS):

* 1. Sole proprietorships do not file with SOS. They file with the parish government.
	2. Partnerships with immovable property must file with SOS; otherwise, partnerships do not have to file with SOS.
	3. Corporations must file with SOS; this includes their various forms – sub-chapter S, LLC, etc.

4. Foreign corporations doing business in Louisiana must file with the Secretary of State and be in “good standing”

When SOS lists a company as “not in good standing” this means the company has not timely filed an annual report with the SOS. Before a payment is made to the company, the company must “be in good standing” with the SOS.

A W-9 is not needed to accompany Attachment E-1, if the sub-contractor is registered with the Louisiana Secretary of State. Any foreign corporation not registered with the Louisiana Secretary of State must include a W-9.

**ATTACHMENT F**

This form must be completed when reporting travel expenses for meals, lodging, mileage, tips, and parking related to the goal and objectives of this program. A separate form must be completed for each employee requesting travel expenditures using Schedule 20-901, Sales Tax Dedications or Schedule 20-945 Other Line Item Appropriation funds. Allowable travel expenses are limited to the provisions of the Division of Administration Policy and Procedure Memorandum No. 49 You may access a copy of PPM No. 49 at the Division of Administration website at <http://www.doa.louisiana.gov/osp/travel/travelpolicy.htm>

For public or quasi-public entities which are recipients under Act 10 of 2019 Regular Legislative Session and which are not budget units of the State, no funds shall be transferred unless said Contracting Party submits to the Legislative Auditor for approval a copy of this Agreement and Budget showing all anticipated use of the appropriation, an estimate of the duration of the project and a plan showing specific goals and objectives for the use of such funds, including measures of performance.

This requirement will be met by Department of Treasury’s submission of the approved plan and budget (Attachment A and Attachment B) to the Legislative Auditor.