



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

KATHLEEN BABINEAUX BLANCO  
GOVERNOR

JERRY LUKE LEBLANC  
COMMISSIONER OF ADMINISTRATION

February 14, 2007

**MEMORANDUM OSRAP 07-12A**

TO: All Departments, Agencies, and Organizational Units within the Executive Department

FROM: Afranie Adomako, CPA  
Director

SUBJECT: Policy and Procedure Memorandum 73 – Follow Up

It has come to this office's attention that a number of agencies are failing to meet **both** of the reporting requirements for Policy and Procedure Memorandum (PPM) 73. Many agencies are properly submitting a listing of the specific fringe benefits that were paid during the calendar year but are failing to submit a separate plan detailing the manner in which an employee may receive these benefits. This plan is supposed to delineate the conditions under which an employee may receive any compensation other than salary, wages, per diem for board members, and benefits provided by the Office of Group Benefits and various retirement systems.

In order to expedite the process, we are requiring that all agencies submit their standard plan this year, whether or not they paid out any fringe benefits in the current calendar year. In future years, agencies will only need to submit an amended plan in calendar years where their plan changes.

**We are requesting that the plans be submitted to this office no later than the close of business on March 2, 2007.**

To see an example of an agency plan, [please click here](#).

Should you have any questions regarding PPM 73 requirements, please contact me at (225) 342-0708 or Mr. Sean Langlois at (225) 342-5509 or by e-mail at [Sean.Langlois@la.gov](mailto:Sean.Langlois@la.gov).

All OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/index.htm>.

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