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KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of Statewide Reporting and Accounting Policy**

March 20, 2013

**MEMORANDUM OSRAP 13-22**

TO: Fiscal Officers  
All State Entities and Component Units

FROM: Afranie Adomako, CPA  
Director

RE: Additional Accounts Receivable Quarterly Form and Instructions

The Division of Administration recently conducted a review of the state debt collection process and the reporting of collections through the accounts receivable quarterly report. The review revealed the need to report the **number of accounts** in the quarterly report.

**In order to report this information, you will be required to complete an additional worksheet for the quarter ending March 31, 2013, which is due to OSRAP by May 15, 2013. This worksheet will be identified as "RAR-4, Number of Accounts by Revenue Source" according to the quarter's ending balance for each major revenue source reported on RAR-1, RAR-2, and RAR-3.**

The revised accounts receivable report now consists of instructions and four (4) reporting forms – Current Receivables, Long-Term Receivables, Write-offs Disclosure, and the Number of Accounts by Revenue Source.

1. **Current Receivables (up to 180 days)** – This reporting form consists of two sections. The first section includes, by revenue source, the beginning balance, additions, collections activity, amount over 180 days-moved to long-term receivables, and ending balance. The second section requires disclosure of the disposition of the receivables if the funds were collected by the report date.
2. **Long-Term Receivables (over 180 days)** – This reporting form consists of two sections. The first section includes beginning balance, amount moved from current receivables

during the quarter, collections, write-offs, amount transferred to outside collection, and ending balance. The second section requires disclosure of the disposition if the funds were collected by the report date.

3. **Write-offs Disclosure** – This reporting form requires disclosure by revenue source of the accounts written off during the quarter with a specific reason as to why there was a write-off of the account(s).
4. **Number of Accounts by Revenue Source** – This reporting form requires the number of accounts for the quarter ended by revenue source for current receivables, long-term receivables, write-offs, accounts transferred to the Attorney General’s office, and accounts transferred to an Outside Collection company.

**The following information is to remind the agencies of the general reporting requirements:**

1. Detailed data must be maintained by the agency to sufficiently support each quarterly report – these reports should include only those amounts identifiable at the end of the quarter.
2. Do not include receivables due under the Louisiana Employment Security Law or receivables due directly from the federal government. Also, do not include any inter-agency or intra-agency receivables.
3. Your agency should retain electronic copies of the reporting package, as OSRAP will not send these forms out each quarter. If your agency has no receivables to report, your agency must convey such information to OSRAP in a memo or letter for each quarter. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/index.htm>.
4. These forms must be completed and received by OSRAP no later than 45 days after the end of each quarter. The filing requirements are as follows:

<b><u>Quarter Ended</u></b>	<b><u>Report Received at OSRAP</u></b>
September 30	November 15
December 31	February 15
March 31	May 15
June 30	August 15

5. The report must be submitted with an original signed and notarized affidavit to the following address:

Division of Administration – OSRAP  
Attn: Katherine Porche, CPA  
P. O. Box 94095  
Baton Rouge, LA 70804-9095

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Any questions concerning the report and instructions should be directed to Katherine Porche at (225) 219-4442, or through her e-mail at [katherine.porche@la.gov](mailto:katherine.porche@la.gov).

Please distribute copies of this memorandum to the appropriate individuals at your agency.

Attachment – 2

[Accounts Receivable Forms – revised with RAR-4 form](#)

[Accounts Receivable Instructions – revised with RAR-4 instructions](#)

AA:kbp

c: Kristy H. Nichols, Commissioner