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

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**OSRAP MEMORANDUM 16-02**

**TO:** Fiscal Officers  
All AFS and LaGov Agencies

**FROM:** John McLean, CPA  
Interim Director

**SUBJECT:** ISIS Object & Revenue Codes Additions, Deletions, and Changes – FY16

For the past few months, OSRAP has been working to update the revenue source and object codes contained in the ISIS Chart of Accounts. The objective of the project was to update the ISIS Chart of Accounts to facilitate statewide financial reporting while maintaining a structure that is useful for each agency's own reporting needs. The results of the update included the elimination of certain accounts with ambiguous titles and/or definitions; the addition of certain accounts as necessary; and clarifications to titles and definitions of accounts that will continue to exist to avoid inconsistent use by agencies.

The following object and revenue source codes have been added in ISIS and are available starting in FY16.

Object code additions for FY16:

2793 – Maintenance – Termite Control  
2925 – Vehicle Tracking and Telematics  
2992 – Operating Services-Destruction of Documents and Media  
3085 – Banking Services (Non-Debt Service)  
3131 – Operating Supplies-Protective Apparel and Equipment  
3480 – Information Technology Consulting  
3646 – Other Public Assistance & Grants – General  
3661 – Judgments, Fines & Penalties  
4330 – Other Miscellaneous Public Safety and Fraud Prevention  
4335 – Distribution of Proceeds from Sale of Surplus Property – Non State  
4340 – Claim Payments  
4345 – Commercial Group Insurance  
4350 – Reinsurance  
4355 – Loans Issued  
4395 – Disbursements – Escrow/Suspense

4401 – Non-capitalizable Land Rights  
4791 – Capital Outlay – Miscellaneous – Component Units  
4792 – Capital Outlay – Miscellaneous – LCTCS  
4793 – Capital Outlay – Miscellaneous – Primary Government  
5281 – Aux Program – Inventory for Resale  
5310 – Aux Program – Interagency Transfers

Revenue source code additions for FY16:

1990 – Insurance Recoveries  
1991 – Recoupments and Rebates  
1992 – Loan Collections - Principal  
1993 – Loan Collections – Interest  
1994 – Insurance Premiums  
9835 – Budget Development – Self-Generated/Statutory Dedications

The following object and revenue source codes are no longer be available in FY16.

Object code deletions for FY16:

3510 – Aid to Local School Board-Retirees  
3520 – Aid to Local School Board-RT (Health)  
3530 – Aid to Local School Board-(Active Health)  
3540 – Aid to Local School Board-Ret (Life)  
3550 – Aid to Local School Board-(Active Life)  
3590 – Bond Investment Maturity  
3650 – Miscellaneous Charges  
3870 – Other Charges-Audit Adjustments-State  
3880 – Other Charges-Audit Adjustments-Federal  
4040 – Beginning Fund Balance  
4060 – Other Charges Interagency Transfers  
4070 – Annual Leave  
4090 – Levee Maintenance  
4100 – Direct Charges  
4110 - Administrative  
4120 – Retirement Benefits Paid  
4130 – Refund of Contributions  
4135 – Refund to Grantors  
4140 – Unallotted  
4150 – Other Sources (Uses)  
4160 – Other Miscellaneous Expenditures  
4170 – Prior Year Deficiency  
4180 – Write-Offs Accounts Receivable  
4190 – Write-Offs Inventory  
4200 – Write-Offs Buildings

4210 – Write-Offs Property and Equipment  
 4220 – Loss On Sale/Disposal of Property  
 4230 – Cost of Goods Sold-Fuel  
 4240 – Cost of Goods Sold-Printing  
 4260 – Cost of Goods Sold-Livestock  
 4270 – Cost of Goods Sold-Pharmaceuticals  
 4280 – Cost of Goods Sold-Fees, Commissions  
 4290 – Cost of Goods Sold-Other  
 4300 – Inventory Reductions/Adjustments  
 4320 – Prior Year Expenditure Adjustments  
 5280 – AUX Programs-Other Charges

Revenue source code deletions for FY16:

1815 – Miscellaneous Receipts-Wildlife Refund  
 1820 – Miscellaneous Receipts-Services and Supplies  
 1835 – Miscellaneous Receipts-Local/Other Sources  
 1840 – Miscellaneous Receipts-Government  
 1845 – Miscellaneous Receipts-Other Income  
 1850 – Miscellaneous Receipts-Bond Purchase Investment  
 1865 – Accounts Receivable Collected-Prior Year  
 1870 – Accounts Receivable Collected-Current Year  
 1875 – Accounts Receivable Collected-Contra-Prior Year  
 1880 – Accounts Receivable Collected-Contra-Current Year  
 1885 – Property Cash Withdrawal  
 1890 – Enterprise Fund-Prior Year-A/R Clearing  
 1895 – Collection Prior Year Refunds  
 1900 – Collection On Defaulted Loans  
 1905 – Deposit Refunds  
 1910 – Gain On Disposal-Sale of Property  
 1915 – Paid Under Protest Money  
 1920 – Non-Operating Revenue

The names and/or descriptions for the following object and revenue source codes have been **significantly changed** starting in FY16. Refer to the Policies and Procedures Manual, Chapter 13 – Chart of Accounts for updates.

<http://www.doa.louisiana.gov/OSRAP/library/Publications/revisedandrereleasedppm/CHA P13.pdf>

Code	FY15 Code Name	FY16 Name Change	FY 16 Description Change
3760	Other Charges – Interagency (IAT)		X
4790	Capital Outlay- Miscellaneous	X	X
4940	Inter Agency Transfers - IAT		X
5100	Inter Agency Transfers - Miscellaneous	X	X
1810	Miscellaneous Receipts – Suspense	X	X

The project included meetings with state agencies to understand the types of revenue and expenditure transactions each agency accounts for. During the meetings, there were several issues common to multiple or all agencies. These issues are as follows:

- **Use of Object Code 5100** - Agencies that use object code 5100 - Inter Agency Transfers – Miscellaneous should begin to use object code 4940 or another appropriate IAT object code in FY16. Object code 5100 has been changed to Capital Outlay – IAT and should only be used by Facility Planning & Control starting in FY16 to facilitate AFR reporting.
- **Escrow Fund Receipts/Disbursements** - Agencies that use revenue source 1835 - Miscellaneous Receipts-Local/Other Sources (or any other revenue source that has been deleted) to classify escrow receipts should code the receipts to the appropriate revenue source when the receipts come in. If you are not able to identify the source of the receipts at the time the funds are classified, use revenue source 1810, which has been changed to Miscellaneous Receipts – Escrow/Suspense starting in FY16. The definition of 1810 has been changed to also include amounts held in a custodial or escrow capacity (Used only by funds ESC and BUS and certain transactions by OGB, LOSFA, DOTD, and DNR that have been approved by OSRAP).

Agencies that use object code 3650 (or any other object code that has been deleted) when issuing payments from escrow funds should code the disbursements to object code 4395 – Disbursements – Escrow/Suspense. The definition of 4395 is payments or transfers out of the escrow fund (Used with ESC Fund only).

- **Income Not Available** - Income Not Available (INA) receipts should be coded to the INA organization for your agency and revenue source 1925 - Receipts-Non Revenue.
- **Use of Revenue Source 9835** – Revenue source 9835-Budget Development SGR/STAT should only be used for budget development for self-generated means of financing and statutory dedications. Revenue classifications should never be coded to 9835.

Proper classification of transactions at the agency level is essential to accurate statewide financial reporting. The Policies and Procedures Manual, Chapter 13 – Chart of Accounts will be updated periodically. ISIS agencies should refer to the Chart of Accounts to check for updates and contact OSRAP for guidance when needed.

[http://www.doa.louisiana.gov/OSRAP/library/Publications/reviseandreleasedppm/CHA\\_P13.pdf](http://www.doa.louisiana.gov/OSRAP/library/Publications/reviseandreleasedppm/CHA_P13.pdf)

If you have any questions, please contact the OSRAP Help Desk at (225) 342-1097.

JBM:cgc