



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. AMIKE® FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

August 10, 2001

MEMORANDUM OSRAP 02-04

TO: All State Agencies

FROM: F. Howard Karlton, CPA

SUBJECT: Changes to Payroll Accrual Amounts on the Schedule 2 of the Annual Financial Report (AFR).

This memorandum is to inform you that changes have been made to the amounts you provided to OSRAP on the schedule 2 for the Payroll Accrual for the first payroll of fiscal year 2002. These changes have been made as a result of the differences in the amounts provided on the schedule versus the amounts in the payroll system. To obtain a consistent approach to deriving the amounts, a report generated from the payroll system (SAP) is being used for the Comprehensive Annual Financial Report (CAFR) and is the basis for the changes to the schedule 2's.

To avoid this problem next year, OSRAP will generate a report by appropriated program from the payroll system that will be mailed to all state agencies for the first payroll to aid in the computation of the payroll accrual. Additionally, copies of the schedule 2's will be mailed to those agencies whose amounts were changed so that these amounts can be reversed next year.

If you have any questions contact Mr. Afranie Adomako at (225) 342-1091 or the analyst assigned to your agency.

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