



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

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September 28, 2001

MEMORANDUM OSRAP 02-06

TO: Fiscal Officers
All ISIS Agencies

FROM: F. Howard Karlton, CPA
Director

SUBJECT: Control Agencies Policies and Procedures Manual

Please find attached Chapter 2 Structure and Chapter 8 Journal Vouchers. These chapters provide structure and journal voucher polices and procedures for Louisiana agencies. As stated in SA Memorandum 99-17, each agency will receive a hardcopy of each revised and approved chapter. Also, the chapter will be available in PDF format on our Internet Home page within a week of issuance. If requested, we will copy the file to a diskette should your agency provide one.

The object definitions in Chapter 21 have been revised. The changes are as follows:
4540 Acquisitions-Other. Cost of assets acquired that are not defined in another object account *that is taggable but not capitalized* (\$1,000-4,999).

4541 Acquisitions-Capitalized Other. Cost of assets acquired that are not defined in another object account *that is taggable and capitalized* (\$5,000 or greater).

4542 Acquisitions-Other Costing Less Than \$1,000. Cost of assets acquired that are not defined in another object account that is not taggable or capitalized whose cost is below the \$1,000 threshold.

Please check our website for future changes. When a chapter has been revised, the word "Revised" and a date will follow the chapter number. When you access the chapter through Adobe 4.0, the revised sections will be in red.

We hope that you find this reference information helpful. Should you have questions concerning this memorandum, please contact the OSRAP Help Desk at (225) 342-1097. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.state.la.us/OSRAP/INDEX.HTM>.

Attachment

FHK: rtj