



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

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October 4, 2002

**MEMORANDUM OSRAP 03-08**

TO: Fiscal Officers  
All State Agencies

FROM: F. Howard Karlton, CPA  
Director

SUBJECT: Use Sub-Objects for IAT Expenditures

Beginning with the 2003 fiscal year, any transaction between two appropriated entities will be budgeted as an IAT revenue and IAT expense for all executive, judicial, and legislative branches of government. This is true with services from the state internal service funds as well (refer to OSRAP Memo 03-03). Although there have been requests from agencies to expand the chart of accounts for IAT objects, OSRAP has decided not to expand the chart of accounts with new IAT objects.

Instead, OSRAP, in conjunction with the State Budget Office, feels that the agencies can capture their IAT expenditure costs by using sub-objects. This is a two digit alphanumeric field that is coded on each expenditure document. There is no table to maintain. The codes would be determined by each agency and maintained separate from the ISIS system.

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

FHK: fwk