



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. "MIKE" FOSTER, JR.
GOVERNOR

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COMMISSIONER OF ADMINISTRATION

November 15, 2002

MEMORANDUM OSRAP 03-18

TO: Fiscal Officers
All State Agencies

FROM: F. Howard Karlton, CPA, CGFM
Director

SUBJECT: Act 844 of 2001 Unallotted Monies

To account for Unallotted monies under Act 844 of the R.S. 2001, last fiscal year, following the agency's first BA-7 concerning Act 844, we established an appropriated program BCT (Unallotted) and an expenditure organization (BCT1) in AFS. An AP document established and increased the Unallotted appropriation (BCT) and reduced the amount from an appropriated program. The agency was only responsible for the EB document. This EB document reduced the object tied to the expenditure organization associated with the appropriated program and increased the object 4899 (Unallotted) in the BCT1 expenditure organization (tied to BCT appropriation).

This year will differ in the following way: the agency will still submit BA-7s to the State Budget Office. The agency will still be responsible for the EB document. The agency will still use object 4899 Unallotted. However, instead of using organization BCT1 and appropriation unit BCT, the agency will reduce the affected program by moving the BA-7 amount from its current object into the Unallotted object – 4899. The total expenditure budget for the affected program will not change, but the amount outside Unallotted will be reduced. There will be no AP document.

Any questions, please contact James Lodge 342-6352 or Frank Kendrick 342-6351.

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