



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

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

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

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OSRAP MEMORANDUM 04-07

TO: Fiscal Officers
All ISIS Agencies

FROM: F. Howard Karlton, CPA, CGFM
Director

SUBJECT: Policies and Procedures Manual Updates

The Office of Statewide Reporting and Accounting Policy (OSRAP) has revised one chapter in the Policies and Procedures Manual and issued two other chapters. These chapters provide detailed policies and procedures for all Louisiana agencies. Chapters are available in PDF format on our Internet Home page (<http://www.doa.state.la.us/osrap/index.htm>). The following chapters have been issued or reissued:

Chapter 4 - Cash Receipts
Chapter 6 - Encumbrances
Chapter 13 - Uniform Chart of Accounts (Revised and moved from chapter 21)

Please continue checking our website for future changes. When a chapter has been revised, the word "Revised" and a date will follow the chapter number.

Should you have questions concerning this memorandum or if you have difficulty accessing these chapters, notify our Help Desk at (225) 342-1097. You may request a hard copy at the same number if you can not download and print from your local area printer.

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