State of Louisiana

Division of Administration

Office of Statewide Reporting and Accounting Policy

December 4, 2008

MEMORANDUM OSRAP 09-14

TO: Fiscal Officers
             Purchasing Officers
             Contract Officers
             All State Agencies

FROM: Afranie Adomako, CPA
             Director

SUBJECT: Chart of Accounts Regeneration and Major Structure Changes

The Office of Information Services (OIS) will be running the batch program NYTI (New Year Table Initialization) on the night of January 7, 2009 as part of the December monthly close. This program will regenerate the Chart of Accounts table entries for fiscal year 2009-2010 in AFS using fiscal year 2008-2009 Chart of Accounts table entries as of January 7, 2009. Fiscal year 2009 records on the Organization (ORGN) and Louisiana Organization (LORG) tables that are inactive when NYTI is run will not be regenerated. Agencies are advised to review their FY 2009 structure as soon as possible. If it is determined that minor additions, changes, or inactivations are needed to ensure that the structure will be regenerated as desired, requests must be received at the Office of Statewide Reporting (OSRAP) by Close of Business (COB) December 22, 2008. **Any major structure changes that need to be entered in AFS should be done as soon as possible.** If the major changes are for fiscal year 2009, submit the forms to OSRAP no later than December 15, 2008. This will allow us time to enter them in AFS before the NYTI is run. If the major structure changes are for fiscal year 2010 only, submit your changes no later than March 9, 2009. **Failure to meet the deadlines may result in structure changes not being done timely.**

OSRAP does not delete organizations. Instead, they will be inactivated. This action will prevent financial activity from posting against the organization and prevent the regeneration of the organization.

If any updates to an agency's structure affect both FY 09 and FY 10 after December 22, **forms will need to be submitted for each affected fiscal year.** **The**

system will not automatically update both fiscal years for any structure changes entered after January 7, 2009. It is the requesting agency's responsibility to ensure that update forms submitted for table entries maintained by OSRAP and the State Treasurer's Office (STO) specify each affected fiscal year after December 22, 2008. The following tables will be updated by NYTI:

1. AGC2 (Agency), AGCL (Agency Class), AGCT (Agency Category), AGGP (Agency Group), AGTP (Agency Type) – These tables are maintained by OSRAP and list valid agency codes along with their related hierarchical structure. **Agencies will not be allowed to initiate accounting transactions (pre-encumbrance, encumbrance, etc) in ISIS using fiscal year 2010 until the AGC2 table is regenerated.**

2. APRD (Accounting Period) – This table is maintained by OIS and lists valid accounting periods and their status for each fiscal year.

3. BAC2 (Balance Sheet Account), BCLS (Balance Sheet Class), BCAT (Balance Sheet Category), BGRP (Balance Sheet Group) – These tables are maintained by OSRAP and list valid balance sheet account codes and their related hierarchical structure.

4. BANK (Bank Account) – This table is maintained by STO and lists the valid bank codes for all bank accounts in AFS.

5. FGY2 (Fund Agency) – This table is maintained by OSRAP and lists the valid fund/agency combinations within an agency/fund.

6. FUN2 (Fund), FCLS (Fund Class), FDGP (Fund Group), FTYP (Fund Type), CFND (Louisiana Cash Account Fund) – These tables are maintained by STO and list fund codes and their related hierarchical structure.

7. LORG (Louisiana Organization), RPTG (Reporting Category) – These tables are agency maintained tables. After January 7, 2009, if an agency wants to add, change, or delete an entry on these tables for FY 09 and wants the action to also be in FY 10, an entry must be made to both fiscal years.

8. OBJ2 (Object), OCLS (Object Class), OCAT (Object Category), OGRP (Object Group), OTYP (Object Type) – These tables are maintained by OSRAP and list the valid object codes and their related hierarchical structure. Entries must exist on the OBJT table before the code may be used on an accounting distribution or document.

9. ORG2 (Organization) – This table is maintained by OSRAP and lists organization codes used to record revenues, expenditures, warrants drawn and to group similar organizations together for reporting purposes. All transactions affecting regular appropriations require the use of an organization code. Many other chart of accounts data elements may be inferred on transactions, ledgers, tables and reports based on the organization code used.

10. RSR2 (Revenue Source), RCLS (Revenue Class), RCAT (Revenue Category), RGRP (Revenue Group) – These tables are also maintained by OSRAP and list valid revenue source codes and their related hierarchical structure. Entries must exist on the RSRC table before the code may be used on an accounting distribution or document.

AGPS requisitions and orders for FY 10 cannot be entered until January 8, 2009

If you have any questions, please contact the OSRAP Help Desk at (225) 342-1097. Please distribute copies of this memorandum to the appropriate individuals at your agency. Remember, all OSRAP memorandums and forms may be accessed through our home page at http://www.doa.la.gov/OSRAP/index.htm.

AA/jbl

C: Mr. Gary Hall, CPA