



**State of Louisiana**  
Division of Administration  
**Office of Statewide Reporting and Accounting Policy**

March 10, 2010

**MEMORANDUM OSRAP 10-16**

TO: Fiscal Officers  
All State Entities and Component Units

FROM: Afranie Adomako, CPA  
Director

SUBJECT: Revised Accounts Receivable Quarterly Forms and Instructions

The Office of the Commissioner and OSRAP recently conducted a review of statewide policies and procedures to determine the accuracy and effectiveness of the current reporting format used for accounts receivable. To allow for a more useful management tool, management determined that the current reporting format needed to be revised. On December 18, 2009, the Joint Legislative Committee on the Budget (JLCB) approved the revised accounts receivable reporting forms.

The revised accounts receivable report consists of instructions and three (3) reporting forms – Current Receivables, Long-Term Receivables, and Write-offs Disclosure.

1. Current Receivables (up to 180 days) – This reporting form consists of two sections. The first section includes, by revenue source, the beginning balance, additions, collections activity, amount over 180 days-moved to long-term receivables, and ending balance. The second section requires disclosure of the disposition of the receivables if the funds were collected by the report date.
2. Long-Term Receivables (over 180 days) – This reporting form consists of two sections. The first section includes beginning balance, amount moved from current receivables during the quarter, collections, write-offs, amount transferred to outside collection, and ending balance. The second section requires disclosure of the disposition if the funds were collected by the report date.
3. Write-offs Disclosure – This reporting form requires disclosure by revenue source of the accounts written off during the quarter with a specific reason as to why there was a write-off of the account(s).

**Your agency should use these revised reporting forms beginning with the quarter ending March 31, 2010, which is due to OSRAP by May 15, 2010. If your agency is unable to provide the report on the revised reporting forms, you need to give specific reasons for why the forms were not used or why you could not complete the form as designed. This explanation must be on your agency letterhead and must be addressed to Afranie Adomako, Director of OSRAP, by March 24, 2010.**

In order to complete the revised forms for March 31, 2010, (this will be a transition period since we are cutting over in the middle of the fiscal year) your **December 31, 2009** ending balance must be separated into Current Receivables and Long-Term Receivables.

1. The March Quarter's Beginning Balance for the Current Receivables (new RAR-1) consists of receivables that were reported on the **old** AR-2 form as current receivables, 1-30 days, 31-90 days, and 91-180 days.
2. The March Quarter's Beginning Balance over 180 Days Old (new RAR-2) consists of receivables that were reported on the **old** AR-2 form as 181 days to 1 year and over 1 year.
3. For this March 31, 2010, quarter **only** (transition period), you will continue completing the RAR-1 and RAR-2 forms by picking up the instructions for the other columns from bullet# 3 of the RAR-1 and RAR- 2 instructions attached.

**Note:** For the next quarter's reporting and thereafter, you will use the full instructions on the RAR-1 and RAR-2 beginning from bullet# 1.

The following information is to remind the agencies of the general reporting requirements:

1. Detailed data must be maintained by the agency to sufficiently support each quarterly report – these reports should include only those amounts identifiable at the end of the quarter.
2. Do not include receivables due under the Louisiana Employment Security Law or receivables due directly from the federal government. Also, do not include any inter-agency or intra-agency receivables.
3. Your agency should retain electronic copies of the reporting package, as OSRAP will not send these forms out each quarter. If your agency has no receivables to report, your agency must convey such information to OSRAP in a memo or letter for each quarter. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/index.htm>.
4. These revised forms must be completed and received by OSRAP no later than 45 days after the end of each quarter. The filing requirements are as follows:

Quarter Ended

Report Received at OSRAP

September 30

November 15

December 31

February 15

March 31

May 15

June 30

August 15

5. The report must be submitted with an original signed and notarized affidavit to the following address:

Division of Administration – OSRAP

Attn: Katherine Porche

P. O. Box 94095

Baton Rouge, LA 70804-9095

Any questions concerning the report and instructions should be directed to Katherine Porche at (225) 219-4442, or through her e-mail at [katherine.porche@la.gov](mailto:katherine.porche@la.gov).

Please distribute copies of this memorandum to the appropriate individuals at your agency.

Attachments – 2

[Instructions](#)

[Accounts Receivable Forms](#)

AA:kbp

c: Barbara Goodson