State of Louisiana

Division of Administration
Office of Statewide Reporting and Accounting Policy

March 31, 2015

OSRAP MEMORANDUM 15-22

TO: Accounts Receivable Web Application Users

FROM: John McLean, CPA
                   Interim Director

SUBJECT: Electronic Accounts Receivable Quarterly Report Instructions

OSRAP has now launched an application that will allow agencies to electronically submit quarterly accounts receivable reports via OSRAP's Financial Reporting & Accounting Support Portal. Starting for the quarter ending March 31, 2015, agencies will use this application to submit accounts receivable reports. The Financial Reporting & Accounting Support Portal is available on OSRAP's website at http://wwwprd1.doa.louisiana.gov/osrapPortal/. You will use your P, M, or H ID number and password to access the portal. Use the instructions attached to this memorandum to assist in completing the quarterly accounts receivable data submission. These instructions are also available on the portal under "Help."

If you have questions, please call Katherine Porche at (225) 219-4442 or through her email at katherine.porche@la.gov.

JM:kbp

cc: Afranie Adomako
    Assistant Commissioner of Management and Finance

Attachment

Division of Administration
Office of Statewide Reporting and Accounting Policy
Financial Reporting & Accounting Support Portal

QUARTERLY ACCOUNTS RECEIVABLE REPORT INSTRUCTIONS

R.S. 39:79(C) requires state agencies to submit receivables information quarterly to the Division of Administration, Office of the Statewide Reporting & Accounting Policy (OSRAP). The receivables reported should not include the following:

- receivables due under the Louisiana Employment Security Law;
- receivables due directly from the federal government; or
- receivables from within the same state agency or among state agencies.

Agencies are required to maintain the detailed data on each receivable included in the report sufficient to analyze such receivables and the effectiveness of the collection procedures.

Quarterly accounts receivable reports are due no later than 45 days following the end of the quarter. The deadlines are as follows:

Quarter Ended	**Report Due at OSRAP:**
September 30	November 15
December 31	February 15
March 31	May 15
June 30	August 15

Remember, dollar values should include cents.

Questions should be directed to Katherine Porche at (225) 219-4442 or katherine.porche@la.gov

Division of Administration
Office of Statewide Reporting and Accounting Policy
Financial Reporting & Accounting Support Portal

Starting with the report for the quarter ending March, 15 2015, agencies will electronically enter and submit accounts receivable data to OSRAP through a web application. The web application is available through the OSRAP's website at http://www.doa.louisiana.gov/osrap/index.htm. Click the link to the Financial Reporting & Accounting Support Portal which takes you to the Login Page.

LOGIN PAGE
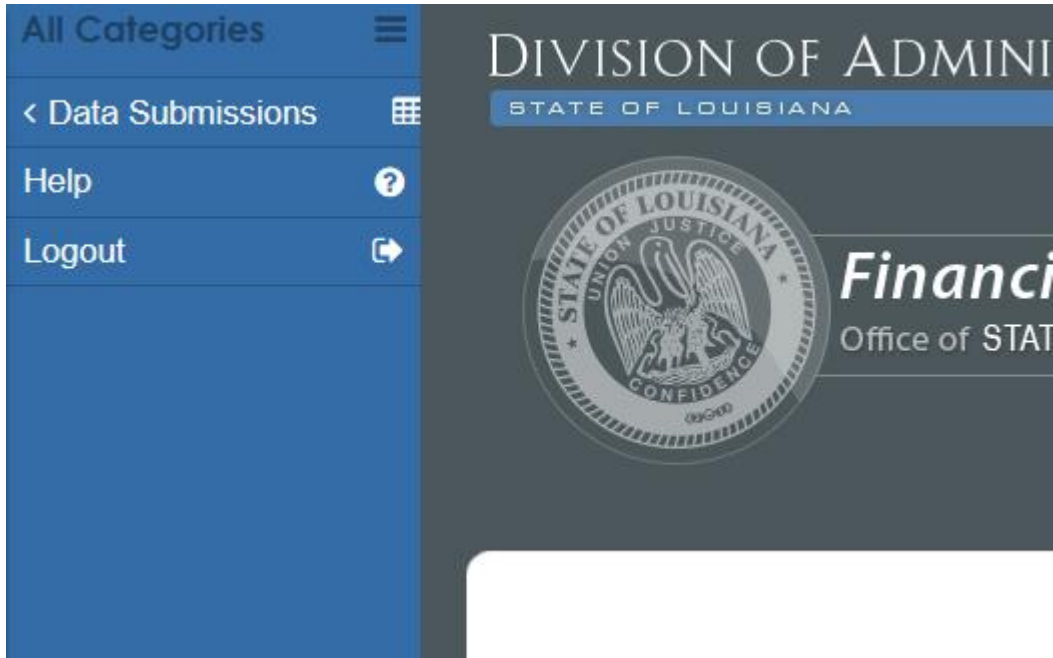

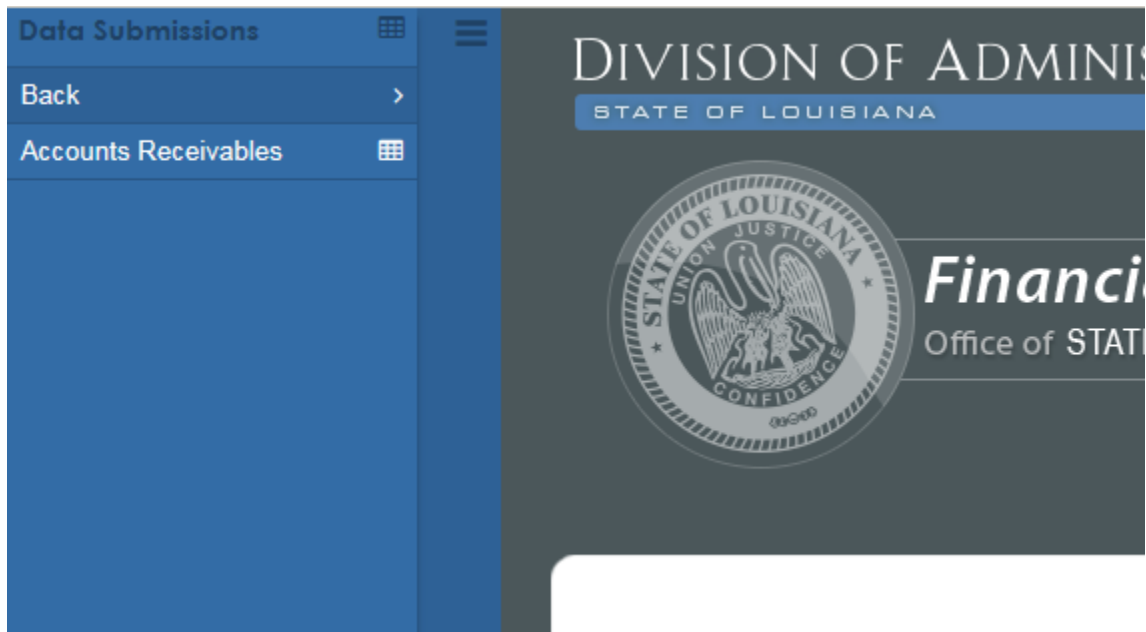
1. Enter your User ID in the Personnel Number field
   a. LaGov User ID – the letter "P" (capital letter) and your 8 digit personnel number
   b. Non-LaGov User ID – the letter "H" and your 8 digit external person number
   c. M User ID – letter "M" followed by 8 digits number assigned
2. Enter your Password.
3. Click "Login" which brings you to the Welcome Page.

Division of Administration
Office of Statewide Reporting and Accounting Policy
Financial Reporting & Accounting Support Portal

<u>WELCOME PAGE</u>

1. Click "Data Submissions" in the upper left-hand corner of the screen.

2. Click "Accounts Receivable" which brings you to the Accounts Receivable Main Page.

Division of Administration
Office of Statewide Reporting and Accounting Policy
Financial Reporting & Accounting Support Portal

ACCOUNTS RECEIVABLE MAIN PAGE

1. Select the agency for which you want to enter receivable information. Only the agencies you have security are available to be selected. In this example, Agency 107 is selected.

2. Then click "Add" which brings you to Current Receivables Page.

Division of Administration
Office of Statewide Reporting and Accounting Policy
Financial Reporting & Accounting Support Portal

CURRENT RECEIVABLES PAGE

1. The beginning balances by revenue source are automatically populated. Click on the revenue source to enter the activity for the quarter for the revenue source. In this example, "Sales & Services" was selected for edit.

ACCOUNTS RECEIVABLE REPORT
FOR January 1 - March 31, 2015

AGENCY: 107 - Division of Administration
PREPARED BY: --
PHONE NUMBER: --
EMAIL ADDRESS: --

CURRENT RECEIVABLES (expressed in dollars)

Return to Main Page

Revenue Source Click Name to Edit	Beginning Balance	Additions	Collected 1-90 days	Collected 91-180 days	Receivables over 180 days	Ending Balance	No. of Accounts	Budget for Self-Gen
NSF Checks	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0	$0.00
Payroll Overpayment	$339.00	$0.00	$0.00	$0.00	$0.00	$0.00	0	$0.00
Sales & Services	$42,816.00	$0.00	$0.00	$0.00	$0.00	$0.00	0	$0.00
TOTAL	$43,155.00	$0.00	$0.00	$0.00	$0.00	$0.00	0	$0.00

[+ Add Row]

Next (Long-Term Receivables)

Once you've clicked the revenue source you want to edit, you will be routed to the Add Current Receivable Page. You'll be able to add the following information on this page:

- *Additions* – The additions to the receivables for the revenue source during the quarter. All corrections to beginning balances should be netted in this amount.

- *Amount Collected 1 – 90 Days* – Collections of receivables for the revenue source that occurred within 90 days. The amount entered here should never exceed "Additions."

- *Amount Collected 91 – 180 Days* – Collections of receivables for the revenue source that occurred within 91 – 180 days. The amount entered here should never exceed "Beginning Balance."

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- *Total Receivables Over 180 Days Moved to Long-term* – Outstanding receivables that became over 180 delinquent during the quarter.

- *Ending Balance* – Automatic calculation equal to the Beginning Balance + Additions – Amount Collected 1-90 Days – Amount Collected 91-180 Days – Total Receivables Over 180 Days Moved to Long-term

- *Number of Accounts* – Number of accounts that comprise the Ending Balance

- *Budgeted for Self-Generated, Retained by State General Fund, Due to Federal Government, Due to Other* – These fields are used to identify the distribution of the current receivable ending balance. The sum of these four fields must equal the Ending Balance.

Click "Save" when all current receivable data for the revenue source has been added. You'll be routed back to the Current Receivables Page. Repeat the above steps for all revenue sources.

ACCOUNTS RECEIVABLE REPORT
FOR January 1 - March 31, 2015

AGENCY: 107 - Division of Administration
PREPARED BY: --
PHONE NUMBER: --
EMAIL ADDRESS: --

ADD CURRENT RECEIVABLE (expressed in dollars)

Revenue Source	Sales & Services
Beginning Balance	42,816.00
Additions	0.00
Amount Collected 1 - 90 Days	0.00
Amount Collected 91-180 Days	0.00
Total Receivables Over 180 Days Moved to Long-Term	0.00
Ending Balance	42,816.00
Number of Accounts	0
Budgeted for Self-Generated	0.00
Retained by State General Fund	0.00
Due to Federal Government	0.00
Due to Other (Stat Ded, etc)	0.00

Save   Cancel

2. If your agency does not have beginning balances, click "Add Row." Select the appropriate revenue source and enter data in accordance with #1 above. Note: If your agency did not have any receivables activity during the quarter, select "No Receivables to Report" as the revenue source. Entry to all fields will be disabled.

3. Once the current receivable information has been entered for all revenue sources, click "Save" to Return to the Current Receivable Page then click "Next (Long-term Receivables)."

LONG-TERM RECEIVABLES PAGE

1. Again beginning balances by revenue source are automatically populated. In addition, "Amounts Over 180 Days Moved to Long-term" from the Current Receivables Page automatically populate on this page. Click on the revenue source to enter the activity for the quarter for the revenue source. In this example, "Sales & Services" was selected for edit.

ACCOUNTS RECEIVABLE REPORT
FOR January 1 - March 31, 2015

AGENCY: 107 - Division of Administration
PREPARED BY: --
PHONE NUMBER: --
EMAIL ADDRESS: --

LONG-TERM RECEIVABLES (expressed in dollars)

Return to Main Page

Revenue Source Click Name to Edit	Begin Balance	Receivables	Amt Collected	Amt to AG	Accts to AG	Amt to ODR	Accts to ODR	Amt to Outside	Accts to Outside	End Balance	No. of Accounts	Budget for Self-Gen
NSF Checks	$54,075.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	0	$0.00	0	$0.00
Payroll Overpayment	$0.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	0	$0.00	0	$0.00
Sales & Services	$412.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	0	$0.00	0	$0.00
TOTAL	$54,487.00	$0.00	$0.00	$0.00	0	$0.00	0	$0.00	0	$0.00	0	$0.00

[+ Add Row]

| Back (Current Receivables) | Next (Pre-Submission Review) |

Once you've clicked the revenue source you want to edit, you will be routed to the Add Long-term Receivable Page. You'll be able to add the following information on this page:

- *Collected* – Amounts in the Long-term Receivables Beginning Balance that were collected during the quarter
- *Amount Transferred to AG* – Receivable balances that were transferred to the Attorney General's office during the quarter
- *Accounts Transferred to AG* – The number of accounts transferred to the Attorney General's office during the quarter
- *Amount Transferred to ODR* – Receivable balances that were transferred to the Office of Debt Recovery during the quarter
- *Accounts Transferred to ODR* – The number of accounts transferred to the Office of Debt Recovery during the quarter
- *Amount Transferred to Outside Collection* – Receivable balances that were transferred to a collection agency other than the Attorney General's office or the Office of Debt Recovery during the quarter

- *Accounts Transferred to Outside Collection* – The number of accounts transferred to a collection agency other than the Attorney General's office or the Office of Debt Recovery during the quarter
- *Ending Balance* – Automatic calculation equal to Beginning Balance + Total Receivables Over 180 Days Moved from Current – Collected – Amount Transferred to AG – Amount Transferred to ODR – Amount Transferred to Outside Collection
- *Number of Accounts* – Number of accounts that comprise the Ending Balance

- *Budgeted for Self-Generated, Retained by State General Fund, Due to Federal Government, Due to Other* – These fields are used to identify the distribution of collections of the current receivable ending balance. The sum of these four fields must equal the Ending Balance.

ACCOUNTS RECEIVABLE REPORT
FOR January 1 - March 31, 2015

AGENCY: 107 - Division of Administration
PREPARED BY: --
PHONE NUMBER: --
EMAIL ADDRESS: --

ADD LONG-TERM RECEIVABLE (expressed in dollars)

Revenue Source	Sales & Services
Beginning Balance	412.00
Total Receivables Over 180 Days Moved from Current	0.00
Collected	0.00
Amount Transferred to AG	0.00
Accounts Transferred to AG	0
Amount Transferred to ODR	0.00
Accounts Transferred to ODR	0
Amount Transferred to Outside Collection	0.00
Accounts Transferred to Outside Collection	0
Ending Balance	412.00
Number of Accounts	0
Budgeted for Self-Generated	0.00
Retained by State General Fund	0.00
Due to Federal Government	0.00
Due to Other (Stat Ded, etc)	0.00

Save   Cancel

2. Because revenue sources with either beginning balances or amounts over 180 days transferred from current receivables automatically populate on the Long-term Receivables Page, the only instance that "+ Add Row" should be clicked is when an agency did not have revenue sources with beginning balances and had no activity for the quarter. If this is the case, select "+ Add Row." On the Add Long-term Receivable Page, select "No Receivables to Report" as the revenue source. This will disable entry to all fields.

3. Once the long-term receivable information has been entered for all revenue sources, click "Save" to Return to the Long-term Receivable Page then click "Next (Pre-Submission Review)."

PRE-SUBMISSION REVIEW PAGE

1. Review the information you've entered for both current and long-term receivable using the labeled tabs.

ACCOUNTS RECEIVABLE REPORT
FOR January 1 - March 31, 2015

AGENCY: 107 - Division of Administration
PREPARED BY: --
PHONE NUMBER: --
EMAIL ADDRESS: --

PRE-SUBMISSION REVIEW
Return to Main Page

CURRENT RECEIVABLES	LONG-TERM RECEIVABLES

CURRENT RECEIVABLES (expressed in dollars)

Revenue Source	No. of Accounts	Beginning Balance	Additions	Collected 1-90 days	Collected 91-180 days	Receivables over 180 days	Ending Balance	Budget for Self-Gen	Retain by S Gen Fun
NSF Checks	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Payroll Overpayment	0	$339.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Sales & Services	0	$42,816.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
TOTAL	0	$43,155.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

After reviewing all data and ensuring its accuracy use the Next button below to go to the Submission Page.

[Back (Long-Term Receivables)]   [Next (Submission Page)]

2. If the information needs correction, go back to the appropriate page to edit. If the information is correct, click "Next (Submission Page)."

Division of Administration
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Financial Reporting & Accounting Support Portal

SUBMISSION PAGE

1. Before submitting your information, be sure that all information is correctly entered for the agency. **Once submitted, no changes can be made to any of the agency data.** If all information is correctly entered, click "Submit."

ACCOUNTS RECEIVABLE REPORT
FOR January 1 - March 31, 2015

AGENCY: 107 - Division of Administration
PREPARED BY: --
PHONE NUMBER: --
EMAIL ADDRESS: --

SUBMISSION

Return to Main Page

Before submitting please ensure that all data (Current and Long-Term Receivables) has been entered for the agency.

Once submitted no changes can be made to any of the agency data for the specified quarter.

By clicking 'Submit' below you certify that all data entered is correct.

Submit

Back (Pre-Submission Review)

2. Once your information has been submitted, you will redirected back to the Accounts Receivable Main Page. You will now be able to view the data you have previously submitted, though you will not be permitted to edit the data.