

State of Louisiana  
Office of Statewide Reporting and Accounting Policy

**Jeff Landry**  
Governor

**Taylor F. Barras**  
Commissioner of Administration



**Division of Administration**  
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February 6, 2026

Via email only

Senator Cameron Henry  
President of the Senate  
State Capitol Building  
Post Office Box 94183  
Baton Rouge, LA 70804  
[apa.senatepresident@legis.la.gov](mailto:apa.senatepresident@legis.la.gov)

Representative Phillip R. DeVillier  
Speaker of the House  
State Capitol Building  
Post Office Box 94062  
Baton Rouge, LA 70804  
[apa.housespeaker@legis.la.gov](mailto:apa.housespeaker@legis.la.gov)

Re: R.S. 49:966K Annual Rulemaking Report for 2025

Dear President Henry and Speaker DeVillier:

The Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP), a rulemaking agency, hereby submits the following annual report for 2025 in accordance with R.S. 49:966K.

The OSRAP has taken no action with respect to adoption, amendment, or repeal of any rule as the OSRAP proposed no such rule during 2025; the OSRAP has taken no action with respect to any proposed fee adoption, increase, or decrease as the OSRAP proposed no such fee during 2025; and, the OSRAP did not respond to any petition or submission under R.S. 49:961 as the OSRAP received no such petitions or submissions during 2025.

In accordance with R.S. 49:964B, the OSRAP conducted a public hearing in the Thomas Jefferson Room, 1-136C, First Floor of the Claiborne Building, 1201 N. Third Street, Baton Rouge, Louisiana, on October 29, 2025, at 12:00 p.m. The OSRAP received no comments at the hearing or during the comment period.

In 2025, the OSRAP began reviewing its rules for the five-year period of 2025-2029 in accordance with R.S. 49:964D, enacted by Act 192 (2024 R.S.) and effective August 1, 2024. The OSRAP has four rules which are contained in the Louisiana Administrative Code, Title 4-Administration, Part V and Part XIII. A description of each rule along with the status of the OSRAP's review is provided as follows:

1. Part V, Chapter 31, **Revenue and Expenditure Accounting—PPM Number 68**, was promulgated in 1984 in accordance with R.S. 39:91 and R.S. 39:92. This rule establishes accounting policy on reporting financial activity on a modified accrual basis and establishes the specific criteria in the accrual of revenues and expenditures in accordance with generally acceptable accounting principles. This rule remains under review by the OSRAP.
2. Part V, Chapter 41, **Taxable Compensation—PPM Number 73**, was promulgated in accordance with R.S. 39:78 and Executive Order Number 85-52. The initial rule was promulgated in 1980, repromulgated in 1994, and amended in 1999. This rule is to establish a policy for the reporting of all taxable compensation provided to employees, withholding of applicable amounts to meet the employee's tax liability associated with the taxable compensation, to provide guidelines for establishing a value for taxable compensation, and to provide guidelines for inclusion or exclusion of fringe benefits as taxable compensation. It also establishes annual reporting requirements for each board, commission, department, agency and institution or office to develop and submit a plan and information on fringe benefits paid to employees in the immediate preceding year. This rule remains under review by the OSRAP.
3. Part XIII, Chapter 1, **Collection Policy and Procedures**, was promulgated in 2002 in accordance with R.S. 39:88.1 through 39:88.4, enacted by Act 904 of the 2001 Regular Session. This rule prescribes a comprehensive collection policy to be used in all state agencies. In addition, this addresses quarterly reporting of accounts receivables by state agencies to the Division of Administration and the Joint Legislative Committee on the Budget in accordance with R.S. 39:79. This rule remains under review by the OSRAP.
4. Part XIII, Chapter 3, **Rulemaking Petitions**, was promulgated in 2020 in accordance with R.S. 39:88.2 and 49:953, et seq. This rule provides for the submission and consideration of rulemaking petitions. The OSRAP's review of this rule was completed in 2025. This rule is necessary and consistent with law and the OSRAP's mission, the probable benefits of the rule outweigh the burdens and costs on persons regulated by the rule, and the OSRAP proposes no action regarding this rule at this time.

For the five-year period (2025-2029), OSRAP has completed a review of 25% of its rules as described above. In 2026, the OSRAP will continue reviewing its rules for the five-year period of 2025-2029 in accordance with R.S. 49:964D.

Sincerely,



Brian Fleming, CPA  
Director, Office of Statewide Reporting and Accounting Policy

cc: Poynter Legislative Research Library, [drplibrary@legis.la.gov](mailto:drplibrary@legis.la.gov)