



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

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GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

September 7, 2005

MEMORANDUM OSRAP 06 - 07

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to Hurricane Katrina

Attached is a memorandum from the Commissioner of Administration, Mr. Jerry Luke LeBlanc, requiring all agencies to track all expenditures relating to Hurricane Katrina. Please read this memorandum and follow the instructions as indicated.

If you have questions on any part of the memorandum, please call the contact number for the specific functional area in the memorandum.

AA:rl

Attachment

expenditure. It is imperative that these expenditures be properly documented so we can provide substantiations during audit.

For purposes of internal tracking and reporting, agencies may wish to utilize other AFS fields (e.g. reporting category, sub-objects, etc.) to capture Katrina-related expenditures, but such tracking must be in addition to use of the statewide "KATR" activity code. **Agencies who do NOT utilize AFS must develop their own mechanism to capture Katrina-related expenditures and report this information, upon request, to the Division of Administration (DOA).**

Lost Revenues: If your agency has incurred a loss of revenues as a result of Hurricane Katrina, you must begin tracking this loss. Estimating will be acceptable and can be accomplished by using last two years average revenue received during the same period (week/month) last year versus this year. This comparison should be made on a spreadsheet with a line for each type (source) of revenue. It should begin with the last period that had 'normal' revenues and then continue with subsequent periods.

Payroll

- **Activity Code:** For ISIS HR Paid Agencies, the newly created activity code "KATR" must be utilized if the employee's overtime work is related to activity associated with Hurricane Katrina. All overtime related to Hurricane Katrina is to be PAID overtime rather than earning compensatory leave hours. Therefore ISIS HR paid agencies, should use the appropriate coding. (i.e. for evaluated codes use "Z002" instead of "Z001" or "Z003"). If the employee works overtime due to the effects of Katrina, timekeepers **MUST** code these hours to activity "KATR." Refer to ISIS HR Help for assistance in entering this data.
- **Office Closure: Costs incurred** for employees that are being compensated during office closures due to Hurricane Katrina **must be identified.** For ISIS HR Paid agencies, Special Leave Office Closure code "LSOC" must be entered in order to track these payments. The Division of Administration will execute reports to determine this cost. Agencies are NOT to enter the activity code "KATR" on these LSOC entries.
- Agencies are NOT to enter the activity code "KATR" on any regular hours worked or leave hours taken.
- **Non paid agencies** must develop a mechanism for tracking this information and reporting to the Division of Administration upon request.

Department and agency heads should be sure to disseminate this and all future communications from the Division of Administration to all business and administrative functional units (i.e. human resources, payroll, budget, accounting, etc.) within their agencies.

Please contact the OSRAP Help Desk at (225) 342-1097 if you have any questions in regard to Expenditures and Lost Revenues; contact OSUP at (225) 342-0713 for questions about payroll; contact ISIS HR Help Desk for entry into ISIS HR System at (225) 342-2677; contact OPB at (225) 342-7005 if you have any budget questions.