

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

JEFF LANDRY  
GOVERNOR



TAYLOR F. BARRAS  
COMMISSIONER OF ADMINISTRATION

September 9, 2024

**MEMORANDUM OSRAP 25-05**

TO: Fiscal Officers  
All State Agencies

FROM: Brian Fleming, CPA  
State Accounting Systems Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to Executive Order JML 24-142 September 2024 Tropical Storm Francine

Attached is a memorandum from the Commissioner of Administration, Taylor F. Barras, requiring all agencies to track all expenditures and lost revenues relating to September 2024 tropical storm threat. Please read this memorandum and follow the instructions as indicated.

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

Office of State Uniform Payroll – 225.342.0713  
Office of State Procurement – 225.342.8010  
Office of Technology Services – 225.219.6900

BF:jbl

Office of the Commissioner  
State of Louisiana  
Division of Administration

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GOVERNOR



TAYLOR F. BARRAS  
COMMISSIONER OF ADMINISTRATION

**MEMORANDUM**

TO: All Department Secretaries and Undersecretaries

FROM: Taylor F. Barras  
Commissioner of Administration

DATE: September 9, 2024

SUBJECT: State of Emergency – Tropical Storm Francine – Executive Order JML 24-142 – September 2024 Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.



With the threat of the tropical weather in the Gulf, it is critical to review the required maintenance of emergency-related records and documentation and the required policies and procedures as a result of this event. Please communicate this guidance to your management and staff immediately.

Agencies are encouraged to have employees verify their contact information and to make updates through LEO or their Employee Administration Office. If employees relocate to a temporary address, the mailing address (not permanent residence address) should be changed in LaGov HCM.

**EMERGENCY PROCUREMENT**

Emergency procurement and contract procedures can be found in the Division of Administration's emergency procurement guide, which is available on the Office of State Procurement website ([Emergency Procurement Handbook](#)) as well as in any executive orders that may be issued by Governor Jeff Landry.

Any such emergency procurements and/or contracts should emphasize the following:

- Competition, where practical;
- Results-oriented contracts;
- Documentation for audit and reimbursement purposes; and
- Reporting on emergency procurements as soon as practical.

### **OVERTIME**

Department and agency heads should review their overtime policies. All such policies should comply with Civil Service Rules, and the FLSA. Departments should have an overtime policy in place guiding the earning and compensation of overtime. Also, departments should have adopted a policy on “Overtime Compensation for Emergency Support Workers” that may supersede their department policy regarding workers who perform duties relative to disaster operations and management.

### **CODING OF EXPENDITURES AND TRACKING LOST REVENUES**

It is critically important that all agencies accurately capture and maintain all records and documentation related to expenditures incurred due to the tropical weather threat in order for the State of Louisiana to successfully request and receive full reimbursement from the Federal Emergency Management Agency (FEMA) and/or other third party.

Agencies should not, at this time, be concerned with what may or may not qualify for reimbursement; rather, any and all costs related to the tropical weather threat should be coded to the **“164\*\*\*\*” Functional Area**. Full and complete documentation and justification of all expenditures will be critical to securing reimbursement. In addition to the impact on expenditure budgets, there will also be revenue impacts related to the tropical weather threat – decreases to self-generated revenues, lost revenue streams, “savings” due to office closures, etc.

#### **Expenditures**

A new **“164\*\*\*\*”** Functional Area has been established in LaGov to track expenditures related to the tropical weather threat. **LaGov Financial agencies should enter the Functional Area from the attached list on any LaGov Document. LaGov Financial agencies using Project(s), should link the Functional Area to the project created related to the event.** If you have already incurred expenditures related to the event that are not coded to this Functional Area, please prepare a journal entry to include this Functional Area so that costs can be captured in reporting this event for all state agencies. This procedure is being implemented to track all expenditures of the State related to this event for use in future decisions. Invoices for these expenditures should be clearly marked ‘Related to JML 24-142’ and, if necessary, should have a brief explanation of why it was necessary to incur the expenditure. It is imperative that these expenditures be properly documented so we can provide substantiations during audit.

**Agencies that do NOT utilize the State’s LaGov system must develop their own mechanism to capture the expenditures related to the tropical weather threat 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 the tropical weather threat, you must begin tracking this loss. Estimating will be acceptable and can be accomplished by using the 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 Costs**

- LaGov Financial Agencies should follow the same process outlined in the expenditure paragraph for use of Functional Area (see page two).
  - Regular Hours Worked:
    - FEMA may reimburse straight time force account labor costs for State employees performing emergency protective measures, if such work is not typically performed by those employees. Force account labor is defined as labor performed by the applicant's employees, rather than by a contractor. Force account labor costs associated with the conduct of eligible work may be claimed at an hourly rate. Labor rates include actual wages paid plus fringe benefits paid or credited to personnel.
    - LaGov HCM Agency Timekeepers should code ZA01 (regular attendance) hours and Functional Area or Project as applicable for regular hours worked which meet the above definition. Refer to LaGov HCM Help for assistance in entering this data. Note: Agencies should use their discretion in determining which regular hours may qualify for reimbursement.
  - Overtime Hours Worked:
    - LaGov HCM Agency Timekeepers must code all overtime hours worked related to activity associated with this event to Functional Area or Project. Refer to LaGov HCM Help for assistance in entering this data.
- **Office Closure – If an Office Closure Occurs: Costs incurred** for employees who are being compensated during office closures due to the event **must be identified**. For LaGov HCM 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 Functional Area or Project on these LSOC entries.
- If retroactive adjustments are necessary, they must be processed through LaGov HCM, not via LaGov journal vouchers.
- **Agencies not paid through LaGov HCM** must develop a mechanism for tracking and reporting this information to the Division of Administration upon request.

Department and agency heads should 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.

Thank you for your cooperation. Do not hesitate to contact my office if you have any questions or need further information.

Functional Area	FunctArea text
1640000	FRAN
1640100	FRAN-ACADIA
1640200	FRAN-ALLEN
1640300	FRAN-ASCENSION
1640400	FRAN-ASSUMPTION
1640500	FRAN-AVOYELLES
1640600	FRAN-BEAUREGARD
1640700	FRAN-BIENVILLE
1640800	FRAN-BOSSIER
1640900	FRAN-CADDO
1641000	FRAN-CALCASIEU
1641100	FRAN-CALDWELL
1641200	FRAN-CAMERON
1641300	FRAN-CATAHOULA
1641400	FRAN-CLAIBORNE
1641500	FRAN-CONCORDIA
1641600	FRAN-DESOTO
1641700	FRAN-EAST BATON ROUGE
1641800	FRAN-EAST CARROLL
1641900	FRAN-EAST FELICIANA
1642000	FRAN-EVANGELINE
1642100	FRAN-FRANKLIN
1642200	FRAN-GRANT
1642300	FRAN-IBERIA
1642400	FRAN-IBERVILLE
1642500	FRAN-JACKSON
1642600	FRAN-JEFFERSON
1642700	FRAN-JEFFERSON DAVIS
1642800	FRAN-LAFAYETTE
1642900	FRAN-LAFOURCHE
1643000	FRAN-LASALLE
1643100	FRAN-LINCOLN
1643200	FRAN-LIVINGSTON
1643300	FRAN-MADISON
1643400	FRAN-MOREHOUSE
1643500	FRAN-NATCHITOCHE
1643600	FRAN-ORLEANS
1643700	FRAN-OUACHITA
1643800	FRAN-PLAQUEMINES
1643900	FRAN-POINTE COUPEE
1644000	FRAN-RAPIDES
1644100	FRAN-RED RIVER
1644200	FRAN-RICHLAND
1644300	FRAN-SABINE
1644400	FRAN-ST BERNARD
1644500	FRAN-ST CHARLES
1644600	FRAN-ST HELENA
1644700	FRAN-ST JAMES
1644800	FRAN-ST JOHN THE BAPTIST
1644900	FRAN-ST LANDRY
1645000	FRAN-ST MARTIN
1645100	FRAN-ST MARY
1645200	FRAN-ST TAMMANY
1645300	FRAN-TANGIPAHOA
1645400	FRAN-TENSAS
1645500	FRAN-TERREBONNE
1645600	FRAN-UNION
1645700	FRAN-VERMILLION
1645800	FRAN-VERNON
1645900	FRAN-WASHINGTON
1646000	FRAN-WEBSTER
1646100	FRAN-WEST BATON ROUGE
1646200	FRAN-WEST CARROLL
1646300	FRAN-WEST FELICIANA
1646400	FRAN-WINN
1649800	FRAN-OUT OF STATE