

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

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

January 3, 2025

MEMORANDUM OSRAP 25-07

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 25-001 State of Emergency – New Orleans, Super Bowl, and Mardi Gras Season

Attached is a memorandum from the Commissioner of Administration, Taylor F. Barras, requiring all agencies to track all expenditures and lost revenues relating to the state of emergency. 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


JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

MEMORANDUM

TO: All Department Secretaries and Undersecretaries

FROM: Taylor F. Barras
Commissioner of Administration 

DATE: January 3, 2025

SUBJECT: State of Emergency – New Orleans, Super Bowl, and Mardi Gras Season – Executive Order JML 25-001 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.

With the state of emergency in New Orleans, 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 emergency 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 state of emergency 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 state of emergency should be coded to the **“165****” 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 state of emergency – decreases to self-generated revenues, lost revenue streams, “savings” due to office closures, etc.

Expenditures

A new **“165****” Functional Area** has been established in LaGov to track expenditures related to the state of emergency. **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 25-001’ 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 state of emergency 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 state of emergency, 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
1650000	NOMC
1650100	NOMC-ACADIA
1650200	NOMC-ALLEN
1650300	NOMC-ASCENSION
1650400	NOMC-ASSUMPTION
1650500	NOMC-AVOYELLES
1650600	NOMC-BEAUREGARD
1650700	NOMC-BIENVILLE
1650800	NOMC-BOSSIER
1650900	NOMC-CADDO
1651000	NOMC-CALCASIEU
1651100	NOMC-CALDWELL
1651200	NOMC-CAMERON
1651300	NOMC-CATAHOULA
1651400	NOMC-CLAIBORNE
1651500	NOMC-CONCORDIA
1651600	NOMC-DESOTO
1651700	NOMC-EAST BATON ROUGE
1651800	NOMC-EAST CARROLL
1651900	NOMC-EAST FELICIANA
1652000	NOMC-EVANGELINE
1652100	NOMC-FRANKLIN
1652200	NOMC-GRANT
1652300	NOMC-IBERIA
1652400	NOMC-IBERVILLE
1652500	NOMC-JACKSON
1652600	NOMC-JEFFERSON
1652700	NOMC-JEFFERSON DAVIS
1652800	NOMC-LAFAYETTE
1652900	NOMC-LAFOURCHE
1653000	NOMC-LASALLE
1653100	NOMC-LINCOLN
1653200	NOMC-LIVINGSTON
1653300	NOMC-MADISON
1653400	NOMC-MOREHOUSE
1653500	NOMC-NATCHITOCHE
1653600	NOMC-ORLEANS
1653700	NOMC-OUACHITA
1653800	NOMC-PLAQUEMINES
1653900	NOMC-POINTE COUPEE
1654000	NOMC-RAPIDES
1654100	NOMC-RED RIVER
1654200	NOMC-RICHLAND
1654300	NOMC-SABINE
1654400	NOMC-ST BERNARD
1654500	NOMC-ST CHARLES
1654600	NOMC-ST HELENA
1654700	NOMC-ST JAMES
1654800	NOMC-ST JOHN THE BAPTIST
1654900	NOMC-ST LANDRY
1655000	NOMC-ST MARTIN
1655100	NOMC-ST MARY
1655200	NOMC-ST TAMMANY
1655300	NOMC-TANGIPAHOA
1655400	NOMC-TENSAS
1655500	NOMC-TERREBONNE
1655600	NOMC-UNION
1655700	NOMC-VERMILLION
1655800	NOMC-VERNON
1655900	NOMC-WASHINGTON
1656000	NOMC-WEBSTER
1656100	NOMC-WEST BATON ROUGE
1656200	NOMC-WEST CARROLL
1656300	NOMC-WEST FELICIANA
1656400	NOMC-WINN
1659800	NOMC-OUT OF STATE
1659900	NOMC-STATEWIDE