

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

JEFF LANDRY  
GOVERNOR



TAYLOR F. BARRAS  
COMMISSIONER OF ADMINISTRATION

January 28, 2025

**MEMORANDUM OSRAP 25-08**

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 25-012 State of Emergency – Winter Weather Preparation – January 18, 2025

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 January 2025 winter weather 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

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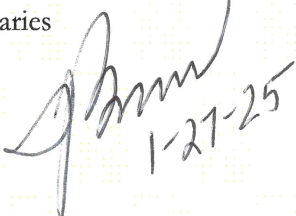
**MEMORANDUM**

TO: All Department Secretaries and Undersecretaries

FROM: Taylor F. Barras  
Commissioner of Administration

DATE: January 24, 2025

SUBJECT: State of Emergency – Winter Weather Preparation – Executive Order JML 25-012 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.



Due to the severe winter weather, 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 winter weather 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 winter weather emergency should be coded to the **“166\*\*\*\*” 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 winter weather emergency – decreases to self-generated revenues, lost revenue streams, “savings” due to office closures, etc.

### **Expenditures**

A new **“166\*\*\*\*” Functional Area** has been established in LaGov to track expenditures related to the winter weather 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 25-012’ 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 winter weather 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 winter weather 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
1660000	WW125
1660100	WW125-ACADIA
1660200	WW125-ALLEN
1660300	WW125-ASCENSION
1660400	WW125-ASSUMPTION
1660500	WW125-AVOYELLES
1660600	WW125-BEAUREGARD
1660700	WW125-BIENVILLE
1660800	WW125-BOSSIER
1660900	WW125-CADDO
1661000	WW125-CALCASIEU
1661100	WW125-CALDWELL
1661200	WW125-CAMERON
1661300	WW125-CATAHOULA
1661400	WW125-CLAIBORNE
1661500	WW125-CONCORDIA
1661600	WW125-DESOTO
1661700	WW125-EAST BATON ROUGE
1661800	WW125-EAST CARROLL
1661900	WW125-EAST FELICIANA
1662000	WW125-EVANGELINE
1662100	WW125-FRANKLIN
1662200	WW125-GRANT
1662300	WW125-IBERIA
1662400	WW125-IBERVILLE
1662500	WW125-JACKSON
1662600	WW125-JEFFERSON
1662700	WW125-JEFFERSON DAVIS
1662800	WW125-LAFAYETTE
1662900	WW125-LAFOURCHE
1663000	WW125-LASALLE
1663100	WW125-LINCOLN
1663200	WW125-LIVINGSTON
1663300	WW125-MADISON
1663400	WW125-MOREHOUSE
1663500	WW125-NATCHITOCHE
1663600	WW125-ORLEANS
1663700	WW125-OUACHITA
1663800	WW125-PLAQUEMINES
1663900	WW125-POINTE COUPEE
1664000	WW125-RAPIDES
1664100	WW125-RED RIVER
1664200	WW125-RICHLAND
1664300	WW125-SABINE
1664400	WW125-ST BERNARD
1664500	WW125-ST CHARLES
1664600	WW125-ST HELENA
1664700	WW125-ST JAMES
1664800	WW125-ST JOHN THE BAPTIST
1664900	WW125-ST LANDRY
1665000	WW125-ST MARTIN
1665100	WW125-ST MARY
1665200	WW125-ST TAMMANY
1665300	WW125-TANGIPAHOA
1665400	WW125-TENSAS
1665500	WW125-TERREBONNE
1665600	WW125-UNION
1665700	WW125-VERMILLION
1665800	WW125-VERNON
1665900	WW125-WASHINGTON
1666000	WW125-WEBSTER
1666100	WW125-WEST BATON ROUGE
1666200	WW125-WEST CARROLL
1666300	WW125-WEST FELICIANA
1666400	WW125-WINN
1669800	WW125-OUT OF STATE
1669900	WW125-STATEWIDE