

State of Louisiana
Office of Statewide Reporting and Accounting Policy

Jeff Landry
Governor

Taylor F. Barras
Commissioner of Administration



Division of Administration
P.O. Box 94095
Baton Rouge, Louisiana 70804-9095
Phone (225) 342-0708
Fax (225) 342-1053

January 23, 2026

MEMORANDUM OSRAP 26-07

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 26-006 State of Emergency – Winter Weather Preparation – January 22, 2026

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

*State of Louisiana
Office of the Commissioner*

Jeff Landry
Governor

Taylor F. Barra
Commissioner of Administration



Division of Administration
P.O. Box 94095
Baton Rouge, Louisiana 70804-9095
Phone (225) 342-7000
Fax (225) 342-1057

MEMORANDUM

TO: All Department Secretaries and Undersecretaries

FROM: Taylor F. Barra
Commissioner of Administration

DATE: January 23, 2026

SUBJECT: State of Emergency – Winter Weather Preparation – Executive Order JML 26-006 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.

With the state of emergency Winter Weather Preparation, 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 **“167***” 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 **“167***” 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 26-006’ 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.

All Department Secretaries and Undersecretaries

January 23, 2026

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Functional Area	FunctArea text
1670000	JML26-006
1670100	JML26-006-ACADIA
1670200	JML26-006-ALLEN
1670300	JML26-006-ASCENSION
1670400	JML26-006-ASSUMPTION
1670500	JML26-006-AVOYELLES
1670600	JML26-006-BEAUREGARD
1670700	JML26-006-BIENVILLE
1670800	JML26-006-BOSSIER
1670900	JML26-006-CADDY
1671000	JML26-006-CALCASIEU
1671100	JML26-006-CALDWELL
1671200	JML26-006-CAMERON
1671300	JML26-006-CATAHOULA
1671400	JML26-006-CLAIBORNE
1671500	JML26-006-CONCORDIA
1671600	JML26-006-DESOTO
1671700	JML26-006-EBR
1671800	JML26-006-EAST CARROLL
1671900	JML26-006-EAST FELICIANA
1672000	JML26-006-EVANGELINE
1672100	JML26-006-FRANKLIN
1672200	JML26-006-GRANT
1672300	JML26-006-IBERIA
1672400	JML26-006-IBERVILLE
1672500	JML26-006-JACKSON
1672600	JML26-006-JEFFERSON
1672700	JML26-006-JEFFERSON DAVIS
1672800	JML26-006-LAFAYETTE
1672900	JML26-006-LAFOURCHE
1673000	JML26-006-LASALLE
1673100	JML26-006-LINCOLN
1673200	JML26-006-LIVINGSTON
1673300	JML26-006-MADISON
1673400	JML26-006-MOREHOUSE
1673500	JML26-006-NATCHITOCHES
1673600	JML26-006-ORLEANS
1673700	JML26-006-OUACHITA
1673800	JML26-006-PLAQUEMINES
1673900	JML26-006-POINTE COUPEE
1674000	JML26-006-RAPIDES
1674100	JML26-006-RED RIVER
1674200	JML26-006-RICHLAND
1674300	JML26-006-SABINE
1674400	JML26-006-ST BERNARD
1674500	JML26-006-ST CHARLES
1674600	JML26-006-ST HELENA
1674700	JML26-006-ST JAMES
1674800	JML26-006-ST JOHN BAPTIST
1674900	JML26-006-ST LANDRY
1675000	JML26-006-ST MARTIN
1675100	JML26-006-ST MARY
1675200	JML26-006-ST TAMMANY
1675300	JML26-006-TANGIPAHOA
1675400	JML26-006-TENSAS
1675500	JML26-006-TERREBONNE
1675600	JML26-006-UNION
1675700	JML26-006-VERMILLION
1675800	JML26-006-VERNON
1675900	JML26-006-WASHINGTON
1676000	JML26-006-WEBSTER
1676100	JML26-006-WBR
1676200	JML26-006-WEST CARROLL
1676300	JML26-006-WEST FELICIANA
1676400	JML26-006-WINN
1679800	JML26-006-OUT OF STATE
1679900	JML26-006-STATEWIDE