



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

December 4, 2009

MEMORANDUM OSRAP 10-08

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: Recording FEMA Reimbursements Received from the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Funds to be Returned to the Office of Risk Management (ORM) for Project Worksheets (PW) Related to Hurricane Gustav

It has come to OSRAP's attention that FEMA/GOHSEP has started the process of obligating and paying PWs for reimbursements related to Hurricane Gustav. State agency applicants who are receiving these FEMA/GOHSEP reimbursements and who have also received payment from ORM for a Gustav-related insurance claim must refund ORM the amount of the payment received from FEMA/GOHSEP. These reimbursements will be 90% of the amount already paid by ORM.

When state agency applicants receive these funds from FEMA/GOHSEP, they must deposit and classify them as Interagency Transfer (IAT) revenues. These funds then must be immediately remitted to ORM as IAT expenditures from the agency's operating funds. Upon receipt, ORM will also classify the funds as IAT.

The resulting increase in revenue and expenditures for all state agency applicants will require an increase to the agency's IAT MOF and operating appropriations in the amount of the FEMA/GOHSEP reimbursements received. This budget increase will ensure that the funds received can be warranted and remitted to ORM. For those agencies that will need a budget increase, a request for Budget Adjustment Document (BA-7), for FEMA IAT revenue must be prepared by your entity and forwarded to the Office of Planning and Budget (OPB). If approved, you will need to enter an appropriation document (AP) in the Advantage Financial System (AFS) to establish budget for this money. When completing the BA-7 form to request the budget adjustment, be sure to include all pertinent documentation on the PW when submitting it to the OPB for approval.

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If you have questions or comments concerning this memorandum, please contact me or Kurt Demmerly at 225-342-0708.

Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/INDEX.HTM>.

AA/kd

c: Mr. Bud Thompson
Mr. Barry Dusse