



State of Louisiana
Division of Administration
Office of the Commissioner

MEMORANDUM

TO: Department Heads, Undersecretaries, and Fiscal Officers

FROM: Angele Davis, Commissioner

DATE: September 15, 2008

RE: Hurricane Gustav—Total Projected Costs and Estimated Incurred Expenditures

As I previously stated, it is critically important that all departments accurately capture and maintain all records and documentation of expenditures related to Hurricane Gustav. Please complete and electronically submit the attached workbook to your appropriate budget analyst and budget manager at the Office of Planning and Budget (OPB) by close of business Wednesday, September 17, 2008. The workbook is designed to capture Total Projected Costs, as well as, Estimated Incurred Expenditures to date by Emergency Support Function (ESF).

For this project, Total Projected Costs are defined as: costs the department is expected to incur related to preparation, response, and recovery for Hurricane Gustav.

Further, Estimated Incurred Expenditures are defined as: expenditures actually paid to date, encumbrances, and costs incurred but not actually paid or documented as an encumbrance. An example of the latter is a manual open-ended contract as a result of the emergency. Realizing that you may not know how much actual expenditures will be related to these contracts, you should nevertheless have some realistic estimate of your probable total expenses as it relates to the contract. Following the rules and processes in place, these expenditures may not, at this time, be entered into a formal financial system. This is the number that we are asking you to place in the various ESF columns, in addition to actual expenditures and encumbrances. In essence, the ESF columns should include encumbrances, actual expenditures to date and additional expenses incurred that your department has obligated the state to pay.

The Excel workbook is to be completed at the Budget Unit level. If a Means of Finance (MOF) can be identified, please do so, if not, use State General Fund as a default. At some point, identification of MOF will be expected. Where possible, please identify specific statutory dedications in rows 73-76. The workbook has a total of twenty-one (21) tabs which includes: a Budget Unit Total tab, sixteen (16) ESF tabs, two (2) tabs to be used at the department's discretion, a Property Damage tab, and a Revenue Loss tab.

The workbook is structured in the following manner:

Budget Unit Tab -- is a roll-up of tabs ESF 1 through the last Department Discretion tab, excluding information from tabs 20 and 21 (Property Damage and Revenue Loss tabs). Cells A1, A2, and A3 should be filled out and the workbook will automatically duplicate this information in the remaining tabs. **No other entries are required on this tab.** Column B will capture the most recent Total Projected Costs. Column C sums the various ESF columns, and Column D is the variance of Total Projected Costs and Estimated Incurred Expenditures. Columns E through X sum the respective columns on tab number 2 through 19.

Tabs 2–17 represent an Emergency Support Function (ESF):

Tab 2	ESF #1	-	Transportation
Tab 3	ESF #2	-	Communications
Tab 4	ESF #3	-	Public Works and Engineering
Tab 5	ESF #4	-	Firefighting
Tab 6	ESF #5	-	Emergency Management
Tab 7	ESF #6	-	Mass Care, Housing, and Human Services
Tab 8	ESF #7	-	Resources Support
Tab 9	ESF #8	-	Public Health and Medical
Tab 10	ESF #9	-	Search and Rescue
Tab 11	ESF #10	-	Oil Spill, Hazardous Materials, and Radiological
Tab 12	ESF #11	-	Agriculture
Tab 13	ESF #12	-	Energy and Utilities
Tab 14	ESF #13	-	Public Safety and Security
Tab 15	ESF #14	-	Community Recovery, Mitigation, and Economic Stabilization
Tab 16	ESF #15	-	Emergency Public Information
Tab 17	ESF #16	-	Military Support To Civil Affairs

The remaining tabs are to capture the following:

Tab 18	Department Discretion
Tab 19	Department Discretion
Tab 20	Property Damage
Tab 21	Revenue Loss

For each of the ESF tabs (tabs 2 -17), Total Projected Costs are to be entered into Column B. Column C will sum columns E through X. Column D is the variance of Total Projected Costs and Estimated Incurred Expenditures. There are certain columns in each tab that are applicable to that particular ESF and these titles have been hard coded by the OPB; however, departments have the flexibility to enter specific items in columns where the titles have not been hard coded. Explanations can be made on Row 82.

Tabs 18 and 19 are to be used for any item which does not fall within the description of tabs 2 – 17. Explanations can be made on Row 82.

For tab 20, do not use Columns B and D. Beginning with Column E, identify and describe your property damage. Use a minimum of one column for each type of property damage and use Row 82 to explain.

For tab 21, do not use Columns B and D. Beginning with Column E, identify your revenue loss by MOF. Use a minimum of one column for each type of MOF loss and use Row 82 to explain.

Departments are to update and electronically transmit the completed attached workbook to your appropriate budget analyst and budget manager at OPB by close of business each Wednesday until further notice. All columns are to be adjusted to reflect information as of the date of submission.

In addition to completing the attached workbook, please reference the memorandum I distributed on September 11, 2008, which describes the procedures for coding of expenditures, emergency procurement, overtime reimbursement, relative to Hurricane Gustav. Again, I can not stress strongly enough how important it is that agencies abide by the stated guidelines in order to properly capture and report all expenditures related to Hurricane Gustav.

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[Click here for Excel Spreadsheet](#)