

BOBBY JINDAL  
GOVERNOR



ANGELE DAVIS  
COMMISSIONER OF ADMINISTRATION

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

May 8, 2009

**MEMORANDUM OSRAP 09-27**

TO: Fiscal Officers  
All State Agencies

FROM: Afranie Adomako, CPA  
Director

SUBJECT: Coding Expenditures Related to H1N1 (Swine Flu)

Attached is a memorandum from the Commissioner of Administration, Ms. Angele Davis, requiring all agencies to track all expenditures relating to the H1N1 (Swine Flu). Please read this memorandum and follow the instructions as indicated.

If you have any questions concerning this memorandum, please call the OSRAP Help Desk at (225) 342-1097. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/index.htm>.

AA:dl

Attachments



**State of Louisiana**  
Division of Administration  
**Office of the Commissioner**

**MEMORANDUM**

TO: All Elected Officials, Department Secretaries and Undersecretaries

FROM: Angele Davis  
Commissioner of Administration

DATE: May 1, 2009

SUBJECT: H1N1 (Swine Flu) – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.

With the spread of the swine flu in the United States and other parts of the world, our state has embarked on preparation to combat potential pandemic outbreak of this disease in Louisiana. These preparations include costs of preparing for, and treating the swine flu. As a result of this, it is critical to review the required maintenance of emergency-related records and documentation, and the required policies and procedures in the event this becomes an emergency. Please communicate this guidance to your management and staff immediately.

**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 Purchasing website ([www.doa.louisiana.gov/osp/publications/emergencyprocurement.pdf](http://www.doa.louisiana.gov/osp/publications/emergencyprocurement.pdf)) and the Office of Contractual Review website ([www.doa.louisiana.gov/ocr/emergencyprocurement.doc](http://www.doa.louisiana.gov/ocr/emergencyprocurement.doc)), as well as in any executive orders that may be issued by Governor Jindal.

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.

**ISIS HR PAYROLL**

In the event there is a swine flu outbreak that results in office closures, payroll will continue to be processed as usual. Agencies should contact the Office of State Uniform Payroll (OSUP) for payroll related questions.

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As usual, OSUP will use the agency contact information from the Office of Information Services' website and the ISIS HR Human Resource / Employee Administration listserv to communicate with agencies. It is important that this information be accurate and up to date. The agency contact list should be updated using ISIS HR form ISF061. In addition, agencies are encouraged to have employees verify their contact information and to make updates through LEO or their Employee Administration Office.

### **OVERTIME**

Department and agency heads should review their overtime policies. All such policies should comply with Civil Service Rules, Executive Order No. BJ 2008-64, and the FLSA. Departments should have an overtime policy in place guiding the earning and compensation of overtime.

### **CODING OF EXPENDITURES AND TRACKING LOST REVENUES**

It is critically important that all agencies accurately capture and maintain all records and documentation related to Swine Flu expenditures in anticipation of future re-imburement from the Federal Government.

Any and all costs related to Swine Flu preparations or treatment should be reported to the **"SFLU" activity code**. In addition to the impact on expenditure budgets, there could possibly be revenue impacts related to the Swine Flu – decreases to self-generated revenues, lost revenue streams, "savings" due to office closures, etc.

### **Expenditures**

A new "Activity Code" has been established in ISIS to track expenditures related to the Swine Flu. **If your agency incurs any expenditures related to preparing for or treating Swine Flu , you must enter "SFLU" in the ACTV field of any AGPS or CFMS document or the payment document (PV, PVQ, P1, MW, reclassification of P3, etc.).** If you have already incurred expenditures that are not coded to this activity code, please prepare a journal voucher to include this activity code so that costs can be captured in an activity report for all state agencies. This procedure is being implemented to track all Swine Flu-related expenditures for the state to be used in future decisions. Invoices for these expenditures should be clearly marked 'Related to Swine Flu' 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 Advantage Financial System (AFS) must develop their own mechanism to capture Swine Flu related expenditures and report this information, upon request, to the Division of Administration (DOA).**

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### Lost Revenues

If your agency has incurred a loss of revenues as a result of the Swine Flu, 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

- **Activity Code:** For ISIS HR Paid Agencies, the newly created activity code “SFLU” must be utilized if the employee’s overtime work is related to activity associated with the Swine Flu preparation or treatment. If the employee works overtime due to the effects of Swine Flu, timekeepers **MUST** code these hours to activity “SFLU.” Refer to ISIS HR Help for assistance in entering this data.
- **Office Closure: Costs incurred** for employees that are being compensated during office closures due to Swine Flu **must be identified**. For ISIS HR-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 activity code “SFLU” on these LSOC entries.
- Agencies are **NOT** to enter the activity code “SFLU” on any regular hours worked or leave hours taken.
- **Non-paid agencies** must develop a mechanism for tracking this information and reporting 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 me if you have questions or need further information.