

**BOBBY JINDAL**  
GOVERNOR



**KRISTY H. NICHOLS**  
COMMISSIONER OF ADMINISTRATION

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

February 27, 2015

**MEMORANDUM OSRAP 15-15A**

**TO:** Fiscal Officers  
All State Agencies

**FROM:** John McLean, CPA  
Interim Director

**SUBJECT:** Coding Expenditures and Tracking Lost Revenues Related to February 22, 2015 Winter Weather (Addendum to February 23, 2015 Memo: "Winter Weather – Proclamation No. 26 BJ 2015 – Procedures for Coding Expenditures, Emergency Procurement, Overtime Reimbursements, etc.")

Attached is a memorandum from the Commissioner of Administration, Ms. Kristy H. Nichols, replacing page 3 of the memorandum issued on February 23, 2015 entitled "Winter Weather – Proclamation No. 26 BJ 2015 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursements, etc." Carefully read and adhere to the updated guidelines attached related to tracking payroll costs related to the February 22, 2015 winter weather event.

If you have questions on any part of the memorandum, please call the contact number for the specific functional area in the memorandum.

JBM/bt

Attachment



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

**MEMORANDUM**

TO: All Department Secretaries and Undersecretaries

FROM: Kristy H. Nichols  
Commissioner of Administration

DATE: February 26, 2015

SUBJECT: Updated Procedure for Coding Payroll Expenditures Related to the February 22, 2015 Winter Weather Event  
(Addendum to February 23, 2015 Memo: "Winter Weather - Proclamation No. 26 BJ 2015 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursements, etc.")

A handwritten signature in black ink, appearing to read "Kristy H. Nichols".

The following language replaces page 3 of memorandum issued on February 23, 2015 entitled "Winter Weather - Proclamation No. 26 BJ 2015 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursements, etc." Carefully read and adhere to the updated guidelines below related to tracking payroll costs related to the February 22, 2015 winter weather event:

**Payroll**

- WBS Element (formerly referred to as Activity Code): For LaGov HCM Paid Agencies, the newly created WBS Element "ICE4" should be utilized if the employee's applicable regular hours worked and/or applicable overtime hours worked are related to activity associated with this winter weather event. Note: LaGov Financial Agencies (DEQ, DNR, WLF, CPRA, and DOTD) should follow the instructions received directly from the LaGov Financial team.
- 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 Paid Agency Timekeepers should code ZA01 (regular attendance) hours and WBS Element "ICE4" 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 Paid Agency Timekeepers must code all overtime hours worked related to activity associated with this winter weather event to WBS Element "ICE4". 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 this winter weather 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 WBS Element "ICE4" on these LSOC entries.
- If retroactive adjustments are necessary, they must be processed through LaGov HCM, not via ISIS journal vouchers.
- **Agencies not paid through LaGov HCM** 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 any questions or need further information.