

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

September 28, 2023

MEMORANDUM OSRAP 24-06

TO: Fiscal Officers
All State Agencies

FROM: Brian Fleming, CPA
State Accounting Systems Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to the Seawater Intrusion
Emergency

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to the seawater intrusion emergency. Please read this memorandum and follow the instructions as indicated.

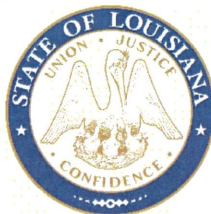
If you have questions on any part of the memorandum, please contact the control agencies for the specific functional area in the memorandum.

Office of State Uniform Payroll – 225.342.0713
Office of State Procurement – 225.342.8010
Office of Technology Services – 225.219.6900

BF:jbl

Office of the Commissioner
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

MEMORANDUM

TO: All Department Secretaries and Undersecretaries

FROM: Jay Dardenne
Commissioner of Administration

DATE: September 28, 2023

SUBJECT: State of Emergency – FEMA-3600-EM – Seawater Intrusion Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.

Due to the extreme heat and minimal rainfall, several parishes are experiencing seawater intrusion into their local water districts and heightened stress on their abilities to provide water treatment. Our state has embarked on preparation to combat the threat of this seawater intrusion emergency and provide resources to the affected parishes. As a result, 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.

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 (<https://www.doa.la.gov/media/j4enytfo/emergencyprocurement.pdf>) as well as in any executive orders that may be issued by Governor John Bel Edwards.

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.

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.

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 disaster 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 seawater intrusion 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 seawater intrusion emergency should be coded to the **“162****”** **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 seawater intrusion emergency – decreases to self-generated revenues, lost revenue streams, “savings” due to office closures, etc.

Expenditures

A new **“162****”** Functional Area has been established in LaGov to track expenditures related to the seawater intrusion 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 the Seawater Intrusion 2023’ 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 seawater intrusion 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 seawater intrusion 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.

Functional Area	FunctArea text
1620000	SEA23
1620100	SEA23-ACADIA
1620200	SEA23-ALLEN
1620300	SEA23-ASCENSION
1620400	SEA23-ASSUMPTION
1620500	SEA23-AVOYELLES
1620600	SEA23-BEAUREGARD
1620700	SEA23-BIENVILLE
1620800	SEA23-BOSSIER
1620900	SEA23-CADDO
1621000	SEA23-CALCASIEU
1621100	SEA23-CALDWELL
1621200	SEA23-CAMERON
1621300	SEA23-CATAHOULA
1621400	SEA23-CLAIBORNE
1621500	SEA23-CONCORDIA
1621600	SEA23-DESOTO
1621700	SEA23-EAST BATON ROUGE
1621800	SEA23-EAST CARROLL
1621900	SEA23-EAST FELICIANA
1622000	SEA23-EVANGELINE
1622100	SEA23-FRANKLIN
1622200	SEA23-GRANT
1622300	SEA23-IBERIA
1622400	SEA23-IBERVILLE
1622500	SEA23-JACKSON
1622600	SEA23-JEFFERSON
1622700	SEA23-JEFFERSON DAVIS
1622800	SEA23-LAFAYETTE
1622900	SEA23-LAFOURCHE
1623000	SEA23-LASALLE
1623100	SEA23-LINCOLN
1623200	SEA23-LIVINGSTON
1623300	SEA23-MADISON
1623400	SEA23-MOREHOUSE
1623500	SEA23-NATCHITOCHE
1623600	SEA23-ORLEANS
1623700	SEA23-OUACHITA
1623800	SEA23-PLAQUEMINES
1623900	SEA23-POINTE COUPEE
1624000	SEA23-RAPIDES
1624100	SEA23-RED RIVER
1624200	SEA23-RICHLAND
1624300	SEA23-SABINE
1624400	SEA23-ST BERNARD
1624500	SEA23-ST CHARLES
1624600	SEA23-ST HELENA
1624700	SEA23-ST JAMES
1624800	SEA23-ST JOHN THE BAPTIST
1624900	SEA23-ST LANDRY
1625000	SEA23-ST MARTIN
1625100	SEA23-ST MARY
1625200	SEA23-ST TAMMANY
1625300	SEA23-TANGIPAHOA
1625400	SEA23-TENSAS
1625500	SEA23-TERREBONNE
1625600	SEA23-UNION
1625700	SEA23-VERMILLION
1625800	SEA23-VERNON
1625900	SEA23-WASHINGTON
1626000	SEA23-WEBSTER
1626100	SEA23-WEST BATON ROUGE
1626200	SEA23-WEST CARROLL
1626300	SEA23-WEST FELICIANA
1626400	SEA23-WINN
1629800	SEA23-OUT OF STATE
1629900	SEA23-STATEWIDE