

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

February 12, 2021

MEMORANDUM OSRAP 21-17

TO: Fiscal Officers
All State Agencies

FROM: Lindsay Schexnayder, CPA
State Accounting Systems Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to Proclamation no. 20
JBE 2021 Potential Severe Weather

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to potential severe weather. 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 Payroll – phone number 225.342.0713
Office of State Procurement – phone number 225.342.8010
Office of Technology Services – phone number 225.219.6900

LS: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: February 12, 2021

SUBJECT: State of Emergency – Potential Heavy Rain, Flash Flooding and Wintery Weather – Proclamation No. 20 JBE 2021 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.

With the threat of severe weather, 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/osp/agencycenter/publications/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 severe weather 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 disaster relief and recovery efforts should be coded to the **“SW03” activity code**. 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 severe weather – 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 severe weather. **If your agency incurs any expenditures related to this event, you must enter “SW03” activity code in the ACTV field or WBS element of any ISIS or LaGov document or the ISIS payment document (PV, PVQ, P1, MW, reclassification of P3, etc.). If you are a LaGov Financial agency, you will enter the Functional Area from the attached list on any LaGov Document. If you are a LaGov Financial agency and using Project(s), you will link the Functional Area to the project and it will default on LaGov documents.** If you have already incurred expenditures related to the event 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 severe weather related expenditures for the State to be used in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the 20 JBE 2021’ 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 ISIS or LaGov systems must develop their own mechanism to capture the severe weather related expenditures 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 severe weather, 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

- WBS Element (formerly referred to as Activity Code): For LaGov HCM Paid Agencies, the newly created WBS Element “**SW03**” should be utilized if the employee’s applicable regular hours worked and/or applicable overtime hours worked are related to activity associated with the severe weather. Note: 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 ISIS HCM Paid Agency Timekeepers should code ZA01 (regular attendance) hours and WBS Element “**SW03**” for regular hours worked which meet the above definition. LaGov Financial HCM Paid 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 ISIS HCM Paid Agency Timekeepers must code all overtime hours worked related to activity associated with this event to WBS Element “**SW03**”. LaGov Financial HCM Paid 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 severe weather **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 “**SW03**” on these LSOC entries.
- If retroactive adjustments are necessary, they must be processed through LaGov HCM, not via ISIS journal vouchers.

All Departments Secretaries and Undersecretaries

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- **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	Functional Area Name
1490000	SW03
1490100	SW03-ACADIA
1490200	SW03-ALLEN
1490300	SW03-ASCENSION
1490400	SW03-ASSUMPTION
1490500	SW03-AVOYELLES
1490600	SW03-BEAUREGARD
1490700	SW03-BIENVILLE
1490800	SW03-BOSSIER
1490900	SW03-CADDO
1491000	SW03-CALCASIEU
1491100	SW03-CALDWELL
1491200	SW03-CAMERON
1491300	SW03-CATAHOULA
1491400	SW03-CLAIBORNE
1491500	SW03-CONCORDIA
1491600	SW03-DESOTO
1491700	SW03-EAST BATON ROUGE
1491800	SW03-EAST CARROLL
1491900	SW03-EAST FELICIANA
1492000	SW03-EVANGELINE
1492100	SW03-FRANKLIN
1492200	SW03-GRANT
1492300	SW03-IBERIA
1492400	SW03-IBERVILLE
1492500	SW03-JACKSON
1492600	SW03-JEFFERSON
1492700	SW03-JEFFERSON DAVIS
1492800	SW03-LAFAYETTE
1492900	SW03-LAFOURCHE
1493000	SW03-LASALLE
1493100	SW03-LINCOLN
1493200	SW03-LIVINGSTON
1493300	SW03-MADISON
1493400	SW03-MOREHOUSE
1493500	SW03-NATCHITOCHE
1493600	SW03-ORLEANS
1493700	SW03-OUACHITA
1493800	SW03-PLAQUEMINES
1493900	SW03-POINTE COUPEE
1494000	SW03-RAPIDES
1494100	SW03-RED RIVER
1494200	SW03-RICHLAND
1494300	SW03-SABINE
1494400	SW03-ST BERNARD
1494500	SW03-ST CHARLES
1494600	SW03-ST HELENA
1494700	SW03-ST JAMES
1494800	SW03-ST JOHN THE BAPTIST
1494900	SW03-ST LANDRY
1495000	SW03-ST MARTIN
1495100	SW03-ST MARY
1495200	SW03-ST TAMMANY
1495300	SW03-TANGIPAHOA
1495400	SW03-TENSAS
1495500	SW03-TERREBONNE
1495600	SW03-UNION
1495700	SW03-VERMILLION
1495800	SW03-VERNON
1495900	SW03-WASHINGTON
1496000	SW03-WEBSTER
1496100	SW03-WEST BATON ROUGE
1496200	SW03-WEST CARROLL
1496300	SW03-WEST FELICIANA
1496400	SW03-WINN
1499800	SW03-OUT OF STATE
1499900	SW03-STATEWIDE