

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

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

April 7, 2011

MEMORANDUM OSRAP 11-24

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to Severe Weather Event – Proclamation no. 34 BJ 2011, Statewide Activity Code “SW01”

Attached is a memorandum from the Commissioner of Administration, Mr. Paul Rainwater, requiring all agencies to track all expenditures and lost revenues relating to the Severe Weather event on April 4, 2011. **It is mandatory that your agency use the appropriate activity code relating to SW01.** Please read this memorandum and follow the instructions as indicated.

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

AA/jbl

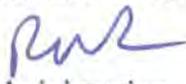
Attachment



State of Louisiana
Division of Administration
Office of the Commissioner

MEMORANDUM

TO: All Department Secretaries and Undersecretaries

FROM: Paul W. Rainwater 
Commissioner of Administration

DATE: April 6, 2011

SUBJECT: Severe weather Event – Proclamation No. 34 BJ 2011 – Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc. using Statewide Activity Code “SW01”.

Because of the impact of the severe weather stretching across the State on April 4, 2011, 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 Purchasing and the Office of Contractual Review websites, as well as in any executive orders that may be issued by Governor Jindal. The link to the emergency procurement guide is www.doa.louisiana.gov/osp/publications/emergencyprocurement.pdf.

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 ISIS HR.

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. 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 stretching across the State on April 4, 2011 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 reported to the "**SW01**" 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 may also be revenue impacts related to the severe weather stretching across the State on April 4, 2011 – 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 stretching across the State on April 4, 2011. **If your agency incurs any expenditures related to this event, you must enter "SW01" activity code 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 related to the severe weather stretching across the State on April 4, 2011 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 the expenditures related to the severe weather stretching across the State on April 4, 2011 for the State to be used in future decisions. Invoices for these expenditures should be clearly marked 'Related to the severe weather stretching across the State on April 4, 2011' 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 expenditures related to the severe weather stretching across the State on April 4, 2011 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 stretching across the State on April 4, 2011 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

- **WBS Element (formerly referred to as Activity Code):** For LaGov HCM Paid Agencies, the newly created WBS Element "SW01" must be utilized if the employee's overtime work is related to activity associated with this severe weather event. If the employee works overtime due to the effects of this severe weather event, timekeepers **MUST** code these hours to WBS Element "SW01." Refer to LaGov HCM Help for assistance in entering this data.
- **Office Closure – If an Office Closure Occurs: Costs incurred** for employees that are being compensated during office closures due to this severe 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 "SW01" on these LSOC entries.
- Agencies are **NOT** to enter the WBS Element "SW01" on any regular hours worked or leave hours taken.
- If retroactive adjustments are necessary, they must be processed through LaGov HCM not via ISIS journal vouchers.
- **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.