

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

October 6, 2020

**MEMORANDUM OSRAP 21-11**

TO: Fiscal Officers  
All State Agencies

FROM: Lindsay Schexnayder, CPA  
State Accounting Systems Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to Hurricane Delta

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to Hurricane Delta. 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: October 6, 2020

SUBJECT: State of Emergency – Hurricane Delta – Proclamation No. 133 JBE 2020 –  
Procedures for Coding of Expenditures, Emergency Procurement, Overtime  
Reimbursement, etc.

With the threat of severe hurricane 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 hurricane 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 **“DL20” 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 hurricane 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 hurricane weather. **If your agency incurs any expenditures related to this event, you must enter “DL20” 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 hurricane weather related expenditures for the State to be used in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the Hurricane Delta’ 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 hurricane 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 hurricane 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 “**DL20**” should be utilized if the employee’s applicable regular hours worked and/or applicable overtime hours worked are related to activity associated with hurricane 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 “**DL20**” 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 “**DL20**”. 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 hurricane 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 “**DL20**” 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
1460000	DL20
1460100	DL20-ACADIA
1460200	DL20-ALLEN
1460300	DL20-ASCENSION
1460400	DL20-ASSUMPTION
1460500	DL20-AVOYELLES
1460600	DL20-BEAUREGARD
1460700	DL20-BIENVILLE
1460800	DL20-BOSSIER
1460900	DL20-CADDO
1461000	DL20-CALCASIEU
1461100	DL20-CALDWELL
1461200	DL20-CAMERON
1461300	DL20-CATAHOULA
1461400	DL20-CLAIBORNE
1461500	DL20-CONCORDIA
1461600	DL20-DESOTO
1461700	DL20-EAST BATON ROUGE
1461800	DL20-EAST CARROLL
1461900	DL20-EAST FELICIANA
1462000	DL20-EVANGELINE
1462100	DL20-FRANKLIN
1462200	DL20-GRANT
1462300	DL20-IBERIA
1462400	DL20-IBERVILLE
1462500	DL20-JACKSON
1462600	DL20-JEFFERSON
1462700	DL20-JEFFERSON DAVIS
1462800	DL20-LAFAYETTE
1462900	DL20-LAFOURCHE
1463000	DL20-LASALLE
1463100	DL20-LINCOLN
1463200	DL20-LIVINGSTON
1463300	DL20-MADISON
1463400	DL20-MOREHOUSE
1463500	DL20-NATCHITOCHE
1463600	DL20-ORLEANS
1463700	DL20-OUACHITA
1463800	DL20-PLAQUEMINES
1463900	DL20-POINTE COUPEE
1464000	DL20-RAPIDES
1464100	DL20-RED RIVER
1464200	DL20-RICHLAND
1464300	DL20-SABINE
1464400	DL20-ST BERNARD
1464500	DL20-ST CHARLES
1464600	DL20-ST HELENA
1464700	DL20-ST JAMES
1464800	DL20-ST JOHN THE BAPTIST
1464900	DL20-ST LANDRY
1465000	DL20-ST MARTIN
1465100	DL20-ST MARY
1465200	DL20-ST TAMMANY
1465300	DL20-TANGIPAHOA
1465400	DL20-TENSAS
1465500	DL20-TERREBONNE
1465600	DL20-UNION
1465700	DL20-VERMILLION
1465800	DL20-VERNON
1465900	DL20-WASHINGTON
1466000	DL20-WEBSTER
1466100	DL20-WEST BATON ROUGE
1466200	DL20-WEST CARROLL
1466300	DL20-WEST FELICIANA
1466400	DL20-WINN
1469800	DL20-OUT OF STATE
1469900	DL20-STATEWIDE