

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

May 18, 2021

MEMORANDUM OSRAP 21-22

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. 89
JBE 2021 May 2021 Heavy Rain

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to May 2021 heavy rain. 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: May 18, 2021

SUBJECT: State of Emergency – Heavy Rain – Proclamation No. 89 JBE 2021 – May 2021
Procedures for Coding of Expenditures, Emergency Procurement, Overtime
Reimbursement, etc.

With the threat of heavy rain, 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/j4enytf0/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 heavy rain 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 **“SW21” 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 heavy rain – 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 heavy rain. **If your agency incurs any expenditures related to this event, you must enter “SW21” 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 heavy rain related expenditures for the State to be used in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the 89 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 heavy rain 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 heavy rain, 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 “**SW21**” should be utilized if the employee’s applicable regular hours worked and/or applicable overtime hours worked are related to activity associated with the heavy rain. 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 “**SW21**” 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 “**SW21**”. 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 heavy rain **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 “**SW21**” 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

May 18, 2021

Page 4 of 4

- **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
1530000	SW21
1530100	SW21-ACADIA
1530200	SW21-ALLEN
1530300	SW21-ASCENSION
1530400	SW21-ASSUMPTION
1530500	SW21-AVOYELLES
1530600	SW21-BEAUREGARD
1530700	SW21-BIENVILLE
1530800	SW21-BOSSIER
1530900	SW21-CADDO
1531000	SW21-CALCASIEU
1531100	SW21-CALDWELL
1531200	SW21-CAMERON
1531300	SW21-CATAHOULA
1531400	SW21-CLAIBORNE
1531500	SW21-CONCORDIA
1531600	SW21-DESOTO
1531700	SW21-EAST BATON ROUGE
1531800	SW21-EAST CARROLL
1531900	SW21-EAST FELICIANA
1532000	SW21-EVANGELINE
1532100	SW21-FRANKLIN
1532200	SW21-GRANT
1532300	SW21-IBERIA
1532400	SW21-IBERVILLE
1532500	SW21-JACKSON
1532600	SW21-JEFFERSON
1532700	SW21-JEFFERSON DAVIS
1532800	SW21-LAFAYETTE
1532900	SW21-LAFOURCHE
1533000	SW21-LASALLE
1533100	SW21-LINCOLN
1533200	SW21-LIVINGSTON
1533300	SW21-MADISON
1533400	SW21-MOREHOUSE
1533500	SW21-NATCHITOCHE
1533600	SW21-ORLEANS
1533700	SW21-OUACHITA
1533800	SW21-PLAQUEMINES
1533900	SW21-POINTE COUPEE
1534000	SW21-RAPIDES
1534100	SW21-RED RIVER
1534200	SW21-RICHLAND
1534300	SW21-SABINE
1534400	SW21-ST BERNARD
1534500	SW21-ST CHARLES
1534600	SW21-ST HELENA
1534700	SW21-ST JAMES
1534800	SW21-ST JOHN THE BAPTIST
1534900	SW21-ST LANDRY
1535000	SW21-ST MARTIN
1535100	SW21-ST MARY
1535200	SW21-ST TAMMANY
1535300	SW21-TANGIPAHOA
1535400	SW21-TENSAS
1535500	SW21-TERREBONNE
1535600	SW21-UNION
1535700	SW21-VERMILLION
1535800	SW21-VERNON
1535900	SW21-WASHINGTON
1536000	SW21-WEBSTER
1536100	SW21-WEST BATON ROUGE
1536200	SW21-WEST CARROLL
1536300	SW21-WEST FELICIANA
1536400	SW21-WINN
1539800	SW21-OUT OF STATE
1539900	SW21-STATEWIDE