

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

September 21, 2020

MEMORANDUM OSRAP 21-10

TO: Fiscal Officers
All State Agencies

FROM: Lindsay Schexnayder, CPA
State Accounting Systems Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to Tropical Storm Beta

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to Tropical Storm Beta. 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: September 21, 2020

SUBJECT: State of Emergency – Tropical Storm Beta – Proclamation No. 128 JBE 2020 –
Procedures for Coding of Expenditures, Emergency Procurement, Overtime
Reimbursement, etc.

With the threat of severe tropical 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 severe tropical 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 **“BETA” 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 severe tropical 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 severe tropical weather. **If your agency incurs any expenditures related to this event, you must enter “BETA” 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 tropical weather related expenditures for the State to be used in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the TS Beta’ 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 tropical 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 severe tropical 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 “**BETA**” should be utilized if the employee’s applicable regular hours worked and/or applicable overtime hours worked are related to activity associated with severe tropical 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 “**BETA**” 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 “**BETA**”. 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 severe tropical 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 “**BETA**” 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
1450000	BETA
1450100	BETA-ACADIA
1450200	BETA-ALLEN
1450300	BETA-ASCENSION
1450400	BETA-ASSUMPTION
1450500	BETA-AVOYELLES
1450600	BETA-BEAUREGARD
1450700	BETA-BIENVILLE
1450800	BETA-BOSSIER
1450900	BETA-CADDO
1451000	BETA-CALCASIEU
1451100	BETA-CALDWELL
1451200	BETA-CAMERON
1451300	BETA-CATAHOULA
1451400	BETA-CLAIBORNE
1451500	BETA-CONCORDIA
1451600	BETA-DESOTO
1451700	BETA-EAST BATON ROUGE
1451800	BETA-EAST CARROLL
1451900	BETA-EAST FELICIANA
1452000	BETA-EVANGELINE
1452100	BETA-FRANKLIN
1452200	BETA-GRANT
1452300	BETA-IBERIA
1452400	BETA-IBERVILLE
1452500	BETA-JACKSON
1452600	BETA-JEFFERSON
1452700	BETA-JEFFERSON DAVIS
1452800	BETA-LAFAYETTE
1452900	BETA-LAFOURCHE
1453000	BETA-LASALLE
1453100	BETA-LINCOLN
1453200	BETA-LIVINGSTON
1453300	BETA-MADISON
1453400	BETA-MOREHOUSE
1453500	BETA-NATCHITOCHES
1453600	BETA-ORLEANS
1453700	BETA-OUACHITA
1453800	BETA-PLAQUEMINES
1453900	BETA-POINTE COUPEE
1454000	BETA-RAPIDES
1454100	BETA-RED RIVER
1454200	BETA-RICHLAND
1454300	BETA-SABINE
1454400	BETA-ST BERNARD
1454500	BETA-ST CHARLES
1454600	BETA-ST HELENA
1454700	BETA-ST JAMES
1454800	BETA-ST JOHN THE BAPTIST
1454900	BETA-ST LANDRY
1455000	BETA-ST MARTIN
1455100	BETA-ST MARY
1455200	BETA-ST TAMMANY
1455300	BETA-TANGIPAHOA
1455400	BETA-TENSAS
1455500	BETA-TERREBONNE
1455600	BETA-UNION
1455700	BETA-VERMILLION
1455800	BETA-VERNON
1455900	BETA-WASHINGTON
1456000	BETA-WEBSTER
1456100	BETA-WEST BATON ROUGE
1456200	BETA-WEST CARROLL
1456300	BETA-WEST FELICIANA
1456400	BETA-WINN
1459800	BETA-OUT OF STATE
1459900	BETA-STATEWIDE