

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

September 13, 2021

MEMORANDUM OSRAP 22-06

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. 173
JBE 2021 September 2021 Tropical Storm Nicholas

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to September 2021 tropical storm threat. 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 13, 2021

SUBJECT: State of Emergency – Tropical Storm Nicholas – Proclamation No. 173 JBE 2021 – September 2021 Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.

With the threat of the tropical weather in the Gulf, 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 tropical weather threat 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 **“159****” Functional Area**. 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 tropical weather threat – decreases to self-generated revenues, lost revenue streams, “savings” due to office closures, etc.

Expenditures

A new **“159****”** Functional Area has been established in LaGov to track expenditures related to the tropical weather threat. **LaGov Financial agencies should enter the Functional Area from the attached list on any LaGov Document. LaGov Financial agencies using Project(s), should link the Functional Area to the project created related to the event.** If you have already incurred expenditures related to the event that are not coded to this Functional Area, please prepare a journal entry to include this Functional Area so that costs can be captured in reporting this event for all state agencies. This procedure is being implemented to track all tropical weather threat related expenditures for the State to be used in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the 173 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 LaGov or ISIS systems must develop their own mechanism to capture the tropical weather threat 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 tropical weather threat, 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

- 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 HCM 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 HCM 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 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 Functional Area or Project on these LSOC entries.
- If retroactive adjustments are necessary, they must be processed through LaGov HCM, not via ISIS journal vouchers.
- **Agencies not paid through LaGov HCM** must develop a mechanism for tracking and reporting this information to the Division of Administration upon request.

A new Activity Code ‘NICK’ has been established in ISIS to track the tropical weather as well.

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
1590000	NICK
1590100	NICK-ACADIA
1590200	NICK-ALLEN
1590300	NICK-ASCENSION
1590400	NICK-ASSUMPTION
1590500	NICK-AVOYELLES
1590600	NICK-BEAUREGARD
1590700	NICK-BIENVILLE
1590800	NICK-BOSSIER
1590900	NICK-CADDO
1591000	NICK-CALCASIEU
1591100	NICK-CALDWELL
1591200	NICK-CAMERON
1591300	NICK-CATAHOULA
1591400	NICK-CLAIBORNE
1591500	NICK-CONCORDIA
1591600	NICK-DESOTO
1591700	NICK-EAST BATON ROUGE
1591800	NICK-EAST CARROLL
1591900	NICK-EAST FELICIANA
1592000	NICK-EVANGELINE
1592100	NICK-FRANKLIN
1592200	NICK-GRANT
1592300	NICK-IBERIA
1592400	NICK-IBERVILLE
1592500	NICK-JACKSON
1592600	NICK-JEFFERSON
1592700	NICK-JEFFERSON DAVIS
1592800	NICK-LAFAYETTE
1592900	NICK-LAFOURCHE
1593000	NICK-LASALLE
1593100	NICK-LINCOLN
1593200	NICK-LIVINGSTON
1593300	NICK-MADISON
1593400	NICK-MOREHOUSE
1593500	NICK-NATCHITOCHE
1593600	NICK-ORLEANS
1593700	NICK-OUACHITA
1593800	NICK-PLAQUEMINES
1593900	NICK-POINTE COUPEE
1594000	NICK-RAPIDES
1594100	NICK-RED RIVER
1594200	NICK-RICHLAND
1594300	NICK-SABINE
1594400	NICK-ST BERNARD
1594500	NICK-ST CHARLES
1594600	NICK-ST HELENA
1594700	NICK-ST JAMES
1594800	NICK-ST JOHN THE BAPTIST
1594900	NICK-ST LANDRY
1595000	NICK-ST MARTIN
1595100	NICK-ST MARY
1595200	NICK-ST TAMMANY
1595300	NICK-TANGIPAOHA
1595400	NICK-TENSAS
1595500	NICK-TERREBONNE
1595600	NICK-UNION
1595700	NICK-VERMILLION
1595800	NICK-VERNON
1595900	NICK-WASHINGTON
1596000	NICK-WEBSTER
1596100	NICK-WEST BATON ROUGE
1596200	NICK-WEST CARROLL
1596300	NICK-WEST FELICIANA
1596400	NICK-WINN
1599800	NICK-OUT OF STATE
1599900	NICK-STATEWIDE