

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

October 27, 2020

**MEMORANDUM OSRAP 21-12**

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 Zeta

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 Zeta. 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  
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JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

## MEMORANDUM

TO: All Department Secretaries and Undersecretaries

FROM: Jay Dardenne  
Commissioner of Administration

DATE: October 27, 2020

SUBJECT: State of Emergency – Tropical Storm Zeta – Proclamation No. 144 JBE 2020 –  
Procedures for Coding of Expenditures, Emergency Procurement, Overtime  
Reimbursement, etc.

With the threat of severe 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 the severe 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 **“ZT20” 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 severe 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 the severe weather. **If your agency incurs any expenditures related to this event, you must enter “ZT20” 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 weather related expenditures for the State to be used in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the Tropical Storm Zeta’ 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 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 the severe 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 “**ZT20**” should be utilized if the employee’s applicable regular hours worked and/or applicable overtime hours worked are related to activity associated with the severe 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 “**ZT20**” 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 “**ZT20**”. 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 severe 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 “**ZT20**” 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
1470000	ZT20
1470100	ZT20-ACADIA
1470200	ZT20-ALLEN
1470300	ZT20-ASCENSION
1470400	ZT20-ASSUMPTION
1470500	ZT20-AVOYELLES
1470600	ZT20-BEAUREGARD
1470700	ZT20-BIENVILLE
1470800	ZT20-BOSSIER
1470900	ZT20-CADDO
1471000	ZT20-CALCASIEU
1471100	ZT20-CALDWELL
1471200	ZT20-CAMERON
1471300	ZT20-CATAHOULA
1471400	ZT20-CLAIBORNE
1471500	ZT20-CONCORDIA
1471600	ZT20-DESOTO
1471700	ZT20-EAST BATON ROUGE
1471800	ZT20-EAST CARROLL
1471900	ZT20-EAST FELICIANA
1472000	ZT20-EVANGELINE
1472100	ZT20-FRANKLIN
1472200	ZT20-GRANT
1472300	ZT20-IBERIA
1472400	ZT20-IBERVILLE
1472500	ZT20-JACKSON
1472600	ZT20-JEFFERSON
1472700	ZT20-JEFFERSON DAVIS
1472800	ZT20-LAFAYETTE
1472900	ZT20-LAFOURCHE
1473000	ZT20-LASALLE
1473100	ZT20-LINCOLN
1473200	ZT20-LIVINGSTON
1473300	ZT20-MADISON
1473400	ZT20-MOREHOUSE
1473500	ZT20-NATCHITOCHE
1473600	ZT20-ORLEANS
1473700	ZT20-OUACHITA
1473800	ZT20-PLAQUEMINES
1473900	ZT20-POINTE COUPEE
1474000	ZT20-RAPIDES
1474100	ZT20-RED RIVER
1474200	ZT20-RICHLAND
1474300	ZT20-SABINE
1474400	ZT20-ST BERNARD
1474500	ZT20-ST CHARLES
1474600	ZT20-ST HELENA
1474700	ZT20-ST JAMES
1474800	ZT20-ST JOHN THE BAPTIST
1474900	ZT20-ST LANDRY
1475000	ZT20-ST MARTIN
1475100	ZT20-ST MARY
1475200	ZT20-ST TAMMANY
1475300	ZT20-TANGIPAHOA
1475400	ZT20-TENSAS
1475500	ZT20-TERREBONNE
1475600	ZT20-UNION
1475700	ZT20-VERMILLION
1475800	ZT20-VERNON
1475900	ZT20-WASHINGTON
1476000	ZT20-WEBSTER
1476100	ZT20-WEST BATON ROUGE
1476200	ZT20-WEST CARROLL
1476300	ZT20-WEST FELICIANA
1476400	ZT20-WINN
1479800	ZT20-OUT OF STATE
1479900	ZT20-STATEWIDE