

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

June 18, 2021

MEMORANDUM OSRAP 21-25

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. 115
JBE 2021 June 2021 Tropical Storm

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

SUBJECT: State of Emergency – Tropical Storm – Proclamation No. 115 JBE 2021 – June 2021
Procedures for Coding of Expenditures, Emergency Procurement, Overtime
Reimbursement, etc.

With the threat of the tropical storm 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 storm 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 **“CLAD” 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 tropical storm threat – 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 tropical storm threat. **If your agency incurs any expenditures related to this event, you must enter “CLAD” 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 tropical storm threat related expenditures for the State to be used in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the 115 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 tropical storm 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 storm 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.

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
1540000	CLAD
1540100	CLAD-ACADIA
1540200	CLAD-ALLEN
1540300	CLAD-ASCENSION
1540400	CLAD-ASSUMPTION
1540500	CLAD-AVOYELLES
1540600	CLAD-BEAUREGARD
1540700	CLAD-BIENVILLE
1540800	CLAD-BOSSIER
1540900	CLAD-CADDO
1541000	CLAD-CALCASIEU
1541100	CLAD-CALDWELL
1541200	CLAD-CAMERON
1541300	CLAD-CATAHOULA
1541400	CLAD-CLAIBORNE
1541500	CLAD-CONCORDIA
1541600	CLAD-DESOTO
1541700	CLAD-EAST BATON ROUGE
1541800	CLAD-EAST CARROLL
1541900	CLAD-EAST FELICIANA
1542000	CLAD-EVANGELINE
1542100	CLAD-FRANKLIN
1542200	CLAD-GRANT
1542300	CLAD-IBERIA
1542400	CLAD-IBERVILLE
1542500	CLAD-JACKSON
1542600	CLAD-JEFFERSON
1542700	CLAD-JEFFERSON DAVIS
1542800	CLAD-LAFAYETTE
1542900	CLAD-LAFOURCHE
1543000	CLAD-LASALLE
1543100	CLAD-LINCOLN
1543200	CLAD-LIVINGSTON
1543300	CLAD-MADISON
1543400	CLAD-MOREHOUSE
1543500	CLAD-NATCHITOCHE
1543600	CLAD-ORLEANS
1543700	CLAD-OUACHITA
1543800	CLAD-PLAQUEMINES
1543900	CLAD-POINTE COUPEE
1544000	CLAD-RAPIDES
1544100	CLAD-RED RIVER
1544200	CLAD-RICHLAND
1544300	CLAD-SABINE
1544400	CLAD-ST BERNARD
1544500	CLAD-ST CHARLES
1544600	CLAD-ST HELENA
1544700	CLAD-ST JAMES
1544800	CLAD-ST JOHN THE BAPTIST
1544900	CLAD-ST LANDRY
1545000	CLAD-ST MARTIN
1545100	CLAD-ST MARY
1545200	CLAD-ST TAMMANY
1545300	CLAD-TANGIPAHOA
1545400	CLAD-TENSAS
1545500	CLAD-TERREBONNE
1545600	CLAD-UNION
1545700	CLAD-VERMILLION
1545800	CLAD-VERNON
1545900	CLAD-WASHINGTON
1546000	CLAD-WEBSTER
1546100	CLAD-WEST BATON ROUGE
1546200	CLAD-WEST CARROLL
1546300	CLAD-WEST FELICIANA
1546400	CLAD-WINN
1549800	CLAD-OUT OF STATE
1549900	CLAD-STATEWIDE