

Office of Statewide Reporting and Accounting Policy
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

August 24, 2023

MEMORANDUM OSRAP 24-02

TO: Fiscal Officers
All State Agencies

FROM: Brian Fleming, CPA
State Accounting Systems Director

SUBJECT: Coding Expenditures and Tracking Lost Revenues Related to Proclamation No. 141 JBE
2023 August 2023 Heat-Related Emergencies

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to August 2023 heat-related emergencies. 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 Uniform Payroll – 225.342.0713
Office of State Procurement – 225.342.8010
Office of Technology Services – 225.219.6900

BF:jb1

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: August 24, 2023

SUBJECT: State of Emergency – Heat-Related Emergencies – Proclamation No. 141 JBE 2023 – August 2023 Procedures for Coding of Expenditures, Emergency Procurement, Overtime Reimbursement, etc.

Due to the extreme heat and minimal rainfall, most of the state is currently facing drought conditions, an increased threat of wildfires, and heightened stress on the abilities of local water districts. Our state has embarked on preparation to combat the threats of the heat-related emergencies and provide resources to affected parishes. As a result, 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 heat-related emergencies 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 heat-related emergencies should be coded to the **“161****”** **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 heat-related emergencies – decreases to self-generated revenues, lost revenue streams, “savings” due to office closures, etc.

Expenditures

A new **“161****”** Functional Area has been established in LaGov to track expenditures related to the heat-related emergencies. **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 expenditures of the State related to this event for use in future decisions. Invoices for these expenditures should be clearly marked ‘Related to the 141 JBE 2023’ 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 system must develop their own mechanism to capture the expenditures related to the heat-related emergencies 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 heat-related emergencies, 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 LaGov 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	FunctArea text
1610000	HRE08
1610100	HRE08-ACADIA
1610200	HRE08-ALLEN
1610300	HRE08-ASCENSION
1610400	HRE08-ASSUMPTION
1610500	HRE08-AVOYELLES
1610600	HRE08-BEAUREGARD
1610700	HRE08-BIENVILLE
1610800	HRE08-BOSSIER
1610900	HRE08-CADDO
1611000	HRE08-CALCASIEU
1611100	HRE08-CALDWELL
1611200	HRE08-CAMERON
1611300	HRE08-CATAHOULA
1611400	HRE08-CLAIBORNE
1611500	HRE08-CONCORDIA
1611600	HRE08-DESOTO
1611700	HRE08-EAST BATON ROUGE
1611800	HRE08-EAST CARROLL
1611900	HRE08-EAST FELICIANA
1612000	HRE08-EVANGELINE
1612100	HRE08-FRANKLIN
1612200	HRE08-GRANT
1612300	HRE08-IBERIA
1612400	HRE08-IBERVILLE
1612500	HRE08-JACKSON
1612600	HRE08-JEFFERSON
1612700	HRE08-JEFFERSON DAVIS
1612800	HRE08-LAFAYETTE
1612900	HRE08-LAFOURCHE
1613000	HRE08-LASALLE
1613100	HRE08-LINCOLN
1613200	HRE08-LIVINGSTON
1613300	HRE08-MADISON
1613400	HRE08-MOREHOUSE
1613500	HRE08-NATCHITOCHES
1613600	HRE08-ORLEANS
1613700	HRE08-OUACHITA
1613800	HRE08-PLAQUEMINES
1613900	HRE08-POINTE COUPEE
1614000	HRE08-RAPIDES
1614100	HRE08-RED RIVER
1614200	HRE08-RICHLAND
1614300	HRE08-SABINE
1614400	HRE08-ST BERNARD
1614500	HRE08-ST CHARLES
1614600	HRE08-ST HELENA
1614700	HRE08-ST JAMES
1614800	HRE08-ST JOHN THE BAPTIST
1614900	HRE08-ST LANDRY
1615000	HRE08-ST MARTIN
1615100	HRE08-ST MARY
1615200	HRE08-ST TAMMANY
1615300	HRE08-TANGIPAHOA
1615400	HRE08-TENSAS
1615500	HRE08-TERREBONNE
1615600	HRE08-UNION
1615700	HRE08-VERMILLION
1615800	HRE08-VERNON
1615900	HRE08-WASHINGTON
1616000	HRE08-WEBSTER
1616100	HRE08-WEST BATON ROUGE
1616200	HRE08-WEST CARROLL
1616300	HRE08-WEST FELICIANA
1616400	HRE08-WINN
1619800	HRE08-OUT OF STATE
1619900	HRE08-STATEWIDE