

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

April 16, 2021

**MEMORANDUM OSRAP 21-20**

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. 71  
JBE 2021 Severe Weather

Attached is a memorandum from the Commissioner of Administration, Jay Dardenne, requiring all agencies to track all expenditures and lost revenues relating to April 2021 severe weather. 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: April 15, 2021

SUBJECT: State of Emergency – Severe Weather– Proclamation No. 71 JBE 2021 – 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/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 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 **“SW04” 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 “SW04” 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 71 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 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 “**SW04**” 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 “**SW04**” 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 “**SW04**”. 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 “**SW04**” 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

April 15, 2021

Page 4 of 4

- **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
1500000	SW04
1500100	SW04-ACADIA
1500200	SW04-ALLEN
1500300	SW04-ASCENSION
1500400	SW04-ASSUMPTION
1500500	SW04-AVOYELLES
1500600	SW04-BEAUREGARD
1500700	SW04-BIENVILLE
1500800	SW04-BOSSIER
1500900	SW04-CADDO
1501000	SW04-CALCASIEU
1501100	SW04-CALDWELL
1501200	SW04-CAMERON
1501300	SW04-CATAHOULA
1501400	SW04-CLAIBORNE
1501500	SW04-CONCORDIA
1501600	SW04-DESOTO
1501700	SW04-EAST BATON ROUGE
1501800	SW04-EAST CARROLL
1501900	SW04-EAST FELICIANA
1502000	SW04-EVANGELINE
1502100	SW04-FRANKLIN
1502200	SW04-GRANT
1502300	SW04-IBERIA
1502400	SW04-IBERVILLE
1502500	SW04-JACKSON
1502600	SW04-JEFFERSON
1502700	SW04-JEFFERSON DAVIS
1502800	SW04-LAFAYETTE
1502900	SW04-LAFOURCHE
1503000	SW04-LASALLE
1503100	SW04-LINCOLN
1503200	SW04-LIVINGSTON
1503300	SW04-MADISON
1503400	SW04-MOREHOUSE
1503500	SW04-NATCHITOCHE
1503600	SW04-ORLEANS
1503700	SW04-OUACHITA
1503800	SW04-PLAQUEMINES
1503900	SW04-POINTE COUPEE
1504000	SW04-RAPIDES
1504100	SW04-RED RIVER
1504200	SW04-RICHLAND
1504300	SW04-SABINE
1504400	SW04-ST BERNARD
1504500	SW04-ST CHARLES
1504600	SW04-ST HELENA
1504700	SW04-ST JAMES
1504800	SW04-ST JOHN THE BAPTIST
1504900	SW04-ST LANDRY
1505000	SW04-ST MARTIN
1505100	SW04-ST MARY
1505200	SW04-ST TAMMANY
1505300	SW04-TANGIPAHOA
1505400	SW04-TENSAS
1505500	SW04-TERREBONNE
1505600	SW04-UNION
1505700	SW04-VERMILLION
1505800	SW04-VERNON
1505900	SW04-WASHINGTON
1506000	SW04-WEBSTER
1506100	SW04-WEST BATON ROUGE
1506200	SW04-WEST CARROLL
1506300	SW04-WEST FELICIANA
1506400	SW04-WINN
1509800	SW04-OUT OF STATE
1509900	SW04-STATEWIDE