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EXECUTIVE DEPARTMENT
DIVISION OF THE BUDGET
STATE CAPITOL
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TO: ALL DEPARTMENT AND AGENCY HEADS

FROM: Robert L. Megna *Robert L. Megna*

SUBJECT: Additional Guidance Related to Budget Bulletin B-1203 -- Agency Guidance for Charging State-Supported Disaster-Related Expenditures to the New Disaster Business Unit (DST01)

Pursuant to Division of the Budget Bulletin B-1203, New York State agencies have begun tracking and reporting expenditures related to Storm Sandy. This memo provides further guidance related to charging costs in the Statewide Financial System (SFS) that are associated with Storm Sandy. It is anticipated that the process outlined here will be the same for future disasters. Please read the guidance below in its entirety.

DST01

The Statewide Financial System has created a new General Ledger Business Unit which will be used to track all disaster-related costs, and assigned a code designation of "DST01." Agencies will be permitted to charge storm-related expenditures to DST01 up to a specified budget limit set by the Division of Homeland Security and Emergency Services and the Division of the Budget, based upon agency submissions under Budget Bulletin B-1203.

Initial Charges to Agency Appropriations

Agencies should initially charge all disaster-related expenditures against agency appropriations, unless specifically given alternate instructions by the Division of the Budget. Agencies should plan to use their own accounting identifiers (SFS chartfields and internal FMS codes) to track disaster expenses within their own appropriations.

If agencies require new ChartField values, they must complete the appropriate Chart of Accounts (COA) Change Request Form available on the [COA Toolkit](#) page of the SFS website (scroll down to **Tools**). Submit the form to the SFS Help Desk (helpdesk@sfs.ny.gov) with **DISASTER Related CF Request** in the subject line of the e-mail, so that SFS can expedite the request.

Establishing Agency Budgets within DST01

In preparation for authorizing agency disaster-related costs to DST01, DHSES and DOB will review agency projections of disaster-related spending as reported under Budget Bulletin B-1203. Projected spending levels will be used to establish separate agency budgets within DST01.

DHSES will then make budget transfers to DST01 and load the appropriate Agency KK Budget. Agency KK Budgets will be established for each disaster Department, and will include the Project, Activity (General or agency-specific) and Account Code (Level 4 value) per the expenditures recorded and submitted to DOB through the Budget Bulletin process.

Once budget loading is complete, agencies will be asked to generate General Ledger journals to transfer disaster-related charges from agency operating budgets to DST01. While it is preferred that agencies bundle expenditures into as few journals as possible, agencies may journal charges as often as necessary. In turn, DHSES staff will approve the journals in DST01 resulting in the transfer of expenditures.

Agencies will be able to view available balances through the budget inquiry and reporting roles made available through the role mapping process set forth above. It is important to note that agency approvers remain solely responsible for ensuring the legitimacy and appropriateness of their charges made via journal to DST01. All agency charges that cannot be reconciled within DST01 after each agency's FEMA reimbursement process is complete will have the charges returned to agency operating budgets.

Transferring Disaster-Related Expenditures to Disaster GLBU

Please note that while the business unit – DST01 – has been established, agencies cannot yet begin initiating General Ledger entries transferring Sandy-related expenditures to DST01. Agencies must first establish the necessary coding within DST01 to ensure continued ability to identify disaster-related costs at a detailed level. Agencies should submit requests to SFS for activity codes, complete COA mappings, and request inquiry access through the appropriate ASA process. Once the coding is complete, SFS will inform agencies that the journal entry process can begin. Agencies will make journal entries to move expenditures from their home GLBUs to DST01. In order to expedite the approval/posting process (and subsequent fiscal relief), agencies should report disaster costs using Level 4 SFS Account Codes by disaster-related program description/activity where appropriate, as described in Budget Bulletin B-1203. (For further guidance, see **Activities** section below.)

SAMPLE submission to DOB:

Water Rescue Unit Overtime (50300) - \$100,000

Water Rescue Unit Travel (54000) - \$40,000

Air Quality Unit Filtration Purchases for Recovery Centers (57000) - \$45,000

Agencies' Roles and Responsibilities in DST01

The primary responsibility of agencies when operating within the new DST01 is to establish a detailed and appropriate COA. The below guidance explains where to find or request the values necessary to properly complete agency COA mappings. Without completing this task, agencies will be unable to transact business in DST01. **Each ChartField below is required.**

SFS has provided a new role mapping form and instructions to Agency Security Administrators so that they may assign KK and GL reporting/inquiry permissions to their agency users. The GL journal can be originated in the primary GLBU, so no additional roles will be required.

Contracting for "Permanent Work" for Disaster-Related Recovery

The new DST01 may also be used to directly encumber contracts for significant projects related to recovery from a disaster. Guidance for this activity will be issued at a later date.

Coding within DST01

Transactional Department Code: New Department Codes have been established within DST01. Each agency that is expected to receive State-supported disaster assistance funds has been assigned one Department Code (see chart below for your Department Code):

Disaster Aid_BD	1500000	Disaster Aid DVA01	1500217
Disaster Aid DHS01	1500200	Disaster Aid EXC01	1500218
Disaster Aid CNY01	1500201	Disaster Aid UCS01	1500219
Disaster Aid AGM01	1500202	Disaster Aid LTG01	1500220
Disaster Aid DOC01	1500203	Disaster Aid OPD01	1500221
Disaster Aid DEC01	1500204	Disaster Aid OFT01	1500222
Disaster Aid DFS01	1500205	Disaster Aid OFA01	1500223
Disaster Aid DOH01	1500206	Disaster Aid OAS01	1500224
Disaster Aid DOL01	1500207	Disaster Aid CFS01	1500225
Disaster Aid DMV01	1500208	Disaster Aid OGS01	1500226
Disaster Aid DPS01	1500209	Disaster Aid OMH01	1500227
Disaster Aid TAX01	1500210	Disaster Aid PRK01	1500228
Disaster Aid DOT01	1500211	Disaster Aid TDA01	1500229
Disaster Aid DCJO1	1500212	Disaster Aid SED01	1500230
Disaster Aid HCR01	1500213	Disaster Aid ABC01	1500231
Disaster Aid LTY01	1500214	Disaster Aid SNY01	1500232
Disaster Aid DMN01	1500215		
Disaster Aid DSP01	1500216		

Transactional Program Code: The Transactional Code for all agency DST01 cost strings is 30357.

Fund: 10050 (General Fund) or 30000 (Capital)

Budget Reference Year: Guidance may change for each disaster. For Storm Sandy, the Budget Reference Year is 2012-13.

PCBU: DST01

Project: This value will change for each disaster. For Storm Sandy, the Project is DST000000000001.

Activities: Agencies are responsible for requesting new Activity Codes associated with the above Project through the SFS Help Desk (helpdesk@sfs.ny.gov). The activities requested should reflect agency disaster-related operations and should bear resemblance to how spending is presented to DOB. The request should also consider how the agency intends to request Federal reimbursement for FEMA.

Agency decisions related to identifying and requesting an Activity, including the total number of Activities requested, rest solely with agencies. *However, please note: SFS design requires that each cost string using Project has at least one Activity assigned to it. If the agency decides to simply track using only one cost string, the agency will use "GENERAL" Activity. If choosing "GENERAL," the Project-Activity mapping will automatically be complete in SFS.*

Bulkload agencies need to evaluate whether or not they will need to create and map cost centers in SFS using these new values.

Questions

Questions related to this guidance may be directed to your budget examiner, Jeremy Disare (jdisare@dhSES.ny.gov or 242-5076) or Matt DeGennaro (mdegennaro@dhSES.ny.gov or 242-5087).