

# Office of Accounting Services Monthly Newsletter

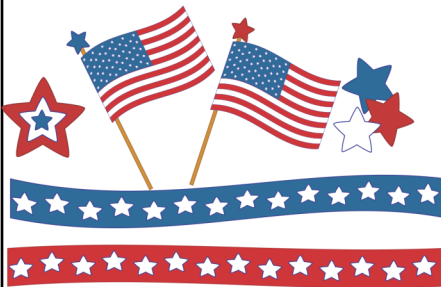


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www.lsu.edu/administration/ofa/oas/

**July 2024  
Issue 476**

## Business Managers' Meeting

There will be no meetings held during the summer months of July & August. Meetings will resume in September.



### In this issue...

<b>FAR</b>	<b>3</b>
<b>Bursar</b>	<b>4</b>
<b>LaCarte</b>	<b>6</b>
<b>Travel</b>	<b>7</b>
<b>SPA</b>	<b>9</b>
<b>LSU Acronyms</b>	<b>11</b>

## What's New?

### ACCOUNTS PAYABLE & TRAVEL

#### Important Travel Policy Changes Effective July 1, 2024

- Conference Meals**  
Continental breakfast offered at conferences are now considered a meal and when the conference agenda states continental breakfast is provided, the breakfast meal per diem will not be reimbursed.
- Special Meal for Working Business Meetings**  
Special meals are no longer allowed for brief, routine meetings on university funds. If there is a need for a special meal at a working business meeting, the meal must be paid with private funds and LaCarte cannot be used.
- Dinner-buffet reception** is no longer a special meal option. The AS499 form has been updated to reflect this change.

Please see the AP & Travel section for more detailed information. For travel policy questions, please contact Jennifer Driggers at 578-1538 or [jdrigg@lsu.edu](mailto:jdrigg@lsu.edu) or Patrice Gremillion at 578-3366 or [pgremill@lsu.edu](mailto:pgremill@lsu.edu).

### BURSAR OPERATIONS

- \* Fall 2024 Fee Bills Available via myLSU on July 22 at 7 AM CST.
- \* First Fall Module 2024 Fee Bills Available via myLSU on July 29 at 7 AM CST.

## Payroll

### Early Wage Payroll Deadline

Payroll	Period Ending	Time Locked
♦ Wage	June 28, 2024	Monday, July 01, 2024 at 11:59 p.m. <b>University Closed on Thursday, July 04, 2024 for 4<sup>th</sup> of July Holiday which is also bank holiday</b>

**Close Time Entry**

The Close Time Entry date in Workday is 90 days from the payment date for the time period. After this date no adjustments can be made in Workday for the time period. The 90 days coincides with the cost transfer timeline for sponsored agreements. Requests for time entry adjustments to be processed beyond 90 days must be submitted using the [AS420: Supplemental Timesheet](#) and must include an explanation of the extenuating circumstances that prevented the time from being entered or adjusted in Workday within the 90 day period. The AS420 has been revised to now include the justification field.

**Academic Dates**

All campuses use a standard academic year for Payroll purposes. The academic dates are as follows:

<u>Academic Year</u>	08/15 -- 05/14
<u>Fall Semester</u>	08/15 – 12/14
<u>Spring Semester</u>	01/15 – 05/14

**Quick Guide for Work Study & President’s Student Aid**

- ▶ Work Study (WS) or President’s Student Aid (PSA) is designated with a Specific Job Profile
  - Job Profile **MUST** match award
  - For example student with PSA award must be in PSA Job Profile not Work Study Profile
- ▶ PSA or WS **must ALWAYS be the PRIMARY job** for the student.
  - Work for any other department will ALWAYS be an ADDITIONAL job or jobs
- ▶ Student must be hired **TIMELY**.
  - Late hire/data changes will not retroactively pay on the correct earning and corrections cannot be made.
- ▶ Work Study cost allocations must be loaded at the **Worker-Position level** using the department account where any amounts over the limit will be charged.
  - **No Worker Position Earning for WS**

- ▶ President’s Student Aid cost allocations must be loaded at the **Worker-Position-Earning level** using the PSA account established for the hiring department.

All of the above elements must be in place at the time payroll is processed for the Award to apply to the student and pay on the correct PSA/WS earning.

**Reports to Assist in Determining Student Charges**

REPORT NAME	DEFINITION	LOCATION
Payroll Accounting for Worker by Pay Period	Provides payroll accounting detail by worker.	Search Field - Type in Report Name or Payroll Accounting in Search Field
Journal Line Details with Employee Name	Use this standard report to find one or more journal lines. The more criteria you provide the more targeted the list that is returned.  <b>In Worktag field put employee</b>	Search Field - Type in Report Name or Journal Detail in Search Field

**Civil Service Market Adjustments**

The Civil Service Market Adjustments are effective 07/15/2024. The wage checks on 08/02/2024 for the period ending 07/26/2024 will be the first checks to reflect the increase. Any questions related to the Market Adjustments should be directed to HR at 578-8200 or [hr@lsu.edu](mailto:hr@lsu.edu).

**Expired or Missing Cost Allocations** will result in an error in the payroll process and **will prevent payment to an employee**. HR partners, Cost Center Managers and Student Employment Partners must perform ongoing audits of cost center expiration dates and initiate timely changes prior to payroll run dates. The report—**Costing Allocations Ending Within Prompt Date** will help identify employees with expiring cost allocations.

**Cost Allocations Notes**

Cost Allocations on the Create Position transaction must have a begin date equal to the date the position is created. This is typically the date the transaction is entered.

Position Restriction Cost Allocations should not have an End Date. The Position Restriction allocation should be viewed

as the commitment budget for the position and must cover the entire life of the position. Cost Allocations can be updated as needed.

When adding a new Cost Allocation be sure to end the old allocation and add an additional record. Just updating the Start and End dates of the current allocation will not preserve the audit trail and will cause an error in the payroll result.

### Costing Allocations for Period Activity Pay (PAP)

When processing costing overrides for period activity pay, please be aware of mid period end dates. If the Activity End Date falls mid period, then the Payment End Date should be the **Period End Date** for the Employee Type. For example, if the activity end date is 10/5 and the employee is in the academic pay group, the Payment End Date should be loaded as 10/14.

### Compensation End Dates

Student and Graduate Assistants who are graduating in December should be loaded with a compensation end date in order to avoid a potential salary overpayment. This practice should be used each semester with graduating students.

Departments should run the **Employee Compensation Status** report in order to identify employees with compensation end dates that need to be continued. This will avoid surprises on Pay day when an employee is expecting a check and does not get paid.

### Timely Termination of Employees

Employees who are no longer working should be terminated in the Workday system. If you have a student or WAE employee who is no longer worker, please process a termination immediately. Leaving employees active in the system who are no longer working increases the risk of Payroll fraud or loss of university assets.

### Payroll Accounting Adjustments

Departments should contact the Payroll office if a Payroll Accounting Adjustment (PAA) needs to be cancelled or

rescinded. Request should be e-mailed to Katie Maglone at [kmaglone1@lsu.edu](mailto:kmaglone1@lsu.edu).

Reminder: Payroll Accounting Adjustments affecting FY 23 -24 must be **completed by Monday, July 08, 2024**.

## Financial Accounting & Reporting

### Merchandise for Resale

For those units who carry inventory of merchandise for resale:

- Inventory procedures were due **June 20**.
- **July 5** - Final inventory counts are due.

Inventory procedures and final inventory counts should be e-mailed to Jennifer Richard at [jgendr1@lsu.edu](mailto:jgendr1@lsu.edu).

### Service Centers & Recharge Operations

- FY 24 Service Center Revenue and Expense Reports are due to Budget and Planning by July 10, 2024. All final accruals should be included in the report.
- FY 25 rate sheets are due to Budget and Planning by July 19, 2024. Internal billing journals should not be processed until Accounting Services has notified the departments that the FY 25 rates have been approved.

Instructions and forms can be found on the [Budget and Planning](#) website.

### Reports

A list of the recommended reports for departmental use to assist with reconciliations and management of funds is available on the [Workday Training](#) webpage at the bottom under Reporting > Finance Reports by Functional Area.

### Reconciliation Reminders

The following are some reminders for monitoring revenues and expenditures throughout the year:

- Review and reconcile reports/ledgers.
- Monitor budget to actual expenses by account and ledger on a quarterly basis.
- Process budget amendments, cost transfers, payroll accounting adjustments and internal billings for services rendered as needed.
- Request closure of accounts that are inactive or are no longer needed.
- Record CARD entries in a timely manner.
- Ensure worktags are not overdrawn.
- Investigate and correct errors.

### Cost Transfers

The following are tips when completing cost transfers:

- The journal source should be “Manual Journal” not “Accounting Journal – Corrections.”
- The journal line needing correction must be reversed with all related worktags. All information should be the same as on the original entry, with only the amount moving from debit to credit or vice versa.
- Run a journal line detail report with all worktags visible and print it to PDF to use as backup. Avoid printing, highlighting, and rescanning the report because the size of the text causes it to become illegible. Instead, use the highlight and comment tools in Adobe to note which lines are being transferred.
- On partial transfers, note the amount being moved.
- FD940 is not required on an entry – please only use if balancing error is received when submitting the journal.
- A common source of errors is the “Additional Worktags” box. Verify all worktags listed under “Additional Worktags” prior to submitting.

The [“Create Journal Entry: Correcting Journal”](#) job aid provides specific instructions on completing a cost transfer and can be found on LSU’s Workday training webpage.

### Bank Reconciliation

Contact us at [bankrecon@lsu.edu](mailto:bankrecon@lsu.edu) for questions/requests related to the following:

- Stop payment requests
- Check copy requests
- Check status requests
- Unclaimed property
- Unrecorded deposits
- Expected wire or ACH payments

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at [FAR forms](#). Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to [bankrecon@lsu.edu](mailto:bankrecon@lsu.edu).

### Unclaimed Deposits/Wire Transfers

Departments that are anticipating funds (ACH or wire transfers to LSU) should contact [bankrecon@lsu.edu](mailto:bankrecon@lsu.edu). Please be able to provide estimated date of deposit and amount.

### Unclaimed Property FASOP

The University has published an [Unclaimed Property](#) operating procedure. The Louisiana Uniform Unclaimed Property Act (Louisiana Revised Statutes 9:151-182) requires businesses and others to review their records each year to determine whether they are in the possession of any monies, funds, securities, or other intangible personal property that have been unclaimed for the required dormancy period. All departments should review to ensure compliance with the procedure.

## Bursar Operations

### Important Deadlines

#### ◆ Semester Deadlines

##### ◇ Summer 2024 (3S/24)

- **July 1:** First Installment of Summer 2024 Deferred Payment Plan is Due (All Semester Sessions)
- **July 5:** Final Day to Receive 100% Refund for Semester Session C

- **July 8:** First Day of Classes for Semester Session C
- **July 10:** Final Day to Receive 90% Refund for Semester Session C
- **July 10:** Final Day to Drop Course without “W”; Deadline 4:30 PM CST for Semester Session C
- **July 11:** Final Day to Make Payment on Deferred Payment Plan Before a Late Fee is Incurred; Deadline 4:30 PM CST (All Semester Sessions)
- **July 12:** Final Day to Add Courses; Deadline 4:30 PM CST
- **July 16:** Final Day to Receive 50% Refund for Semester Session C
- **July 30:** Final Day to Drop Courses or Resign; Deadline 4:30 PM CST (Semester Sessions A & C)
- ◇ **Fall 2024 (1S/2S)**
  - **July 22:** Fee Bills Available via myLSU (All Semester Sessions and Law Campus)
- ◆ **Online Module Deadlines**
  - ◇ **Second Summer Module 2024 (1D/2S)**
    - **July 1:** Registration Payment Due Date
    - **July 5:** Final Day to Receive 100% Refund
    - **July 8:** First Day of Classes
    - **July 9:** Final Day to Receive 90% Refund
    - **July 10:** Final Day to Drop Course without “W”; Deadline 4:30 PM CST
    - **July 12:** Final Day to Receive 50% Refund
    - **July 12:** Final Day to Add Courses; Deadline 4:30 PM CST
    - **July 29:** Deferred Payment for Second Summer Module is Due
    - **July 30:** Final Day to Drop Courses or Resign; Deadline 4:30 PM CST
  - ◇ **First Fall Module 2024 (1L/2S)**
    - **July 29:** Fee Bills Available via myLSU

## Reminders

### 1098-T forms

2023 1098-T forms can be accessed via myLSU > Financial Services > Tax Documents. Questions regarding 1098-T forms can be directed to [bursar@lsu.edu](mailto:bursar@lsu.edu).

## Foreign Source Reporting

Federal and state requirements require LSU and Affiliate Organizations to report any foreign-sourced gifts, contracts, grants, donations, scholarships, and pledges during a calendar year. Reports are filed to the respective agencies semi-annually. The upcoming report date is June 30, 2024 and is due by July 31, 2024. Bursar Operations is responsible for information gathering and reporting from individual departments. More information can be found at FASOP: AS-35 and questions can be directed to Mary Catherine Gillespie Smiley at [mgille7@lsu.edu](mailto:mgille7@lsu.edu).

## International Payment

International students may pay their student account balance using Flywire. The Flywire payment option is included on the Fee Bill and Billing Statement. Flywire commits to providing the best exchange rates.

## Credit Card Merchants

Elavon has converted how American Express is settled on the backend. Merchants should see no change in the accepting of American Express. The reports from Elavon now show one deposit for all credit card transactions. Merchants should no longer use the American Express MOP on their CARD entries, as those MOP codes have been deactivated. Any questions concerning the recording of revenue for credit cards should be directed to Jennifer Richard at [jgendr1@lsu.edu](mailto:jgendr1@lsu.edu) or John Milligan at [jmilligan@lsu.edu](mailto:jmilligan@lsu.edu).

## eMarkets

eMarkets allow departments to provide customers with a secure, PCI compliant, online payment option for conferences, summer camps, advertising, etc. eMarkets cannot be used for any student-related charges. Questions regarding eMarkets can be directed to John Milligan at [jmilligan@lsu.edu](mailto:jmilligan@lsu.edu).

## Scanned CARD Entries

CARD entries that do not contain cash, checks, or money orders can be scanned and e-mailed to [cardobo@lsu.edu](mailto:cardobo@lsu.edu). All approvals and supporting documentation are still

required for the CARD entry to be worked. If you do not have access to a printer and/or scanner, we will accept any of the following:

- Sign electronically (using phones and/or computer mouse).
- Provide images of the CARD entry with all supporting documentation that contain clearly visible signatures.
- The approval can be obtained via an e-mail directly from student/faculty/staff. If the authorization is received via e-mail without a signature, it must come directly from the user's authenticated myLSU account and not a secondary e-mail account.

### University Cashier

Departmental deposits can be dropped off in-person between 10:00am – 11:45am and 12:30pm – 4:00pm, Monday – Friday.

## AP & Travel



### Invoice Processing

**Tuesday, July 9, 2024 at noon**

⇒ Final date for supplier invoice accruals

#### Purchase Order Receipts

- ⇒ There is no deadline for creating receipts
- ⇒ Items must be physically received by June 30
- ⇒ Receipts must be dated on or before June 30 to determine accruals
- ⇒ Do not attach invoices to Receipts, send to [aptravel@lsu.edu](mailto:aptravel@lsu.edu)

**Job Aid, AP & Travel FY23-24 Processing Procedures** is available on the Accounts Payable & Travel website under Manuals

**For questions concerning supplier invoices, please contact a member of the Invoice Processing staff:**

#### Direct Charge:

Deana Clement-Delage 578-1539 or [dcleme2@lsu.edu](mailto:dcleme2@lsu.edu)

Carly Carpenter 578-7828 or [ccarp32@lsu.edu](mailto:ccarp32@lsu.edu)

Jessica Hodgkins 578-1541 or [jhodgkins1@lsu.edu](mailto:jhodgkins1@lsu.edu)

#### Purchase Order:

Maci Jones 578-1620 or [macijones1@lsu.edu](mailto:macijones1@lsu.edu)

Austin Ledet 578-1545 or [aledet@lsu.edu](mailto:aledet@lsu.edu)

Jessica Hodgkins 578-1541 or [jhodgkins1@lsu.edu](mailto:jhodgkins1@lsu.edu)



## LaCarte

### Fiscal Yearend Reminders for Special Meals, LaCarte, and Travel Expense Reports:

1. Expense report reconciliation requirement is reduced to **5** days in the month of June.
2. Final date for FY24 expense reports to be submitted to Accounts Payable & Travel is **Wednesday, July 3 at 4:30 close of business day (cob)**.
3. **Expense Reports** can be initiated after June 30 to include transactions that should be charged to FY24 budgets. **Expense Reports** processed against FY24 budgets; the following criteria must be met:
  - a. LaCarte/CBA Transactions must be linked/imported
  - b. Expense Report Date = **June 30, 2024**
  - c. All required cost documentation must be attached
  - d. All "Approvals must be Secured"
  - e. Routed to and awaiting action by an Expense Partner (by Wednesday, July 3 at 4:30pm cob)

**Please note: Expense Reports not meeting all the above criteria will be charged to FY25 budgets.**
4. A fully completed and approved AS499 form should be included in the supporting cost documentation for special meal expense reports.
5. **No accrual journal entries** should be created for any FY24 expenses processed via the expense report.
6. Please do not Edit or Withdraw any expense reports awaiting final approval by the auditors.
7. Please respond timely to auditor e-mails to expedite final approvals.
8. **Cash Advances** issued are not charged to departmental budgets until an expense report is processed and approved. **Cash advances should not be accrued.**



**Cost Center Managers are encouraged to do the following:**

1. Run the **“Find Outstanding Credit Card Transactions by Employee Cost Center”** report on a weekly basis and on a daily basis in the month of June to monitor for “new” or “in Draft” LaCarte transactions by cardholders.
2. Reach out to the faculty/cardholders to ensure their transactions will be expensed by the July 3 deadline to ensure transactions will be charged to FY24 budgets and equally important, to avoid card suspensions.
3. Review the expense report in “draft” status to investigate why the expense report has not been submitted. Cardholders may need assistance.
4. Review expense reports “in Progress” status by clicking the Business Purpose to see its current status. If the expense report is awaiting action by an Approver (other than a LaCarte or Travel Auditor) send the Approver an e-mail to expedite the approval process.
5. Run the **“Find Expense Report for Cost Center”** and **“Find credit card Transactions by Employee Cost Center”** reports which display both **“Awaiting Action”** and **“Comments”** from the expense report Business Process tab to monitor expense report approval.

**LaCarte related questions, please contact a member of the LaCarte staff:**

- ☒ Theresa Oubre 578-1543 or [talber3@lsu.edu](mailto:talber3@lsu.edu)
- ☒ Christian O’Brien 578-1544 or [cobrien2@lsu.edu](mailto:cobrien2@lsu.edu)
- ☒ Taylar Anderson 578-1977 or [tayloranderson@lsu.edu](mailto:tayloranderson@lsu.edu)
- ☒ DeAnna Landry 578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu)



**Travel**

**University Travel Regulations, PM-13, have been updated to reflect the changes to the travel policy effective July 1, 2024.** PM-13 includes appendices to better serve the travelers, departments, and all LSU institutions. Appendix A provides a summary of travel rates and Appendix B provides a summary of approval

authority specific to each institution for certain travel expenses.

The following is a summary of the key policy changes:

1. **Student Group Travel:**
  - a. Employees required to travel with student groups are eligible for the full M&IE rate when the travel begins at/or before 8am on the first day and extends to/beyond 8pm on last day.
2. **Uber or Lyft type services** are reimbursable, a standard sized vehicle must be selected, and an itemized receipt is required. Wait time charges are not a reimbursable expense.
  - a. Uber Black, Uber Black XL, and Uber Premier are not reimbursable.
  - b. Lyft Lux, Lyft Lux Black, and Lyft Lux Black XL are not reimbursable.
  - c. Uber XL and Lyft XL are reimbursable with two or more passengers.
3. **Conference Meals:**
  - a. Continental breakfast is now considered a meal and when the conference agenda states continental breakfast is provided, no reimbursement for the breakfast meal per diem will be provided. The conference agenda should be included in the expense reports supporting documentation.
4. **University-sponsored conferences:**
  - a. Cost of conference meals served in conjunction with a University-sponsored conference billed to the University shall not exceed the special meal rates. Any gratuity not required by the caterer must not exceed 20% of the total meal cost.
  - b. Conference lodging rates should be within the published lodging rates for the conference location.
5. **Special Meals:**
  - a. Special meals should not be served for brief, routine meetings, particularly meetings that could be scheduled at times other than mealtimes.
  - b. Special meals are allowed for all-day events (i.e., workshops, faculty or staff retreats, trainings, etc.), and a detailed meeting agenda is required.
  - c. Special meals for routine work meetings should be

paid with private funds, and LaCarte cannot be used.

- d. Special meal options are breakfast, lunch, dinner, refreshments, and reception. Dinner-buffet reception is no longer an option. See Appendix A for the special meal rates.
  - e. Higher education institutions must send a Special Meal Report to the entity's management board on a quarterly basis with the report due 45 days following the end of the quarter. There is a template for the [Special Meal Report](#). The Special Meal Report will be created by the central administrative office responsible for the special meal audit.
6. **Parking at the New Orleans Airport:**
- a. Surface Lot - \$20/day; Airline Economy Garage - \$12/day; US Park - \$14/day. Receipts are required.

Also, other key travel reminders:

1. Christopherson Business Travel (CBT) remains the State of Louisiana contract travel agency and use is mandatory for university business travel. Travelers are encouraged to use CBT's Concur Online Booking System which is available through myLSU under Travel Resources. The online booking fee is \$7, in contrast to the agent-assisted service fee at \$24. For more information on CBT, please refer to the Travel Agency section on the Accounts Payable & Travel website.
2. Spend authorizations must be fully completed and approved prior to making any travel arrangements. If any travel expenses are paid prior to travel authorization approvals, the employee may be at risk of not being reimbursed.
3. International travel to a region with a U.S. Department of State travel advisory or to a foreign adversary country is subject to a mandatory prior approval by the Office of Academic Affairs. Refer to FASOP AS-18 for more details.
4. Travel to the 48 continental US and District of Columbia is subject to GSA rates for mileage, lodging, and meal per diem and incidentals (M&IE).
5. Travel to foreign countries is subject to U.S. Department of State rates for lodging, and M&IE.

6. Travel to Alaska, Hawaii and US territories are subject to the M&IE rates as published in PM-13. Refer to Appendix A for the rates.
7. Hotel lodging, including Airbnb, should have only the first night lodging paid to secure the reservation. Lodging should not be prepaid in total; payment should be made upon checkout. If the travel is canceled for any reason and the total lodging amount was prepaid, only the first night of lodging may be allowed as a university expense. The other prepaid lodging days will be the responsibility of the traveler.
8. Enterprise, National and Hertz remain the in-state and out-of-state travel state contract vendors for rental vehicles in which use is mandatory for employees. Use of the contracted vendors is encouraged for non-employee University students, guests, and contractors. It is at the traveler's discretion which rental company is utilized.
9. Personal destinations should not be included in business travel airfare. Refer to PM-13 for reimbursement limitations.
10. Travelers/departments should always monitor unused tickets every 30 days and take them into consideration when making travel arrangements.
11. It is the responsibility of the university and the employee to comply with all ethics laws and requirements. Refer to the Louisiana Board of Ethics website for more information.

The revised policy incorporating the summarized changes will be available on the University Administration and Accounts Payable & Travel websites. For questions, please contact Jennifer Driggers at [jdriegg@lsu.edu](mailto:jdriegg@lsu.edu) or 578-1538 or Patrice Gremillion at [pgremill@lsu.edu](mailto:pgremill@lsu.edu) or 578-3366.

**Christopherson Business Travel (CBT)** is the State of Louisiana contracted travel agency. The contact information for CBT is provided below. For more information on CBT, please refer to the New Travel Agency section on the Accounts Payable & Travel website.



**CBT UNIVERSITY TRAVEL TEAM**

Monday – Friday

7a.m. – 7p.m. CT

P: 800-961-0720

E-mail: [Statelauniv@CBTravel.com](mailto:Statelauniv@CBTravel.com)**Summary of pertinent information:**

1. Christopherson Business Travel normal business hours are 7:00am to 7:00pm CST Monday-Friday.
2. The agent-assisted transaction fee is **\$24** for domestic and **\$31** for international.
3. Any calls to (800) 961-0720 made between 7pm and 7am CST will roll over to the After-Hours Service Provider. After-Hour services should be limited to true emergencies. Airfare bookings should be made during normal business hours.

**Travel related questions, please contact a member of the Travel staff:**

- ✈ Jonathan Fresina 578-3672 or [jfresi1@lsu.edu](mailto:jfresi1@lsu.edu)
- ✈ Henry Woodard 578-2007 or [hwooda4@lsu.edu](mailto:hwooda4@lsu.edu)
- ✈ Kalyn Lewis 578-8928 or [mayfield1@lsu.edu](mailto:mayfield1@lsu.edu)
- ✈ DeAnna Landry 578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu)

## Sponsored Program Accounting

**Reminders****Key Personnel**

LSU's cost sharing policy (FASOP: AS-06) states that cost sharing should be committed only when required by the sponsor as a funding stipulation. The salary for key personnel included in the approved budget should be charged directly to the sponsored agreement. Cost sharing in lieu of directly charging the sponsored agreement as a way of documenting key personnel effort is contrary to University policy since effort can only be cost-shared if required by the sponsor.

**National Science Foundation (NSF)**

NSF limits the salary paid to senior project personnel on NSF-funded awards (including NSF pass-thru awards) to 2 months of their regular salary in any one year. A year is based on a fiscal year beginning July 1 and ending June 30.

**Board of Regents (BOR)**

Final expenditure reports on BOR R&D and Enhancement contracts which expired June 30, 2024 are due to BOR by Thursday, September 30, 2024. In order to expedite the reporting process, please ensure cost sharing requirements are met, encumbrances are paid, and any unallowable charges are removed from the accounts. Also, unexpended balances will be refunded to BOR and submitted with the final financial report. If you have any questions, please contact your SPA grant contact.

**Tentative Account Numbers**

A copy of the budget and budget justification should be attached to a Request for Tentative Account Number. This allows SPA to approve expenditures more effectively. For LSU, please forward all requests to Michelle Pennington in the Office of Sponsored Programs. Other Campuses should forward to the Sponsored Programs Office for their campus.

**Extensions/Rebudgeting/Amendments**

Extension approvals, rebudgeting approvals, and amendments to existing agreements for the Baton Rouge campus, including Veterinary Medicine, must be **routed through the Office of Sponsored Programs (OSP) via GeauxGrant**. OSP will forward the documents to Sponsored Program Accounting (SPA). Other Campuses should route through the Sponsored Programs Office for their campus.

**Invoicing Sponsors**

Sponsored Program Accounting (SPA) is responsible for submitting all invoices on sponsored agreements LSUAM and LSUAG. If a sponsor contacts your department for an invoice, please refer the sponsor to the Grant Manager shown on the Roles tab of the grant or the

Additional Reports tab of the award. The Grant Manager will work with the departments on getting the information to the sponsor as quickly as possible. If an award or grant has not been established, contact the appropriate Sponsored Programs Office. Additionally, if your department receives a payment from a sponsor, please forward it to SPA for deposit to ensure it is recorded properly.

### CARD entries

When grants are processed on CARD entries, revenue categories should **never** be used, only spend categories. Please consult with the Grant Manager before using grants on CARD entries.

**Expiration notification letters** are e-mailed to Principal Investigators 30 to 60 days before their sponsored agreements expire. These letters serve as a reminder that the agreements are scheduled for close out.

## Administration

### Unclaimed Property Notifications

If a department receives notification regarding unclaimed property due to their department, please submit the correspondence to Accounting Services. Any information or history related to the referenced unclaimed property would be helpful in determining if the claim is legitimate and LSU is due the unclaimed property. Accounting Services will complete the paperwork, obtain signatures, and submit the claim.

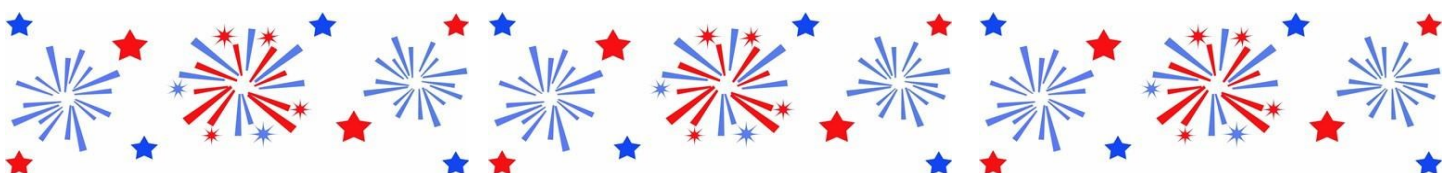
### W-9 Requests

All requests for a W-9 should be forwarded to Brenda Wright at [bwright4@lsu.edu](mailto:bwright4@lsu.edu) or Desiree Esnault at [desnault@lsu.edu](mailto:desnault@lsu.edu). This document must be signed by Associate Vice President Elahe Russell on behalf of the university. The W-9 will be sent directly to the vendor from Accounting Services with a copy sent to the requesting department.

### Shredder

Accounting Services has an industrial-sized shredder located on the 4<sup>th</sup> floor of Thomas Boyd Hall that departments can reserve. To reserve the shredder,

please send an e-mail to Brenda Wright at [bwright4@lsu.edu](mailto:bwright4@lsu.edu) or Desiree Esnault at [desnault@lsu.edu](mailto:desnault@lsu.edu). The e-mail should include the day and time of your requested appointment. In an effort to allow all departments across campus to utilize the shredder and maintain the work flow internal to our office, we have limited the use to 2-hour increments. Appointments can be made for 8:00 to 10:00 am, 10:00 to 12:00 pm, and 1:00 to 3:00 pm. If a department is more than 15 minutes late, the appointment may be rescheduled. If a department has a project that includes a large amount of paper to be shredded and a timeline to abide by, we will do our best to accommodate. Any departments using the shredder will be trained on how to safely operate the shredder, clean the general area, and proper disposal of the bags of shredded paper. Note that the shredded bags of paper must be transported to the dumpster outside T Boyd & LSU Library and can be fairly heavy when being moved. Also, due to budget constraints, departments with a large amount of shredding may be required to purchase and replenish shredder bags and oil. Note: this equipment does not dispose of microfilm or microfiche- it is intended for **paper only**.



## COMMON ACRONYMS AT LSU

Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

### Common Terms & Documents

ASP	Administrators of Sponsored Programs
CBA	Central Billed Account
CBT	Christopherson Business Travel
CR	Cost Reimbursable
CSWS	Community Service Work Study
CWSP	College Work Study Program
DT	Departmental Transmittal
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administration Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
ITIN	Individual Taxpayer Identification Number
JE	Journal Entry
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
M&IE	Meals and Incidental Expenses
MyLSU	Personalized online resource center for LSU Faculty, Students and Staff
NCE	No Cost Extension
OTP	One Time Payment
PCI DSS	Payment Card Industry Data Security Standard
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
WAE	Wages As Earned

### Financial Systems

ABS	Advanced Billing System
CARD	Customer Accounts Receivable & Deposit
DIR	Directory System
FAMIS	Facility Services' Computerized Maintenance Management System
FMS	File Management System
GG	GeauxGrants
SAE	Student Award Entry System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

### Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BA	Budget Adjustment
BG	Basic Gift
BP	Business Process
CC	Cost Center
CCH	Cost Center Hierarchy
CCM	Cost Center Manager
CI	Customer Invoice
CO	Change Order
EG	Endowed Gift
FD	Fund
FDM	Financial Data Model
FN	Function
FS	Funding Source
GR	Grant
GRC	Grant Conversion
PAA	Payroll Accounting Adjustment
PAP	Period Activity Pay
PG	Program
PJ	Project
SO	Supervisory Organization
TC	Transfer Company



### Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
BOS	Board of Supervisors
DOE	Department of Energy
FAR	Financial Accounting & Reporting
FBI	Federal Bureau of Investigation
FDN	LSU Foundation
FEMA	Federal Emergency Management Agency
NIH	National Institutes of Health
NSF	National Science Foundation
ORED	Office of Research and Economic Development
OSP	Office of Sponsored Programs
OBO	Office of Bursar Operations
PAY	Payroll
PROC	Procurement
PROP	Property Management
SACS-COC	Southern Association of Colleges and Schools Commission Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	United States Department of Agriculture