

Office of Accounting Services

Monthly Newsletter



204 Thomas Boyd Hall Baton Rouge, LA 70803 (225) 578-3321
www.lsu.edu/administration/ofa/oas/

March 2024
Issue 472

March Business Managers' Meeting

- ✦ External Advertisements
- ✦ New Copier Deployment
- ✦ Research Participant Payments
- ✦ Suggestion Box Feedback

March 12, 2024
9:30—11:00 am
Online via Zoom



In this issue...

Bursar Operations	3
Payroll	4
LaCarte	7
Travel	8
SPA	10
LSU Acronyms	12

What's New?

1098-T forms

2023 1098-T forms were mailed to the home address on file and are available electronically via the student's myLSU. They can be accessed at myLSU > Financial Services > Tax Documents. Questions regarding 1098-T forms can be directed to bursar@lsu.edu.

Administrators of Sponsored Programs (ASP) Effort Discussion

The ASP Meeting was held on February 21, 2024 and covered effort. The Effort discussion was recorded and is now posted on the ASP website for anyone who wishes to view the recording. Our panel consisted of Attres and Leah; they provided some good tips and advice on tracking and monitoring effort.

Financial Accounting & Reporting

Monthly Close Dates

The monthly closeout is scheduled to take place the first working day of the new month.

Month End	Close Date
February	Friday, March 1
March	Monday, April 1
April	Wednesday, May 1
May	Monday, June 3

In order for the monthly closeout process to be completed in Workday, all "In Progress" manual journal entries must be approved. Otherwise, the accounting date on the entry must be moved into the next open month. When the accounting date is changed, the entry reroutes through the entire business process.

In an effort to mitigate having entries reroute, initiators of manual journals should:

- Track entries by running the “Find Journal” report to find “In Progress” entries. A job aid for the [“Find Journal”](#) report is available on the Workday Training under Reporting.
- Initiate entries as early as possible in the month to allow enough time for them to make it through the entire business process prior to closeout. Since July 1, 2016, entries initiated in the last five days of the month typically end up having their accounting date changed to the next month.

Cost Center Managers and all other approvers on journals should:

- Approve any entries in your inbox in a timely manner
- Make an extra effort to clear inboxes the last week of the month

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 under Reporting. The report is an Excel file called “Finance Reports by Functional Area”.

All finance related job aids are available on the [Workday Training](#) webpage.

1099 Tax Forms

1099 forms issued to LSU should be forwarded to Dakota Schoenfield in Financial Accounting & Reporting, 204 Thomas Boyd Hall or by e-mail at dschoe5@lsu.edu.

Bank Reconciliation

Contact us at 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.

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 the report “Journal Line Details” or “SPA – Journal Lines” 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 to use or if a partial transfer is being done.
- 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.

The [“Create Journal Entry: Correcting Journal”](#) job aid provides specific instructions on completing a cost transfer and is available on the Workday training webpage under Financial Accounting.

Credit Card Merchant

Please ensure daily CARD entries are being made to record credit card revenue received. If assistance is needed with obtaining backup documentation from Elavon, please contact Jennifer Richard at jgendr1@lsu.edu.

Petty Cash

The university will no longer accommodate petty cash funds within departments and units. If funds are needed for an event, an AS750: Petty Cash Check Request should be e-mailed to Stephanie Laquerre at slaquer@lsu.edu and Jennifer Richard at jgendr1@lsu.edu using **Melanie Powell (SPL-44555)** as the supplier. Once received, the check can be cashed at the vault in Bursar Operations, 125 Thomas Boyd Hall. When the event is over and the cash is no longer needed, the deposit of funds should be recorded in the [Customer Accounts Receivable and Deposit \(CARD\) application](#) to record the deposit of the funds. A job aid is available for the CARD application.

[Employee reimbursements](#) will be processed by submitting an expense report in Workday. A job aid for this process is posted under Expenses on the Finance Training tab of the Workday website.

For non-worker reimbursements (university guests or non-employed graduate or undergraduate students), **Expense Reports for Non-Workers** should be created in Workday in lieu of submitting the paper forms AS300-NW: Travel Expense Reimbursement Request and AS541-NW: Reimbursement to a Non-worker. For international guests/visitors, the paper AS300-NW and AS541-NW forms are required to be submitted to the AP & Travel Office and will be processed via the Supplier Invoice Workflow for the payment to be sent by WIRE. [Expense Report for Non-Workers](#) job aid can be found on the Workday Training website.

Bursar Operations

Important Deadlines

⇒ Spring 2024

- **March 1:** First Installment of Spring 2024 Deferred Payment Plan is Due (All semester Sessions)
- **March 2:** Final Day of Classes for Semester Session B
- **March 11:** Final Day to Make Payment on Deferred Payment Plan Before a Late Fee is Incurred (Deadline 4:30 PM CST)

- **March 15:** Final Day to Receive 100% Refund for Semester Session C
- **March 18:** First Day of Classes for Semester Session C
- **March 20:** Final Day to Receive 90% Refund for Semester Session C
- **March 20:** Final Day to Drop without “W” for Semester Session C (Deadline 4:30PM CST)
- **March 22:** Final Day for Student to Add Classes via myLSU (Deadline 4:30PM CST)

⇒ Spring 2024 – Law Campus

- **March 30:** Final Day to Drop Classes (Deadline 4:30PM CST)

⇒ Second Spring Module

- **March 11:** Registration Payment Due Date
- **March 15:** Final Day to receive 100% Refund
- **March 18:** First Day of Classes
- **March 19:** Final Day to Receive 90% Refund
- **March 20:** Final Day to Drop without “W” (Deadline 4:30PM CST)
- **March 22:** Final Day to Receive 50% Refund
- **March 22:** Final Day to Add Course via myLSU (Deadline 4:30PM CST)

Reminders

Foreign Source Reporting

Section 117 and Act 767 requires 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 Department of Education and Board of Regents semi-annually. The upcoming report date is as of December 31, 2023 and was due by January 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 mglise7@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.

Payroll

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 no longer have to break out the American Express MOP on their CARD entries. Any questions concerning the recording of revenue for credit cards should be directed to Jennifer Richard at jgendr1@lsu.edu or John Milligan at 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.

Scanned CARD Entries

CARD entries that do not contain cash, checks, or money orders can be scanned and e-mailed to 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.

Early Wage Payroll Deadline and Pay Date due to Good Friday Holiday

Wage	Friday, March 22, 2024	Monday, March 25, 2024 @ 11:59 p.m.	Thursday, March 28, 2024

Retroactive Pay Transaction Cut Off for Current Payrolls

The cut off for Retroactive transactions for student and wage payrolls is the end of the day on the 2nd Wednesday of the current pay period. The process to pull in Retro transaction runs on the 2nd Thursday of the current pay period. Any retro transactions loaded after the Wednesday cut off will not be paid until the payroll for the subsequent period.

The cut off for Retroactive transactions for academic and professional payrolls is 4 days prior to the payroll run date. Payroll end dates and run dates can be found at [Payroll Schedules](#).

Costing Allocations

There are two types of costing allocations. Position Restriction costing allocations and Worker costing allocations. Position Restriction costing allocations follows the position regardless of the worker filling the position.

Position Restriction costing allocation is assigned on the Create Position transaction and must have a begin date equal to the date the position is created.

Position Restriction cost allocations **should not have an end date**. End dates could cause the Position Restriction costing allocation to expire and expired or missing Position Restriction costing allocations **will prevent payment to an employee**. Funding sources such as grants or other temporary funding sources should not be used on a costing allocation for Position Restrictions. The Position Restriction costing allocation should be viewed as the commitment budget for the position and must cover the entire life of the position.

Worker costing allocations are assigned in the hire process and can be updated as needed.

When adding a new costing allocation on an existing Worker, 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. HR partners, Cost Center Managers and Student Employment Partners must perform ongoing audits of costing allocation 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 Worker costing allocations. The Payroll calculation engine does not recognize when a grant has expired, therefore it is important to keep costing allocations up to date to ensure proper posting of salary charges.

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.

Duplicate W-2 Requests

W-2 forms are available online through myLSU for calendar years 2001— 2015 and can be printed as needed. To access W-2 forms through my LSU, select Financial Services, then Tax Documents. For 2016 - 2022, the W-2 forms are available through Workday. See [Accessing Your W-2 Form](#) for directions with accessing prior W-2s in Workday.

Should a W-2 not be accessible through myLSU or Workday, requests for duplicate W-2 forms can be made by completing form [AS387](#). There is a \$10.00 charge for **each** duplicate W-2 form. The completed AS387 form can be e-mailed to the Payroll Office at payroll@lsu.edu, faxed to (225) 578-7217 or mailed to 204 Thomas Boyd Hall, Baton Rouge, LA 70803. If an employee wishes to pick up

their duplicate W-2, a phone number must be provided on the request so the employee can be notified when the W-2 is available. The employee must present a picture ID to obtain the duplicate W-2.

Employees can access their W-2 form electronically and avoid the fee charged for paper copies generated through Payroll.

Tax Forms and Instructions Available on Internet

[Federal](#)

[State](#)

Current tax forms can also be found under the Tax forms section of each employee type on Payroll's web page.

IRS Individual Taxpayer ID (W-7) and SSN

International students on scholarship who are not eligible for a social security number should apply for an Individual Taxpayer Identification Number (ITIN). LSU is a Certified Acceptance Agent with authority to collect and submit to the IRS the appropriate paperwork necessary to apply for the identification number. Students that need to apply for an ITIN may do so in the Payroll Office, 204 T Boyd. The ITIN application must be submitted with the applicant's 2023 tax return, so bring your 2023 tax return as well as your travel documents, to the Payroll Office when you are ready to apply.

International employees who claimed tax treaty benefits in 2023 should have received a 1042-S form. The 1042-S forms are also posted on myLSU under Financial Services/ Tax Documents. Both the W-2 and 1042-S forms are needed before tax returns can be filed. Questions may be directed to Yolanda Clark at 578-2592 or yvalle1@lsu.edu.

International employees who are considered **non-resident aliens** should complete federal forms 1040NR or 1040NREZ and 8843. All other international employees must consider their particular situation to determine the appropriate forms to file.

If the SSN in Box a of the W-2 ends with 9999 you need to bring a copy of your US Social Security Card to Payroll to update your SSN in Workday. A W-2C will be issued and you will need to file the form W-2C along with your form W-2.

Tax Assistance and Tax Software for Non Resident Aliens

There are also two software programs available for international taxpayers considered nonresident aliens to purchase and use to prepare their required U.S. Federal tax return. GLACIER Tax Prep is provided through [ARCTIC INTERNATIONAL](#), which is a company that has provided international tax training to employers for many years. Another software for this group of taxpayers is [Sprintax](#), it offers State tax returns where Arctic does not.

Work Study Funds

Work Study charges for student employees must be posted to the College Work Study Pay Earning. That specific Earning is configured to directly charge the Work Study grant and to work in conjunction with the Work Study Award granted to the student by Student Aid.

Amounts posted to the Base Hourly Earning **cannot** be charged to the Work Study grant. A Payroll Accounting Adjustment **cannot** be processed to move Base Hourly Earnings to Work Study funds.

If you have student time that is charged to Base Hourly Earnings that you believe should be charged to Work Study Funds, please contact John Pilgrim at jpilgrim1@lsu.edu for further assistance.

President’s Student Aid Funds

President Student Aid charges for student employees must be posted to the President Student Aid Pay Earning. That specific Earning is configured to work in conjunction with the President Student Aid Award granted to the student by Student Aid. A Worker Position Earning Cost Allocation should be entered to ensure charges post to the department President Student Aid account.

Amounts posted to the Base Hourly Earning **cannot** be charged to the President Student Aid account. A Payroll Accounting Adjustment **cannot** be processed to move Base Hourly Earnings to President Student Aid funds.

If you have student time that is charged to Base Hourly Earnings that you believe should be charged to President’s Student Aid, please contact John Pilgrim at jpilgrim1@lsu.edu for further assistance.

Additional Jobs

Additional Jobs for an employee must be the same type as the Primary Job. For example, an Additional Job for a GA must also be a GA Position with an Academic Salary Plan. A GA should not have an Additional Job that is a Student Position with a Hourly Plan. The mismatch between employee types will result in incorrect payments.

Primary Job Type	Primary Job Compensation Plan	Correct Add Job Type	Correct Add Job Compensation Plan	Incorrect Add Job Type	Incorrect Add Job Compensation Plan
GA	Academic Salary	GA	Academic Salary	Student	Hourly Plan
Professional	Salary Plan	Professional	Salary Plan	Academic	Academic Salary

AP & Travel



Invoice Processing

H-1B Premium Processing Fee

Effective February 26, 2024, the H-1B premium processing fee increased to \$2,805 (from \$2,500). Hiring departments are encouraged to submit the miscellaneous check request for the correct amount. For questions, please contact Jessica Hodgkins at 578-1541 or jhodgkins1@lsu.edu.

Non-Resident Alien Tax Form 1042-S

IRS Forms **1042-S** have been mailed by the University to all **foreign visitors receiving income**, to all **non-resident foreign students receiving exemptions and cash awards**, and to all **tax treaty benefit recipients**. Internationals

planning to file a tax return claiming a refund of taxes withheld on income received will be required by the IRS to file with a valid SSN or ITIN (Individual Tax Identification Number). The IRS will not accept tax returns filed under an international student "999" student number.

Special Handling Form (AS209) must be **attached to the top** of the invoice or document in order for the special handling request to be handled timely and properly. If a check is required by a certain date, please make sure the due date is specified in the Priority Handling section of the form. For questions, please contact Jessica Hodgkins at 578-1541 or jhodgkins1@lsu.edu.

Invoice Processing

Direct charge and purchase order invoices should be sent to aptravel@lsu.edu. Please respond to Direct Charge and Purchase Order staff e-mails to ensure continuous processing of all invoices. For any on-demand or special handling requests for extenuating circumstances, please contact Jessica Hodgkins at 578-1541 or jhodgkins1@lsu.edu or Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

Supporting documentation should always be attached to any check requests and/or to the University Prepared Invoices.

Non-Purchase Order/Direct Charge Invoices

In an effort to optimize the payment process, please ensure that LaCarte is used to pay for non-purchase order/direct charge invoices from suppliers who accept credit cards as a means of payment. We appreciate your continued support!

Aged Listing of Outstanding Encumbrances Report

Departments are encouraged to utilize the Aged Listing of Outstanding Encumbrances report to review purchase order balances and to ensure payments have been processed. The following filters are available on the report:

- Search by worktag or multiple worktags

- Search by supplier
- Search by purchase order date
- Ability to remove "zero" dollar lines from the report

Purchase Order Invoices

Receipts should be created in a timely manner to expedite the processing of purchase order invoices. Please do not attach purchase order invoices to the Receipt. Purchase order invoices should be forwarded to the respective Accounts Payable office to be matched against the purchase order and receipt.

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

Direct Charge:

Purchase Order:

- | | | |
|---|----------------------|--|
| ☎ | Deana Clement-Delage | 578-1539 or dcleme2@lsu.edu |
| ☎ | Carly Carpenter | 578-7828 or ccarp32@lsu.edu |
| ☎ | Jessica Hodgkins | 578-1541 or jhodgkins1@lsu.edu |
| ☎ | Maci Jones | 578-1620 or macijones1@lsu.edu |
| ☎ | Austin Ledet | 578-1545 or aledet@lsu.edu |
| ☎ | Jessica Hodgkins | 578-1541 or jhodgkins1@lsu.edu |



LaCarte

LaCarte cardholders are to be reminded that their LaCarte card should not be shared or loaned to another person. The cardholder will be held responsible for all transactions. No Exceptions!

Expense Reports should be created for LaCarte transactions not related to travel with complete cost documentation and submitted for approval no later than 30 days from the date of the purchase/transaction.

Itemized receipts must be attached to the LaCarte Expense Reports.

Cardholder Notifications

Cardholder notifications are sent on the 2nd day of the month to inform cardholders of any outstanding LaCarte

transactions greater than 30 days. The notification will not include LaCarte transactions already added on expense reports and submitted for approval. The notifications will also remind cardholders that if any of the outstanding transactions are related to future business travel, the transactions must be reconciled on expense reports after the trip is completed (or if the trip is cancelled).

LSU’s Tax-Exempt Merchant ID Numbers

The tax-exempt merchant ID numbers are listed below:

Walmart	3726307
Home Depot	9186468453 plus QR code available on AP website
Lowes	105400005 (no change)
Office Depot	18201070 (no change)

Also, Best Buy has updated their process for obtaining sales tax-exemption. LaCarte cardholders will be required to set up individual sales tax-exemption accounts.

As a reminder, the University’s state sales tax-exemption is only valid for business-related purchases made in the State of Louisiana. For questions and/or instructions to set up Best Buy accounts, please contact DeAnna Landry at 578-8593 or at deannal@lsu.edu.

Helpful – Reports!

- **Find Credit Card Transactions by Employee Cost Center**
 - Provides a list of all employees with credit card transactions for all statuses
- **Find Outstanding Credit Card Transactions by Employee Cost Center**
 - Provides a list of LaCarte/CBA transactions that have not been submitted on an Expense Report
- **Find Expense Report by Worktag**
 - Provides a list of expense reports by employee and/or by a particular worktag
 - Select only “**Draft**” and “**In-Progress**” statuses to view tentative transactions.

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

- ☎ Theresa Oubre 578-1543 or talber3@lsu.edu
- ☎ Christian O’Brien 578-1544 or cobrien2@lsu.edu
- ☎ Taylor Anderson 578-1977 or tayloranderson@lsu.edu
- ☎ DeAnna Landry 578-8593 or deannal@lsu.edu



Travel

Spend Authorizations for FY22 are now closed.

Expense Data Entry Specialist (i.e., EDES) Role

The EDES role can be assigned to a department person with the responsibility to create spend authorizations and/or expense reports on behalf of another worker or non-worker (i.e., ECM). The EDES role is preferable in comparison to Delegation because employees do not have to delegate tasks (i.e., spend authorization or expense report). The EDES role allows for access to employee’s transactions. The EDES role will be assigned to the designated person by submission of a Security Access Request in myLSU. The security request will route to Patrice Gremillion for review/approval prior to assignment. For questions, please contact Jennifer Driggers at 578-1538 or jdrigg@lsu.edu or Patrice Gremillion at 578-3366 or pgremill@lsu.edu.

Travel Expense Reports should be created once the travel has been completed/cancelled and should include all expenses related to the trip. *It is recommended that Expense Reports be created immediately following the trip to ensure all travel transactions are expensed in the fiscal year the trip was completed.*

The following is a list of common travel expense items and required supporting documentation that should be attached to the travel expense reports:

- **Airfare** - traveler’s final itinerary is required.
- **Conference travel (i.e. hotel, registration fees)** – conference agenda and conference hotel with nightly rate is required.
- **Lodging** – an itemized hotel folio showing payment and zero balance is required.

- **Mileage** – a mileage odometer log or MapQuest is required.
- **Foreign Travel paid in foreign currency** – a copy of the conversion is required if LaCarte was not used.
- **Fuel** – an itemized receipt is required. Fuel is allowed only in rentals. Fuel for personal vehicles is prohibited.
- **Vehicle Rental** – an itemized receipt/final invoice from the car company is required.
- **Taxi/shuttle** – a written receipt is required. Tips are limited to 20%.
- **Parking at the Baton Rouge Airport and for the New Orleans Airport** – receipts are required.

Christopherson Business Travel (CBT)

CBT is the State of Louisiana contracted travel agency. **As a reminder, faculty, staff and LSU students are required to use CBT for airfare bookings.** 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

Contact Information

Toll Free Phone: 1.800.961.0720
Local Phone: 205.874.8538

E-mail: Statelauniv@CBTravel.com

After Hours: 1.800.961.0720
-Reference ID code 9AW

International After Hours: 801.327.7742
-Reference ID code 9AW

***Note:** Travelers/Departments are encouraged to send e-mails to the main CBT e-mail address, but it is also acceptable to contact one of the Advisors directly. However, please do not send an e-mail to all Advisors at once as it will delay the respond time for other requests.

Summary of pertinent information:

1. Christopherson Business Travel normal business hours are 7:00 am to 7:00 pm 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.

CBT Concur Online Booking System can be accessed via myLSU!

The link to CBT Concur Online Booking System is located on myLSU under Travel Resources. Upon myLSU login and clicking the link, users will land on the Header screen in Airportal. Users must click, **Book a Trip** on the left-hand side of the screen to be taken into the Concur site. The online booking fee is \$7.

CBT CONCUR TRAVEL ONLINE SUPPORT

Monday – Friday
7a.m. – 7p.m. CT
P: 888-535-0179

E: OnlineSupport@CBTravel.com

Mobile Phone Number Required in Traveler's CBT Profile

Please ensure that a mobile phone number is added to a traveler's profile as it is required by the travel agency and/or airline to contact the traveler when necessary.

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

- | | |
|--------------------|--|
| ✈ Caitlin Cox | 578-6052 or ccox40@lsu.edu |
| ✈ Jonathan Fresina | 578-3672 or jfresi1@lsu.edu |
| ✈ Henry Woodard | 578-2007 or hwooda4@lsu.edu |
| ✈ Kalyn Lewis | 578-8928 or mayfield1@lsu.edu |

Sponsored Program Accounting

Appointments to Sponsored Projects – Reviewing Costing Allocations

- ◆ Appointments to sponsored projects must be for the period of actual time. These appointments may be beyond budget periods specified in the award if the PI and the department chair expect the grant period will be extended. However, a **costing allocation** to change the source of funds will be necessary if the grant is not extended or the sponsor issues a new award (in which case we must assign a new account number for the project). If a retroactive change needs to be made, a PAA must be processed.
- ◆ Overdrafts, unallowable costs, or costs not incurred within the period of the award remain the responsibility of the department. Therefore, personnel appointments to sponsored projects should be carefully evaluated.
- ◆ Ensuring **costing allocations** are correct during the period of performance will help reflect accurate time charged on the grant accounts and shown on the effort reports.

Board of Regents (BOR) Industrial Match

Industrial match commitment letters for BOR contracts are due to BOR by **March 31, 2024**:

- ◆ The original commitment letter should be mailed directly to BOR with a copy to Sponsored Program Accounting (SPA) as long as there are no changes with sponsor, amount, or terms.
- ◆ If a change is necessary, you must contact your appropriate Office of Sponsored Programs Office (OSP) coordinator. The commitment letters are required in order for SPA to budget the next year's funding.

BOR R&D and Enhancement contracts expiring June 30, 2024

Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by **April 30, 2024**. Please allow time for review by Sponsored Program Accounting (SPA) and/or the Office of Sponsored Programs (OSP) for your campus. Any questions regarding BOR accounts should be

directed to the Grant Manager whose name can be found on the grant under the Roles tab.

Early Termination

If an agreement is terminated for any reason, please notify both SPA and OSP in writing (e-mail is preferred). If the sponsor sent any written correspondence relating to the termination, e.g., e-mails, letters, etc., this must also be forwarded to both offices. Both SPA and OSP will work with the PI, department, and sponsor to close the project. Additionally, if a PI or Graduate Assistant named on any project has left the University, please notify SPA and OSP immediately.

Progress Reports

All progress reports, regardless of sponsor, must have the principal investigator's signature and date. If this is not part of the report, it must be added. Since the cover letter is not considered part of the progress report, the signature needs to be on the actual progress report.

Unallowable Costs on Sponsored Agreements

FASOP: AS-21 UNALLOWABLE COSTS FOR SPONSORED AGREEMENTS includes procedures for unallowable costs and cost overruns that have not been cleared. If charges are not cleared after proper communication, the SPA Billing Analyst will transfer the unallowable costs or overdraft amount to a designated SPA-Unallowable Costs (unrestricted) account established in the college. An unrestricted program will be established, as needed, in each College for each function (research, instruction & public service).



TRAININGS

To register for LSU Finance training classes:

- ❖ Log in to myLSU
- ❖ Click on 'Employee Resources'
- ❖ Click on 'LSU Training and Event Registration'
- ❖ Locate the appropriate training then click on 'View Classes'
- ❖ Click on the appropriate Training Date
- ❖ Click 'Register'
- ❖ E-mail confirmation of the registered course will be immediately received

Description	Division	Date	Time	Location
Travel	AP & Travel	Wed, 3/6	9:30 am—11:00 am	Online via Zoom
Intro to Post Awards	SPA	Thurs, 3/7	9:00 am—11:00 am	Online via Zoom
LaCarte Card	AP & Travel	Thurs, 3/7	1:00 pm—2:30 pm	Online via Zoom
Business Managers' Meeting	—	Tues, 3/12	9:30 am—11:00 am	Online via Zoom
Cost Transfers	Procurement	Wed, 3/13	9:00 am—11:00 am	Online via Zoom
Procurement Institute	Procurement	Wed, 3/13	9:00 am—10:30 am	Online via Zoom
Strategic Sourcing 101	Procurement	Tues, 3/19	2:00 pm—3:00 pm	Online via Zoom
Workday Reporting & Financial Data Model (FDM)	FAR	Wed, 3/20	10:00 am—12:00 pm	Online via Zoom
Budget Instructor Led Workday Training	Budget & Planning	Wed, 3/20	10:00 am—11:30 am	Online via Zoom
Supplier Relationship Manager	Procurement	Wed, 3/20	10:30 am—11:30 am	Online via Zoom
Cost Sharing	SPA	Thurs, 3/21	9:00 am—11:00 am	Online via Zoom
Sole Source Procurements	Procurement	Fri, 3/22	10:00 am—11:00 am	Online via Zoom
Invoice Processing & Special Meals	AP & Travel	Tues, 3/26	9:30 am—11:00 am	Online via Zoom
Specs and More Specs	Procurement	Wed, 3/27	1:30 pm—3:00 pm	Online via Zoom

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