

Office of Accounting Services

Monthly Newsletter



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

Issue 400

February 2018

Accounts Payable & Travel

Non-Resident Alien Tax Form 1042-S

IRS Form **1042-S** will be mailed by the University mid to late February, 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.

Expense Reports for Employee Reimbursements must have itemized receipts attached that reflect purchases were paid with personal funds. A supplier invoice is not sufficient documentation because there is no validation that personal funds were used and a reimbursement is due. If a reimbursement is due, the requestor must show proof of payment. For questions, please contact Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

Direct Charge Worksheet (AS580) has been updated to include a Purpose of Purchase field. Please complete all fields of this form to avoid delay in processing. For questions, please contact Patti Bruce at 578-1549 or pmbruce@lsu.edu.

For questions concerning purchase order supplier invoices, please contact the PO Invoice Processing staff:

☎ Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu
☎ Sandy Pavlick 578-1545 or spavlick@lsu.edu



LACARTE

Non-Compliance Worktag

In an effort to move transactions through the business process and have them posted to ledgers on a more-timely basis AP & Travel will no longer "chase" prior approval forms for certain transactions. By the time the transaction makes its way to AP & Travel for auditing and final approval the lack of preapproval becomes a compliance matter, not an accounting matter.

February Business Managers' Meeting

- * Operating Efficiencies in Accounts Payable
 - AS499
 - Use of LaCarte Special Meals
 - Administration of pre-approvals (Non-Compliance Worktag)
- * Update to High Risk Travel Policy
- * Delinquent FY17 LaCarte Transactions
- * Tax change related to relocation/moving expenses
- * Presentation from suppliers
 - Medline
 - Mprint



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The **non-compliance worktag** is a new worktag added in Workday for AP & Travel administrative use. The non-compliance worktag will be used to flag transactions on expense reports when the supporting documentation does not include prior approvals and/or forms as required by policies/procedures of certain Administrative Units.

For example:

- 1) A transaction requires an approved PUR522 form by Procurement and it is not included as an Attachment, the non-compliance worktag will be coded to "Procurement", or
- 2) Gasoline is purchased for use in a university vehicle, but Fueltrac should have been used, the non-compliance worktag will be coded to "University Stores".

The respective Administrative Unit will have the capability to run a report in Workday to monitor for non-compliance transactions. The Administrative Unit will review the report and contact the cardholder/department to address the issue. In addition, a report will be generated on a monthly basis and sent to the administrative unit reminding them of the items that lack the approval that should have been obtained prior to the purchase.

Delinquent LaCarte Transactions

There are several outstanding LaCarte procurement transactions, in particular from FY17. Cost Center Managers are encouraged to run the "*Outstanding Credit Card Transactions by Employee Cost Center*" or "*Find Credit Card Transactions by Employee Cost Center*" reports on a monthly basis to ensure LaCarte procurement transactions are expensed via Expense Reports in a timely manner. It is imperative that immediate action be given to any outstanding LaCarte procurement transaction, especially FY17, to avoid cardholder suspension. For questions, please contact Patrice Gremillion at pgremill@lsu.edu or 578-3366.

Do Not Ignore Replacement Card and New Card E-mails

1. LaCarte cardholders who receive a replacement card or new card e-mail notification from AP & Travel that their card is in, should pick up the card as soon as possible. Bank of America will cancel the original card after 30 days for replacement cards and 60 days for new cards. Cardholders who fail to pick up their new card within the 30/60-day

requirement will experience card declines because the card being used has been closed. If the card is no longer required, please contact DeAnna Landry at 578-8593.




LaCarte Card Declines

If a cardholder experiences a card decline, it may be for one of the following reasons:

1. Spending limit has been exceeded
2. Vendor's industry has been blocked from the card
3. The card was reported lost/stolen or placed on fraud watch

The cardholder should contact DeAnna Landry at 578-8593 for assistance. A written request via e-mail by the cardholder to DeAnna Landry at deannal@lsu.edu is required in order to grant an override for a declined purchase. The e-mail must include the vendor name, amount of the purchase and a description of the purchase. If the purchase is being made outside normal business hours, the employee must find an alternate payment method or terminate the purchase and contact DeAnna Landry during normal business hours.

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

	Theresa Oubre	578-1543 or talber3@lsu.edu
	Catherine Herman	578-1544 or cherman@lsu.edu
	DeAnna Landry	578-8593 or deannal@lsu.edu



TRAVEL

Business Process Changes effective January 1, 2018:

- 1) **Prior Approval by Accounting Services is not required for special meals.** The AS499, "Request for Special Meal" form must be completed and approved by either the Department Head (or his/her designee) or the person with fiscal authority for the event. A guest list including name, organization and affiliation with LSU must be provided for breakfast, lunch, dinner and buffet reception dinner. The approved AS499 form by the Dean, Director or Department Head/Chair should be attached to the expense report or to the supplier invoice. Also, please make sure special meals charged to sponsored programs are allowable expenses on the sponsored program prior to making any arrangements and/or departmental approval.

As a reminder, the following event types are disallowed special meal events:

- a. Parties
- b. Memorial Services
- c. Scholarship events
- d. Employee Recognition/Appreciation/Honor
- e. Fundraising/Development/Alumni events
- f. Events including employee's family
- g. Hospitality refreshments
- h. Break room refreshments
- i. Benefactor/Donor Recognition/Appreciation
- j. Fall Fest
- k. Bayou Country Superfest
- l. Ribbon Cutting Ceremonies
- m. Morale Boosting Events
- n. House Hunting

- 2) **LaCarte can be used to pay for dine-in restaurant special meals.** The cost of the meal is subject to the special meal rates listed in PM-13 and no alcohol should be included or paid with LaCarte. An itemized receipt for the total meal amount must be attached to the Expense Report reflecting the transaction.

For questions regarding special meal events, please contact Jennifer Driggers at jdrigg@lsu.edu or 578-1538 or Patrice Gremillion at pgremill@lsu.edu or 578-3366.

Mileage for relocation expenses is reimbursed at the federal rate in effect at the time of the move. The mileage rate for calendar year 2018 is **18 cents** (increased from 17 cents).

Tax Cuts/Jobs Act 2018

Effective January 1, 2018, all moving expenses paid or reimbursed beginning January 1, 2018, regardless if reimbursed to an employee or paid to a vendor on behalf of an employee, are considered taxable income to the employee.

Change in Charter Bus Services

Short's Travel Management has discontinued outsourcing charter bus services through TrueNorth Solutions. Charter bus services are now being handled in-house by Short's Travel Management through **STM Ground, Inc- STM Driven**. The supplier ID for STM Ground, Inc-STM Driven is SPL-24680. Please ensure the correct supplier ID is used on charter bus invoices. Also, TrueNorth Solution's Nick Gyllin has joined the

Short's Travel Management team and will continue to serve as the point of contact for chartered bus services for STM Ground, Inc- STM Driven. Nick's contact information is ngyllin@stmdriven.com or 1-319-433-0851.

Changes to High Risk Travel

Effective January 10, 2018, the U.S. Department of State implemented a new system in which the previous categories of Travel Alerts and Warnings are now a single category of Travel Advisory. The Travel Advisory

will include an accompanying rating level for every country. The Travel Advisory levels are defined as follows:

- a) **Level 1 - Exercise Normal Precautions:** This is the lowest advisory level for safety and security risk. There is some risk in any international travel. Conditions in other countries may differ from those in the United States and may change at any time.
- b) **Level 2 - Exercise Increased Caution:** Be aware of heightened risks to safety and security. The Department of State provides additional advice for travelers in these areas in the Travel Advisory. Conditions in any country may change at any time.
- c) **Level 3 - Reconsider Travel:** Avoid travel due to serious risks to safety and security. The Department of State provides additional advice for travelers in these areas in the Travel Advisory. Conditions in any country may change at any time.
- d) **Level 4 - Do Not Travel:** This is the highest advisory level due to greater likelihood of life-threatening risks. During an emergency, the U.S. government may have very limited ability to provide assistance. The Department of State advises that U.S. citizens not travel to the country or to leave as soon as it is safe to do so. The Department of State provides additional advice for travelers in these areas in the Travel Advisory. Conditions in any country may change at any time.

In addition, the **LSU Global Assistance Portal hosted by International SOS** is another resource available which provides travel risk ratings for every country. Risk rating can be determined by visiting www.internationalsos.com and logging in with member# 11BCAS658364 or calling 1-215-942-8478. The Risk Ratings are as follows:

- a) **Extreme Travel Risk** - Countries or regions rated at EXTREME RISK may be in a state of war, failed states or states in which the government has lost control of significant portions of the country. Government control and law and order may be minimal or non-existent.
- b) **High Travel Risk** - Countries or regions rated at HIGH RISK have regular periods of political instability and associated problems of poor governance, including high levels of corruption and failed or failing institutions. Protests are frequently violent and may target or disrupt foreigners. There may be a high level of incidental risk to travelers and expatriates from terrorism, militancy or insurgency.
- c) **Medium Travel Risk** - Countries or regions rated at MEDIUM RISK may experience periodic political unrest, violent protests or insurgency. The country or area is prone to sporadic acts of terrorism and there may be terrorist or militant organizations with significant operational capacities.

FASOP AS-18, High Risk Travel to Restricted Regions have been updated to reflect the change. The FASOP is available on the AP & Travel website at <http://www.lsu.edu/administration/ofa/oas/acctpay/pdfs/fasopas18.pdf>. In summary, only countries with a Level 3 or 4 Travel Advisory by the U.S. Department of State will be limited by the University due to the acute risks associated with health, safety, and security and subject to approval by the Executive Vice President and Provost or his/her designee at the recommendation of the International Travel Oversight Committee (ITOC). As a reminder, all requests must be presented at least 30 days in advance of the proposed travel. The required applicable forms listed below must be sent to the ITOC Chair, Donna Torres, Associate Vice President for Accounting Services in 204 Thomas Boyd Hall.

- ⇒ Approved Spend Authorization
- ⇒ AS292-A, Spend Authorization Attachment
- ⇒ AS295, Request to Travel to Restricted Regions for Individual Travelers or AS296 Request to Travel to Restricted Regions for Student Study Trips
- ⇒ AS297 Faculty and Staff Emergency Contact Form

Once the approved forms are returned from the Provost Office, they must be attached to the Spend

Authorization to reflect the approval. There is no need to add Donna Torres as an ad hoc approver on the Spend Authorization for High Risk Travel since the approval is handled outside of Workday.

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

- ➔ Arianna Creech 578-6052 or acreech@lsu.edu
- ➔ Doris Lee 578-3698 or dorislee@lsu.edu
- ➔ Janise Montgomery 578-3697 or mont41@lsu.edu
- ➔ Kathleen Elders 578-3699 or kelder1@lsu.edu

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
January	Thursday, February 1
February	Thursday, March 1
March	Monday, April 2
April	Tuesday, May 1
May	Friday, June 1

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 following the Find Journal job aid posted on the Workday Training page to find "In Progress" entries https://uiswcmsweb.prod.lsu.edu/training/finance/find_journal.pdf
- 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 (link below) at the bottom under Reporting > Finance Reports by Functional Area. http://www.lsu.edu/workday/finance_training.php

1099 Tax Forms

1099 forms issued to LSU should be forwarded to Jennifer Richard in Financial Accounting & Reporting, 204 Thomas Boyd Hall.

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 <http://www.lsu.edu/administration/ofa/oas/far/forms.php>. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

Internal Billings

An Internal Billing is a Manual Journal in Workday that enables departments to bill other departments or campuses for services rendered or merchandise sales. Internal Billings should be initiated by the department **rendering** the service or sale.

A step-by-step Job Aid and How-to Video can be found on the Workday Training webpage at http://www.lsu.edu/workday/finance_training.php.

- Financial Accounting
 - Create Journal Entry: Internal Billing

Important Reminders

- ◆ Worktags on Internal Billings must match the

attached supporting documentation

- ◆ Internal Billings should be initiated by the rendering department
- ◆ Appropriate documentation, including detailed information about the services or merchandise, must be attached
- ◆ There should be no travel spend categories on Internal Billings
- ◆ Rendering departments must be an established Service Center to charge a Grant (excluding fixed price)
- ◆ **Verify the Company on the line matches the Driving Worktag used – for example, PG003159 LSUAM | Accounting Services must have Company: Louisiana State University and Agricultural and Mechanical College**

Credit Card Merchant Procedures

Those units who accept Credit Cards for sale of merchandise or services should be completing a **daily** CARD entry for their previous day's transactions. Please include the transaction date and merchant name in the description and comments and be sure to scan and attach all supporting documentation in the CARD system. Once approved, the CARD entry and supporting documentation should be brought to the vault in Bursar Operations, 125 Thomas Boyd Hall.

Payroll

New Tax Withholding Tables for 2018

The new IRS withholding tables were updated in Workday on January 19, 2018. All payrolls processed after that date will reflect the new tables and employees may begin to see their take-home pay increase. The new withholding tables are designed to work with employees current W-4 forms - *Employee's Withholding Allowance Certificate*, therefore employees do not need to complete a new W-4 Form at this time. The IRS is currently working on issuing a new Form W-4 and revising the withholding tax calculator available on its website.

According to the IRS news release, the new tables in IRS Notice 1036 reflect the increase in the standard deduction, the repeal of personal exemptions, and new tax rates and brackets. The new tables are designed to produce the correct amount of tax withholding and are also intended to avoid over and under withholding of tax.

Payroll continued...

The IRS announcement also indicates that there will be additional changes to its withholding tables in 2019 and will work with employers and the payroll industry on designing these changes.

For more information please refer to the IRS's FAQ "frequently asked questions" section at <https://www.irs.gov/newsroom/irs-withholding-tables-frequently-asked-questions>

2017 Tax exempt status expires February 15th for U.S. citizens and resident aliens who claimed exempt from federal withholding and/or state withholding for 2017. Employees who are eligible for exemption for 2018 and wish to continue their exemption must complete new W-4 and/or new L-4E forms to claim exempt for 2018. Exemption for any calendar year expires on February 15th of the following year. Regulations prohibit a refund of taxes withheld to any employee who is eligible, wants to claim exemption for 2018, but does not complete a new W-4 or L-4E for 2018 before the February 15th deadline. Employees can complete and update their W-4, L-4 or L-4E form through Workday. Please refer to the following job aid for detailed instructions on updating your W-4 and L-4 in Workday https://uiswcmsweb.prod.lsu.edu/training/employee/withholding_elections.pdf. Changes will take effect within two business days. W-4 forms and L-4E forms are also available online on the Payroll website.

W-2's Delivered Through Workday

The 2018 W-2 forms were delivered electronically through Workday for all current employees who have a Workday account. Paper copies of W-2's were generated for current employees who do not have a Workday account as well as terminated and retired employees. Paper copies were mailed directly to the employee address on file.

Below are directions for accessing your electronic W-2 form in Workday.

DIRECTIONS:

- 1) Using your Internet browser software, such as Google Chrome, Firefox or Internet Explorer, open Workday at workday.lsu.edu.
- 2) On the myLSU login page enter your PAWS ID and Password, then click Login.

- 3) From your Workday Home page select the Pay Worklet. Expand the View section of the Worklet located on the right by clicking More and select My Tax Documents.
- 4) To print your W-2 form, click on the View/Print button located in the Employee Copy column.
- 5) Click the "Notify Me Later" button when the processing message displays. When the form has finished printing it will be displayed in the upper right of the screen underneath your name. You can also access the printed form on your W:Drive.

If you have questions related to your W-2 form information, please contact the Payroll Office at (225) 578-3321 or payroll@lsu.edu.

Duplicate W-2 Requests

W-2 forms are available online through myLSU back to 2001 and can be printed as needed. To access W-2 forms through myLSU, select Financial Services, then Tax Documents. Should a W-2 not be accessible through myLSU, requests for duplicate W-2 forms can be made by completing form AS387 found at the following link: <http://www.lsu.edu/administration/ofa/oas/pay/pdfs/as387.pdf> or in the Payroll Office. 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 through myLSU and avoid the fee charged for paper copies generated through Payroll.

Tax Forms and Instructions Available on Internet

Federal

<http://www.irs.gov/Forms-&-Pubs>

State

<http://www.rev.state.la.us/Forms>

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

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 2018 tax return, so bring your 2018 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 2018 will receive a 1042-S form no later than March 15, 2018. Both 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.

Non-resident Alien Tax Assistance

The LSU Tax Law Club will host their annual VITA site which provides tax assistance for non-resident aliens free of charge on the following dates:

February 20, 22, 27, 28
March 1, 6, 7, 8,
6:00 - 8:00 pm

Non-resident aliens seeking tax assistance should go to Room W230 of the LSU Law Building. This is the west side of the Law Center, the side facing the parade grounds.

Who Qualifies:

Foreign students, teachers, and researchers (F, J, M or Q status)*

What to Bring:

- ☞ 2017 W-2 Form and/or 1042-S Form (if applicable)
- ☞ 2017 1099 Form (if applicable)
- ☞ 2017 1098T Form (if applicable)

- ☞ Copy of 2016 Federal and State Tax Returns (if available)
- ☞ Passport and Visa
- ☞ Proof of bank account routing numbers and account numbers (i.e. blank check)
- if you wish to use direct deposit

* **The following will disqualify you from VITA: 1099-MISC, Capital Gains, Rental Income, Sale of Real Property, Gain for Sale of Personal Property, Dividends**

Important: If the US TIN on your 1042-S begins with a 999# you need to apply for an Individual Taxpayer ID. Make an appointment with Tracey McGoeey tmcgoey@lsu.edu before you mail your tax return.

Tax Software for Non-Resident Aliens

There are two software programs available for international taxpayers considered non-resident 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. It can be found at the following link: http://www.arcticintl.com/gtp_individual.asp. Another recent addition of software for this group of taxpayers can be found at <https://www.sprintax.com/>. These software programs do not prepare State tax returns.

Teachers Retirement Audits

Teachers' Retirement System of LA (TRSL) audits payments made through both Payroll and Accounts Payable. Past audits have found that many contractor payments were made to employees, former state employees, and TRSL retirees, for services that the State of Louisiana deems subject to TRSL retirement contributions. The contractor information form, PUR_CR, required by Procurement Services contains the question "Is the contractor a current or retired member of Teachers' Retirement System of Louisiana?" It has frequently been found that those with audit findings answered 'No' to this question, when the answer should have been "Yes". Once found, the person will be enrolled in TRSL, an accounts receivable will be set up to collect the contributions, and LSU owes interest and penalties on the unreported earnings. When departments consider contracting with a former or current TRSL member,

please remember that if the services provided would make the employee eligible for membership in TRSL if provided full-time, the individual must be employed with LSU and not contracted. This will ensure that the person is enrolled in TRSL, following the employment eligibility rules and that retirement contributions are deducted and remitted. Vigi Balanchandran in Payroll or HR Benefits can help to determine if the potential contractor needs to be hired and enrolled in TRSL instead of being paid through Accounts Payable.

Sponsored Program Accounting

BOR Industrial Match

Industrial match commitment letters on LA Board of Regents (BOR) contracts are due to BOR by March 31, 2018. The original commitment letter should be mailed directly to BOR with a copy to SPA as long as there are no changes with sponsor, amount or terms. If a change is necessary, please contact the appropriate Sponsored Programs office.

BOR R&D and Enhancement

Requests for extensions and rebudgeting, which require BOR approval, for contracts expiring June 30, 2018 must be received by BOR by April 30, 2018. Please note that all such requests must have prior institutional approval. In addition, requests for approval of any additional equipment and/or deviations (excluding make and model) from the approved equipment budget must be received by BOR by April 30, 2018. Please review your account to ensure that encumbered items or services will be received by June 30, 2018 and ensure that the required cost sharing will be met by the expiration date. If you have questions about your agreement, please contact the SPA analyst which can be found on the grant roles tab listed as the Grant Manager.

Finance and Administrative Services Operating Procedure (FASOP) AS-05 which can be found on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/procedures/fasopas05.pdf> provides a concise, easy-to-follow table to help distinguish between gifts and sponsored agreements. Scholarship donations are not classified as gifts if the donor selects the scholarship recipient. Instead, these types of donations are classified as outside scholarships. Outside scholarships should be directed to Laurie Meyer in the Bursar's Office instead of SPA. When routing the check and paperwork for an

outside scholarship, please indicate the student's name and LSU ID number. Any questions can be directed to Jaime Estave at 578-2204 or jestav1@lsu.edu or Laurie Meyer at 578-3847 or lzalfel@lsu.edu.

Maintenance/Repair Costs

Equipment maintenance/repair costs are not allowable as a direct charge to federally funded projects, to include federal pass through. There is however one exception - maintenance/repair costs for equipment dedicated to the project through which the equipment was **acquired** are allowable as direct costs to that project. (AS550 not required.)

Maintenance/repair costs are permitted to be charged as direct costs on non-federal agreements when used exclusively on a sponsored project or proportional benefit can be established by departmental documentation. The principal investigator (PI) must submit form AS550 to SPA for review to determine whether the charges meet the test of reasonableness, allocability, and allowability.

Monitoring Reports

It is imperative that monitoring reports for DNR, LA Department of Wildlife & Fisheries and DEQ agreements are sent to SPA to be submitted along with the invoice. These sponsors will not pay invoices unless the monitoring reports are attached.

Other sponsors will not pay invoices if technical reports are late. The principal investigators are responsible for submitting technical reports timely. A delay in submitting reports may cause the sponsor not to pay invoices.

Fixed Price Agreements

Fixed price agreements should be treated like cost reimbursable agreements during the agreement period. If the work is not completed by the expiration date, a no cost extension should be requested from the sponsor through your designated Sponsored Programs office.

Normally, a fixed price agreement should have a 10% or less unexpended balance when the project is complete. A large unexpended balance could mean that project expenditures were charged to an incorrect account number, that the proposed budget was improper (non-project related costs were included), or that the work wasn't completed.

Expired Fixed Price Agreements

The purpose of the expired fixed price policy is to set forth procedures for the disposition of unexpended balances of fixed price agreements. This policy provides the PI with maximum flexibility to use the remaining funds to support the original area of the award (e.g., research, instruction, public service). FASOP: AS-08 "Fixed Price Agreements" can be found on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/procedures/fasopas08.pdf>.

Effort

If you have any questions or concerns about the Workday Effort Certification process please send it to effortassistance@lsu.edu.

Administration



Employee Scoop

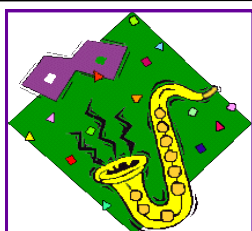


Payroll

Welcome **Candice Lockwood** to Payroll. She can be reached at candice@lsu.edu or 578-2023.

Sponsored Program Accounting

SPA welcomes 2 new analysts, Jennifer Maillet and Maegan Picou. Jennifer can be reached at jmaillet1@lsu.edu or 578-0774. Maegan can be reached at mpicou9@lsu.edu or 578-6771.



Finance Trainings

Below is a list of Finance classes that are currently available on the **Training and Event Registration** website at training.lsu.edu. Please monitor training.lsu.edu as additional classes will be continuously added for the Spring 2018 semester.

	Start/End Time	Location
Accounts Payable & Travel Instructor Led Business Policies/Processes Training		
Wednesday, February 14, 2018	9:30 am - 12:00 pm	212 Coates
Tuesday, March 20, 2018	9:30 am - 12:00 pm	225 Peabody
Thursday, April 12, 2018	9:30 am - 12:00 pm	225 Peabody
Wednesday, May 9, 2018	9:30 am - 12:00 pm	225 Peabody
Budget Instructor Led Workday Training		
Thursday, February 22, 2018	9:30 am - 11:30 am	232 Middleton
Thursday, March 22, 2018	9:30 am - 11:30 am	232 Middleton
Wednesday, April 25, 2018	9:30 am - 11:30 am	169 Coates
Complex Specifications		
Tuesday, March 20, 2018	2:30 pm - 3:30 pm	225 Peabody
Contract Management		
Wednesday, February 28, 2018	10:30 am - 11:30 am	225 Peabody

	<u>Start/End Time</u>	<u>Location</u>
Customer Accounts Receivable and Deposit (CARD) Instructor Led Workday Training		
Tuesday, February 27, 2018	9:30 am - 10:30 am	232 Middleton
Thursday, April 19, 2018	9:30 am - 10:30 am	232 Middleton
Customer Accounts Receivable and Deposit (CARD) Drop-In Lab		
Tuesday, February 27, 2018	10:30 am - 11:30 am	232 Middleton
Thursday, April 19, 2018	10:30 am - 11:30 am	232 Middleton
Financial Data Model (FDM) and Reporting Instructor Led Workday Training***		
Wednesday, February 7, 2018	9:30 am - 11:30 am	225 Peabody
Thursday, March 8, 2018	9:30 am - 11:30 am	225 Peabody
Wednesday, April 11, 2018	9:30 am - 11:30 am	225 Peabody
Thursday, May 3, 2018	9:30 am - 11:30 am	225 Peabody
Post Award Administration		
Tuesday, February 20, 2018	9:30 am - 11:30 am	129 Himes
Tuesday, March 20, 2018	9:30 am - 11:30 am	235 Thomas Boyd
Tuesday, April 24, 2018	9:30 am - 11:30 am	235 Thomas Boyd
Tuesday, May 15, 2018	9:30 am - 11:30 am	235 Thomas Boyd
Specifications 101		
Tuesday, March 20, 2018	1:00 pm - 2:00 pm	225 Peabody
Understanding Risk		
Wednesday, February 28, 2018	9:00 am - 10:00 am	225 Peabody

***Before attending the Financial Data Model (FDM) and Reporting Instructor Led Workday Training, it is recommended that new employees watch the following videos.

- > *Introduction to Workday*
- > *Employee Direct Access*

The videos are available on the LSU Workday website at www.lsu.edu/workday. On the LSU Workday page, select **Training Materials -->Employee Training** and both videos are located under the **Overview** section.

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

For questions, please contact Lindsay Berthelot at lberthe@lsu.edu.

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

AMAF	Award & Award Modification Approval Form
CBA	Central Billed Account
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
IPARF	Internal Prior Approval Request Form
ITIN	Individual Taxpayer Identification Number
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
NCE	No Cost Extension
OTP	One Time Payment
PAWS	Personal Access Web Service
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
PRAF	Proposal Routing & Approval Form
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
STO	Short's Travel Online
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
SAE	Student Award Entry System
SPS	Sponsored Program System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
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
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 on Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	States Department of Agriculture