Financial Accounting & Reporting

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

<table>
<thead>
<tr>
<th>Month End</th>
<th>Close Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>February</td>
<td>Thursday, March 1</td>
</tr>
<tr>
<td>March</td>
<td>Monday, April 2</td>
</tr>
<tr>
<td>April</td>
<td>Tuesday, May 1</td>
</tr>
<tr>
<td>May</td>
<td>Friday, June 1</td>
</tr>
</tbody>
</table>

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://uiswcmssweb.prod.lsu.edu/training/finance/find_journal.pdf](https://uiswcmssweb.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.
1099 Tax Forms
1099 forms issued to LSU should be forwarded to Jennifer Richard in Financial Accounting & Reporting, 204 Thomas Boyd Hall.

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 the Bursar’s Office, 125 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.

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 Laurie Wales at llamb18@lsu.edu using Beth R. Nettles (SPL-23055) 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. https://uiswcmsweb.prod.lsu.edu/training/finance/department_transmittal.pdf

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. https://uiswcmsweb.prod.lsu.edu/training/finance/expense_rpt.pdf

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. https://uiswcmsweb.prod.lsu.edu/training/finance/final_expenses_report_nonworkers.pdf

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” 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 can be found on LSU’s Workday training webpage: https://uiswcmsweb.prod.lsu.edu/training/cost_center_manager/create_journal_entry.pdf

Directory (DIR)
In order to reduce duplicate records in DIR subsequent
Financial Accounting & Reporting continued...

merges, departments should verify that an individual does not already have a DIR record prior to adding them. The following search options are available in DIR:

- By Social Security Number (UCHG Screen)
- By 89 ID number (UCHG Screen)
- By name (VNAM Screen)

Any questions related to Directory merge requests or corrections should be directed to Laurie Wales at llamb18@lsu.edu.

Questions related to Workday merges should be directed to Human Resources.

Payroll

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 https://uiswcmsweb.prod.lsu.edu/training/payroll/acapro18.pdf.

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.

Payroll continued...

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.

Cost Allocations should not be changed to reflect changes made on a Payroll Accounting Adjustment.

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.

Cost Allocation Tips:
- Expired Cost Allocations will prevent an employee from being paid
- Missing Position Restriction cost allocations will prevent Payroll Commitments from posting
- Cost Allocations that end mid pay period will prevent an employee from being paid and will prevent Payroll Commitments from posting.

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.

If a retro active PAP transaction is loaded, the override costing will not apply to any retroactive portion. A Payroll Accounting Adjustment will be needed to transfer any retroactive payments to the correct account.

1095-C Forms
Human Resources has issued the 2017 1095-C Forms. More information can be found on the HRM website here and FAQs can be found here. Any questions related to 1095-C Forms should be directed to HR at 578-8200 or hr@lsu.edu.

Louisiana Tax Tables
The Louisiana Department of Revenue (LDR) has updated the state’s income tax withholding tables to account
for changes in federal tax law passed by the U.S. Congress late last year in the federal Tax Cuts and Jobs Act. LDR has issued an emergency rule to ensure that employers are withholding the correct amount of state income taxes from employee paychecks and avoiding unnecessary penalties for businesses and unexpected tax liabilities for workers.

The new Louisiana tax tables were updated in Workday on Saturday, February 24, 2018. Employees who wish to update or change their Louisiana tax withholdings may do so in the Workday system. Please refer to the following job aid for detailed instructions on updating your W-4 and L-4 in Workday http://www.lsu.edu/workday/employee.php. Changes will take effect within two business days. W-4 forms and L-4 forms are also available online on the Payroll website.

Moving Expenses
The Tax Cuts and Jobs Act suspends the exclusion from income of employer-provided, job related moving expenses for taxable years 2018 through 2025. During those years, employer payments and reimbursements for moving expenses will be subject to federal income tax withholding and FICA and FUTA taxes, including payments from the employer to third parties on behalf of the employee (example: payments to moving companies). The ability of a taxpayer to deduct qualified moving expense under IRC 217 is also suspended through 2025, so the employee cannot deduct expenses for which the employer makes no payments or reimbursements.

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 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 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 2017 tax return, so bring your 2017 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 2017 will receive a 1042-S form no later than March 15, 2018. This form is 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:

March 1, 6, 7, 8
6:00 pm - 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 Visa 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 2015 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 999 you need to apply for an Individual Taxpayer Identification Number. Make an appointment with Tracey McGoey tmcgoey@lsu.edu before you mail your tax return.

**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 should not 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 Angie Ogle at aeogle@lsu.edu or Ashlyn Caldwell at acaldwell1@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 should not 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 Angie Ogle at aeogle@lsu.edu or Ashlyn Caldwell at acaldwell1@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.
Sponsored Program Accounting

Board of Regents (BOR) Industrial Match
Industrial match commitment letters for 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, you must contact your appropriate Sponsored Programs Office. 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, 2018
Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by **April 30, 2018**. Please allow time for review by Sponsored Program Accounting and/or the Sponsored Programs Office 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.

Unallowable Credit Card Charges
Disputed Items (Disputed Credit Card charges due to Fraud) and Disallowed or Personal expenses should never be charged to a grant. If any of these costs are incurred, please ensure they are charged to an account that is not a sponsored program.

Auditors
If an auditor from a sponsoring agency requests information, please contact Jaime Estave in SPA at 578-2204 or jestav1@lsu.edu. No notification is needed if a Legislative Auditor is requesting information.

Appointments to Sponsored Projects
- 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, 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. Appointments for extended periods should be considered when appropriate in lieu of preparing numerous forms over the life of multi-year or incrementally funded agreements.

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.

Subrecipient Invoices for Grants
Subrecipient invoices should be forwarded to SPA as soon as they are received. Please ensure the PO# and grant ID are included on the invoice. SPA will forward the invoice to AP who will load in Workday. The invoice will route in Workday to the PI for approval. Please refer to the PI Checklist for Subcontractor Invoices in the Post Award Manual on the SPA website. The link can be found at [http://www.lsu.edu/administration/ofa/oas/spa/manuals/postawardadministration.pdf](http://www.lsu.edu/administration/ofa/oas/spa/manuals/postawardadministration.pdf).

Equipment
All equipment purchased on a sponsored project must be reconciled to both the ledger and asset records in Workday to ensure that all equipment purchased is tagged on the correct account. Ensure that purchase orders which are split between multiple accounts (grants) are tagged appropriately. When cost transfers are processed, ensure the asset’s original source of funds reflect the amount charged to each account (grant).

General Purpose Office Supplies
General purpose office supplies (including printer cartridges and computers) are normally not allowable as a direct cost to federal or federal pass thru sponsored agreements. They are included in our F&A calculation.
Overdrawn Accounts
University policy states that restricted accounts are the responsibility of the department and should not be in an overdraft status. It is imperative that immediate attention be given to such accounts and appropriate action taken to clear the overdrafts. In some extenuating circumstances, accounts may reflect an overdraft status, however, for only those accounts that have a multi-year agreement (waiting on upbudgets), incremental funding, or a pending request for additional funding should reflect an overdraft status.

Cost Transfers
A cost transfer is an after-the-fact reallocation of an expenditure from one account to a sponsored project via a manual journal or payroll accounting adjustment (PAA). Expenditures should be charged to the appropriate sponsored project when first incurred. However, if necessary, a cost transfer may be submitted within 90 days from the end of the month in which the original entry was recorded.

To comply with allowability and allocability requirements of Office of Management and Budget (OMB) Uniform Guidance, it is necessary to explain and justify the transfer of charges. Justifications “to clear an overdraft” or “to spend out the balance” are not acceptable. Frequent, tardy or unexplained (or inadequately explained) transfers can raise serious questions about the propriety of the transfers and our accounting system and internal controls. The cost transfer forms (AS226 – non personnel and AS227 – personnel) and approval signatures were developed to avoid audit questions regarding transfers.

Helpful hints
1. Attach a PDF version of the ledger to the journal entry.
2. Process cost transfers for only expenditures in “Posted” status.
3. Entries must be processed by line item using the transaction description and must reference a unique identifying number in the memo section of the journal line i.e. supplier invoice #, expense report #, etc. The detail ledger from the Expense by Award report displays these numbers and can be used for backup. The detail ledger is displayed when drilling down into current expenditures. If a partial charge is being transferred, it must be noted on the backup documentation.
4. Transfer requests must be processed within 90 days from the original ledger date.
5. Attach an AS226 to the cost transfer when transferring costs to a sponsored agreement. The justification should explain how the cost benefits the project that it is being charged. An AS226 is not required for transfers to LSU Foundation accounts, expired fixed price accounts, gift accounts, and state appropriations.
6. Ensure that funds are available in the account where the costs are being transferred to and that the charge is allowable on that account.
7. Ensure the associated Fringe Benefits and F&A costs are calculated when determining costs to be transferred.
8. Cost transfers should not be processed to solely expend the remaining balance in an account.
9. Cost transfers should not be processed to solely move overdrafts from one project to another.

Retroactive Personnel Transfers
- Payroll expenditures cannot be transferred via journal voucher. For retroactive personnel transfers, a Payroll Accounting Adjustment (PAA) must be submitted with a SPA Justification attached (form AS227). Only the AS227 form will be accepted as the SPA Justification. The form can be found on SPA’s website at http://www.lsu.edu/administration/ofa/ospa/spa/asforms/as227.pdf.
- An AS227 is required when the PAA is prepared since it is after effective date. The completed AS227 must document why the salary expenditure is being moved to the sponsored agreement account. Justifications “to clear an overdraft” or “to spend out the balance” are not acceptable. When answering question # 2, on the AS227, the response must detail duties the individual performed and how these duties fulfilled the goals and objectives of the project. For example, Mike Tiger is a Research Associate responsible for analyzing samples and compiling data for the ABC (sponsor name) project entitled XXX (grant name).
- If a manual PAA is created and approved (changing an already approved effort certification time period), please send notice to effortassistance@lsu.edu to rerun effort certification for the employee to keep the HCM and GL system in sync.
Sponsored Program Accounting continued...

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 P.I., department, and sponsor to close the project. Additionally, if a P.I. or Graduate Assistant named on any project has left the University, please notify SPA and OSP immediately.

SPA Move
The Sponsored Program Accounting office has moved from 336 Thomas Boyd Hall to 240 Thomas Boyd Hall. We are now located in the 2 story Thomas Boyd building.

Accounts Payable & Travel

Accounts Payable & Travel forms can be found on our website under AS Forms. Please use the current versions available and complete the forms with all information required. Incomplete or outdated forms may delay the processing of your payment request.

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 Patti Bruce at 578-1549 or pmbruce@lsu.edu.

Departments are encouraged to contact a member of the PO Invoice Processing staff to assist with questions regarding pending invoices and/or viewing attached supplier invoices:

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

LACARTE

Operational Efficiency: Non-Compliance Worktag Renamed & Reconfigured
The Non-Compliance worktag has been renamed to Compliance Review worktag. The Compliance Review worktag is for administrative use only by the respective Accounts Payable office on expense reports when the supporting documentation does not include the required prior approvals and/or forms by policies/procedures of certain Administrative Units. At the time the Compliance Review worktag is added, an Ad Hoc Approver for the Administrative Unit will also be added for the expense report to route to the approver. The expense report will route back to the auditor in Accounts Payable for final action based on the Ad Hoc Approver’s comment. This approval process is similar to the approval process used in the legacy PCARD system. As a reminder, no changes should be made on expense reports once submitted, especially when the compliance review worktag and the respective Ad Hoc Approver have been added.

The Administrative Units are Facility Services, Human Resources, ITS/Telecommunications, Mailing Services, Procurement, Risk Management, Strategic Communication, Trademark Licensing and University Stores.

The Administrative Units will have the capability to run a report in Workday to monitor for the Compliance Review worktag to assess which departments may need some policy training. For questions on the Compliance Review worktag and/or approval process, please contact Patrice Gremillion at pgremill@lsu.edu or 578-3366.

Delinquent LaCarte transactions
There are outstanding LaCarte 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.

AS150, PayPal/Third Party Processor Transaction Documentation & Approval form is no longer required. An itemized receipt is required and should include the following:

⇒ Vendor/Seller Information
Accounts Payable & Travel continued...

⇒ Purchase date
⇒ Item description, unit cost, quantity
⇒ Shipping address

Safeguard LaCarte cards
LaCarte cards should be safeguarded in a safe place at all times. Card numbers should never be written on any supporting documentation communicated through e-mail correspondence, or given to a supplier/merchant to keep on file. Cardholders experiencing any issues when using their card should contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

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!

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

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

Travel Expense Reports will be delayed if the appropriate supporting documentation is not provided. The following is a list of common travel expense items and the required supporting documentation that should accompany the travel expense reports:

⇒ 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
⇒ Taxi fares – a written receipt is required
⇒ Lodging – hotel folio with a zero balance is required
⇒ Fuel – an itemized receipt is required
⇒ Vehicle Rental – an itemized receipt/final invoice from the car company is required
⇒ Airfare (if paid with personal funds or CBA) – traveler’s final itinerary is required
⇒ Conference travel (i.e. hotel, registration fees) – conference agenda is required

Helpful Hints for Travel Expense Reports:
⇒ Destinations – The appropriate destination option should be selected. The options are In-State, Out-of-State or Foreign.
⇒ Mileage – The actual miles driven should be reflected in the “quantity” field or a website

Spend Authorization in Workday must include the following detailed information:

⇒ Start Date Field – must be the first actual date of travel
⇒ End Date Field – must be the last actual date of travel
⇒ Description Field – must include the departure destination and business destination in the format of “Departure City, State to Departure City, State or City, Country

AS292-A, Spend Authorization Attachment form is required when the following applies:
⇒ Disclosure of personal travel dates and destination
⇒ Request for US Department State Rates
⇒ High Risk Travel to a Restricted Region
⇒ Travel Greater than 30 days

Spend Authorization and/or Form AS516, Request for Authorization to Travel for Non Worker are required and must be approved prior to the travel. Also, an estimate of the travel expenses should be included.

Short’s Travel Management Contact Information:

SHORT’S TRAVEL MANAGEMENT
Toll Free - (888) 846-6810
Fax - (319)433-0847
E-mail: state@shortstravel.com or international@shortstravel.com
Website: www.shortstravel.com/lsu

Tax Change Related to Relocation/Moving Expenses
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. However, moving expenses associated with moving lab supplies, equipment or other essentials are not taxable. For questions, please contact Arianna Elwell at acreech@lsu.edu or at 578-6052.
mileage calculator showing total miles travel can be attached to Travel Expense Report.

⇒ **Reuse of Airfare** - The original airfare Travel Expense Report number should be referenced in the expense item memo field. Please ensure that the explanation as to why the original airfare was cancelled is attached to the expense report.

⇒ **Out-of-State mileage** – A Short’s Travel quote is required and must be attached to the Expense Report as the mileage may be limited.

⇒ **Suburbs** – Please attach a website mileage calculator to the Expense Report if claiming a higher Tier city. The suburb city must be within 50 miles of the higher Tier city.

⇒ **University guest expenses** – If an employee pays for guests or students travel expenses, the employee’s travel Expense Report with the guest’s travel expenses and the travel expense report for the guest should be referenced to each other if possible. Please use the header “Justification” memo field on the Expense Report for the reference. Also ensure that if an employee pays multiple expenses for the same guest that those expenses are on the same Travel expense report.

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
- Kathleen Patrick 578-3699 or kelder1@lsu.edu

---

### 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.

<table>
<thead>
<tr>
<th>Accounts Payable &amp; Travel Instructor Led Business Policies/Processes Training</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, March 20, 2018</td>
<td>9:30 am - 12:00 pm</td>
<td>225 Peabody</td>
</tr>
<tr>
<td>Thursday, April 12, 2018</td>
<td>9:30 am - 12:00 pm</td>
<td>225 Peabody</td>
</tr>
<tr>
<td>Wednesday, May 9, 2018</td>
<td>9:30 am - 12:00 pm</td>
<td>225 Peabody</td>
</tr>
</tbody>
</table>
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](http://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