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Direct Charge Accruals

Direct Charge Invoices

Direct charge invoices for the current fiscal year should be processed as expenditures against current fiscal year departmental budgets for both unrestricted and restricted accounts. Current fiscal year direct charge invoices that are not paid by the final June 30 APS check run may be accrued and charged to current fiscal year budgets via departmentally prepared journal vouchers. To ensure timely processing of your department's direct charge expenditures, please route approved direct charge invoices to Accounts Payable (AP) in accordance with the following schedule:

- **June 6**: Invoices for direct charge purchases received by June 5 due in AP
- **June 13**: Invoices for direct charge purchases received between June 6 and June 12 due in AP
- **June 20**: Invoices for direct charge purchases received between June 13 and June 19 due in AP
- **June 27**: Invoices for direct charge purchases received between June 20 and June 26 due in AP
- **June 28**: Last day for direct charge invoices to be forwarded to AP without an accrual journal voucher
- **June 29 & After**: Journal vouchers (JVs) are due from departments for University direct charge accruals. A simple journal entry should be processed to accrue direct charge invoices not paid as of June 30 in accordance with the following procedures:

**Steps to create a Direct Charge Simple Journal (SJ) Accrual**

On the Initiate Account Entry Screen:
- Enter SJ for Entry Type
- Enter the Entry Description – Accrue DC/Invoice Number/Vendor Name
- Enter Comments that reference why the entry is being made
- Effective Date = 06302016
- 7/1 Reversal = Y

Example – Initiate Accounting Entry Screen

```
GLSIAE  INITIATE ACCOUNTING ENTRY  04/08/16  09:51:33
REQURED DATA
ACTION:  A  CODE:  IA

SELECT ONE:  BA  BUDGET ADJUSTMENT  EO  ENCUMBRANCE ORDER ENTRY
             BT  BANK TRANSFERS  GE  GRANT ESTABLISHMENT
             CJ  COMPOUND JOURNAL VOUCHER  IT  INTERNAL TRANSACTION
             CS  CASH JOURNAL VOUCHER  PC  PETTY CASH REIMBURSEMENT
             DJ  DEPARTMENTAL JOURNAL VOUCHER  PO  PURCHASE ORDER ALTERATIONS
             DT  DEPARTMENTAL TRANSMITTAL  SJ  SIMPLE JOURNAL VOUCHER
             EI  ENCUMBER INTERNAL TRANSACTION
ENTRY TYPE  :  SJ  FORM #:  :  IF DT, ACCT RECEIVABLE? (Y,N)
ENTRY DESC  :  ACCRUE DC INVOICE 12345 TIGER TAILS
COMMENTS  :  TO ACCRUE DIRECT CHARGE INV #12345 FOR TIGER TAILS

SRCE DOC TYPE/#:  DEPT REF #:  
CONTACT NAME  :  PATTI M CONTACT  AREA CODE :  
CONTACT PHONE  :  578 - 1550  
ENTRY TOTAL  :  408.00  
EFFECTIVE DATE  :  06302016  7/1 REVERSAL: Y
```
On the Simple JV Entry screen:
- Enter the departmental expenditure account number, transaction type “X”, expenditure object code, and debit for the amount of the invoice.
- In the offset section, enter “L” in the transaction type field and “2104” in the object code field.
- Key a “Y” in the Override Errors Field.
- The Item Description will be the Entry Description from the Header screen.
- Press F9 to return to the Header screen and then F9 to print.

Example GLS Header Screen for Direct Charge Accrual.
**Note:**

The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.

Once the entry is completed, printed, and signed, please follow these steps to successfully process the entry and invoice in Accounts Payable:

- Make a copy of each direct charge invoice and staple the invoice copy to the corresponding accrual journal voucher.
- Make a copy of the approved accrual journal voucher for the department files.
- Paper clip the original invoice to the accrual journal voucher. This will help to process the original invoices and the accrual JV’s separately in the Invoice Processing section.
- Route packet to Accounts Payable for approval and release to GLS.
- Accounts Payable will verify that a copy of the direct charge invoices are attached to the accrual journal voucher. The original invoices will be processed for payment in July. The accrual journal voucher will be approved in GLS to be reflected on the June ledgers.
- The July ledgers will have a debit to the department expenditure account as a result of the direct charge invoice payment in July and a credit to the departmental expenditure account as a result of the automatic reversal (occurring as a result of the “Y” being entered in the “7/1 Reversal Field” of the journal voucher.
- A copy of the accrual journal voucher should be sent to Sponsored Program Accounting if the accrual is being made on a restricted account (i.e. 4, 5, or 6 in the sixth digit of the account number).
Purchase Order Accruals

Unrestricted Purchase Orders

All purchases and services received against unrestricted purchase orders must be either (1) paid by June 30, or (2) charged to your current budget via a system accrual prepared by the AP Office. Expenditures should be reported in the period in which they are incurred so it is critical to review ledgers to identify expenditures incurred and not paid by the final June 30 APS check run. For receipts of merchandise and services to be charged to the current fiscal year, the merchandise or service must be delivered by June 30. If a vendor cannot firmly promise delivery by the June 30 deadline, there is no action required by the department because the purchase order balance will be carried forward into the next fiscal year. A purchase order alteration must be processed in PRO in order to cancel the balance on the unrestricted encumbrances. The deadline for PO Alterations to the Purchasing Office is Monday, June 27, 2016. Unrestricted encumbrance balances after the June 30 APS check run and after the accrual voucher is prepared will be carried forward into the next fiscal year. Final 6/30 Aged Listings will be sent to the departments on Tuesday, July 5 for informational purposes only. The Aged Listing will not be used to process the accruals. The accrual will be programmatically calculated based up on the merchandise received as of June 30th and not paid as of June 30.

Restricted Purchase Orders

All purchases and services received against restricted purchase orders must be either (1) paid by June 30, or (2) charged to your current budget via a system accrual prepared by the AP Office. GASB 34 and 35 require full accrual accounting effective FYE 06/30/2002. This means that expenditures should be reported in the period in which they are incurred so it is critical to review ledgers to identify expenditures incurred and not paid by the June 30 APS check run. For receipt of merchandise and services to be charged to the current fiscal year, the merchandise or service must be delivered by June 30. Balances on restricted encumbrances after the June 30 APS check run and after the accrual voucher is prepared should reflect items that were not received as of June 30. These balances will be carried forward into FY17. Again, the final 6/30 Aged Listing will be sent to the departments on Tuesday, July 5 for informational purposes only. The Aged Listing will not be used to process the accruals. The accrual will be programmatically calculated based upon the merchandise received as of June 30 and not paid as of June 30.

Please create the PRO Electronic Receiving Reports for merchandise received by June 30 and verify both restricted and unrestricted encumbrance balances in accordance with the following schedule:

June 6
PRO Electronic Receiving Reports for merchandise and services received by June 5 against restricted and unrestricted encumbrances should be processed

June 13
PRO Electronic Receiving Reports for merchandise and services received by June 12 against restricted and unrestricted encumbrances should be processed

June 20
PRO Electronic Receiving Reports for merchandise and services received by June 19 against restricted and unrestricted encumbrances should be processed

June 27
PRO Electronic Receiving Reports for merchandise and services received by June 26 against restricted and unrestricted encumbrances should be processed

July 1
Last day to enter PRO Electronic Receiving Reports for merchandise and services received by June 30 against restricted and unrestricted encumbrances. **In order for the accrual to be calculated, the Received Date on the PRO Electronic Receiving Report must be dated on or prior to June 30, 2016.**

July 5
PO Accruals will be available on-line in GLS (after 3:00pm)

July 8
Last day to submit any PO Accrual correction JVs to AP

Balances of unrestricted accruals not paid by the statutory deadline (August 15) will be refunded to the State and will be charged against next fiscal year’s departmental budgets when paid. Accruals on restricted encumbrances will be reversed and re-encumbered in July.
Purchase Order Alterations for PRO

June 27  All PO Alterations to unrestricted and restricted encumbrance balances are due in Purchasing. It is critical that alterations to purchase orders be processed as early as possible in order to ensure accurate encumbrance balances on GLS to accommodate invoice payment and expenditure transfers.

Receiving Report & Accrual Calculation Examples

Example 1:

Steps for Entering a Receiving Report for Items (PO Types: OMR and CPR):

- Start at the Purchase Order Header, scroll to the bottom and click the Receiving Report button.
- Scroll down on the Receiving Report Header and click the Add button, the purchase order information will be displayed
- Click the Continue button at bottom to go to the Items screen
- On the Items screen:
  - Select the item received (marked in purple)
  - Type in the quantity received of that item
  - Type in the date the item was received, click Change
  - Continue to add other items following the steps above
  - Once completed keying in all items received, click Continue button or Header tab
- On Receiving Report Header screen,
  - Enter Order complete: Yes or No flag
  - Enter Additional items ordered/rec’d: Yes or No flag
  - Direct Charge Amount: if small items were received totaling less than $5,000.00 and department wants to keep the items. The Remark section must be completed to provide a brief justification.
  - Click Change
- Once all is completed on the receiving report, click the Release to AP button at the bottom of the Header screen
Example PRO Receiving Report Item Screen

Note: Received Date must be on or before June 30, 2016.
How the System Accrual Calculation is determined for an Open Market Requisition (OMR)/ Contract Purchase Requisition (CPR):

The PO accrual calculation is based on the Number of Items Received (as of June 30, 2016) minus Number of Items Paid (as of June 30, 2016).

To View from PRO Invoice:
- From the Header screen of the Purchase Order, click the “Invoice” button at the bottom of the page
- From “Invoice” page, click “Items” tab
- The accrual amount is calculated based on the Number of Remaining Items (i.e. Net Received minus Processed) times (X) the unit cost
- If no invoices have been paid, the accrual is calculated based on Total Items Received on the receiving reports times (X) the current unit cost

Example PRO Invoice Screen

- In this example the accrual amount for Item 1 would be $28.00 (1 X unit cost of $28.00)
Example 2:

Steps for Entering a Receiving Report for Personal, Professional, and Consulting Services (PO Types: PSR)

- Start at the Purchase Order Header, scroll down to the bottom and click Receiving Report
- On the Receiving Report Header,
  - Enter the Begin and End Dates of the service period being authorized for payment – the Work Begin and Work End dates must be within FY16 in order to be included in the accrual calculation
  - Click the Add button (the purchase order information will then be displayed)
  - Enter Contract complete: Yes or No flag
  - Enter Service payment amount and/or Travel amount if applicable
  - Select Pay Routing Information if necessary
  - Click the Change button at the bottom
- No information is required on the Items screen
- Once all is completed on the receiving report, click the Release to AP button at the bottom of the Header screen

Please note: The accrual calculation will not include any travel expenditures (object code 5800). The travel accruals will be processed separately following the travel rules. Please see the Travel Accrual Procedures on page 25 for detailed information.

Example PSR Receiving Report
How the System Accrual Calculation is determined for Personal, Professional and Consulting Services Requisition (PSR):

The accrual calculation is based on the Total Authorized to Date minus the Total Invoices Paid. The Order Number Detail (OND) screen in GLS provides a summary of invoices paid to date.

Example GLS Order Number Detail (OND) screen

<table>
<thead>
<tr>
<th>GLSOND</th>
<th>ORDER NUMBER DETAIL</th>
<th>04/08/16 09:55:21</th>
</tr>
</thead>
<tbody>
<tr>
<td>END OF DATA</td>
<td>ACTION: V (V/VIEW)</td>
<td>CODE: OND ENC TYPE PO ENC NBR 00108480 DATE 04/08/2016</td>
</tr>
<tr>
<td>VENDOR 004764801 James Duffy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TYPE ENTRY</td>
<td>EFFDATE</td>
<td>ST</td>
</tr>
<tr>
<td>-----------</td>
<td>-------</td>
<td>---</td>
</tr>
<tr>
<td>-----------</td>
<td>-------</td>
<td>---</td>
</tr>
<tr>
<td><strong>ACCOUNT/OBJECT: 176400912/5799</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PO 126123 20160406 C 000121719</td>
<td>0.00</td>
<td>4,000.00</td>
</tr>
<tr>
<td>ACCT/OBJ BALANCE</td>
<td>0.00</td>
<td>4,000.00</td>
</tr>
<tr>
<td><strong>INVOICE TOTAL/ORDER BALANCE</strong></td>
<td>0.00</td>
<td>4,000.00</td>
</tr>
</tbody>
</table>
Example from PRO Receiving Report

- In this example the accrual amount would be $4,000.00 ($4,000.00 Authorized - $0 Invoiced).
Example 3:

Steps for Entering a Receiving Report for Construction/Renovation Requisition (CRR)

- Start at the Purchase Order Header, scroll down to the bottom and click Receiving Report
- On the Receiving Report Header:
  - Click the Add button at the bottom of the screen (the purchase order information will then be displayed)
  - Enter Contract complete: Yes or No flag
  - Enter Gross Payment Amount
  - Enter Liquidated Damages if applicable
  - Click the Change button at the bottom
- No information is required on the Items screen
- Once all is completed on the receiving report, click the Release to AP button at the bottom of the Header screen

There is no “Receive Date” on a CRR Receiving Report. If a receiving report is created by the July 1 deadline the receiving report will be included in the accrual calculation. The CRR receiving report is based on the dollar amount of the payment.

Example CRR Receiving Report
How the System Accrual Calculation is determined for Construction/Renovation Requisition (CRR)

The accrual calculation is based on Gross Payment minus Liquidated Damages minus Gross Invoices Paid

Example from PRO Receiving Report:
Example GLS Order Number Detail (OND) screen

In this example the accrual amount would be $7,400 [$7,400 - $0 (Liquidated Damages) - $0 (Gross Invoices Paid)].
Reviewing the Accrual Amounts in GLS

The PO accruals will be available for viewing in GLS by 3:00 pm on **Tuesday, July 5**

The view the accrual amounts by account number in GLS,
- Use the Expenditure Detail Ledger (EDL) screen,
- Action Type = V, Code = EDL, ACCT= Dept Account Number, OBJ = Object Code
- Date = 06302016
- Voucher Type (VT) = AC (For Accrual)
- Select expenditure line to go to Line Item Detail (LID) screen to obtain the PO number
  - If the accrual amount is not correct, departments must create a SJ entry to manually correct the accrual amount. A copy of the GLS screens along with an explanation should be provided.
  - **Friday, July 8** is the last day to submit the PO accrual corrections JV’s to Accounts Payable.

Example EDL Screen in GLS with the Accrual (AC) Voucher Type
Select the Accrual Expenditure for the Line Item Detail (LID) Screen to display the PO number

<table>
<thead>
<tr>
<th>GLSLID</th>
<th>LINE ITEM DETAIL</th>
<th>04/08/16 10:10:20</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTION: V</td>
<td>(C/CHANGE,V/VIEW,U/UPDATE FOR BATCH FEED)</td>
<td>CODE: LID</td>
</tr>
<tr>
<td>ENTRY #</td>
<td>00167838</td>
<td>FISCAL YEAR : 15</td>
</tr>
<tr>
<td>LINE #</td>
<td>088</td>
<td>ACCOUNT : 166750300</td>
</tr>
<tr>
<td>TRANSACTION TYPE</td>
<td>X</td>
<td>OBJECT CODE : 4199</td>
</tr>
<tr>
<td>PROJECT #</td>
<td>00000</td>
<td>AMOUNT : 28.00</td>
</tr>
<tr>
<td>REPORT DATE</td>
<td>06/30/2015</td>
<td></td>
</tr>
<tr>
<td>DESCRIPTION</td>
<td>Moran Printing Inc</td>
<td>APS FYE ACCRUAL</td>
</tr>
<tr>
<td>PRIM SRCE DOC TYPE/#</td>
<td>PO 00093546</td>
<td>PRIOR YR ORDER :</td>
</tr>
<tr>
<td>ENCUMBER DOC TYPE/#</td>
<td></td>
<td>LIQUIDATION CDE:</td>
</tr>
<tr>
<td>ALT SRCE DOC TYPE/#</td>
<td>SYS GENERATED</td>
<td></td>
</tr>
<tr>
<td>ALT SRCE DOC TYPE/#</td>
<td>BGI ADJUST CODE:</td>
<td></td>
</tr>
<tr>
<td>ALT SRCE DOC TYPE/#</td>
<td>BGT ADJUST TYPE:</td>
<td></td>
</tr>
<tr>
<td>ALT SRCE DOC TYPE/#</td>
<td>BGT ADJUST POSN:</td>
<td></td>
</tr>
<tr>
<td>BANK CODE</td>
<td>0001</td>
<td>BANK AMOUNT :</td>
</tr>
<tr>
<td>LAST BANK CODE</td>
<td>DR/CR</td>
<td></td>
</tr>
<tr>
<td>BANK CHG DATE</td>
<td>00/00/0000</td>
<td>TRANSFER FUND :</td>
</tr>
<tr>
<td>BANK CHG TERMID</td>
<td></td>
<td>BANK CHG LOGON :</td>
</tr>
<tr>
<td>TOTALS UPDATE FLAG</td>
<td></td>
<td>VENDOR NUMBER : 000682001</td>
</tr>
</tbody>
</table>

1=HELP   2=   3=END   4=   5=   8=   7=   8=   9=   10=GLSMENU 11=SYSMENU 12=LOGOFF
**Pending Invoices**

Whenever an invoice (not including Personal Services) is received from a vendor for an order that does not have a receiving report, or has a receiving report that does not match the items being invoiced, the contact person on the purchase order and the business manager for the department on the order will be electronically notified. Instructions to view a .pdf image of the invoice will be included with the electronic notification. Once the department creates the receiving report, AP will be electronically notified to process the pending invoice for payment.

Pending Invoices can be monitored in the PRO system using the Document Search screen. At the Document Search screen, select the Document Type of “Invoice” and the Status as “Pending Receiving Reports”. The search can be limited by one or more of the following:

- Five digit Dept Code
- Campus
- Business Manager logon ID

See the PRO Document Screen to search for Pending Invoices below:
LSU GeauxShop Accruals

There will be no system-generated accruals for LSU GeauxShop purchase orders.

LSU GeauxShop invoices must be approved by SCI-INVAPPROVERs on or before June 30, 2016 in order to be charged to FY16 budgets. FY16 invoices not approved by SCI-INVAPPROVERs by close of business at 4:30 pm on June 30, 2016 will be charged to FY17 budgets unless an accrual JV dated 06/30/16 is processed by the department. Please follow the same procedure outlined in the Direct Charge Invoices (see page 3) to complete the accrual JV.

As mentioned in Procurement’s Fiscal Yearend Memo, dated March 11, 2016, the final date to submit requisitions in LSU GeauxShop is Wednesday, June 1, 2016. Note: Certain catalogs may be deactivated sooner due to longer processing time. Therefore, departments must plan in advance by assessing their procurement needs for any of the LSU GeauxShop suppliers.

To assist departments when making decisions for placing late May orders, the below table, LSU GeauxShop Supplier Invoice Analysis, has been developed:

<table>
<thead>
<tr>
<th>Supplier</th>
<th>Standard Delivery Time</th>
<th>Invoice Turnaround</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agilent Technologies Inc.</td>
<td>2 days</td>
<td>1-3 days</td>
</tr>
<tr>
<td>Bio Rad Laboratories Inc.</td>
<td>1-2 days</td>
<td>1-11 days</td>
</tr>
<tr>
<td>CDW Government Inc.</td>
<td>1-3 days</td>
<td>1-7 days</td>
</tr>
<tr>
<td>Dell</td>
<td>5-7 days</td>
<td>1-4 days</td>
</tr>
<tr>
<td>Fisher Scientific Co LLC</td>
<td>1-3 days</td>
<td>1-2 days</td>
</tr>
<tr>
<td>Frost Barber Inc.</td>
<td>4-8 weeks</td>
<td>45-50 days</td>
</tr>
<tr>
<td>Grainger Industrial Supply</td>
<td>1-3 days</td>
<td>1-9 days</td>
</tr>
<tr>
<td>Grainger Electric Co</td>
<td>Depends on the time and availability of items</td>
<td>2-3 days</td>
</tr>
<tr>
<td>Hewlett Packard Co</td>
<td>3 business days (3rd party item - 3 weeks)</td>
<td>3-4 days</td>
</tr>
<tr>
<td>Life Technologies Corporation</td>
<td>2 days</td>
<td>1-2 days</td>
</tr>
<tr>
<td>Office Depot</td>
<td>24 hour delivery</td>
<td>2-7 days</td>
</tr>
<tr>
<td>QIAGEN Inc.</td>
<td>2 days</td>
<td>1 day</td>
</tr>
<tr>
<td>SIGMA ALDRICH INC</td>
<td>1-3 days</td>
<td>1-2 days</td>
</tr>
<tr>
<td>Thomas Scientific</td>
<td>3 days</td>
<td>1-7 days</td>
</tr>
<tr>
<td>VWR INTERNATIONAL</td>
<td>1-2 days</td>
<td>1-2 days</td>
</tr>
</tbody>
</table>

Balances of unrestricted accruals made in either PRO or LSU GeauxShop not paid by the statutory deadline will be refunded to the State and will be charged against next fiscal year’s departmental budgets when paid. Accruals on restricted encumbrances will be reversed and re-encumbered in July.

Purchase Order Alterations for LSU GeauxShop

June 27 All LSU GeauxShop PO Alterations for items that will not be received and/or cancelled on a Purchase Order should be submitted via e-mail to geauxshophelp@lsu.edu.
Steps to create a LSU GeauxShop Simple Journal (SJ) Accrual:

On the Initiate Account Entry Screen:
- Enter SJ for Entry Type
- Enter the Entry Description – Accrue GeauxShop Invoice Number FY16
- Enter Comments that reference why the entry is being made
- Effective Date = 06302016
- 7/1 Reversal = Y

Example – Initiate Accounting Entry Screen

```
GLSIAE INITIATE ACCOUNTING ENTRY 04/08/18 10:15:20
REQUIRED DATA
ACTION: A  CODE: IAE

SELECT ONE: B - BUDGET ADJUSTMENT  E0 - ENCUMBRANCE ORDER ENTRY
        BT - BANK TRANSFERS         GE - GRANT ESTABLISHMENT
        CJ - COMPOUND JOURNAL VOUCHER  IT - INTERNAL TRANSACTION
        CS - CASH JOURNAL VOUCHER    PC - PETTY CASH REIMBURSEMENT
        DJ - DEPARTMENTAL JOURNAL VOUCHER  PO - PURCHASE ORDER ALTERATIONS
        DT - DEPARTMENTAL TRANSMITTAL  SJ - SIMPLE JOURNAL VOUCHER
        EI - ENCUMBER INTERNAL TRANSACTION

ENTRY TYPE : SJ    FORM # :    IF DT, ACCT RECEIVABLE? (Y,N)
ENTRY DESC : Accrue GeauxShop Invoice
COMMENTS : Accrue GeauxShop Invoice 1061234 Fiscal Year 2016

SRCE DOC TYPE/#:        DEPT REF #:        
CONTACT NAME : John Contact
CONTACT PHONE : 578 - 1234        AREA CODE : ( 225 )
ENTRY TOTAL :        7/1 REVERSAL: Y
EFFECTIVE DATE : 06302016        1=HELP  2=CODEMENU  3=  4=VAE1  5=  6=FORMMENU
7=  8=  9=  10=GLSMENU  11=SYSMENU  12=LOGOFF
```
On the Simple JV Entry screen:
- Enter the departmental expenditure account number, transaction type “X”, expenditure object code, and debit for the amount of the invoice
- In the offset section, enter “L” in the transaction type field and “2104” in the object code field
- Key a “Y” in the Override Errors Field
- The Item Description will be the Entry Description from the Header screen
- Source Doc Type # should be the PO Number
- Press F9 to return to the Header screen and then F9 to print

Note:
The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.
A copy of the LSU GeauxShop invoice should be attached to the accrual entry. The accrual JVs should be processed only for invoices with a "Matched" status.

Comments:

Once the entry is completed, printed, and signed, please follow these steps to successfully process the entry to Accounts Payable:

- Make a copy of the approved accrual journal voucher for the department files.
- Route original documents to Accounts Payable for approval and release to GLS.
- Accounts Payable will verify that a copy of the Matched invoice is attached to the accrual journal voucher. The invoice will be processed for payment in July. The accrual journal voucher will be approved in GLS to be reflected on the June ledgers.
- The July ledgers will have a debit to the department expenditure account as a result of the invoice payment in July and a credit to the departmental expenditure account as a result of the automatic reversal (occurring as a result of the “Y” being entered in the “7/1 Reversal Field” of the journal voucher.
- A copy of the accrual journal voucher should be sent to Sponsored Program Accounting if the accrual is being made on a restricted account (i.e. 4, 5, or 6 in the sixth digit of the account number).
Example of Matched LSU GeauxShop Invoice
TRAVEL

Unrestricted and Restricted Travel Accrual Procedures

Travel Advances issued are not charged to departmental budgets until properly supported travel expense reimbursement requests are filed with Accounts Payable/Travel. **Travel advances should not be accrued.**

In order to ensure all travel expenses are recorded against current fiscal year budgets, please adhere to the cutoffs identified below:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 6</td>
<td>Travel expense reimbursements due for all travel completed through June 5</td>
</tr>
<tr>
<td>June 13</td>
<td>Travel expense reimbursements due for all travel completed between June 6 and June 12</td>
</tr>
<tr>
<td>June 20</td>
<td>Travel expense reimbursements due for all travel completed between June 13 and June 19</td>
</tr>
<tr>
<td>June 24</td>
<td>Last day to submit travel expense reimbursements without an accrual JV. The Travel staff will prepare an accrual JV for the travel expense reimbursements not audited and processed for payment by June 30th.</td>
</tr>
<tr>
<td>June 27 &amp; after</td>
<td>Travel expense reimbursements submitted on these days must have an accrual JV placed on top. In order to process the accrual JV, the travel expense reimbursement must have the required approved AS292 “Request for Authorization to Travel” form and all original itemized receipts as required by FASOP AS-02, University Travel Regulations.</td>
</tr>
<tr>
<td>July 8</td>
<td>Last day to submit any Travel Accrual JVs to AP</td>
</tr>
</tbody>
</table>

Travel expense vouchers not submitted in accordance with the above cutoffs will be charged to departmental budgets in the next fiscal year.

**Travel on Personal, Professional and Consulting Services (PPCS) Contracts**

Personal, Professional and Consulting Services (PPCS) Contracts in PRO require travel to be authorized on the receiving report, but the actual travel expense reimbursement must be sent to the Travel Office to be processed.

Travel expense reimbursements received in AP on **June 27 and after** require an accrual JV with the effective date of June 30, 2016 and a “Y” in the 7/1 Reversal field. Please follow the example below for creating a travel accrual journal voucher.
Steps for creating the Accrual Journal Entry for Travel

On the Initiate Account Entry Screen:
- Enter SJ for Entry Type
- Enter the Entry Description – “Accrue Travel/Traveler’s Last Name/Destination/Travel Date”
- Enter comments that reference why the entry is being made
- Effective date = 06302016
- 7/1 Reversal = Y
- Press Enter

Example – Initiate Accounting Entry Screen
On the Simple JV Entry screen:

- Enter the departmental expenditure account number, transaction type “X”, expenditure object code, and debit for the amount of the expense
- In the offset section, enter “L” in the transaction type field and “2104” in the object code field
- Key a “Y” in the Override Errors Field
- The Item Description will be the Entry Description from the Header screen
- Enter the Source Document Type “TV” and the associated travel document number
- Press F9 to return to the Header screen and then F9 to print

Example Simple JV Entry Screen for Travel Accrual

![Example Simple JV Entry Screen for Travel Accrual](image)

**Note:**

The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.
Once the entry is completed, printed, and signed, please follow these steps to successfully process the entry and travel expense reimbursement request to Accounts Payable:

- Sign the Travel Accrual JVs.
- Staple the Travel Voucher JV to the top of the original Travel Expense Reimbursement Request.
- Make a copy of the approved accrual journal voucher for the department files.
- Route original documents to Accounts Payable for approval and release to GLS.
- The Travel Expense Reimbursement Request form (AS300) must include the required AS292 or AS516 form and the original supporting cost documentation as required by University Travel Regulations, FASOP AS-02.
- Accounts Payable will verify that a copy of the travel expense reimbursement voucher is attached to the accrual journal voucher. The travel expense reimbursement will be processed for payment in July. The accrual journal voucher will be approved in GLS to be reflected on the June ledgers.
- The July ledgers will have a debit to the department expenditure account as a result of the invoice payment in July and a credit to the departmental expenditure account as a result of the automatic reversal (occurring as a result of the “Y” being entered in the “7/1 Reversal Field” of the journal voucher.
- A copy of the accrual journal voucher should be sent to Sponsored Program Accounting if the accrual is being made on a restricted account (i.e. 4, 5, or 6 in the sixth digit of the account number).
LaCarte Procurement Card Procedures

All purchases charged on the university LaCarte procurement card (p-card) that are included on LaCarte entries (BFs) dated prior to June 30 should be processed as expenditures against current fiscal year departmental budgets for both unrestricted and restricted accounts.

LaCarte transactions dated in June that are not included on the final June LaCarte entries will be charged against FY16-17 budgets unless departments process accrual JVs. Accrual JVs for LaCarte purchases must be prepared on a separate JV and must be supported by an original itemized receipt. **Do not include LaCarte accruals on any other accrual JVs.** Please attach a copy of the accrual JV and receipts as documentation when the transaction appears on a FY17 LaCarte entry.

In an effort to manage the volume of LaCarte entries, the following is a proposed schedule for reconciling and submitting departmental weekly LaCarte entries to ensure all purchases made on or before June 30 are charged to this current fiscal year:

- **June 3** All LaCarte entries dated through May 30 should be released to AP
- **June 10** All LaCarte entries dated through June 6 should be released to AP
- **June 17** All LaCarte entries dated through June 13 should be released to AP
- **June 24** All LaCarte entries dated through June 20 should be released to AP
- **June 27** Final FY16 LaCarte entries will be released to the departments
- **July 8** All FY16 LaCarte entries should be released to AP. Also, this is the last day to submit accrual JVs for LaCarte purchases on any FY16 entry. The original supporting cost documentation should be attached to the accrual JV.

LaCarte entries not received in AP according to this schedule will be charged to FY16-17 departmental budgets.

**Important Change for LaCarte and CBA Entries for FY16:**

All FY16 LaCarte and CBA entries must be processed in RGLS status in the PCARD system. **No FY16 LaCarte or CBA entries will be rolled over into FY17.** Any entries not processed by the July 8 deadline, AP & Travel will code the cardholder’s transactions as personal and authorize a payroll deduction to be applied on the cardholder’s payroll check.

It is imperative that LaCarte and CBA entries are monitored weekly and immediate action is taken to ensure that all cardholders’ entries are processed by the mandatory July 8 deadline. Departments are strongly encouraged to **stay current** with all LaCarte and CBA entries for the remaining of the fiscal year, especially during the month of June since the 30-day requirement is reduced to 7 days.
Steps for creating the Accrual Journal Entry for LaCarte Purchases

On the Initiate Account Entry Screen:
- Enter SJ for Entry Type
- Enter the Entry Description – Accrue Cardholder Name/LaCarte Chgs 16
- Enter comments that reference why the entry is being made
- Effective date = 06302016
- 7/1 Reversal = Y
- Press Enter

Example – Initiate Accounting Entry Screen

On the Simple JV Entry screen:
- Enter the departmental expenditure account number, transaction type “X”, expenditure object code, and debit for the amount of the transaction
- In the offset section, enter “L” in the transaction type field and “2104” in the object code field
- Key a “Y” in the Override Errors Field
- The Item Description will be the Entry Description from the Header screen
- Press F9 to return to the Header screen and then F9 to print
Example Simple JV Entry Screen for LaCarte Accrual

Note:
The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.
The appropriate cost documentation that should be attached to the LaCarte accrual entries:

- Original itemized receipt
- Any other supporting cost documentation

1. Attach the original itemized receipts to the JV accrual
2. Make a copy of the itemized receipts and JV accrual to attach to the FY16 LaCarte entry

**Important Reminder:**
Do not include transactions already reflected on LaCarte entries dated prior to June 30, 2016 on accrual JVs. Only transactions made on or before June 30, 2016 not reflected on a FY16 LaCarte entry should be accrued by the department.
Centrally Billed Accounts (CBAs) Procedures

All CBA transactions (airfare and/or conference registration fees) made in June that do not appear on the final June 30th CBA entry should be accrued by the department.

The appropriate cost documentation that should be attached to the accrual entries are a copy of the AS292 “Request for Authorization to Travel” or AS516 “Request for Authorization to Reimburse Expenses” and the flight itinerary or conference registration form.

Please see the following proposed schedule for processing all FY16 CBA entries to ensure all transactions are charged to the current fiscal year.

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 3</td>
<td>All CBA entries dated through May 30 should be released to AP</td>
</tr>
<tr>
<td>June 10</td>
<td>All CBA entries dated through June 6 should be released to AP</td>
</tr>
<tr>
<td>June 17</td>
<td>All CBA entries dated through June 13 should be released to AP</td>
</tr>
<tr>
<td>June 24</td>
<td>All CBA entries dated through June 20 should be released to AP</td>
</tr>
<tr>
<td>June 27</td>
<td>Final FY16 CBA entries will be released to the departments</td>
</tr>
<tr>
<td>July 8</td>
<td>All FY16 CBA entries should be released to AP. Also, this is the last day to submit accrual JVs for CBA transactions on any FY16 entry. The original supporting cost documentation should be attached to the accrual JV.</td>
</tr>
</tbody>
</table>

Notes:

Any transactions already reflected on FY16 CBA entries should not be accrued.

CBA entries not received in AP according to this schedule will be charged to FY16-17 departmental budgets.
Steps for creating the Accrual Journal Entry for CBA's

On the Initiate Account Entry Screen:
- Enter SJ for Entry Type
- Enter the Entry Description – Accrue traveler name/CBA/Year
- Enter comments that reference why the entry is being made
- Effective date = 06302016
- 7/1 Reversal = Y
- Press Enter

Example – Initiate Accounting Entry Screen
On the Simple JV Entry screen:
  o Enter the departmental expenditure account number, transaction type “X”, expenditure object code, and debit for the amount of the transaction
  o In the offset section, enter “L” in the transaction type field and “2104” in the object code field
  o Key a “Y” in the Override Errors Field
  o The Item Description will be the Entry Description from the Header screen
  o Press F9 to return to the Header screen and then F9 to print

Example Simple JV Entry Screen for CBA Accrual

![Image of Simple JV Entry Screen]

Note:
The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.
**Example Header Screen for CBA Accrual**

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**Important Reminder:**

Do not include transactions already reflected on CBA entries dated prior to **June 30, 2016** on accrual JVs. Only transactions made on or before June 30, 2016 not reflected on a FY16 CBA entry should be accrued by the department.

The appropriate cost documentation that should be attached to the accrual entries are a copy of the AS292, Request for Authorization to Travel or the AS516, Request for Authorization to Reimburse Expenses, and the traveler’s flight itinerary or conference registration form.
Key to A/P and Travel Transactions on Ledgers

June 2016 Ledgers

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Voucher Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>LaCarte Purchases</td>
<td>DR</td>
</tr>
<tr>
<td>DC Invoices Paid</td>
<td>DR</td>
</tr>
<tr>
<td>PO Invoices Paid</td>
<td>DR</td>
</tr>
<tr>
<td>DC Invoices Accrued</td>
<td>DR</td>
</tr>
<tr>
<td>PO Invoices Accrued</td>
<td>DR</td>
</tr>
<tr>
<td>LaCarte Accrued</td>
<td>DR</td>
</tr>
<tr>
<td>TEV Paid</td>
<td>DR</td>
</tr>
<tr>
<td>TEV Accrued</td>
<td>DR</td>
</tr>
<tr>
<td>Accrual Encumb Liq</td>
<td>CR</td>
</tr>
<tr>
<td>Travel Advance Outstanding</td>
<td>DR</td>
</tr>
</tbody>
</table>

Key to Transactions:

- Reversal of DC Inv Accrued  CR
- DC Invoices Paid July      DR
- Reversal of PO Inv Accrued  CR
- PO Invoices Paid July      DR
- Reversal of LaCarte Accrued CR
- LaCarte Entry Processed    DR
- Reversal of TEV Accrued    CR
- TEV Processed              DR

July 2016 Ledgers

Key to Transactions:

- Reversal of DC Inv Accrued  CR
- DC Invoices Paid July      DR
- Reversal of PO Inv Accrued  CR
- PO Invoices Paid July      DR
- Reversal of LaCarte Accrued CR
- LaCarte Transactions Processed DR
- Reversal of TEV Accrued    CR
- TEV Processed              DR
# RECAP OF IMPORTANT DATES AND DEADLINES FY15-16

<table>
<thead>
<tr>
<th>Date</th>
<th>Events</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 3</td>
<td>• LaCarte/CBA entries dated through 5/30 should be released to AP</td>
</tr>
<tr>
<td>June 6</td>
<td>• Direct Charge Invoices for purchases through 6/5 due in AP</td>
</tr>
<tr>
<td></td>
<td>• PRO Electronic Receiving Reports for all merchandise received by 6/5 should be processed</td>
</tr>
<tr>
<td></td>
<td>• Travel Expense Reimbursements for all travel completed through 6/5 due in Travel</td>
</tr>
<tr>
<td>June 10</td>
<td>• LaCarte/CBA entries dated through 6/6 should be released to AP</td>
</tr>
<tr>
<td>June 13</td>
<td>• Direct Charge Invoices for purchases actually received between 6/6 – 6/12 due in AP</td>
</tr>
<tr>
<td></td>
<td>• PRO Electronic Receiving Reports for all merchandise received by 6/12 should be processed</td>
</tr>
<tr>
<td></td>
<td>• Travel Expense Reimbursements for travel completed between 6/6 – 6/12 due in Travel</td>
</tr>
<tr>
<td>June 16</td>
<td>• Aged Listings as of 6/15 sent to departments</td>
</tr>
<tr>
<td>June 17</td>
<td>• LaCarte/CBA entries dated through 6/13 should be released to AP</td>
</tr>
<tr>
<td>June 20</td>
<td>• Direct Charge Invoices for purchases actually received between 6/13 – 6/19 due in AP</td>
</tr>
<tr>
<td></td>
<td>• PRO Electronic Receiving Reports for all merchandise received by 6/19 should be processed</td>
</tr>
<tr>
<td></td>
<td>• Travel Expense Reimbursements for travel completed between 6/13 – 6/19 due in Travel</td>
</tr>
<tr>
<td>June 24</td>
<td>• LaCarte/CBA entries dated through 6/20 should be released to AP</td>
</tr>
<tr>
<td></td>
<td>• Last day to submit travel expense reimbursements to AP <em>without</em> an accrual JV</td>
</tr>
<tr>
<td>June 27</td>
<td>• Direct Charge Invoices for purchases actually received between 6/20 – 6/26 due in AP</td>
</tr>
<tr>
<td></td>
<td>• PRO Electronic Receiving Reports for all merchandise received by 6/26 should be processed</td>
</tr>
<tr>
<td></td>
<td>• Last day FY16 LaCarte/CBA entries will be released to the departments</td>
</tr>
<tr>
<td></td>
<td>• Final date for PRO and LSU GeauxShop PO Alterations released in GLS</td>
</tr>
<tr>
<td>June 28</td>
<td>• Last day to forward Direct Charge Invoices to AP <em>without</em> an accrual JV</td>
</tr>
<tr>
<td>June 30</td>
<td>• FY16 LSU GeauxShop invoices should be approved by SCI-Invoice Approver</td>
</tr>
<tr>
<td></td>
<td>• Final 6/30 APS check</td>
</tr>
<tr>
<td></td>
<td>• Final 6/30 Petty Cash Reimbursement Vouchers reimbursed via Misc. Check Requests</td>
</tr>
<tr>
<td>July 1</td>
<td>• Last day to process PRO Electronic Receiving Reports for all merchandise actually received or services rendered on or before June 30, 2016</td>
</tr>
<tr>
<td>July 5</td>
<td>• PO Accruals available on-line in GLS for review</td>
</tr>
<tr>
<td></td>
<td>• Final 6/30 Aged Listings sent to departments (informational only)</td>
</tr>
<tr>
<td>July 8</td>
<td>• Final FY16 LaCarte/CBA BFs must be in RAPS status</td>
</tr>
<tr>
<td></td>
<td>• Final Accrual JVs for LaCarte/CBA BFs</td>
</tr>
<tr>
<td></td>
<td>• Final Accrual JVs for Direct Charge Invoices are due in AP</td>
</tr>
<tr>
<td></td>
<td>• Final Accrual JVs for PRO PO Accrual JVs and PRO Accrual Corrections are due in AP</td>
</tr>
<tr>
<td></td>
<td>• Final Accrual JVs for LSU GeauxShop are due in AP</td>
</tr>
<tr>
<td></td>
<td>• Final Accrual JVs for Travel Expense Reimbursements are due in AP</td>
</tr>
</tbody>
</table>