

Office of Accounting Services

Monthly Newsletter



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

Issue 365

March 2015

Accounts Payable & Travel

Form 1042-S for 2014 is available through myLSU

The IRS Form **1042-S** sent to all foreign visitors receiving income, all non-resident foreign students receiving exemptions and cash awards, and all tax treaty benefit recipients has been mailed. **The Form 1042-S is also available through myLSU in the same manner as the Form W-2.** A broadcast e-mail was sent to the non-resident foreign students and tax treaty recipients with a current myLSU account with instructions on how to retrieve the 1042-S form. For questions, please contact Valery Sonnier at vsonnier@lsu.edu or 578-1541 or Vanessa Santos at vsantos@lsu.edu or 578-1531.

Updated AS Forms

Some departments are still completing old versions of AS forms which are no longer acceptable. To ensure the most updated form version is used, departments are encouraged to refer to the **AP & Travel website** at <http://www.fas.lsu.edu/AcctServices/acctpay/> for all AP & Travel forms.

Quick Reference Summary of LSU's FY15 Expenditure Freeze Guidelines is available on the AP & Travel website or can be found at: <http://www.fas.lsu.edu/AcctServices/freeze.html>.

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.

For **PRO questions** regarding Aged Listings, Pending Invoices or Receiving Reports, please contact one the following Invoice Processing contacts:

- ☎ Angie Mann 578-1620 or amann7@lsu.edu
- ☎ Valery Sonnier 578-1541 or vsonnier@lsu.edu
- ☎ Vanessa Santos 578-1531 or vsantos@lsu.edu



March Business Managers' Meeting

ERP Modernization Initiative

Pilot Procurement Code & Procurement Delegations

Tuesday, March 10, 2015
9:30—11:00 am
Atchafalaya Room, LSU Union



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For LSU GeauxShop questions regarding the invoice workflow, please contact one of the following Invoice Processing contacts:

☎ Jessica Hodgkins 578-1545 or jhodgkins@lsu.edu
☎ Valery Sonnier 578-1541 or vsonnier@lsu.edu
☎ Vanessa Santos 578-1531 or vsantos@lsu.edu



LACARTE

LaCarte and CBA BF entries must be released to AP using the on-line PCARD system with complete cost documentation no later than 30 days from the date of the purchase/transaction. Please make sure all entries are released to AP (RAPS status) when the final approvals are made. The LaCarte card will be suspended for any outstanding entries past 30 days.

Safeguarding LaCarte Cards

Please remember LaCarte cards should not be shared with another person and should be safeguarded in a secure place. Card numbers should never be written on any supporting documentation communicated through e-mail correspondence, or given to the vendor to keep on file. If are having trouble when using the LaCarte card, please contact Kathleen Elders at 578-8593 or kelder1@lsu.edu for assistance.

LaCarte purchases charged to state funds must adhere to LSU's "Expenditure Freeze" which requires the applicable exemption number to be referenced in the cost documentation. Also, the approved AS900 form should be included for the exemptions that require the form. A good rule of thumb in completing the AS900 form – provide as much as of a justification for the transaction as possible and how the transaction applies to the exemption.

LaCarte Cards Distribution

LaCarte cards are available for distribution in Accounts Payable (217 Thomas Boyd Hall) during business hours - 8:00 am to 4:30 pm. Cardholders will be required to present a photo id and sign the LaCarte Agreement Form. As a reminder, cardholders must complete the LaCarte Distribution or Renewal Card online training in order to receive their card. For questions, please contact Kathleen Elders at kelder1@lsu.edu or 578-8593.

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

☎ DeAnna Landry 578-1544 or deanna@lsu.edu
☎ Theresa Oubre 578-1543 or talber3@lsu.edu
☎ Kathleen Elders 578-8593 or kelder1@lsu.edu



TRAVEL

Special Meal Requests (AS499 or AS516B) must be approved prior to the event. In order to allow for sufficient administrative processing time, special meal requests must be submitted at least 7-10 business days prior to the event. For questions, please contact Jennifer Driggers at jdrigg@lsu.edu or at 578-3699.

Hotel Stay at Lod Cook

LaCarte can be used as a means of payment for Lod Cook in lieu of the Direct Billing process for hotel lodging only. If LaCarte is used, departments are required to complete Lod Cook's Credit Card Authorization Form. The credit card authorization form should be e-mailed directly to Emily Berniard at Emily@lsualumni.org. The Credit Card Authorization form is available on the AP & Travel website at: <http://www.fas.lsu.edu/AcctServices/acctpay/forms.html>.

Final Airfare Itinerary is the official document that must be attached to the Travel Expense Reimbursement Request (AS300) and/or to the LaCarte entry reflecting the airfare transaction. The final itinerary provides the ticket number and payment information. Please be advised that the CBA approval e-mail from Short's Travel with the itinerary information is not acceptable documentation. When the final itinerary is not provided by the traveler, departments can obtain access to the final airfare itinerary via Short's VI LookUp Website: <https://bizinfo.shortstravel.com/reports/>.

To access VI LookUp:

Username: vilookup
Password: lsutigers1 (all lowercase)

Accounts Payable & Travel continued...

Departments are encouraged to contact their department's respective Travel Auditor for assistance regarding any travel related questions:

Ashley Matt 578-3697 amatt3@lsu.edu	Arianna Elwell 578-6052 acreech@lsu.edu
101-118	127-169
LSUA	LSUE
PBRC	Relocation
Shorts Travel Online Profiles	
Chantal Benjamin 578-3698 cbenja6@lsu.edu	Jennifer Driggers 578-3699 jdrigg@lsu.edu
124	083-088
176-195	170-175
Law Center	Travel Advances
	Special Meals & Lod Cook

Financial Accounting & Reporting

Reporting Tools

Online ledgers/reports can be accessed by:

- ❖ Logging into myLSU
- ❖ Selecting Financial Services
- ❖ Selecting Reporting Tools

Important Notes

- ❖ Populate all parameters marked with an asterisk (*).
- ❖ Verify the data being entered is in the proper parameter format – for example February 28, 2015 month end date should be entered as 20150228 (YYYYMMDD).
- ❖ Verify mainframe access for that account, department or college.
- ❖ Adjust the print area through the Print Preview toolbar function when printing reports.

Access to these reports is granted based on GLS authorization. To update or acquire access, an online Security Access Request must be submitted. Instructions for the Security Access Request system can be found at <http://www.fas.lsu.edu/fss/forms/SAF.pdf>.

Financial Accounting & Reporting continued...

1099 Tax Forms

1099 forms issued to LSU should be forwarded to Jen Richard in Financial Accounting & Reporting in 204 Thomas Boyd Hall or jgendr1@lsu.edu

Internal Transactions (ITs)

An IT is an entry type in GLS that enables departments to bill other departments or campuses for services rendered or merchandise sales. ITs should be initiated by the **rendering** department.

Important Reminders

- ❖ Appropriate documentation including detailed information about the services or merchandise must be attached to the IT
- ❖ There should be no travel object codes on an IT
- ❖ Rendering departments must be an established service center to charge a sponsored agreement account (excluding gift, University Foundation, and expired fixed price)

Petty Cash

Annual confirmation letters for petty cash funds will be distributed via e-mail this spring. Please ensure all of the information in the letter is accurate and return per instructions to FAR as soon as possible. FASOP: AS-03 provides guidelines to be followed with petty cash. The FASOP can be found at http://www.fas.lsu.edu/fas/fasOps/FASOP_AS-03.pdf.

Bank Reconciliation

Contact us at bankrecon@lsu.edu for questions/requests related to bank reconciliation to include 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.fas.lsu.edu/AcctServices/far_b/form.asp. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

Procurement

MARCH IS NATIONAL PURCHASING MONTH!

Purchasing professionals are charged with the responsibility of executing, implementing and administrating contracts to purchase goods and services of good quality at a fair price, while maintaining relationships with internal staff and vendors. The purchasing profession plays a significant role in the profitability, effectiveness and efficiency of LSU, the State of Louisiana and throughout the nation. Don't forget to thank your Procurement professionals!

FY 2015 Requisition Deadlines

The FY 2015 Requisition Deadlines memo will be issued this month. Departments are encouraged to submit requisitions now for goods and services that must be received and/or rendered by June 30th to ensure payment with FY15 funds. *Procurement does not assume responsibility for or guarantee the timely processing of FY15 requisitions received incomplete or after the deadline.*

Closing LSU GeauxShop POs and Removing Encumbrance Balances

An encumbrance balance can exist on an LSU GeauxShop purchase order (PO) for various reasons. The most common reasons are because the item(s) was returned/cancelled with the supplier but not in LSU GeauxShop or the item was billed less than the original price on the PO.

When returning items ordered through LSU GeauxShop, the employee must request to return the item(s) with the supplier. Some suppliers offer this feature within their LSU GeauxShop catalog.

- ⇒ If the item(s) will be replaced by the supplier with an exact replacement, then no changes are needed in LSU GeauxShop.
- ⇒ If the item(s) will NOT be replaced by the supplier, then the supplier will cancel the item in their system and issue a credit memo invoice in LSU GeauxShop to offset the cost on the PO. The supplier will coordinate the return of the item via the delivery driver, if necessary. Upon receipt and approval of both the original invoice and the credit memo invoice, the process to remove encumbrance balance should be followed:

1. Add a comment to the PO in LSU GeauxShop requesting liquidation/cancellation of the item **and** specify the affected line item and the dollar encumbrance exists.
2. Attach any supporting documentation received from the supplier (e-mail indicating item cancelled/returned or on backorder). Select the LSU GeauxShop Help Desk (username: geauxshophelp) as the e-mail recipient of the comment to alert the Help Desk of the need to alter the PO.

An alteration will be entered by the LSU GeauxShop Help Desk to cancel the item and liquidate the encumbrance. Confirmation will be sent to the department once the alteration has been completed.

PO alterations in which an item was billed less on the invoice than the original PO price will be processed per a monthly report received from Accounts Payable. Departments do not need to request alterations to change price.

PRO Tip of the Month

When entering requisitions for fiscal year 2015-2016, remember to enter 2016 in the fiscal year field of the requisition. If nothing is entered, the fiscal year will default to 2015 and the requisition may get processed in the wrong fiscal year.

Note: GeauxShop will not allow FY2016 purchases until July 1, 2015.



Payroll

Academic Graduate Assistant (GA) Separation forms effective 05/15/2015 will be programmatically loaded to the HRS system on **March 23rd**. Departments will be able to view these forms on HRS. The forms will be released programmatically and become current on 05/15/2015. If a GA is separating prior to 05/15/2015 or is due a merit prior to 05/15/2015, please contact Mindy Bergeron at mbergero@lsu.edu or Mary Beth Boyd at mboyd4@lsu.edu to have the 05/15/2015 XSEP nulled.

Timesheets for student workers paid under the Federal Work Study program must be submitted with the ETA reports for each student payroll. If there are any questions about what documentation is required, please call Student Payroll.

Students Must be Paid for All Hours Worked

PS-33 states that students should not be allowed to work more than 20 hours a week during the fall and spring semesters. However, if the student actually works over 20 hours per week, per the FLSA (Fair Labor Standards Act) the student must be paid for **all** hours worked. Departments must submit all hours listed on the student timesheet to Payroll for payment.

Employee Time Certification

Louisiana Revised Statute 3311 A(3) requires administrative, professional and academic personnel to certify that they were either present or absent from their usual duty posts during the usual working day. It further requires that the certification be signed and reported monthly.

Civil Service Rule 15.2 requires classified employees and their supervisor to certify the number of hours of attendance or absence from duty on the time and attendance records.

University Policy Statement 33 requires that time be certified by the student employee and their supervisor.

University Policy Statement 12 requires that leave slips be signed by employees and approved by their supervisor.

Certification procedures should be performed with each payroll for student and classified employees and on a monthly basis for administrative, professional and academic personnel. Leave slips should be signed and approved as leave is taken.

Helpful Tips to Prevent Payroll Fraud

Ensuring proper controls are in place is the first step to preventing payroll fraud. Each department should have payroll processing procedures that cover student employment eligibility and completion, processing, approval and submittal of employee timesheets. Additional tips for preventing payroll fraud are listed below:

- **Employee timesheets** should be completed for hours **actually** worked, including dates and times of work.
- **Supervisors** should monitor employee work hours and ensure that the time reported is accurate before approving the employee's timesheet.
- **Never** return a completed and approved timesheet back to the employee.
- **Do not accept** a timesheet that is written in pencil or erasable ink.
- **Changes** to a timesheet should be initialed by the employee and the supervisor.
- **Never** load time for a previous pay period on ETA. Process separation forms immediately for terminated employees and remove them from ETA.
- **Investigate** unexplained variances in pay such as a large increase in total pay for an employee or an employee working on non-scheduled work days.
- **Reconcile** University records such as payroll distribution reports and ledgers on a timely basis and investigate questionable items immediately.
- **Call Payroll** immediately for instructions regarding a current appointment form, if a new employee does not show up to work.

HRS Tip

Please do not load multiple forms in HRS and leave them in **INIT**, **INC** or **BAL** status. Incorrect forms should be deleted using the **Delete button** found on the

Payroll continued...

Approve tab. The **HRS Form Search** report or Reporting Tools can be used to identify these forms.

Forms in the referenced statuses will prevent subsequent forms released to RPAY from becoming current.

Tax Forms and Instructions Available on the following websites:

Federal

<http://www.irs.gov/app/picklist/list/formsInstructions.html>

State

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

Also, from Payroll's web page, under Useful Links, one can access the IRS and LA Department of Revenue web sites.

Do You Qualify for Free Tax Help?

The MyFreeTaxes Partnership between the IRS and H&R Block provides free state and federal tax preparation and filing assistance for qualified individuals. It's easy, safe, secure and 100 percent free. The tax filing software is provided through MyFreeTaxes.com. There is NO fee for online state and federal tax preparation as long as your household income is \$60,000 or less in 2014. A link to the MyFreeTaxes website can be found on the Payroll website under Useful Links MyFree Taxes is available to U.S. citizens and Resident Aliens.

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 3, 4, 5, 10, 11, 12
6:00 p.m. - 8:00 p.m.**

Non-resident aliens seeking tax assistance should go to Room W210 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:

- 2014 W-2 Form and/or 1042-S Form
- 2014 1099 Form (if applicable)
- 2014 1098T Form (if applicable)
- Copy of 2013 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*

Tax Software

There is software available for international taxpayers considered nonresident aliens to purchase and use to prepare their required U.S. Federal tax return. GLACIER Tax Prep is provided through ARCTIC INTERNATIONAL, which is a company that has provided international tax training to employers for many years. Individuals can purchase Glacier Tax Prep for their own use for a minimal fee. It can be found at the following link: http://www.arcticintl.com/gtp_individual.asp. Another software option is through Sprintax Non-Resident Tax Preparation. It can be found at the following link: <http://www.sprintax.com>. These software packages do not prepare State tax returns.

CONTROL DATES

Monitoring Control Dates

Departments should be monitoring control dates that are associated with personnel action forms. The number of forms with expired control dates continues to grow and the failure to load the appropriate subsequent form results in inaccurate financial records. The following are some of the effects of forms with expired control dates:

- ◇ Incorrect salary charges on ledgers
- ◇ Incorrect PARs
- ◇ Prevention of salary transfers
- ◇ Incorrect salary encumbrances

Fund End Date vs Transaction Expire Date

The Fund End Date is used to control the funding of an employee's salary for a period of time. This date is generally associated with sponsored projects and should

Payroll continued...

be monitored continuously for needed extensions or changes to the salary funding source. A Change in Source of Funds (XCSF) form is the appropriate form to use when updating the Fund End Date.

The Transaction Expire Date is used to control an action associated with the employee, such as, granting of sabbatical leave, the award of an honorific, or the end of a contract period. There are numerous control date codes associated with the Transaction Expire Date and the personal actions required to extend this date are various. The HRS Help section has an excellent reference guide for assistance with loading the appropriate action. A XCSF form cannot be used to update the Transaction Expire Date.

Control Date Report

The Control Date report (in the 'Personnel Reports' section of Reporting Tools) is a very helpful resource to use when monitoring control dates. Any dates entered in "Control Dates" (located under the second, circled A action button) section of the personnel form will appear on the Control Date report. Departments should run this report monthly to check for future expiration dates, and promptly process any personnel action forms needed to update expiring control dates.

Control Date Tips

Control dates should be checked on every form that is loaded to ensure the information is being appropriately updated.

Be sure to check for breaks in service when updating control dates. The effective date of the subsequent form should be no later than the next calendar date following the prior form's control date.



Administration

March Business Managers' Meeting

Confirmed topics to be presented at the March 10th meeting are as follows:

- ERP Modernization Initiative
- Pilot Procurement Code & Procurement Delegations

Meeting dates for the remainder of the fiscal year are as follows: April 14 and May 12 (Fiscal Yearend Seminar). Meetings are normally held in the Atchafalaya Room of the LSU Union (room 339) at 9:30 – 11:00 am. To be added to the Business Managers Mailing List, submit an idea for a future topic, or submit specific questions on topics announced for future meetings, please contact Maria Cazes at mcazes@lsu.edu. Information on prior meetings can be found at <http://www.fas.lsu.edu/acctservices/archive.html>.

Special Accommodations for Training Courses

Please be reminded that employees should communicate the need for special accommodations in training during the registration process via myLSU. When registering for classes through myLSU, please note any special needs or accommodations on the 'Profile' page, which is the first page that appears after clicking on "HRM Training Programs." Additionally, each of the instructors in any training offered by Accounting Services can arrange one-on-one instruction of their topics to accommodate such requests.

Newsletter Mailing List

The Accounting Services newsletter is no longer printed and available electronically only. The .pdf version is e-mailed by Danita King monthly once the newsletter is available. In addition, the on-line version is posted to the Accounting Services home page by the 5th of each month – click "Newsletter". Newsletters for the prior year can be found at <http://www.fas.lsu.edu/acctservices/archive.html>. To be added to the Newsletter Mailing List, contact Danita King at dcking@lsu.edu.

Are You a CPA?

If you are a CPA working within the LSU System, please send an e-mail to Maria Cazes at mcazes@lsu.edu stating your name, title, agency/campus, and e-mail address. There are some occasions in which Accounting Services comes across free or discounted courses that may count towards CPE credit.

Picking up Checks

When picking up and signing for a check from Accounting Services, the individual must have a picture ID. Contact Desiree Esnault at desnault@lsu.edu with any questions.

Departments Moving Locations

When a department on campus moves from one location/building to another, it is important that the departmental address be updated by informing Hope Rispone at hope@lsu.edu. Hope updates the "Department Address" in COA as this address is pulled for multiple purposes. There is also a web directory of departments on the LSU website that is updated through the "Editor" in each department. Editors may log in to their myLSU account, click Departmental Directory link, click My Listings and edit accordingly. New or additional directory editors should be sent to Tamara Mizell in Communications & University Relations at tmizell@lsu.edu. Departments may also consider the following to "spread the word" and:

- Send an e-blast to various departments informing them of their new address so that information may be distributed among its unit to update any internal databases or label sets.
- Contact Communications & University Relations to determine if a broadcast e-mail is an appropriate option.
- Update their website, business systems, etc.

AS Forms

The following link http://www.fas.lsu.edu/acctservices/as_forms.html has a complete listing of all current AS forms used within Accounting Services. These forms are in a user-friendly fillable .pdf format. Please contact Danita King at dcking@lsu.edu or Maria Cazes at mcazes@lsu.edu with any issues accessing or using these forms.

W-9 Requests

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

Unclaimed Property Notifications

If a department receives notification regarding unclaimed property due to their department, please submit the correspondence to Maria Cazes at mcazes@lsu.edu. Any information or history related to the referenced unclaimed property would be helpful in determining if the claim is legitimate and LSU is actually due any money. The claim will be researched within Accounting Services. If LSU is due the unclaimed property, Accounting Services will complete the paperwork, obtain appropriate signatures, and submit the claim. Maria will keep the department informed of the claim status from submission to the receipt of funds.

Shredder

Accounting Services has an industrial-sized shredder located on the 4th floor of Thomas Boyd Hall that departments can reserve. To reserve the shredder, please send an e-mail to imaging@lsu.edu. The e-mail should include the day and time of your requested appointment. In an effort to allow all departments across campus to utilize the shredder and maintain the work flow internal to our office, we have limited the use to 2-hour increments. Appointments can be made for 8:00 to 10:00 am, 10:00 to 12:00 pm, and 1:00 to 3:00 pm. If a department is more than 15 minutes late, the appointment may be rescheduled. If a department has a project that includes a large amount of paper to be shredded and a timeline to abide by, we will do our best to accommodate. Any departments using the shredder will be trained on how to safely operate the shredder, clean the general area, and proper disposal of the bags of shredded paper. Note that the shredded bags of paper must be transported to the dumpster outside T Boyd & Middleton Library and can be fairly heavy when being moved. Also, due to budget constraints, departments with a large amount of shredding may be required to purchase and replenish shredder bags and oil. Note: this equipment does not dispose of microfilm or microfiche - it is intended for paper only.



Sponsored Program Accounting

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.

Board of Regents (BOR) Industrial Match

Industrial match commitment letters for BOR contracts are due to BOR by March 31, 2015. 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, 2015

Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by April 30, 2015. **Please allow time for review by Sponsored Program Accounting and/or the respective Sponsored Programs Office.** Any questions regarding BOR accounts should be directed to the grant contact whose name can be found on COASPA which is the Sponsored Program Accounting screen of the Chart of Accounts (COA). The grant contact can also be found by accessing the Grant/Contract Account Information query under Reporting Tools through Financial Services in myLSU.

Subrecipient invoices should be forwarded to SPA for review. SPA will review the invoice and forward it to Accounts Payable for processing. Please remember to reference the LSU account number on the invoice and process a receiving report in PRO prior to sending it to SPA. In addition, 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.fas.lsu.edu/acctservices/spa/paaManual/Post%20Award%20Manual%202013.pdf>.

Equipment

All equipment purchased on a sponsored project must be reconciled to both the Asset Works System and to the General Ledger System to ensure that all equipment purchased is tagged on the correct account. Ensure

that purchase orders which are split between multiple accounts are tagged appropriately. When cost transfers are processed, ensure that the property tags involved have been adjusted properly.

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. However, some accounts may be in an overdraft status which are acceptable due to extenuating circumstances (such as, a multi-year agreement or incrementally funded agreement or a pending request for additional funding).

Cost Transfers

A cost transfer is an after-the-fact reallocation of an expenditure from one account to a sponsored project via journal voucher (CJ or SJ) or personnel action form. 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) Circular A-21, it is necessary to explain and justify the transfer of charges. 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.

Retroactive Personnel Forms

Payroll expenditures cannot be transferred via journal voucher. For retroactive personnel forms, the form must be loaded in HRS with a SPA Justification (SJ) on form AS227. An AS227 is required when the HRS form is prepared more than 30 days after effective date. The

Sponsored Program Accounting continued...

completed AS227 must document why the salary expenditure is being moved to the sponsored agreement account. The AS227 must explicitly state duties the individual is performing and how these tasks benefit the sponsored agreement being charged. Only the AS227 form will be accepted as SPA Justification.

Personnel Activity Reports (PARs)

Importance of PARs

- 1) To comply with federal regulations – an after the fact confirmation that an employee’s workload distribution and earnings reasonably represents the employee’s actual workload distribution
- 2) To document salary charged directly to sponsored agreements
- 3) To document salary cost sharing
- 4) Used in the calculation of the F&A rate
- 5) Included in the Higher Education Research & Development Survey (formerly called the NSF Survey)

Please certify and return all outstanding PARs. If applicable, ensure cost sharing is documented before returning the PARs.

The following PARs are due:

Fiscal	PAR 6	Due 02/23/15
Academic	PAR 1	Due 03/02/15
Wage	PAR G	Due 03/27/15
Wage	PAR H	Due 03/27/15

Please contact the appropriate PAR analyst with any questions. Meg Wesson is the contact for wage PARs (PARs A – L) and Sarah Ulkins is the contact for Academic and Fiscal PARs (PARs 1 – 3 and 5 – 8). Meg can be reached at 578-2144 or mwesso1@lsu.edu. Sarah can be reached at 578-1430 or sulkins@lsu.edu.

PARs must be certified by the employee or someone having first hand knowledge of his/her activities with the exception of graduate assistants. Graduate Assistants must have their PAR certified by their supervisor. PARs with delegated signatures are not acceptable. This policy is based on OMB Circular A-21.

Departmental administration cannot be documented from a sponsored agreement account (4, 5 or 6 in the sixth digit of the account number), nor can graduate assistants claim departmental administration.

Although the PAR system is capable of recording cost sharing effort to two decimal places, a reasonable cost sharing effort should be documented in whole percentages.

PAR trainings are scheduled for Tuesday, March 17, 2015; Wednesday, April 22, 2015; and Tuesday, May 19, 2015 from 9:00-11:00. Anyone that has not taken this class or anyone needing a refresher should plan to attend. Please register in myLSU under Employee Resources, HRM Training Programs.



Employee Scoop

Payroll

Welcome **Lorin Oliver** and **Craig Masterson** to the Pay section of Payroll. *Lorin* is a recently hired Staff Accountant and she can be reached at lolive7@lsu.edu or 578-5889. *Craig* is a Graduate Assistant and he can be reached at craigmasterson@lsu.edu or 578-2023.

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
BA	Budget Adjustment
BF	Batch Feed
CBA	Central Billed Account
CJ	Compound Journal Voucher
CR	Cost Reimbursable
CS	Cash Journal Voucher
CSAP	Chancellor Student Aid Program
CWSP	College Work Study Program
DJ	Departmental Journal Voucher
DT	Departmental Transmittal
EI	Encumbered Internal Transaction
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administrative Services Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
GLS	General Ledger System
HRS AUTH	HRS Authority
IPARF	Internal Prior Approval Request Form
IT	Internal Transaction
ITB	Invitation to Bid
ITIN	Individual Taxpayer Identification Number
JV	Journal Voucher
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
MC	LaCarte entry (similar to CS, DT, IT, JV)
NCE	No Cost Extension
PAF	Personnel Action Form
PAR	Personnel Activity Report
PAWS	Personal Access Web Service
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PRAF	Proposal Routing & Approval Form
PROAUTH	PRO Authority
PS	Policy Statement
RAPS	Released to AP status
RFP	Request for Proposal
RGE	Record of Grant Establishment
SJ	Simple Journal Voucher
SSN	Social Security Number
STO	Short's Travel Online
TERR	Travel Expense Reimbursement Request

Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
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
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	University Auxiliary Services
USDA	United States Department of Agriculture



Financial Systems

ABS	Advanced Billing System
APS	Accounts Payable System
BGT	Budget
COA	Chart of Accounts
DIR	Directory
ETA	Employee Time & Attendance
FMS	File Management System
GLS	General Ledger System
GSP	GeauxShop
HRS	Human Resources System
INS	Insurance
IPM	Investment Portfolio Management
LVT	Leave Tracking
PAR	Personnel Activity Reporting
PAY	Pay Control
PCARD	Procurement Card
PRO	Procurement
RCN	Bank Reconciliation
SAE	Student Award Entry
SPS	Sponsored Program System
SWC	Workers' Compensation
TIS	Treasurer Information System
USM	University Stores Management

