

Office of Accounting Services

Monthly Newsletter



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www.lsu.edu/administration/ofa/oas/

Issue 402

April 2018

Financial Accounting & Reporting

Yearend Preparation

The following are some reminders in preparation for fiscal yearend:

- ❖ Review and reconcile ledgers
- ❖ Monitor budget to actual expenses on a quarterly basis
- ❖ Process budget adjustments, cost transfers and Internal Billings for services rendered as needed
- ❖ Process correcting entries and payroll accounting adjustments needed
- ❖ Request for inactive worktags to be closed

Monthly Close Dates

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

Month End	Close Date
March	Monday, April 2
April	Tuesday, May 1
May	Friday, June 1

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

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

- ❖ Track entries by following the Find Journal job aid posted on the Workday Training page to find "In Progress" entries https://uiswcmsweb.prod.lsu.edu/training/finance/find_journal.pdf
- ❖ Initiate entries as early as possible in the month to allow enough time for them to make it through the entire business process prior to closeout. Since July 1, 2016, entries initiated in the last five days of the month typically end up having their accounting date changed to the next month

April Business Managers' Meeting

Financial Topics

- Financial Dash Board
- General Data Protection (GDPR) and its impact on LSU
- Introduction of LSU Ombudsperson - Retha Niedecken

HRM Topics

- Summer Teaching and Research Processing
- Review of Graduate Assistant Allowance Plans
- General Workday Processing Reminders
- Workday and HRM Updates

Tuesday, April 10, 2018
9:30 am—12:00 pm
Capital Chamber - 329 LSU Union



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Financial Accounting & Reporting continued...

Cost Center Managers and all other approvers on journals should:

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

Reports

A list of the recommended reports for departmental use to assist with reconciliations and management of funds is available on the Workday Training webpage (link below) at the bottom under Reporting > Finance Reports by Functional Area. http://www.lsu.edu/workday/finance_training.php

Payroll Accounting Adjustments (PAA)

The following are some tips when preparing a Payroll Accounting Adjustment:

- ❖ Multiple periods can be adjusted at one time
- ❖ Please remove any “current journal lines” that are not being corrected
- ❖ Verify that correct worktags are populated on the proposed journal lines
- ❖ Attach supporting documentation needed
- ❖ Job aid link: https://uiswcmsweb.prod.lsu.edu/training/finance/create_payroll_accting_adjustment.pdf

Internal Billings

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

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

- ◆ Financial Accounting
 - ◇ Create Journal Entry: Internal Billing

Important Reminders

- ❖ Worktags on Internal Billings must match the attached supporting documentation
- ❖ Internal Billings should be initiated by the **rendering** department
- ❖ Appropriate documentation, including detailed information about the services or merchandise, must be attached

- ❖ There should be no travel spend categories on Internal Billings
- ❖ Rendering departments must be an established Service Center to charge a Grant (excluding fixed price)
- ❖ **Verify the Company on the line matches the Driving Worktag used – for example, PG003159 LSUAM | Accounting Services must have Company: Louisiana State University and Agricultural and Mechanical College**

Credit Card Merchant Procedures

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

Payroll

Review Employee Rosters

HR Analyst and Student Employment Partners should review department employee rosters and load termination forms as needed for student, transient and graduate assistant employees that are no longer working.

President’s Student Aid/Work Study Accounts

The last day for student employee earnings to be charged to such accounts is May 11, 2018. The final student pay period for time associated with PSA & WS accounts is the period ending May 18, 2018 for payment on May 25, 2018.

Departments should run the **Payroll Work Study and President Aid Charges** report to reconcile charges to the special funding accounts.

If a student has base pay hourly charges for amounts that should be PSA or WS earnings, contact Payroll for assistance with corrections. A Payroll Accounting Adjustment cannot be processed to move the charges in this situation. Amounts posted to the Base Pay Hourly

Payroll continued...

Earning cannot be charged to the President Student Aid or Work Study account. A Payroll Accounting Adjustment should not be processed to move Base Pay Hourly Earnings.

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. Managers and Timekeepers should ensure students enter time actually worked each pay period.

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 performed 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.

Certification procedures should be performed with each payroll for student and classified employees and on a monthly basis for administrative, professional and academic personnel. Time off should be requested and approved as the time off is taken.

Leaving the University?

Faculty, staff and student employees (especially graduating students) leaving the University are reminded to update their mailing addresses. Home addresses can be updated in three ways:

1. Update address information via Workday from the **Personal Information** worklet. Click to view current **Contact Information** then click the **Edit** icon in upper left corner to make any needed changes.
2. E-mail Payroll at payroll@lsu.edu.
3. Complete and submit to the Payroll Office a Change of Address form located at the following web

address: <http://www.lsu.edu/administration/ofa/oas/pay/pdfs/as481.pdf>

Payslip View

Printed payslips now display all lines below the Earnings section. Prior to WD 30, the last line would read "Details Not Displayed" if more than 10 lines were listed.

		Earnings
Description	Dates	
Annual Time Pay		
Base Pay - Hourly	12/09/2017-12/22/2017	
Compensatory Pay		
Emergency Pay (Premium)		
Event Premium		
Holiday Pay		
Holiday Pay -Worked		
Holiday Worked (FLSA Prer		
On Call Pay		
Overtime (FLSA Premium)	12/09/2017-12/15/2017	
Details Not Displayed		
Earnings		

Academic Insurance Premium Changes

Academic employees may see insurance premium adjustments in their April and/or May checks in order to adjust summer accrual balances for newly elected coverage during Annual Enrollment or rate changes that were effective 01/01/2018.

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 time. Additional tips for preventing payroll fraud are listed below:

- **Employee time** should be entered 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 time.
- **Never** enter time worked in a previous pay period in the current time period.
- **Process** termination forms immediately for terminated employees so they can not access time calendars past the termination date.
- **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 ledgers and effort certifications on a timely basis and investigate

Payroll continued...

questionable items immediately.

- **Call Payroll** immediately for instructions regarding a current appointment transaction, if a new employee does not show up to work.

Academic Payment Dates

Please ensure the correct dates are used to separate and/or hire an academic employee at the end of the fall semester or the beginning of the spring semester. 12/14/20XX should be used when an employee separates at the end of the fall semester and 01/15/20XX should be used when an employee is hired at the beginning of the spring semester. Deviating from these dates will pay the employee more or less than the employee is due to receive.

Review Tax Withholding Amounts to Avoid Surprises Next Tax Season

Following passage of federal tax reform legislation in December 2017, all employees are encouraged to review their tax withholding amounts to avoid having too much or too little taken from their paychecks based on the new rates and tax brackets. Failing to withhold an adequate amount could cause you to owe when filing your tax return in 2019.

The Internal Revenue Service (IRS) encourages all employees to check their withholding amounts, especially the following taxpayer groups:

- * Two-income families
- * Those with two or more jobs at the same time or who only work part of the year
- * Those with children who claim credits such as the Child Tax Credit
- * Those who itemized in 2017
- * Those with high incomes and more complex tax returns

The IRS recently released an updated [withholding calculator](#) to help employees determine the proper withholding amount for 2018 to avoid unexpected over/underwithholding when filing their tax return in 2019. Answers to [frequently asked questions](#) about using the calculator also were released with the calculator.

Please use these resources to assess your personal withholding requirements and make changes, as necessary, to your W-4 information.

Income tax withholding amounts can be adjusted in Workday https://uiswcmsweb.prod.lsu.edu/training/employee/withholding_elections.pdf. Changes will take effect within two business days.

Questions about these changes can be directed to the Payroll Office at payroll@lsu.edu. LSU cannot provide tax advice but may be able to help with useful information.

Sponsored Program Accounting

Tentative Account Number

A tentative account number should be requested when a PI has received notice that an award will be issued, but an official contract has not been processed.

- ◆ A tentative account number should only be established when a PI is sure of funding.
- ◆ AS494/AS496 Tentative Account Number Request - Obtaining a tentative account number will allow a PI to begin working on a project in anticipation of the award and costing allocations can be established.
- ◆ The tentative account number will be the account number of the agreement when it is received.
- ◆ The Request Form must be approved by the PI's department chair/director, and OSP.
- ◆ The Department that certifies the form will be responsible for any unallowable charges, or for costs incurred should the project not be funded.

The AS494/AS496 forms can be found on the SPA website <http://www.lsu.edu/administration/ofa/oas/spa/asforms/asforms.php>.

If your department has a **tentative account** number with a state sponsor (FD 250) and expenditures have been incurred in FY 18, please check with the sponsor or PI on the status of the agreement. Normally FY 18 expenditures for state accounts must be billed by July 15. Please route fully executed agreements through the appropriate channels so that these accounts may be billed to the state sponsors in a timely manner. Questions can be directed to Henri Carruthers at 578-2137 or henrismith@lsu.edu.

Council on Research Committee Meeting Request of SPA

There was a request to include PIs on award/grant correspondence from SPA. In an effort to be transparent, SPA will begin including PIs on e-mail communications

(i.e. final balances, overdraft notices, sub-k invoices, cost sharing, unallowable costs). This transparency effort will help keep communication lines open for all parties involved. If you have any questions or concerns please feel free to consult with your SPA contact.

Effort - Update

Recent Workday changes have allowed us to reduce our effort certification population down to employees who are paid on grant work tags only. In an effort to clean up our “in progress” population we will do a mass cancelation on all effort certifications still “in progress” today and regenerate those effort certifications using the new grant guidelines. Below is a summary of events that have occurred:

- ◆ Mid-March - any effort certifications still in the “in progress” status were canceled.
 - ◇ Your inbox tasks may have changed due to the cancelation.
 - ◇ The cancelation only effected effort certifications “in progress”; any certifications already approved were not affected.
- ◆ End of March - SPA re-generated effort certifications on the grant population for the Wage, Academic and Professional pay categories.
 - ◇ The effort certification you receive will be for employees paid on a grant from 7/1/2016 to 9/30/2017 and have not certified their effort as of 3/9/2018.
- ◆ Weekly e-mails will be sent out to all effort certifications still in progress until all certifications have been approved.

Employees are responsible for certifying on a quarterly basis that their salary distribution is an accurate reflection of the time worked for the period. Failure to complete and certify effort correctly and in a timely manner could result in loss of funds to the University. Therefore, it is imperative to certify all pending effort certification timely.

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.

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

Cost Sharing

In order to standardize the cost sharing set-up process, separate Cost Sharing Grant Request forms have been created. There are now three forms, each corresponding to the different sources of funding that may provide cost sharing. The new forms can be found on the SPA website at <http://www.lsu.edu/administration/ofa/oas/spa/asforms/asforms.php>. The appropriate form must be chosen when requesting cost sharing grant establishment.

- ◆ **AS851 – Unrestricted** – To be used when an unrestricted program is providing cost sharing. This source of funds can be identified by the “Fund” worktag FD100, FD101, or FD102. This form must route through Budget & Planning before being processed by SPA.
- ◆ **AS852 – Restricted** – To be used when a restricted program, funding source, etc. is providing cost sharing. While many different funds may qualify as restricted, the ones that are most commonly used for cost sharing are “Fund” worktag FD260 or FD299. If ORED funds are providing the cost sharing, the form must route through ORED before being processed by SPA. If this cost sharing is to be met over several project years, please attach a breakdown of the cost sharing by year to the form. SPA will transfer revenue from the source of funds to the cost sharing grant on an annual basis.
- ◆ **AS583 – LSU Foundation** – To be used when funds housed at the LSU Foundation are providing cost sharing. The project statement of work must be attached to the form and the form must route through the LSU Foundation before being processed by SPA.

National Science Foundation (NSF)

NSF normally limits salary compensation for senior project personnel on awards made with NSF funds. Please note the following:

- ◆ The limit only allows LSU to bill two months of the senior project personnel salary in an annual time period.

Sponsored Program Accounting continued...

- ◆ The limit is based on a fiscal year and includes salary received from all NSF funded grants including NSF pass through funds.
- ◆ Salary is to be paid at a monthly rate not in excess of the base salary divided by the number of months in the period for which the base salary is paid.
- ◆ Any compensation for such personnel in excess of two months must be approved internally using OSP-2 Form: Request to Modify Existing Award <http://www.lsu.edu/administration/ofa/oas/spa/asforms/osp2form.pdf>.

LA Board of Regents (BOR) Graduate Fellowships

Principal investigators must forward their annual BOR Graduate Fellowship progress reports to Sponsored Program Accounting by May 15, 2018. SPA will attach the report to the annual financial status reports and forward to BOR. Questions can be directed to Lakedra Fisher at lfisher@lsu.edu or 578-4879.

LA Board of Regents (BOR) Contracts

Requests for no-cost extensions and/or budget revisions for BOR contracts expiring June 30, 2018 must be received by BOR no later than April 30, 2018. Please allow time for reviewing and processing. If you have any questions regarding your account, please contact the SPA contact.

Industrial Match commitment letters

- ◆ Due to BOR on March 31, 2018.
- ◆ PIs should have forwarded the original Industrial Match letters directly to BOR with a copy to SPA as long as there are no changes to the sponsor, amount or terms.
- ◆ If changes are necessary, the PI must contact their respective Sponsored Program Office.

Fixed Price Agreements

Fixed price agreements should be treated like cost reimbursable agreements during the agreement period. If the work is not completed by the expiration date, a no cost extension should be requested through the PI's respective Sponsored Programs Office to the sponsor.

Normally, a fixed price agreement should have a **10% or less unexpended balance** when the project is completed. A large unexpended balance could mean that project charges were charged to another sponsored

agreement or to state funds. It could also mean that the proposed budget was improper (non-project related costs were included).

Progress Reports

Any financial information included in progress reports to sponsors must be reviewed by SPA. Please allow sufficient time for SPA personnel to review this information before it is submitted to the sponsor. If possible, financial information should not be included in progress reports.

Invention Statements

LSU is required to report inventions to sponsors. In order to ensure inventions are accurately reported, Invention Statements must be certified by the PI and forwarded to their respective Intellectual Property office. If there are no inventions on a particular project, PIs must certify "**NONE**" on the Invention Statement.

Retroactive Personnel Forms

- ◆ Payroll expenditures **cannot** be transferred via journal voucher unless payroll prior to 07/01/2016 is being transferred (Legacy).
- ◆ All payroll expenditures in Workday must be transferred via a Payroll Accounting Adjustment (PAA).
- ◆ All PAAs must have an **AS227** (Justification for Payroll Accounting Adjustment) attached if payroll expenditures are being transferred to a sponsored agreement account.
- ◆ The completed AS227 form 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.
- ◆ The AS227 form can be found on SPA's website at <http://www.lsu.edu/administration/ofa/oas/spa/asforms/as227.pdf>.
- ◆ An AS227 **is not** required for transfers to LSU Foundation accounts, expired fixed price accounts, gift accounts and state appropriations.

Cost Transfers

Expenditures cannot be charged to a sponsored agreement while waiting on an account number for another sponsored agreement. It is considered a misappropriation of funds and causes an overbilling to the sponsor being charged. The proper procedure is to request a tentative account number. If you are unable

Sponsored Program Accounting continued...

to obtain a tentative account number, the expenditure should be charged to non-sponsored agreement account.

Proposal Costs

Individuals working on proposal preparation should **not** be appointed 100% to sponsored agreements.

Maintenance/Repair Costs

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

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

Mobile Devices

Mobile devices and data plans will only be approved on sponsored agreements for which the **service is an allowable charge**.

- ◆ If the employee requires a mobile device to perform their job duties, they will be paid a monthly stipend. Once the award is completed, the service will no longer be reimbursed.
- ◆ Once it is determined that the sponsored agreement will support the mobile device, a request for an exception should be sent to Dan Layzell, Vice President for Finance and Administration/CFO.
- ◆ For new proposals, the monthly stipend should be clearly stated in the budget justification. For existing awards that support mobile devices, sponsor approval should be obtained to charge the monthly cell phone stipend.
- ◆ Expired fixed price accounts cannot be used to pay for mobile devices or data plans. Stipends can be paid from expired fixed price accounts.

Unallowable Costs

The following expenditures are normally not allowable

on federal or federal pass-through sponsored agreements as a direct cost. They are part of facilities and administrative (F&A) costs and are considered indirect costs.

- ◆ General Office Supplies (including toner cartridges)
- ◆ Postage (excluding Federal Express)
- ◆ Subscriptions
- ◆ Memberships
- ◆ Maintenance/Repair Costs
- ◆ Monthly Telephone Line Charges
- ◆ General Purpose Equipment (e.g. PCs, printers, etc.)

Checks Received for Sponsored Agreements

Payments received for sponsored agreements and gifts payable to LSU should be forwarded to Sponsored Program Accounting (SPA) for deposit. Any associated backup should also be forwarded along with the check. SPA will deposit the payment and prepare a budget entry to increase the budget if it is necessary. Please contact Henri Carruthers at 578-2137 or henrismith@lsu.edu for any questions related to deposits to sponsored agreement and gift accounts.

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>.

Accounts Payable & Travel

Direct Charge Worksheet (AS580)

Please do not attach multiple direct charge invoices to one AS580 form if the same accounting information is to be used for each direct charge invoice as this will cause a delay in processing. An AS580 form is required for each direct charge invoice sent to AP & Travel. For questions, please contact Patti Bruce at 578-1549 or pmbruce@lsu.edu.

Departments are encouraged to utilize the **Aged Listing of Outstanding Encumbrances** report to review Purchase

Accounts Payable & Travel continued...

Order balances and ensure payments have been processed. **To run the report:** In the Search box, type **"Aged Listing of Outstanding Encumbrances"**. The report can be run for **Cost Center, Fiscal Year, Fund Hierarchies, Spend Category and Supplier**.

⇒ If an outstanding balance exists for items that will not be received on a purchase order, a Change Order should be processed in Workday. The system will liquidate the encumbrance balance once the change order is complete.

Please note: Credit invoices for purchase orders are applied to the FDM worktag (i.e., account), but the credit invoices **do not** increase the purchase order encumbrance balances. For questions, please contact Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

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

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

It's spring time...which means it's time to spring into preparing for fiscal yearend.

This is a helpful checklist to assist in the preparation:

- 1) Monitor direct charge invoices/purchases for non-credit card or electronic payment vendors and forward the invoices to AP & Travel for processing.
- 2) Monitor purchase orders, make sure the items are received and Receipts have been created in Workday.
- 3) Monitor e-mail requests to create receipts for purchase order supplier invoices.
- 4) Review the Aged Listings of Outstanding Encumbrances to ensure payments have been processed.
- 5) Monitor LaCarte & CBA transactions as they are loaded into Workday. Create Expense Reports to reconcile transactions in a timely manner.
- 6) Respond to any e-mail requests from the LaCarte and Travel auditors on LaCarte/CBA transactions requiring additional information.
- 7) Run the LaCarte reports periodically to monitor for any outstanding LaCarte/CBA transactions not reconciled.
- 8) Ensure Travel Expense Reports are being created promptly with the appropriate receipts as travelers

return from their trips.



LACARTE

An Expense Report should be created for LaCarte's procurement and CBA transactions with complete cost documentation no later than 30 days from the date of the purchase/transaction. LaCarte transactions related to business travel must be included on the Expense Report for the trip after the travel has been taken. Cardholder privileges will not be affected for travel expenses paid with LaCarte prior to the travel.

Cardholder Notifications in Workday

Beginning on April 2, 2018, a monthly notification will be sent to Cardholders to inform them of outstanding LaCarte transactions greater than **30** days. The notification will not include LaCarte transactions already added on Expense Reports and submitted for approvals. The notification will also remind the cardholders that if any of the outstanding transactions are related to future business travel, the transactions must be reconciled on Expense Reports after the travel has been completed.

Cardholder Suspension

Cardholders should be advised that card privileges will be suspended for failure to adhere to 30-day requirement. It is imperative that Expense Reports be created weekly as the transactions, excluding any travel transactions for future travel, are loaded into Workday. Also, cardholders should be advised that if their card is suspended, their card privileges will not be reinstated until all outstanding LaCarte transactions have been reconciled and the expense report is fully approved.

With fiscal yearend approaching, DeAnna Landry (LaCarte Administrator) will resume monitoring for outstanding LaCarte transactions not meeting the 30-day requirement and will suspend cards for cardholders with delinquent transactions. Also, Cost Center Managers and Departmental Accounts are able to run the reports listed below to assist in monitoring for outstanding LaCarte/CBA transactions to prevent cardholder suspensions. For questions, please contact Patrice Gremillion at pgremill@lsu.edu or 578-3366.



LaCarte Reports:

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

The **Find Expense Reports for Cost Center & Find Credit Card Transactions by Employee Cost Center** reports display **"Awaiting Action"** and **"Comments"** from the Business Process. These two fields should save time since there is no need to click on the expense reports to review this information.

Supporting Cost Documentation

All LaCarte transactions must have the appropriate supporting cost documentation that "tells the story". It is important that the receipt is itemized with a detailed description of the item, vendor name, total dollar amount of purchase, transaction date and shipping address, if applicable. If a detailed description is not provided, an explanation of the item should be provided. This will help the LaCarte/Travel auditor expedite the review and approval process. Insufficient supporting cost documentation will delay the audit process and may affect the cardholder's privileges.

Delivery of LaCarte Purchases

Shipments to the cardholder's home address are not allowed. Shipments to other LSU locations are permissible provided there are arrangements with the department receiving items to send the itemized receipt, packing list, and any other documentation included with the shipment to the cardholder's departmental LaCarte contact.

International Transaction fee

Some foreign transactions will result in a bank charge labeled "International Transaction Fee." This fee will be on close to the date of the corresponding purchase and will be a percentage of the original purchase price (.8%

or 1%). The international transaction fee should be included on the same expense report as the corresponding purchase using the same expense item and worktags. The "International Transaction Fee" will have no cost documentation.

Cash or Cash-Like Incentives

Whenever University purchases result in cash or cash-like incentives, the cash and/or incentives are the property of the University and may not be used for a personal gain. Examples of such incentives may include, but are not limited to, rebates, gift cards, two-for-one purchase and spend rewards. The University recommends that cardholders not participate in these promotional offers. It is the responsibility of the cardholder's department to be assured that any monetary or cash incentive reward received as a result of a University purchase become the property of the University. For questions, please contact the LaCarte Administrator at (225) 578-8593.

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

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



TRAVEL

Travel Agency 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

Short's Travel Online (STO) is the innovative easy-to-use online self-booking system that is available for University travelers to make their own travel arrangements. **The transaction fee for online bookings is \$2 per transaction.** STO can be accessed through the AP & Travel website at <http://www.lsu.edu/administration/ofa/oas/acctpay/> or directly at www.shortstravel.com/lsu. Upon initial login of the

system, the users will need to enter the following information:

Username: **Employee's PAWSID**

Password: **Lsutigers1**

Only upon the initial login, the system will prompt the user to create a new password. All new employees and employees unable to login to the system should contact Arianna Elwell at acreech@lsu.edu. Given the savings per booking, travelers are strongly encouraged to use the system.

Short's Travel Online Support

Short's Travel offers Online Support to assist with any issues when making travel arrangements via Short's Travel Online (STO) and may be reached at onlinesupport@shortstravel.com.

Unused Tickets

Travelers/departments should always monitor unused tickets and take them into consideration when making travel arrangements.

Travel Expense Reports

Expense Reports should be created after the travel has been completed. The Expense Reports should include transactions paid with LaCarte and with personal funds. Itemized receipts and any other supporting cost documentation should be attached to the Expense Reports.

Cardholder Suspension

While cardholders with Travel Authority are allowed to use LaCarte to pay for travel expenses, we are seeing many travel transactions with the origination dates greater than 6 months to a year, where it appears the travel has been completed. As a reminder, once the travel has been completed, Expense Reports should be created to reconcile the transactions timely. Cardholders with outstanding travel transactions will experience having their card suspended.

⇒ Suspended cardholders traveling on University business cannot use another employee's LaCarte card or their departmental CBA to pay for his/her travel expenses. The employee must use personal funds and an Expense Report must be submitted following the travel to seek a reimbursement. To avoid card suspensions, cardholders must ensure transactions

are reconciled promptly following the travel. For questions, please contact Kathleen Patrick at kelder1@lsu.edu or at 578-3699.

Relocation Expenses

⇒ **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 for relocation expenses** is reimbursed at the federal rate in effect at the time of the move. The mileage rate for calendar year 2018 is **18 cents**.

Park 'N Fly New Orleans

Park 'N Fly link is available for online reservations and can be found on the Accounts Payable & Travel website at <https://www.pnf.com/book/0050056>. Also, Park 'N Fly are resurfacing their parking lots which has limited the number of parking spots and are only taking travelers with a reservation. Travelers without a reservation who are able to park at Park 'N Fly should present their LSUID to ensure they are given the discount rate.

REMINDERS:

1. **Departmental CBA's** can be used only to purchase airfare and/or conference registration for University guests and students.
2. The **LaCarte card is an alternative payment option** for any worker who travels on University business. Also, LaCarte can be used to pay for student travel expenses.
3. **Safeguard Payment Information** by removing credit card numbers, expiration dates and security codes from all receipts and documentation submitted.

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.

	<u>Start/End Time</u>	<u>Location</u>
Accounts Payable & Travel Instructor Led Business Policies/Processes Training		
Thursday, April 12, 2018	9:30 am - 12:00 pm	225 Peabody
Wednesday, May 9, 2018	9:30 am - 12:00 pm	225 Peabody
Budget Instructor Led Workday Training		
Wednesday, April 25, 2018	9:30 am - 11:30 am	169 Coates
Customer Accounts Receivable and Deposit (CARD) Instructor Led Workday Training		
Thursday, April 19, 2018	9:30 am - 10:30 am	232 Middleton
Customer Accounts Receivable and Deposit (CARD) Drop-In Lab		
Thursday, April 19, 2018	10:30 am - 11:30 am	232 Middleton
Financial Data Model (FDM) and Reporting Instructor Led Workday Training***		
Wednesday, April 11, 2018	9:30 am - 11:30 am	225 Peabody
Thursday, May 3, 2018	9:30 am - 11:30 am	225 Peabody
Methods of Procurement		
Tuesday, April 3, 2018	9:00 am - 10:00 am	225 Peabody
Professional, Specialty & Consulting Services		
Tuesday, April 3, 2018	10:30 am - 11:30 am	225 Peabody
Post Award Administration		
Tuesday, April 24, 2018	9:30 am - 11:30 am	235 Thomas Boyd
Tuesday, May 15, 2018	9:30 am - 11:30 am	235 Thomas Boyd

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

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

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

To register for LSU Finance training classes:

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

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

Common Acronyms at LSU

Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

Common Terms & Documents

AMAF	Award & Award Modification Approval Form
CBA	Central Billed Account
CR	Cost Reimbursable
CSWS	Community Service Work Study
CWSP	College Work Study Program
DT	Departmental Transmittal
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administration Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
IPARF	Internal Prior Approval Request Form
ITIN	Individual Taxpayer Identification Number
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
NCE	No Cost Extension
OTP	One Time Payment
PAWS	Personal Access Web Service
PCI DSS	Payment Card Industry Data Security Standard
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PRAF	Proposal Routing & Approval Form
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
STO	Short's Travel Online
WAE	Wages As Earned

Financial Systems

ABS	Advanced Billing System
CARD	Customer Accounts Receivable & Deposit
DIR	Directory System
FAMIS	Facility Services' Computerized Maintenance Management System
FMS	File Management System
SAE	Student Award Entry System
SPS	Sponsored Program System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BG	Basic Gift
BP	Business Process
CC	Cost Center
CCH	Cost Center Hierarchy
CCM	Cost Center Manager
CI	Customer Invoice
CO	Change Order
EG	Endowed Gift
FD	Fund
FDM	Financial Data Model
FN	Function
FS	Funding Source
GR	Grant
GRC	Grant Conversion
PAP	Period Activity Pay
PG	Program
PJ	Project
SO	Supervisory Organization
TC	Transfer Company



Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
BOS	Board of Supervisors
DOE	Department of Energy
FAR	Financial Accounting & Reporting
FBI	Federal Bureau of Investigation
FDN	LSU Foundation
FEMA	Federal Emergency Management Agency
NIH	National Institutes of Health
NSF	National Science Foundation
ORED	Office of Research and Economic Development
OSP	Office of Sponsored Programs
OBO	Office of Bursar Operations
PAY	Payroll
PROC	Procurement
PROP	Property Management
SACS-COC	Southern Association of Colleges and Schools Commission on Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	States Department of Agriculture