

Office of Accounting Services

Monthly Newsletter



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

Issue 405

July 2018

Payroll

FY 2018-2019

Payroll Schedules

FY 2018-2019 payroll schedules for summer, academic, professional, wage, and student payrolls are now available on the Payroll website.

Go to <http://www.lsu.edu/administration/ofa/oas/pay/index.php> and click "Payroll Schedules".

Academic Dates

All campuses now use a standard academic year for Payroll purposes. The academic dates are as follows:

Academic Year	08/15 - 05/14
Fall Semester	08/15 - 12/14
Spring Semester	01/15 - 05/14

Quick Guide for Work Study & President's Student Aid

- ◆ Work Study (WS) or President's Student Aid (PSA) is designated with a Specific Job Profile
 - Job Profile **MUST** match award
 - For example student with PSA award must be in PSA Job Profile not Work Study Profile
- ◆ PSA or WS **must ALWAYS be the PRIMARY job** for the student.
 - Work for any other department will ALWAYS be an ADDITIONAL job or jobs.
- ◆ Student must be hired **TIMELY**.
 - Late hire/data changes will not retroactively pay on the correct earning and corrections cannot be made.
- ◆ Work Study cost allocations must be loaded at the **Worker-Position level** using the department account where any amounts over the limit will be charged.
 - **No Worker Position Earning for WS**
- ◆ President's Student Aid cost allocations must be loaded at the **Worker-Position-Earning level** using the PSA account established for the hiring department.

Business Managers' Meeting

There will be NO meetings held during July & August.

Meetings will resume in September and will be held in the Magnolia Room of the LSU Union at 9:30 am - 12:00 pm.



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Payroll continued...

All of the above elements must be in place at the time payroll is processed for the Award to apply to the student and pay on the correct PSA/WS earning.

Reports to Assist in Determining Student Charges

Report Name	Definition	Location
Payroll Accounting for Worker by Pay Period	Provides payroll accounting detail by worker	Search Field- Type in Report Name or Payroll Accounting in Search Field
Journal Line Details with Employee Name	Use this standard report to find one or more journal lines. The more criteria you provide, the more targeted the list that is returned. <i>In Worktag field put employee.</i>	

Civil Service Market Adjustments

The Civil Service Market Adjustments are effective 07/15/2018. The 07/27/2018 wage checks will reflect the increase for the period 07/15/2018 - 07/20/2018. The wage checks on 08/10/2018 for the period ending 08/03/2018 will be the first checks to reflect the increase for the full period. A link to the Civil Service Compensation Redesign can be found on the Human Resources Website at <http://www.lsu.edu/hrm/index.php>. Any questions related to the Market Adjustments should be directed to HR at 578-8200 or hr@lsu.edu.

Expired or Missing Cost Allocations will result in an error in the payroll process and **will prevent payment to an employee**. HR partners, Cost Center Managers and Student Employment Partners must perform ongoing audits of cost center expiration dates and initiate timely changes prior to payroll run dates. The report - **Costing Allocations Ending Within Prompt Date** will help identify employees with expiring cost allocations.

Cost Allocations Notes

Cost Allocations on the Create Position transaction must have a begin date equal to the date the position is created. This is typically the date the transaction is entered.

Position Restriction Cost Allocations should not have an End Date. The Position Restriction allocation should be viewed as the commitment budget for the position and must cover the entire life of the position. Cost Allocations can be updated as needed.

When adding a new Cost Allocation be sure to end the old allocation and add an additional record. Just updating the Start and End dates of the current allocation will not preserve the audit trail.

Costing Allocations for Period Activity Pay (PAP)

When processing costing overrides for period activity pay, please be aware of mid period end dates. If the Activity End Date falls mid period, then the Payment End Date should be the **Period End Date** for the Employee Type. For example, if the activity end date is 10/5 and the employee is in the academic pay group, the Payment End Date should be loaded as 10/14.

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

Post-Tax Payroll Deduction of Parking

LSU has determined that the Tax Cuts and Jobs Act that was passed in December 2017 will affect the classification of the pre-tax parking fringe benefit offered through the payroll deduction process. Under the previous law, payroll deductions for parking fees were offered on a pre-tax basis, meaning that employees were not taxed on deductions used to pay for parking. Effective July 2018, parking permit fees will be a post-tax item. Employees that are currently utilizing the pre-tax option will be transitioned to post-tax payroll deductions immediately. The deduction amount will remain the same and employees do not need to take any action.

Please note that utilizing payroll deduction to pay for a parking permit allows an employee to pay for the annual parking permit on a monthly basis rather than paying for the total upfront. Choosing payroll deduction as a form of payment for a parking permit does not affect the taxability of the parking permit.

What this means for employee:

The employee's taxable income will now include the cost of the parking permit. All pre-tax parking deductions will now be calculated as a post-tax item. This means that the parking permit costs will be included in the total that will be used to calculate Federal Income Tax, Social Security, and Medicare tax withholding. It may slightly increase the amount of tax withholding on the employee's biweekly or monthly paycheck. It will increase the

employee's taxable income for the year. The employee should contact their tax professional to discuss how this change may affect them.

Financial Accounting & Reporting

Merchandise for Resale

For those units who carry inventory of merchandise for resale:

- Inventory procedures were due **June 18**
- **July 5** - Final inventory counts are due

Inventory procedures and final inventory counts should be e-mailed to Hope Rispon, hope@lsu.edu (which is preferred) or hand carried to 204 Thomas Boyd Hall.

Service Centers & Recharge Operations

FY 2018 Service Center Revenue and Expense Reports are due to Budget and Planning by July 6, 2018. All final accruals should be included in the report.

FY 2019 rate sheets are due to Budget and Planning by July 13, 2018. Internal billing journals should not be processed until Accounting Services has notified the departments that the FY 2019 rates have been approved. Instructions and forms can be found on the Budget and Planning website: http://lsu.edu/bgtplan/Budget_Information/service-centers.php.

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

Reconciliation Reminders

The following are some reminders for monitoring revenues and expenditures throughout the year:

- Review and reconcile reports/ledgers
- Monitor budget to actual expenses by account and ledger on a quarterly basis
- Process budget amendments, cost transfers, payroll accounting adjustments and internal billings for services rendered as needed
- Request closure of accounts that are inactive or are no longer needed
- Record CARD entries in a timely manner

Cost Transfers

The following are tips when completing cost transfers:

- The journal source should be "Manual Journal" not "Accounting Journal – Corrections."
- The journal line needing correction must be reversed with all related worktags. All information should be the same as on the original entry, with only the amount moving from debit to credit or vice versa.
- Run the report "Journal Line Details" and print it to PDF to use as backup. Avoid printing, highlighting, and rescanning the report because the size of the text causes it to become illegible. Instead, use the highlight and comment tools in Adobe to note which lines to use or if a partial transfer is being done.
- On partial transfers, note the amount being moved.
- FD940 is not required on an entry – please only use if balancing error is received when submitting the journal.

The "Create Journal Entry: Correcting Journal" job aid provides specific instructions on completing a cost transfer and can be found on LSU's Workday training webpage: https://uiswcmsweb.prod.lsu.edu/training/cost_center_manager/create_journal_entry.pdf

UPDATED Credit Card Merchant Procedures

All merchant contacts (employees initiating CARD entries and their Cost Center Managers) should have attended one of the mandatory merchant trainings held at the end of May. If you were unable to attend training, please contact Jen Richard at jgendr1@lsu.edu to schedule training.

Beginning in FY19, ALL CARD entries with debit/credit card MOPs will be required to have Bank of America Transaction Listing as backup documentation attached. If the Bank of America report is not attached to the CARD entry, the vault (125 Thomas Boyd) will return the entry to the department for the Bank of America backup to be added.

- CARD entries should be completed each day for the previous day's activity.
- If there is a difference between the Bank of America report and the point of sale system, the difference should be investigated and an explanation provided.
- Departments should only record what the Bank of America report shows as being received.

Financial Accounting & Reporting continued...

- American Express (AMEX) transactions are recorded on a MOP separate from Visa/MasterCard/Discover.
- A copy of the BOA Transaction Listing should be attached for each bankcard MOP on the entry.

Please bring all CARD entries to the cashier in the Bursar's office in a timely manner. Vault hours are 10:00-11:45 am and 12:30-4:00 pm Monday to Friday.

Bank Reconciliation

Contact us at bankrecon@lsu.edu for questions/requests related to the following:

- > Stop payment requests
- > Check copy requests
- > Check status requests
- > Unclaimed property
- > Unrecorded deposits
- > Expected wire or ACH payments

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at <http://lsu.edu/administration/ofa/oas/far/forms.php>. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

Unclaimed Deposits/Wire Transfers

With yearend approaching, departments that are anticipating funds (ACH or wire transfers to LSU) should contact Stephanie Laquerre at 578-1450 or slaquer@lsu.edu.

Please be able to provide estimated date of deposit and amount.

Petty Cash

Annual confirmation letters for petty cash funds have been distributed via e-mail. 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.lsu.edu/administration/ofa/fasops/FASOPAS03.pdf>

Intercompany Journals

When a journal entry hits more than one company, a second entry is created. Please do not "deny" entries if

you do not see backup. Please "send back" with a comment if there is a problem. To find the attachments on intercompany journals, please use the following steps:

- On the entry, scroll down to the intercompany tab
- The intercompany tab will have the original journal and all intercompany journals
- Open the original journal and view the attachments included in the attachments tab

Sponsored Program Accounting

Procurement Changes for FY19

In order to comply with Uniform Guidance, Procurement will be implementing additional requirements for expenditures on federal funds. This change will apply to expenditures on both federal and federal pass through awards.

Key Personnel

LSU's cost sharing policy (FASOP: AS-06) states that cost sharing should be committed only when required by the sponsor as a funding stipulation. The salary for key personnel included in the approved budget should be charged directly to the sponsored agreement. Cost sharing in lieu of directly charging the sponsored agreement as a way of documenting key personnel effort is contrary to University policy since effort can only be cost-shared if required by the sponsor.

National Science Foundation (NSF)

NSF limits the salary paid to senior project personnel on NSF-funded awards (including NSF pass-thru awards) to 2 months of their regular salary in any one year. A year is based on a fiscal year beginning July 1 and ending June 30.

Request for Tentative Account Number

A copy of the budget and budget justification should be attached to a Request for Tentative Account Number. This allows SPA to approve expenditures more effectively. For LSU, please forward all requests to Michelle Pennington in the Office of Sponsored Programs.

Cost Transfers

A cost transfer is an after-the-fact reallocation of an expenditure from one account to a sponsored project via a manual journal or payroll accounting adjustment (PAA). Expenditures should be charged to the appropriate

sponsored project when first incurred. However, if necessary, a cost transfer may be submitted within 90 days from the end of the month in which the original entry was recorded.

- ❖ When cost transfers are processed, it is necessary to explain and justify the transfer of charges to comply with allowability and allocability requirements of Office of Management and Budget (OMB) Uniform Guidance. Justifications “to clear an overdraft” or “to spend out the balance” are not acceptable. Frequent, tardy or unexplained (or inadequately explained) transfers can raise serious questions about the propriety of the transfers and our accounting system and internal controls. The cost transfer forms (AS226 – non personnel and AS227 – personnel) and approval signatures were developed to avoid audit questions regarding transfers.
- ❖ A PDF version of the ledger must be attached and the charges being moved must be highlighted or noted. Preferred ledgers are the **SPA Journal Lines** or the **detail ledger from the Expense by Award** report. The detail ledger is displayed when drilling down into current expenditures. These reports display important information that is not available on other reports such as the Journal Line Detail report. Selection criteria i.e. spend category, budget date, ledger account, etc. should be narrowed when running these reports to reduce the numbers of pages being attached.
- ❖ Ensure budget dates match the budget date on the original transaction. Typos i.e. 0218 instead of 2018 cause issues when creating invoices.
- ❖ Spend categories are required on all lines of the journal including grants, programs, and basic gifts.

Retroactive Personnel Transfers

Payroll expenditures **cannot** be transferred via manual journal. For retroactive personnel transfers, a Payroll Accounting Adjustment (PAA) must be submitted with a SPA Justification (SJ) on form AS227 attached. Only the AS227 form will be accepted as SPA Justification. The form can be found on SPA’s website at <http://www.lsu.edu/administration/ofa/oas/spa/asforms/as227.pdf>.

An AS227 is required when the PAA is prepared since it is after the effective date. The completed AS227 must document why the salary expenditure is being moved to the sponsored agreement account. Justifications “to

clear an overdraft” or “to spend out the balance” are not acceptable. When answering question #2, on the AS227, the response must detail duties the individual performed and how these duties fulfilled the goals and objectives of the project. For example, Mike Tiger is a Research Associate responsible for analyzing samples and compiling data for the ABC (sponsor name) project entitled XXX (grant name).

If a manual PAA is created and approved (changing an already approved effort certification time period), please send notice to effortassistance@lsu.edu to cancel and regenerate the effort certification for the employee to keep the HCM and GL system in sync.

Final Expenditure Reports for Board of Regents (BOR) contracts due September 30, 2018

Final expenditure reports on BOR R&D and Enhancement contracts which expired June 30, 2018 are due to BOR by Friday, September 30, 2018. In order to expedite the reporting process, please ensure cost sharing requirements are met, encumbrances are paid, and any unallowable charges are removed from the accounts. Also, unexpended balances will be refunded to BOR and submitted with the final financial report. If you have any questions, please contact your SPA grant contact.

For new BOR Contracts starting 6/1/18, it is recommended that a tentative account number is requested. The form can be found on our webpage at <http://www.lsu.edu/administration/ofa/oas/spa/index.php>. Otherwise, an account number will not be assigned until we receive the fully executed contract from BOR.

Extensions/Rebudgeting/Amendments

Extension approvals, rebudgeting approvals, and amendments to existing agreements for the Baton Rouge campus, including Veterinary Medicine, must be **routed through the Office of Sponsored Programs (OSP)**. OSP will forward the documents to Sponsored Program Accounting (SPA).



Accounts Payable & Travel

State Sales Tax Update!

As a result of the 2018 Third Extraordinary Session of the Louisiana Legislature, the overall state sales tax rate effective July 1, 2018 is **4.45 percent**. The Revenue Information Bulletin No.18-016 is provided below.

New ledger accounts and spend categories have been assigned for departments to collect the appropriate the sales tax percentage and record it to the corresponding account/spend category as follows:

<u>Ledger Account</u>	<u>Spend Category</u>	<u>Description</u>
2098	SC7059	Sales Taxes Collected – 4.45% (State)
2120	SC7060	Sales Taxes Collected – 4.45% -State, 5%-County/Parish

Revenue Information Bulletin No. 18-016 dated 6/24/18

This tax in the amount of 0.45 percent is levied upon the sale at retail, the use, the consumption, the distribution and the lease or rental of an item of tangible personal property; and upon the sale of services. The 0.45 percent state sales tax is in addition to the sales taxes already levied pursuant to La. R.S. 47:302, 321 and 331. This tax is to be collected by the dealer and wholesaler as provided by Chapter 2 of Title 47 of the Revised Statutes.

Beginning July 1, 2018, the overall state sales tax rate for the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed of steam, water, electric power or energy, natural gas, or other energy sources for non-residential use (“business utilities”), will be 2 percent (2%) levied pursuant to La. R.S. 47:302. The exemptions for steam, water, electric power or energy, natural gas, or other energy sources for non-residential use in La. R.S. 47:305(D)(1)(b),(c),(g) and (h) will apply to the sales tax levies in La. R.S. 47:321, 321.1 and 331.

The new tax rate of 0.45 percent levied pursuant to La. R.S. 47:321.1 and the sales tax rate of 2 percent on business utilities imposed pursuant to La. R.S. 47:302 will sunset on June 30, 2025.

The **Aged Listing of Outstanding Encumbrances Report** has been enhanced to provide the following filters:

- Search by worktag or multiple worktags
- Search by supplier
- Search by purchase order date
- Ability to remove “zero” dollar lines from the report

Departments are encouraged to utilize the **Aged Listing of Outstanding Encumbrances Report** to review Purchase Order balances and to ensure payments have been processed.

Purchase Order Receipts

Please ensure Purchase Order receipts in a “Draft” status are submitted. There are currently several receipts in a draft status awaiting action.

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

Job Aid, AP & Travel FYE Processing Procedures is available on the LSU Workday and AP & Travel websites. Departments are encouraged to review the Job Aid to assist with fiscal yearend close-out!

As a reminder, AP & Travel will create the accrual journal entries as the Supplier Invoices (i.e., direct charge and purchase orders) are approved by the CCM’s. **Departments should not create any accrual journal entries.** The accrual journal entries will be created daily, starting on July 3 - July 10 (at noon) and will be reflected as a **“Supplier Invoice Accrual Journal Source”** on the departmental actual ledgers. For supplier invoice accrual corrections, please contact Valery Sonnier at vsonnier@lsu.edu or at 578-1531.

Helpful – Report!

Find Supplier Invoice by Worktag

- Provides the capability to locate supplier invoices for a particular worktag
- Select only **“In Progress”** status for tentative transactions



LACARTE

Expense Reports should be created for LaCarte, Travel and CBA transactions with complete cost documentation and routed for approvals. However, travel transactions paid with LaCarte in which the travel will not be completed until next fiscal year, the travel transactions should remain as “non-expensed” until the trip is completed.

As a reminder, Expense Reports can be initiated after June 30 until cob on July 6 to include transactions that should be charged to FY18 budgets. ***Departments should not create any accrual journal entries for LaCarte, CBA or travel transactions.***

In order to have Expense Reports processed against FY18 budgets, the Expense Report should have the following criteria:

- LaCarte/CBA Transactions must be linked/imported
- Expense Report Date = **June 30, 2018***
- All “Approvals Secured”
- Routed to and awaiting action by an Expense Partner

Any Expense Reports not meeting all of these criteria will be charged to FY19 budgets.

Helpful – 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.

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

Reminder - Expiration of Delegations

Employees with delegations expiring on **6/30/18** must submit a new delegation request to have the delegation continued. It is recommended that the End Date be 7/31/2018 rather than 6/30/2018 to allow the delegates the ability to process business transactions during the “critical days in July” to meet fiscal year close-out deadlines.



TRAVEL

PM-13, University Travel Regulations, has been updated to reflect the changes to the travel policy effective July 1, 2018. Also, PM-13 includes Appendices to better serve the travelers and departments of all LSU entities. Appendix A is a Summary of Travel Rates (i.e., mileage rate, meal per diem, lodging allowances, and other travel expenses). Appendix B is a Summary of the Approval Authority specific to each campus for certain travel expenses.

The following is a summary of the policy changes:

1. Mileage rate increased to 54 cents per mile.
2. Reimbursement for use of a chartered or unchartered privately-owned aircraft increased to \$1.21 per mile.
3. The routine lodging rate for Baton Rouge increased to \$105. Appendix details all other lodging rate changes.
4. Meal per diem on Tier II changed by \$2 for breakfast and lunch, but the total remains at \$59; on Tier III, lunch increased by \$2, dinner increased by \$1 and the total increased to \$64. All other rates remained the same.
5. Employees may retain hotel reward/points and frequent flyer miles earned on official University business travel unless the department deems the reward/points property of the University. Rewards for group travel should be used to enhance future trips.
6. Parking receipts are now required at the Baton Rouge and New Orleans airports, as well as Park ‘N Fly.
7. Tips may be paid one time up to \$3 for the airport outbound departure trip and for the inbound

departure trip. (Maximum total for the entire trip is not to exceed \$6).

8. Special insurance (Defense Base Act) may be required for any University employee traveling internationally. Refer to Section VIII. International Travel in PM-13 for the qualifying conditions. For additional information refer to the University Office of Risk Management website at www.lsu.edu/riskmgt/insurances/defense_base_act/defense_base_act.php.
9. Travel expenses covered by a third party are subject to the reporting requirement in R.S. 42:1111 Code of Governmental Ethics. Refer to Section XI. Ethics Reporting in PM-13.
10. Section V.C. Motor Vehicle, has been updated to properly reflect insurance and risk management requirements.

Also, the following are key travel reminders:

1. Short's Travel Management remains the State of LA State Travel Agency. Travelers are encouraged to make booking arrangements using Short's Travel Online for a service fee of \$2. The agent-assisted service fee is \$19.50.
2. Enterprise Rent-A-Car remains the in-state travel state contract vendor and use is mandatory for employees. Please refer to the Accounts Payable & Travel website for updated contract rates.
3. Enterprise Rent-A-Car, Hertz and National remain the out-of-state travel state contract vendors and use is mandatory for employees. The use is encouraged for non-employee University students, guests and contractors. It is at the traveler's discretion which rental company is utilized.
4. Personal travel destinations should not be included in business travel airfare. Refer to PM-13 for reimbursement limitations.
5. Travelers/departments should always monitor unused tickets and take them into consideration when making travel arrangements.
6. Employees are encouraged to seek hotel sales tax exemption by use of the R-1376 "Governmental Employees Hotel Lodging Sales/Use Tax" exemption form located on the AP & Travel website at <http://www.lsu.edu/administration/ofa/oas/acctpay/> when traveling in-state on official university business.

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

The revised policy incorporating the summarized changes will be available on the University Administration and Accounts Payable & Travel websites. If there are any questions or concerns regarding any of the changes, please contact the Central Administration Office on your campus.

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

- | | |
|--------------------|--|
| ➔ Arianna Elwell | 578-6052 or acreech@lsu.edu |
| ➔ Doris Lee | 578-3698 or dorislee@lsu.edu |
| ➔ Kaylen Mayfield | 578-3697 or mayfield1@lsu.edu |
| ➔ Kathleen Patrick | 578-3699 or kelder1@lsu.edu |

Administration

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.

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