Office of Accounting Services Monthly Newsletter

LSU

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

September 2022
Issue 455

September Business Managers' Meeting

- Introduction by Kimberly Lewis, Executive Vice President and Chief Administrative Officer
- ITS Updates
- Risk Management Updates
- Workday Updates

September 6, 2022
9:30 - 11:00 am
Online via Zoom

In this issue...

Sponsored Program Accounting

LA Board of Regents (BOR)
Results of recruitment activities and information on students recruited (if applicable), status reports, and invoices are due to BOR by October 1, 2022, for continuing LEQSF **Graduate Fellowship** and **Doctoral** contracts. Please submit the status reports and recruitment reports (if applicable) to Sponsored Program Accounting by Monday, September 12 as they are needed for invoice preparation. This due date will allow for timely submission of reports and invoices. If you have any questions, please contact Lakedra Fisher at 578-4879 lfisher@lsu.edu.

Final expenditure reports for BOR **R&D** and **Enhancement** contracts which expired June 30, 2022, are due electronically to BOR by September 30, 2022. 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. Questions should be directed to the SPA contact.

Annual and final project reports for BOR contracts must be submitted by the due date specified in the contract. BOR will withhold payment until the reports are submitted.

Subrecipients Invoices
In accordance with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "**Uniform Guidance**"), subrecepient invoices must be paid within 30 days of receipt. If you receive a subrecipient invoice in the department, please forward to SPA immediately. Also, please verify that technical reports and deliverables have been submitted before approving the final invoice. Other requirements that must be followed when approving subrecipient invoices can be found in the Post Award Manual on SPA's webpage.

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

Travel expenditures charged to a sponsored agreement must benefit/relate to the project. Please ensure that the expense report includes a description of the travel noting its benefit to the project.

Payroll Accounting Adjustments (PAAs) must have an AS227: Justification for Retroactive Personnel Form attached stating why the transfer is being made. It is essential to stress the benefit to the project receiving the cost. An AS227 is **not required** for transfers to the following accounts: Foundation, unrestricted (state) funds, gift and expired fixed price accounts. In addition, any retroactive personnel forms must comply with Payroll guidelines before they are processed. The AS227 can be found on SPA's webpage and can be attached to the PAA. Only the AS227 form will be accepted for the SPA Justification.

Cost Transfer Justifications

In audits, the federal government scrutinizes cost transfers closely for indications of cost misallocation on sponsored agreements, therefore, an AS226 is required to ensure compliance with federal guidelines. The AS226 was designed to support the justification for the cost transfer to satisfy audit inquiries i.e. why is the transfer needed, what is the benefit to the project, reason for delayed correction and corrective action plan. Below are some guidelines for completing the AS226 form.

Section 1 (must be completed on all transfers)

Q1: Why is the transfer being done retroactively? Please explain how the error occurred.

*Explain **why** the charge is being transferred. Why it was not originally charged to the account? Was the incorrect account number provided? Was an account not established? Etc. Once the why is explained, state that the transfer is being done to properly allocate the charge or the person's time. Reason cannot be to clear an overdraft or spend out the remaining balance.*

Q2: What is the benefit to the account being charged? Describe how this charge is a proper and allowable cost to the sponsored project. (Include the sponsor's name and project title) to which the charge is being transferred.

*Explain **how** the item was used or **what type of work** the person performed on the project. Simply stating it is used for the project or that the person was budgeted on the project does not tell how it/they benefit the project.*

Section 2 (must be completed if the transfer is being processed more than 90 days after the original charge)

Q3: What were the extenuating circumstances which prevented this transfer from being processed timely?

*Explain **why it took so long** to process the transfer. Were ledgers reviewed regularly? Etc.*

Q4: What corrective actions have been taken to eliminate future needs for cost transfers of this type?

*State **how the situation will be fixed** so that it doesn't happen again in the future.*

Cost Sharing

Salary cost sharing is documented on a separate award line/grant in Workday and costing allocations must be processed to add the cost sharing grant.

The correct source of cost sharing funding must be indicated on the Request for Cost Sharing Grant form. This form should be submitted prior to award line/grant set up and can be found on SPA's webpage.

Key Personnel

If you receive an Outlook/Workday Notification for Key Personnel, it is notifying you of an expiring budget period (within 90-120 days) that has unmet effort to date and needs attention. The notifications are sent to both the Key Personnel on the report and the Cost Center Sponsored Program Manager (CCSPM) associated with the award.

Training Class

The Post Award Management Report Training class has been released for Fall 2022. It will be taught on three different occasions 9/29, 10/27 and 11/30 due to the expected demand. This course will review suggested sponsored program reports along with tips and tricks for navigating reports in Workday. If interested, please register online at Training and Event Registration.

Bursar Operations

Deferred Payment Plan for Fall 2022 Semester

The registration payment due date was August 4. For semester students that selected Deferred Payment Plan for Fall 2022, the first payment will be due October 1. Payments are considered late after 4PM CST on October 11.

Deferred Payment Plan for First Fall 2022 Module

The registration payment due date was August 15. For module students that selected Deferred Payment Plan for First Fall Module, the payment will be due September 12. Payments are considered late after 4PM CST on September 16.

International Payments

International students may pay their student account balance using Flywire. The Flywire payment option is included on the Fee Bill. Flywire commits to providing the best exchange rates.

Scanned CARD Entries

CARD entries that do not contain cash, checks or money orders can be scanned and e-mailed to **cardobo@lsu.edu**. All approvals and supporting documentation are still required for the CARD entry to be worked. If you do not have access to a printer and/or scanner, we will accept any of the following:

- Sign electronically (using phones and/or computer mouse).
- Provide images of the CARD entry with all supporting documentation that contain signatures and have the signature clearly visible.
- The approval can be obtained via an e-mail directly from student/faculty/staff. If the authorization is received via e-mail without a signature, it must come directly from the user's authenticated myLSU account, and not a secondary e-mail account.

Cashnet eMarkets

eMarkets allow departments to provide customers with a secure, PCI compliant online payment option for conferences, summer camps, advertising, etc. eMarkets cannot be used for any student-related charges. Questions regarding eMarkets can be directed to Daniel Butcher (dbutch1@lsu.edu).

University Cashier

Departmental deposits can be dropped off in person between 10:00am – 11:45am and 12:30pm – 4:00pm, Monday – Friday.

Financial Accounting & Reporting

Reports

Workday allows users to view reports/transactions in real-time. As soon as transactions are processed, the activity is displayed in reports available in Workday. A list of reports can be found on the Workday Training website under Training Materials, Finance Training, Reporting.

Some of the most useful reports most used by departments are:

- Revenue & Expense by "Driving Worktag Chosen"
- Journal Line Details with Employee Name
- Trial Balance

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 a journal line details report 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.
- Payroll expenses must be transferred via Payroll Accounting Adjustment - not a manual 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.

Credit Card Merchants
Please contact Jen Richard at jgendr1@lsu.edu with any questions on procedures or how to record.

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

- Financial Accounting
    - Create Journal Entry: Internal Billing

Important Reminders

- Worktags on Internal Billings must match the attached supporting documentation – please do not use Legacy Account numbers
- 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 sponsored agreement account (excluding gift, University Foundation, and expired 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

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 FAR Forms. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

Vendor ACH Form Request
Vendors may require an ACH Enrollment Form or Wire Transfer Information to be completed in order to send funds. These forms/requests should be forwarded to bankrecon@lsu.edu. We will work with the department requesting the information to get these requests completed. Please include Brenda Wright (bwrigh4@lsu.edu) for all W-9 requests.

**** Unclaimed Deposits/Wire Transfers ****
Departments that are missing funds (expected ACH or wire transfers to LSU) should contact Stephanie Laquerre at 578-1450 or bankrecon@lsu.edu. Please be able to provide estimated date of deposit and amount. If you wish to be added to the monthly unclaimed deposit notifications that are e-mailed, please e-mail your name and contact information to Stephanie.

Accounts Payable & Travel

Invoice Processing
Direct charge and purchase order invoices should be sent to aptravel@lsu.edu. Please respond to Direct Charge and PO staff e-mails to ensure continuous processing of all invoices. For any on-demand or special handling requests for extenuating circumstances, please contact Jessica Hodgkins at 578-1541 or jhodgkins1@lsu.edu or Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

Direct Charge Invoices
In an effort to optimize the payment process, please ensure that LaCarte is the method of payment for Direct Charge invoices from suppliers who accept credit cards as form of payment. We appreciate your continued support!

Delivery Address

When placing an order for university business, please use the actual address to which the item(s) should be delivered. The delivery address should not be Room 217 or Room 204 Thomas Boyd Hall.

Special Handling

As a reminder, LSU outsourced the check-printing function to JP Morgan. If special handling is requested for a check, the check is returned to LSU via FedEx overnight. This means that there is a 24-hour delay for the check to be available for pick-up. Please plan accordingly.

For questions concerning direct charge supplier invoices, please contact the DC Invoice Processing staff:

☎ Jessica Morris 578-1536 or jmor116@lsu.edu
☎ Deana Clement-Delage 578-1539 or dcleme2@lsu.edu
☎ Catherine Herman 578-1549 or cherman@lsu.edu

Aged Listing of Outstanding Encumbrances 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. The following filters are available on the report:

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

Purchase Order Invoices

Please do not attach purchase order invoices to the Receipt. The purchase order invoice should be forwarded to the respective Accounts Payable office to be matched against the PO and Receipt.

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

Maci Jones 578-1620 or macijones1@lsu.edu
Austin Ledet 578-1545 or aledet@lsu.edu
Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu

Expense Report Business Purpose Options

The business purpose options on the spend authorization and expense report have been streamlined and are listed below:

ACTIVE BUSINESS PURPOSES
Athletics - Administration
Athletics - Recruiting
Athletics - Recruiting (International)
Athletics - Recruiting Supplies
Athletics - Team Travel
Athletics - Team Travel (International)
Procurement - LaCarte - No Travel
Procurement – Reimbursement - No Travel
Special Meal Events - No Travel
Special Meal Events - Travel
Travel - In State (Louisiana)
Travel - Out of State (Domestic)*
Travel - Out of State (International)
Travel - Public Service/Extension (Ag Center)
Travel - Reimbursement - Non-Employee**

*Includes District of Columbia, Puerto Rico, U. S. Virgin Islands, America Samoa, Guam & Saipan

**Includes all non-employee travel paid by CBA, LaCarte or reimbursement

If an inactive business purpose has already been selected, users may receive an error message when creating, editing, or approving spend authorizations and expense reports. An active business purpose must be selected to resolve the error. Also as a reminder, the Athletics Business Purpose options apply only to the LSUBR Athletics Department.

LACARTE

Expense Reports should be created for LaCarte transactions not related to travel and CBA transactions with complete cost documentation and submitted for approvals no later than 30 days from the date of the purchase/transaction. Failure to adhere to this policy will result in the suspension of the cardholder's privileges.

Delinquent FY22 Procurement Transactions

We still have some cardholders with suspended card privileges due to delinquent FY22 procurement transactions. For the card privileges to be restored, immediate action should be taken to reconcile the LaCarte transactions. For questions, please contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

LaCarte Card Activation Instructions

Cardholders picking up LaCarte cards are provided the Card Activation instructions to register the card and obtain their PIN. ***It is imperative that cardholders follow the instructions and review all documentation before discarding. The LaCarte staff does not have access to user IDs, passwords, or PINs.***

Amazon Business Account

As a reminder, an LSU Amazon Business account has been created to allow employees to make purchases on behalf of the University. Cardholders should not use their personal Amazon account for university purchases. Please contact Stephen Walczak (swalczak@lsu.edu) in Procurement Services to request instructions on accessing the LSU Amazon Business account.

Annual Cardholder Review

Each Department Head is required to conduct an annual review of their unit's LaCarte cardholder profiles, spending limits, and last usage date to determine if each employee should retain his/her card and/or if the cardholder's spending limit should be adjusted. AP & Travel will be providing a list of the unit's cardholders that must be reviewed and certified by the Department Head. The listing should be returned to AP & Travel **no later than October 14, 2022** where the information will be centrally filed.

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

- Theresa Oubre 578-1543 or talber3@lsu.edu
- Christian O'Brien 578-1544 or cobrien2@lsu.edu
- DeAnna Landry 578-8593 or deannal@lsu.edu

SPECIAL MEAL

Special Meal Business Purpose

In an effort to expedite the final review and approval of the special meal expense reports, the following special meal business purpose should be used:

Special Meal Events – Travel	This business purpose should be selected whenever a special meal is held for a guest in travel status. An approved AS516 form is required and should attached be to the expense report.
Special Meal Events – No Travel	This business purpose should be selected whenever a special meal is held for a guest not in travel status or for all other special meals.

Note:

1. Special meal events held for employees on business travel should be included on the expense report for that trip with the appropriate travel business purpose selected.
2. Special meals events paid with LaCarte should follow the instructions for selecting the correct business purpose listed above to ensure the expense reports are routed properly. Please do not use the "LaCarte Procurement Expenses not related to Travel" business purpose.

Special meal allowances are as follows:

Type of Meal	Maximum Allowed
Breakfast	$ 18.00 per person
Lunch	$ 25.00 per person
Buffet Dinner Reception	$ 25.00 per person
Dinner	$ 45.00 per person
Refreshments	$ 5.50 per person
Reception	$ 8.00 per person

Please make sure the correct rate is referenced on the AS499 "Request for Approval of Special Meal" form. For questions, please contact Catherine Herman at 578-1549 or at cherman@lsu.edu.

TRAVEL

Spend Authorizations for FY20 have been closed.

Christopherson Business Travel (CBT) is the State of Louisiana contracted travel agency. The contact information for CBT is provided below. For more information on CBT, please refer to the New Travel Agency section on the Accounts Payable & Travel website.

CBT UNIVERSITY TRAVEL TEAM
Monday – Friday
7a.m. – 7p.m. CT
P: 800-961-0720
E-mail: Statelauniv@CBTravel.com

Summary of pertinent information:

1. Christopherson Business Travel normal business hours are 7:00am to 7:00pm CST Monday-Friday.
2. The agent-assisted transaction fee is **$24** for domestic and **$31** for international.
3. Any calls to (800) 961-0720 made between 7pm and 7am CST will roll over to the After-Hours Service Provider. After-Hour services should be for limited to true emergencies. Airfare bookings should be made during normal business hours.

CBT Concur Online Booking System is available on myLSU!
The link to CBT Concur Online Booking System is located on myLSU under Travel Resources. Upon myLSU login and clicking the link, users will land on the Header screen in Airportal. Users must click, ***Book a Trip*** on the left-hand side of the screen to be taken into the Concur site. The online booking fee is $7.

New Hires
Departments are advised to make sure all new employees traveling on behalf of the University are familiar with the PM-13, University Travel Regulations especially the requirement for booking airfare through Christopherson Business Travel (CBT). For questions, please contact Jennifer Driggers at 578-1538 or jdrigg@lsu.edu.

Travel Orientation Brochure is a tri-fold document that provides a brief summary of pertinent information of the PM-13, University Travel Program. The tri-fold brochure makes a great resource for employees, especially new hires, who may travel on behalf of the University. Departments are encouraged to make sure their employees are made aware and/or given a copy of the brochure. The brochure can be found on the AP & Travel website.

Conferences, Workshops, Seminars and Trainings
The conference/program agenda must be included in the supporting documentation attached to the expense report for all conferences, workshops, seminars, and trainings. The conference hotel list showing the nightly rate must be attached to the expense report, if applicable.

Uber/Lyft Taxi Services
Please make sure to provide the detailed receipt showing the tip and payment information when processing expenses associated with Uber or Lyft. ***Wait times charges are considered a personal expense and are not reimbursable.***

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

- ✈ Arlyn Becnel 578-3697 or abecnel1@lsu.edu
- ✈ Andrea Chu 578-3698 or andreachu@lsu.edu
- ✈ Caitlin Cox 578-6052 or ccox40@lsu.edu
- ✈ Kathleen Patrick 578-3699 or kelder1@lsu.edu

Payroll

Tips for Processing President's Student Aid (PSA) & Work Study (WS)

President Student Aid
Job Profile **must** match award

- ⇒ Costing:
  - > Allocations should be loaded at the Worker Position level using the department account. This account will be used for amounts that are over the award limit.
  - > President Student Aid also **requires** costing allocation of the PSA account to be loaded at the **Worker-Position-Earning level**
  - > Start date of costing should be beginning of pay period

  Note: Hire may have to be completed before WD system will allow Worker Position Earning level to be added to student costing.
- ⇒ President Student Aid job **must** be primary if student has multiple jobs.
- ⇒ President Student Aid job **must** have an end date on the compensation and costing.
- ⇒ Compensation End Date should be 05/19/2023 for the Work Study year
- ⇒ Student must be hired **TIMELY** for process to work correctly.

At the time payroll is processed the above elements must be in place for the Award to apply to the student and pay on the PSA earning.

Work Study

Job Profile **<u>must</u>** match award

⇒ Costing Allocations **<u>must</u>** be loaded at the Worker-Position level only using the department account. This account will be used for amounts that are over the award limit. *(No worker position earnings needed for Work Study)*
  > Costing should be effective the beginning of a pay period

⇒ Work Study job **<u>must</u>** be **<u>primary</u>** job if the student has multiple jobs

⇒ Work Study job must have a compensation end date.

⇒ Compensation End Date based on the Work Study year assigned by Student Aid.

⇒ Student must be hired **<u>TIMELY</u>** for process to work correctly.

At the time payroll is processed the above elements must be in place for the Award to apply to the student and pay on the WS earning. LSUA, LSUE, & LSUS campuses must also have a Worker-Position-Earning level for Work Study to ensure charges apply to the appropriate campus.

Reports to Assist in Determining Student Charges:

REPORT NAME	DEFINITION	LOCATION
Data Audit-Programs-Related Worktag	Report will give PG# needed for each cost center for PSA and WS	Search Field-Type in Report Name
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. In Worktag field put employee.	Search Field-Type in Report Name or Journal Detail in Search Field

Partial Payments

A partial payment is issued to an employee when the appointment transaction or timesheet is not completed by the payroll processing date. Please refer to the Payroll website for a more detailed explanation of the partial payment procedure. Before departments request a partial payment for the employee be sure that the employee has reviewed and understands the partial payment process and send Payroll an acknowledgement that the employee is actually requesting a partial payment.

Federal Withholding Changes

Due to the federal tax law changes made by the *2018 Tax Cuts and Jobs Act*, all employers must use the new W-4 Form for **New Employees**. This includes anyone rehired on or after January 1, 2020. The IRS does not require all current employees to complete the revised form.

If a current employee who has completed a previous W-4 wants to make changes to their 2022 withholding tax, the new form must be used.

The new form has five steps. Employees must fill out step 1 and step 5. Steps 2, 3, and 4 are optional, but completing them will ensure that your tax withholding will more accurately match your tax liability.

LSU Payroll staff can only answer general questions about Form W-4. It is recommended that employees use the IRS's Tax Withholding Estimator, for assistance. Also on the IRS website are Frequently Asked Questions that you may find beneficial as you complete the new form. The IRS recently released an updated Tax Withholding Estimator to help employees determine the proper withholding amount for 2022 to avoid unexpected over/under withholding when filing their tax return in 2022.

W-4 Updates

Employees can complete and update their W-4, L-4 and L-4E forms through Workday. Please see the Withholding Elections job aid for further instructions. Changes will take effect within two business days.

International Tax Treaty

Blank Tax Treaty forms can be found on the payroll website under International Employees. Please complete the 8233 form and the Attachment to the 8233 for your country of residence based on your Student or Teacher Researcher status. An example of a completed tax treated can be found at Tax Treaties | LSU Payroll

The completed Tax Treaty forms should be e-mailed to taxtreaty@lsu.edu using the secure Files to Geaux Link through MyLSU. The [Files to Geaux] job aid provides more details on using files to geaux to submit the tax treaty form.

Time Adjustments for Prior Period

Time for a prior period must be adjusted in Time Tracking on the corresponding time calendar. Time worked for a prior period cannot be included on the current period time calendar. Mangers and Timekeepers should ensure the time reported for a period is actually worked in the period indicated. Inaccurate time reporting should be returned to the employee for correction. Time entry will be closed permanently for adjustments after 90 days.

Any adjustments needed for closed time periods should be submitted on a manual timesheet with necessary supporting documentation. The timesheet should be completed as a full replacement for the pay period.

Cost Allocations Notes

Accounts for Cost Allocations must be included in the Details portion of the transaction and not just listed in comments. This occurs frequently when the cost allocation is a sub process of another transaction.

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

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. Position Restriction Cost Allocations can be updated as needed but should typically not have an end date.

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. This will also result in time periods without costing, which will cause an error record for the employee when payroll is processed

Cost Allocation Tips:

⇒ Expired Cost Allocations **will prevent an employee from being paid**

⇒ Missing Position Restriction cost allocations will prevent Payroll Commitments from posting

⇒ Cost Allocations that end mid pay period will result in incorrect costing. Even if the employee is only paid thru mid period, costing must cover the entire period.

⇒ Costing that is not updated and reverts to Position Restriction Costing may cause additional errors since position restrictions generally aren't updated regularly so expired grants are left as the position restriction costing. Also many student payments are not allowed on temporary accounts such as grants, projects or gift accounts.

Trainings

Description	Division	Date	Time	Location
Business Managers' Meeting	—	Tues, 9/6	9:30 am - 11:00 am	Online via Zoom
Budget Instructor Led Workday Training	Budget & Planning	Wed, 9/7	10:00 am—11:30 am	Online via Zoom
Procurement Institute	Procurement	Thurs, 9/8	9:00 am - 10:30 am	Online via Zoom
LaCarte Card	AP & Travel	Thurs, 9/8	9:00 am—11:00 am	Online via Zoom
Effort and Key Personnel	SPA	Thurs, 9/8	9:00 am—11:00 am	Online via Zoom
Special Meals	AP & Travel	Mon, 9/12	1:00 pm—2:00 pm	Online via Zoom
Travel	AP & Travel	Wed, 9/14	9:00 am—11:00 am	Online via Zoom
Intro to Post Award Administration	SPA	Wed, 9/14	9:00 am - 11:00 am	Online via Zoom
Sole Source Procurements	Procurement	Wed, 9/14	10:00 am - 11:00 am	Online via Zoom
Invoice Processing	AP & Travel	Tues, 9/20	9:00 am—10:30 am	Online via Zoom
Specs and More Specs	Procurement	Thurs, 9/22	1:30 pm - 3:00 pm	Online via Zoom
Diversifying Spend	Procurement	Wed, 9/28	10:00 am - 11:00 am	Online via Zoom
Post Award Management Reports	SPA	Thurs, 9/29	9:00 am—10:30 am	Online via Zoom

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
CBT	Christopherson Business Travel
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
JE	Journal Entry
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
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
BA	Budget Adjustment
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
PAA	Payroll Accounting Adjustment
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	United States Department of Agriculture