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](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.
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
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.
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

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.

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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
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](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](mailto: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](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).
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

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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 sales tax percentage and record it to the corresponding account/spend category as follows:

<table>
<thead>
<tr>
<th>Ledger Account</th>
<th>Spend Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2098</td>
<td>SC7059</td>
<td>Sales Taxes Collected – 4.45% (State)</td>
</tr>
<tr>
<td>2120</td>
<td>SC7060</td>
<td>Sales Taxes Collected – 4.45% -State, 5%-County/Parish</td>
</tr>
</tbody>
</table>

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.
Accounts Payable & Travel continued...

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/riskmgmt/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 Reimbursement
- **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