Did you know some CARD entries can be submitted via e-mail?
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.

University Cashier
Departmental deposits can be dropped off in person between 10:00 – 11:45 am and 12:30 – 4:00 pm, M – F.

Social Media
Follow Bursar Operations on social media where we post reminders and tips about registration, payment dates, refunds, and other helpful information.

- Facebook: LSU Bursar Operations
- Twitter: Isubursar
- Instagram: Isubursar

ChatBot
Bursar Operations has a virtual assistant, Nummus, on our webpage. After a few seconds, a dropdown will appear with some common topics of interest and users can type specific questions or keywords to engage with Nummus. Please visit our website at LSU Bursar Operations to chat with Nummus.
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.

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).

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, 2021, 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 13 as they are needed for invoice preparation. This due date will allow for timely submission of reports and invoices. Final project reports can be sent directly to the Office of Sponsored Programs (OSP) since no invoice has to be submitted at the end of the project. If you have any questions, please contact Lakendra Fisher at 578-4879 or ljfisher@lsu.edu or Falynn Rivere at 8-2139 or frivere1@lsu.edu.

Final expenditure reports for BOR R&D and Enhancement contracts which expired June 30, 2021, are due electronically to BOR by September 30, 2021. 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"), subrecipient 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.

Workday Roles
PI and Co-PI Roles
* Please ensure that the role of PI on grants has the correct person assigned. This role is included in business processes (BPs) and transactions can be held up if there is no PI role on the grant. PI changes that have to be approved by the sponsor must be routed through OSP.
* If a PI or Co-PI terminates, please remove the PI or Co-PI role from the position. If this is not done, the new hire will automatically be added to any grants/awards that have that position assigned. Since sponsor approval is needed, in most cases, to replace PIs and Co-PI, the new PIs and Co-PIs cannot be replaced by filling a position.
* If a PI or Co-PI has a position change, please remove the PI or Co-PI role from the position then notify SPA to add the PI back in Workday because their names will automatically be removed from the grant/award when the position number changes.
Sponsored Program Accounting continued...

Cost Center Sponsored Program Manager Role (CCSPM)
* The CCSPM (Cost Center Sponsored Programs Manager) has been created to replace the Award Analyst and Grant Financial Analyst. This role can be assigned at the Cost Center and/or the Cost Center Hierarchy level. The CCSPM will receive notifications when a new award is created or an award is amended and notifications for key personnel commitments.
* The Award Analyst and Grant Financial Analyst roles will not be deleted and can continue to be utilized by departments for internal purposes. SPA will no longer manage these roles and departments will need to request the roles through myLSU, security access request.

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/AS227 is required to ensure compliance with federal guidelines. The AS226/AS227 were 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/AS227 forms.

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 was it 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 at Sponsored Program Accounting.

Key Personnel
Key Personnel Notifications have begun in Workday. The Outlook Notification states that the Key Personnel are being notified because of an expiring budget period (within 90-120 days) that has unmet effort to date. The notifications are sent to both the Key Personnel on the report and the Cost Center Sponsored Program Manager (CCSPM) associated with the award. Those receiving the
notification should work with their departments, OSP and/or SPA in order to take care of the issue or provide further information that it will be met at the end of the budget period.

**Sponsored Program Accounting** continued...

**Financial Accounting & Reporting** continued...

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 Financial Accounting & Reporting Forms. Please ensure the most recent version is used when requesting

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**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.

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.
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 department requesting the information to get these requests completed.

** Unclaimed Deposits/Wire Transfers **
Departments that are missing funds (expected 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. 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.

Financial Accounting & Reporting continued...

Accounts Payable & Travel continued...

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

- Maci Jones 578-1620 or macijones1@lsu.edu
- Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu

Helpful – Reports!

- **Find Supplier Invoice by Worktag**
  > Provides the capability to locate supplier invoices for a particular worktag
  > Select only “In Progress” status for tentative transactions

- **Aged Listing of Outstanding Encumbrances**
  > Provides purchase order balances to ensure payments have been processed
  > Report filters are as follows:
  - Search by worktag or multiple worktags
  - Search by supplier
  - Search by purchase order date
  - Ability to remove “zero” dollar lines from the report

- **PO Encumbrance**
  > Identifies open PO’s and related fields, such as PO Total, Amount Invoiced, Amount Received, Obligation Remaining, etc. There is an ‘Is Punch-out Order’ checkbox that can be marked to filter for only punch-out PO’s. This report can be run by specific cost centers.

- **Punch-out Purchase Order Lines to be Received**
  > Identifies any punch-out PO’s that are awaiting a receipt. There is a “Receipt Required” checkbox to display PO lines where a receipt is required (i.e., unit cost is greater than $1,000 or a trackable spend category is used). This report can be run by specific cost centers.

- **Purchase Order Lines not Received**
  > Identifies any PO’s and not limited to only punch-out PO’s. This report can be run by specific cost centers.

- **Uninvoiced Purchase Orders**
  > Identifies open PO’s that are still awaiting an invoice. This report can be run by specific cost centers.

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.

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 dclemeye2@lsu.edu
- Catherine Herman 578-1549 or cherman@lsu.edu

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.
**LA CARTE**

**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. Cardholder listings were recently sent by AP & Travel to departments for review and certification by the Department Head. The listing should be returned to AP & Travel no later than October 15, 2021, where the information will be centrally filed.

**Non-Expensed FY21 LaCarte Transactions**
There are still 647 LaCarte procurement transactions outstanding for FY21. Cardholders may experience a suspension of card privileges for not adhering to the July 2 deadline. It is imperative that immediate action is taken by creating expense reports and attaching the completed AS900 form, if applicable to have the transactions reconciled. No cardholder privileges will be affected for outstanding transactions related to future travel. For questions, please contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

**LaCarte Card Distribution**
The distribution of LaCarte cards is being handled by appointment only. Cardholders are encouraged to complete the appropriate online training (i.e., LaCarte Distribution or Renewal Certification Training), and will be notified by e-mail of available dates and times to pick up the card at the location designated in the e-mail. It is imperative that cardholders take the correct training. If the correct training is not taken, the cardholder will be unable to receive his/her new/replacement card. For cardholder questions and/or special requests, please contact DeAnna Landry at deannal@lsu.edu or Jennifer Driggers at jdrigg@lsu.edu.

**Prior Approvals**
Several administrative units require prior approval for certain purchases. The required prior approval must be included in the supporting documentation attached to the expense report. The following is a list of purchase examples that require prior approval(s). Any questions regarding the approval process should be directed to the respective administrative unit.

<table>
<thead>
<tr>
<th>Example of Purchase</th>
<th>Administrative Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising – Employment</td>
<td>HRM</td>
</tr>
<tr>
<td>Appliances</td>
<td>Facility Services</td>
</tr>
<tr>
<td>Artwork/Logo on any product</td>
<td>Trademark Licensing (via PUR-522) regardless of source of funds</td>
</tr>
<tr>
<td>Computer hardware allowing access to University server</td>
<td>ITS</td>
</tr>
<tr>
<td>Domain Names</td>
<td>Trademark Licensing</td>
</tr>
<tr>
<td>Postage outside of metered mail</td>
<td>Mailing Services</td>
</tr>
<tr>
<td>Promotional items/ giveaways – with or without logo</td>
<td>Procurement (via PUR-522)</td>
</tr>
<tr>
<td>Software, Digital Media, Digital Goods, Digital Books/Periodicals</td>
<td>ITS PMO and/or Digital Resource Center for ADA accessibility review (via IT100)</td>
</tr>
<tr>
<td>Supplies for modification and/or repairs to the facility</td>
<td>Facility Services</td>
</tr>
</tbody>
</table>

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

**TRAVEL**

**Reminder: Important Information regarding University Business Travel**
- Travelers are strongly encouraged to be fully vaccinated prior to any travel.
- It is the responsibility of faculty/staff/students to consider the travel risk, especially at the destination before traveling.
- Any COVID-related travel expenses for quarantine and/or test while on University business travel will be considered a University expense.

**Travel Approvals**
Domestic Travel (In-state & Out-of-State):
- Spend Authorization must be completed and approved prior to making travel arrangements (booking air fare, securing lodging, paying conference registration, etc.)
International Travel (Out of the U.S.):
- Non-essential international business travel is prohibited
- Only essential international travel should be requested via the TEMP2, Request for International Travel during COVID-19 Outbreak form which requires approval of the Department Head, Dean, and Provost
- Spend Authorization must be completed and approved prior to making any travel arrangements (i.e., booking airfare, securing lodging, paying conference registration, etc.). The approved TEMP 2 form must be attached.

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.
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.

New Hires
Departments are advised to make sure all new employees traveling on behalf of the University are familiar with the University travel regulations especially the requirement for booking airfare through Christopherson Business Travel (CBT). Any questions, please contact Jennifer Driggers at jdrigg@lsu.edu or Patrice Gremillion at pgremill@lsu.edu.

Airline No Show Policy
The airline must be notified prior to departure when airfare needs to be cancelled, in order to retain the value of the ticket. Travelers are to contact Christopherson Business Travel (CBT) to cancel the airfare and follow their instructions. Depending on how close to departure, traveler may be instructed to call the airline directly. If a traveler is a “no show” the ticket will be forfeited and will have no future value. Travelers will be required to reimburse the University for the value of forfeited tickets.

The Cook Hotel & Conference Center
LaCarte can be used as a means of payment for at Lod Cook in lieu of the Direct Billing process (AS540 form) for hotel lodging only. If LaCarte card is used, departments are required to complete Lod Cook’s Credit Card Authorization form. The credit card authorization form should be e-mailed directly to reservations@lsualumni.org. The credit card authorization form is available on the AP & Travel website at Cook Hotel and Lod Conference Center Credit Card Authorization. However, the direct billing process is still required for conference room rentals and catering held at Lod Cook in which the AS540 form must be submitted to AP & Travel prior to the event. Please allow 7-10 business days for processing. For questions, please contact Jennifer Driggers at jdrigg@lsu.edu.

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 nightly rate must be attached to the expense report if applicable.

Business Purpose on Expense Report
It is important that the correct business purpose is selected on the expense report because it determines the routing for final review. One of the following business purposes should be selected at the Expense Report Header based on the payment method for virtual registrations:

<table>
<thead>
<tr>
<th>Business Purpose</th>
<th>Payment Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>LaCarte Procurement Expenses not related to Travel</td>
<td>Registration payments paid with LaCarte</td>
</tr>
<tr>
<td>Employee Reimbursement</td>
<td>Employee registration payment paid with personal funds</td>
</tr>
<tr>
<td>Non-Employee Reimbursement</td>
<td>Non-employee registration payment paid with personal funds</td>
</tr>
</tbody>
</table>

Spend Authorization Requirement
- Virtual/No Actual Travel
  A Spend Authorization is not required for virtual registrations. Expense item, Training Fees & Registrations (SC0101) should be used.
**Accounts Payable & Travel continued...**

- **Travel is Required**
  Spend Authorizations are required for in-state, out-of-state and international travel. Expense item, Fee (Registration) SC0200 should be used.

- **In-person Local Travel is Required**
  A Spend Authorization is not required for local registrations. Expense item, Registration fees/Local SC0109 should be used.

**Unused Tickets Update**
American Airlines has acknowledged State Travel’s refund request. At this time, we are in the process of accounting for the eligible unused tickets and will process a journal entry to credit the original accounts once the refund is received. For questions regarding unused tickets, please contact Jennifer Driggers at 578-1538 or at jdrigg@lsu.edu.

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
- Arlyn Becnel 578-3697 or abecnel1@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 05/20/2022 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 must match award

⇒ Costing Allocations must 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 must be primary 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 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 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.

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**Labor Day**
9.6.21
Reports to Assist in Determining Student Charges:

<table>
<thead>
<tr>
<th>REPORT NAME</th>
<th>DEFINITION</th>
<th>LOCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Audit-Programs-Related Worktag</td>
<td>Report will give GC# needed for each cost center for PSA and WS</td>
<td>Search Field-Type in Report Name</td>
</tr>
<tr>
<td>Payroll Accounting for Worker by Pay Period</td>
<td>Provides payroll accounting detail by worker</td>
<td>Search Field-Type in Report Name or Payroll Accounting in Search Field</td>
</tr>
<tr>
<td>Journal Line Details with Employee Name</td>
<td>Use this standard report to find one or more journal lines. The more criteria you provide, the more targeted the list that is returned.</td>
<td>Search Field-Type in Report Name or Journal Detail in Search Field</td>
</tr>
</tbody>
</table>

**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.

**Relocation Incentives**

Relocation incentive payments are considered taxable income and are subject to federal, state, and Medicare tax withholding. Faculty who received 70% or 100% of the relocation incentive prior to employment will see the relocation incentive included as taxable income on their first regular paycheck and the appropriate taxes will be withheld, resulting in a higher tax withholding. The 70% option allows for payment of the taxes when the incentive is actually processed through payroll. If the employee elected to receive 100% of the relocation incentive, the required taxes for the incentive are withheld from the employee’s “regular” earnings for the month.

**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 2021 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 2021 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**.

The completed Tax Treaty forms should be e-mailed to taxtreaty@lsu.edu using the secure Files to Geaux Link through MyLSU. The job aid, **Files to Geaux**, 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. Managers 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.

September Business Managers’ Meeting
The topics to be presented at the September 14 meeting are as follows:

- Information on Reporting Sexual Assaults
- EOC Updates
- Wrap Up FY21 & Intro FY22
- Procurement Updates
- Accounts Payable & Travel Updates

The meeting will be held virtually via Zoom at 9:30 – 11:00 am.

General Reminders:
- To be added to the Business Managers’ Mailing List, please contact Danita King at dcking@lsu.edu.
- To submit an idea for a future topic, or submit specific questions on topics announced for future meetings, please contact Patrice Gremillion at pgremill@lsu.edu.
- Information on prior meetings can be found at Newsletter Archives.

Unclaimed Property Notifications
If a department receives notification regarding unclaimed property due to their department, please submit the correspondence to Danita King at dcking@lsu.edu. Any information or history related to the referenced unclaimed property would be helpful in determining if the claim is legitimate and LSU is actually due any money.

The claim will be researched within Accounting Services. If LSU is due the unclaimed property, Accounting Services will complete the paperwork, obtain appropriate signatures, and submit the claim.

W-9 Requests
All requests for a W-9 should be forwarded to Brenda Wright at bwrigh4@lsu.edu or Desiree Esnault at desnault@lsu.edu. This document must be signed by Interim Associate Vice President Elahe Russell on behalf of the university. The W-9 will be sent directly to the vendor from Accounting Services with a copy sent to the requesting department.
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
- 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: United States Department of Agriculture