Financial Accounting & Reporting

Yearend Preparation
* The following are some reminders in preparation for fiscal yearend:
  * Review and reconcile ledgers
  * Monitor budget to actual expenses on a quarterly basis
  * Process budget adjustments, cost transfers, and internal billings for services rendered
  * Process needed correcting entries and payroll accounting adjustments
  * Request inactive worktags to be closed

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

<table>
<thead>
<tr>
<th>Month End</th>
<th>Close Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>March</td>
<td>Monday, April 1</td>
</tr>
<tr>
<td>April</td>
<td>Wednesday, May 1</td>
</tr>
<tr>
<td>May</td>
<td>Monday, June 3</td>
</tr>
</tbody>
</table>

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

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

* Track entries by following the Find Journal job aid posted on the Workday Training page to find “In Progress” entries [https://uiswcmssweb.prod.lsu.edu/training/finance/find_journal.pdf](https://uiswcmssweb.prod.lsu.edu/training/finance/find_journal.pdf)
* Initiate entries as early as possible in the month to allow enough time for them to make it through the entire business process prior to closeout. Since July 1, 2016, entries initiated in the last five days of the month typically end up having their accounting date changed to the next month.
Cost Center Managers and all other approvers on journals should:
* Approve any entries in their inbox in a timely manner
* Make an extra effort to clear inboxes the last week of the month

Reports
A list of the recommended reports for departmental use to assist with reconciliations and management of funds is available on the Workday Training webpage under Reporting. The report is an Excel file called “Finance Reports by Functional Area”. All finance related job aids are available on the Workday Training webpage. Please see link below.
http://www.lsu.edu/workday/finance_training.php

Payroll Accounting Adjustments (PAA)
The following are some tips when preparing a Payroll Accounting Adjustment:
* Multiple periods can be adjusted at one time
* Please remove any “current journal lines” that are not being corrected
* Verify that correct worktags are populated on the proposed journal lines
* Attach supporting documentation needed
* Job aid link: https://uiswcmswprod.lsu.edu/training/finance/create_payroll_accting_adjustment.pdf

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

A step-by-step Job Aid can be found on the Workday Training webpage at http://www.lsu.edu/workday/finance_training.php
* Financial Accounting
  * Create Journal Entry: Internal Billing

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

Credit Card Merchant Procedures
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.
* American Express (AMEX) transactions are recorded on a MOP separate from Visa/MasterCard/Discover.
* The total amount of each method of payment (MOP) should be calculated and written on the documentation.
* A copy of the Transaction Listing from Bank of America/First Data must be used as the backup for bankcard MOPS.
* There needs to be an additional copy of the Bank of America/First Data statement per bankcard MOP/AMEX MOP and an additional copy of the bank statement for DPS

Bank Reconciliation
Contact us at bankrecon@lsu.edu for questions/requests related to the following:
Financial Accounting & Reporting continued...

- Stop payment requests AS32 *
- Check copy requests AS500 *
- Check status requests
- Unclaimed property
- Unrecorded deposits
- Expected wire or ACH payments

* Please ensure the most recent version is used when requesting information and ALL check information is provided along with department contact name and number. Forms can be found at http://www.lsu.edu/administration/ofa/oas/far/forms.php and may be scanned and e-mailed to bankrecon@lsu.edu.

Payroll

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

**President’s Student Aid/Work Study Accounts**
The last day for student employee earnings to be charged to such accounts is May 10, 2019. The final student pay period for time associated with PSA & WS accounts is the period ending May 17, 2019 for payment on May 24, 2019.

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

Amounts posted to the Base Hourly Earning **cannot** be charged to the Work Study grant or the President Student Aid account. A Payroll Accounting Adjustment **cannot** be processed to move Base Hourly Earnings to Work Study funds or to President Student Aid Funds.

If you have student time that is charged to Base Hourly Earnings that you believe should be charged to Work Study Funds, please contact Angie Ogle at aeogle@lsu.edu or Ashlyn Caldwell at acaldwell1@lsu.edu for further assistance.

**Students Must be Paid for All Hours Worked**
PS-33 states that students should not be allowed to work more than 20 hours a week during the fall and spring semesters. However, if the student actually works over 20 hours per week, per the FLSA (Fair Labor Standards Act) the student must be paid for all hours worked. Managers and Timekeepers should ensure students enter time actually worked each pay period.

**Employee Time Certification**
Louisiana Revised Statue 3311 A(3) requires administrative, professional and academic personnel to certify that they were either present or absent from their usual duty posts during the usual working day. It further requires that the certification be performed monthly.

Civil Service Rule 15.2 requires classified employees and their supervisor to certify the number of hours of attendance or absence from duty on the time and attendance records.

University Policy Statement 33 requires that time be certified by the student employee and their supervisor.

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

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

1. Update address information via Workday from the **Personal Information** worklet. Click to view current Contact Information then click the Edit icon in upper left corner to make any needed changes.
2. E-mail Payroll at payroll@lsu.edu.
3. Complete and submit to the Payroll Office a Change of Address form located at the following web address: http://www.lsu.edu/administration/ofa/oas/pay/pdfs/as481.pdf.

**Academic Insurance Premium Changes**
Academic employees may see insurance premium adjustments in their April and/or May checks in order to adjust summer accrual balances for newly elected coverage during Annual Enrollment or rate changes that were effective 01/01/2019. Questions may be directed to Rhett Sabadie at 578-6207 or rsabadie1@lsu.edu.
Ensuring proper controls are in place is the first step to preventing payroll fraud. Each department should have payroll processing procedures that cover student employment eligibility and completion, processing, approval, and submittal of employee time. Additional tips for preventing payroll fraud are listed below:

- **Employee time** should be entered for hours actually worked, including dates and times of work.
- **Supervisors** should monitor employee work hours and ensure that the time reported is accurate before approving the employee’s time.
- **Never** enter time worked in a previous pay period in the current time period.
- **Process** termination forms immediately for terminated employees so they can not access time calendars past the termination date.
- **Investigate** unexplained variances in pay such as a large increase in total pay for an employee or an employee working on non-scheduled work days.
- **Reconcile** University records such as ledgers and effort certifications on a timely basis and investigate questionable items immediately.
- **Call Payroll** immediately for instructions regarding a current appointment transaction, if a new employee does not show up to work.

### Academic Payment Dates

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

### Review Tax Withholding Amounts to Prepare for 2019 Taxes

It’s important to check your paycheck withholding every year, but it’s especially important in 2019 if you:

- Had too much or too little withheld from your paycheck in 2018 and had an unexpected result when you filed your 2018 taxes in early 2019.
- Performed a “Paycheck Checkup” and adjusted your withholding in 2018. Re-check your withholding for 2019 to make sure you’re having the right amount withheld.

For more information, visit IRS.gov and search for:

- “Pub 5307” (Tax Reform Basics for Individuals and Families)
- withholding calculator

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

### Sponsored Program Accounting

**New Report**

A new report titled, “Combined Proposal and Award Activity Report” is now available on the SPA website. The report provides monthly and fiscal year to date activity for the current fiscal year as well as historical data for comparison. It is located under the Fiscal Year 2019 section of the Sponsored Agreement Monthly Reports tab on the SPA website.

**Tentative Account Number**

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

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

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

If your department has a tentative account number with a state sponsor (FD250) and expenditures have been incurred in FY 19, please check with the sponsor or PI on
the status of the agreement. Normally FY 19 expenditures for state accounts must be billed by the state deadline of July 15. Please route fully executed agreements through the appropriate channels so that these accounts may be billed to the state sponsors in a timely manner. Questions can be directed to Henri Smith at 578-2137 or henrismith@lsu.edu.

Effort

Please ensure everyone paid on sponsored agreements (FD250, FD251, FD252) are reviewing their effort certification for accuracy before approving it.

Note effort certifications:
- Are an after-the-fact reflection of what was displayed on the ledger.
- If an effort certification is incorrect, please e-mail effortassistance@lsu.edu to cancel the pending effort certification. Once the department has completed the PAA to correct the payroll, SPA will regenerate the effort certification.

National Science Foundation (NSF)

NSF normally limits salary compensation for senior project personnel on awards made with NSF funds. Please note the following:
- The limit only allows LSU to bill two months of the senior project personnel salary in an annual time period.
- The limit is based on a fiscal year and includes salary received from all NSF funded grants including NSF pass through funds.
- Salary is to be paid at a monthly rate not in excess of the base salary divided by the number of months in the period for which the base salary is paid.
- Any compensation for such personnel in excess of two months must be approved internally using OSP-2 Form: Request to Modify Existing Award. http://www.lsu.edu/administration/ofa/oas/spa/asforms/osp2form.pdf

LA Board of Regents (BOR) Contracts

Requests for no-cost extensions and/or budget revisions for BOR contracts expiring June 30, 2019 must be received by BOR no later than April 30, 2019. Please allow time for reviewing and processing. If you have any questions regarding your account, please contact the SPA contact.

Industrial Match Commitment Letters
- Due to BOR on March 31, 2019.
- PIs should have forwarded the original Industrial Match letters directly to BOR with a copy to SPA as long as there are no changes to the sponsor, amount or terms.
- If changes are necessary, the PI must contact their respective Sponsored Program Office.

Fixed Price Agreements

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

Normally, a fixed price agreement should have a 10% or less unexpended balance when the project is completed. A large unexpended balance could mean that project charges were charged to another sponsored agreement or to state funds. It could also mean that the proposed budget was improper (non-project related costs were included).

Progress Reports

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

Invention Statements

LSU is required to report inventions to sponsors. In order to ensure inventions are accurately reported, Invention Statements must be certified by the PI and forwarded to their respective Intellectual Property office. If there are no inventions on a particular project, PIs must certify “NONE” on the Invention Statement.
Proposal Costs
Individuals working on proposal preparation should not be appointed 100% to sponsored agreements.

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

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

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

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

Unallowable Costs
The following expenditures are normally not allowable on federal or federal pass-through sponsored agreements as a direct cost. They are part of facilities and administrative (F&A) costs and are considered indirect costs.

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

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

Subrecipient Invoices for Grants
Subrecipient invoices should be forwarded to SPA as soon as they are received. Please ensure the PO# and grant ID are included on the invoice. SPA will forward the invoice to AP who will load in Workday. The invoice will route in Workday to the PI for approval. Please refer to the PI Checklist for Subcontractor Invoices in the Post Award Manual on the SPA website. The link can be found at http://www.lsu.edu/administration/ofa/oas/spa/manuals/postawardadministration.pdf.

Accounts Payable & Travel

East Baton Rouge City Parish Sales Tax Rate Increase
Effective April 1, 2019, the EBR City Parish sales tax rate will increase by a half of one percent (1/2%). The overall EBR Parish sales tax rate will be 5.50 percent.

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>2099</td>
<td>SC7063</td>
<td>Sales Tax Collected 5.50% - City/Parish Only</td>
</tr>
<tr>
<td>2121</td>
<td>SC7064</td>
<td>Sales Tax Collected– 4.45% -</td>
</tr>
</tbody>
</table>

Please make sure the appropriate sales tax rate is collected as of the effective date. For questions, please contact Jessica Hodgkins at jhodgkins1@lsu.edu or 578-1541.

**WD32 Update: Credit Invoices on Purchase Orders**
Credit invoices on purchase orders are now re-encumbering against the PO’s and will be reflected in the PO encumbrance balances. However, credit invoices can only be reflected on open PO’s or PO’s closed in the current fiscal year. For PO’s closed in the current fiscal year, the PO’s will be re-opened for the credit invoices to be reflected in the encumbrance balances. For PO’s closed in a prior fiscal year, the PO’s cannot be re-opened; therefore, the credit invoices will be applied to the FDM worktag (i.e., account). For questions, please contact Jessica Hodgkins at jhodgkins1@lsu.edu or at 578-1541.

**Aged Listings of Outstanding Encumbrances**
Departments are encouraged to utilize the *Aged Listing of Outstanding Encumbrances* report to review Purchase Order balances and ensure payments have been processed. **To run the report:** In the Search box, type “Aged Listing of Outstanding Encumbrances”. The report can be run for Cost Center, Fiscal Year, Fund Hierarchies, Spend Category and Supplier.

- If an outstanding balance exists for items that will not be received on an Ad Hoc purchase order, please request Procurement Services close the Purchase Order. The system will liquidate the encumbrance balance once the PO is closed.

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

- Amber Tran 578-1545 or atran17@lsu.edu
- Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu

**It’s spring time…which means it is time to spring into preparing for fiscal yearend.**

This is a helpful checklist to assist in the preparation:

1) Monitor direct charge invoices/purchases for non-credit card or electronic payment vendors and forward the invoices to AP & Travel for processing.

2) Monitor purchase orders, make sure the items are received and Receipts have been created in Workday.

3) Monitor e-mail requests to create receipts for purchase order supplier invoices.

4) Review the Aged Listings of Outstanding Encumbrances to ensure payments have been processed.

5) Monitor LaCarte & CBA transactions as they are loaded into Workday. Create Expense Reports to reconcile transactions in a timely manner.

6) Respond to any e-mail requests from the LaCarte and Travel auditors on LaCarte/CBA transactions requiring additional information.

7) Run the LaCarte reports periodically to monitor for any outstanding LaCarte/CBA transactions not reconciled.

8) Ensure Travel Expense Reports are being created promptly with the appropriate receipts as travelers return from their trips.

**LACARTE**

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

Departments are encouraged to monitor LaCarte and CBA transactions on a regular basis to ensure transactions are being reconciled timely.

**Helpful – LaCarte Reports!**

- **Find Credit Card Transactions by Employee Cost Center**
  - Provides a list of all employees with credit card transactions for all statuses

- **Find Outstanding Credit Card Transactions by Employee Cost Center**
  - Provides a list of LaCarte/CBA transactions that have not been submitted on an Expense Report

- **Find Expense Report by Worktag**
  - Provides the users expense reports by employee and/or by a particular worktag
  - Select only “Draft” and “In-Progress” statuses to view tentative transactions.
Accounts Payable & Travel continued...

The Find Expense Reports for Cost Center & Find Credit Card Transactions by Employee Cost Center reports display “Awaiting Action” and “Comments” from the Business Process.

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

Delivery of LaCarte Purchases
Shipments to the cardholder’s home address are not allowed. Shipments to other LSU locations are permissible provided there are arrangements with the receiving department. The itemized receipt, packing list, and any other cost documentation included with the shipment should be sent to the cardholder/department.

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

 Themes Oubre  578-1543 or talber3@lsu.edu
 DeAnna Landry  578-8593 or deannal@lsu.edu

TRAVEL

Travel Agency Contact Information:

SHORT’S TRAVEL MANAGEMENT
Toll Free - (888) 846-6810
Fax - (319) 433-0847
E-mail: state@shortstravel.com or international@shortstravel.com
Website: www.shortstravel.com/lsu

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

Username: Employee’s PAWSID
Password: Lsutigers1

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

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

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

Spend Authorization must be completed and approved prior to traveling and/or making travel arrangements.
Spend Authorizations without the “required” detailed information listed below will delay the processing of the Expense Report. The following is the detailed information:

❖ Start Date Field – must be the first actual date of travel
❖ End Date Field – must be the last actual date of travel
❖ Description Field – must include the destination traveling from and business destination traveling to in the format of “City/State” or “City/Country”
❖ Justification Field – a detailed description is required to provide the purpose of the business travel

Form AS292-A is a required attachment to the Spend Authorization only if one of the following applies:
❖ Disclosure of personal travel dates and destination
❖ Request for US Department State Rates
❖ High Risk Travel to a Restricted Region
❖ Travel Greater than 30 days
Travel Expense Reports should be created once the travel has been completed and should include all expenses related to the trip. The Expense Report will be delayed if the appropriate supporting documentation is not provided.

The following is a list of common travel expenses and the required supporting documentation:

- **Airfare** – traveler’s final itinerary is required
- **Conference travel** – conference agenda is required
- **Lodging** – an itemized hotel folio with a zero balance is required
- **Mileage** – a mileage odometer log or website mileage calculator is required
- **Foreign Travel paid in foreign currency** – a copy of the conversion is required if LaCarte is not used
- **Taxi/shuttle** – a written receipt is required. Tips are limited to 20%.
- **Fuel** – an itemized receipt is required. Fuel is allowed only in rentals. Fuel for personal vehicles is prohibited.
- **Vehicle Rental** – an itemized/final receipt from the rental vehicle company is required
- **Parking at the Baton Rouge Airport and Park N Fly New Orleans** – receipts are required

Departments are encouraged to monitor travel dates and travel transactions paid with LaCarte to ensure LaCarte transactions are reconciled promptly upon completion of the travel.

**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.

**Form AS499, Request for Special Meals**
The AS499 form does not require prior approval by Accounting Services. However, the AS499 form is still required and the following are reminders:

1) AS499 must be fully completed/signed by the requester and approved by the either the Department Head (or his/her designee) or the person with fiscal authority for the event.
2) AS499 form should be completed and approved by the department prior to the event.
3) A guest list including name, organization and affiliation with LSU must be provided for any breakfast, lunch, dinner and buffet reception-dinner events.
4) Approved AS499 form must be attached to the Expense Report or Supplier Invoice.
5) Special meals charged to sponsored programs must be an allowable expense. Departments are encouraged to make sure the special meal event is allowed on the sponsored program prior to making any arrangements and/or seeking departmental approval.
6) For University guests, only one special meal can be reimbursed at the special meal allowance. If multiple meals must be provided for a guest, the subsequent meals will be reimbursed at the per diem rate for the guest only and there is no reimbursement provision for employees attending the subsequent meal, including the host employee. Multiple special meals are allowed for an Interview candidate.

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

**On behalf of Property Management:**

**2019 Key Inventory Dates**

- **February 15** Inventory Scanning Application available; 2019 cycle begins
- **June 30** Location-based inventory complete
- **September 16** Targeted searches and certification by Asset Custodians complete
- **October 15** Department Head Certification must be complete
Finance Trainings
Below is a list of Finance classes that are currently available on the Training and Event Registration website at training.lsu.edu.

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<tr>
<th>Spec 101 and Complex Specifications</th>
<th>Start/End Time</th>
<th>Location</th>
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<tbody>
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<td>225 Peabody</td>
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<tr>
<th>Department Solicitations</th>
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<th>Location</th>
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<tbody>
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<td>10:30 am - 11:30 am</td>
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<table>
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<th>AP &amp; Travel Instructor Led Business Policies/Processes Training</th>
<th>Start/End Time</th>
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<thead>
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<th>Financial Data Model (FDM) and Reporting Instructor Led Workday Training</th>
<th>Start/End Time</th>
<th>Location</th>
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</thead>
<tbody>
<tr>
<td>Wednesday, April 3, 2019</td>
<td>9:30 am - 11:00 am</td>
<td>225 Peabody</td>
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</table>

<table>
<thead>
<tr>
<th>Business Managers’ Meeting</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, April 9, 2019</td>
<td>9:30 am - 11:00 am</td>
<td>Magnolia Room, LSU Student Union</td>
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</table>

<table>
<thead>
<tr>
<th>Budget Instructor Led Workday Training</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wednesday, April 10, 2019</td>
<td>9:30 am - 11:30 am</td>
<td>230E Middleton Library</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Post Award Administration</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, April 16, 2019</td>
<td>9:30 am - 11:30 am</td>
<td>235 Thomas Boyd, Conference Room</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Strategic Sourcing 101</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday, April 18, 2019</td>
<td>1:00 pm - 2:00 pm</td>
<td>225 Peabody</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contract Management</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday, April 18, 2019</td>
<td>2:00 pm - 3:00 pm</td>
<td>225 Peabody</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Customer Accounts Receivable and Deposit (CARD) Instructor Led Workday Training</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, April 23, 2019</td>
<td>9:30 am - 10:30 am</td>
<td>230E Middleton Library</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Customer Accounts Receivable and Deposit (CARD) Drop-In Lab</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, April 23, 2019</td>
<td>10:30 am - 11:30 am</td>
<td>230E Middleton Library</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Understanding Risk</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, April 30, 2019</td>
<td>9:00 am - 10:00 am</td>
<td>225 Peabody</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Moveable Property: From Requisition to Disposal</th>
<th>Start/End Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, April 30, 2019</td>
<td>10:00 am - 11:00 am</td>
<td>225 Peabody</td>
</tr>
</tbody>
</table>

To register for LSU Finance training classes:

- Log in to myLSU
- Click on 'Employee Resources'
- Click on 'LSU Training and Event Registration'
- Locate the appropriate training then click on ‘View Classes’
- Click on the appropriate Training Date
- Click ‘Register’
- E-mail confirmation of the registered course will be immediately received
Common Acronyms at LSU
Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

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