March Business Managers’ Meeting

FASOP: LSUPD-02, Surveillance and Security Camera Acceptance Use Policy
Software Purchase Request Process
Workday 2020, Release 1 Updates
  ➢ Requisition User Interface
  ➢ Multi-Company Expense Reports
  ➢ HRM Updates

Tuesday, March 10, 2020
9:30 am - 11:00 am
Magnolia Room, LSU Student Union

Accounts Payable & Travel

Supplier Invoice Approvals
Supplier invoices should be reviewed for approval timely upon receipt by the Cost Center Managers and/or Ad Hoc Approvers. An untimely approval could result in the delay of payment and/or a violation to the payment terms. For questions, please contact Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

Direct Charge Worksheet (AS580) requires an authorized signature. The authorized signature indicates that the department certifies the goods/services billed adhere to PRO-U525.A, Exceptions to the Competitive Solicitation Process and that the invoice can be processed as a direct charge. For questions, please contact Catherine Herman at 578-1549 or cherman@lsu.edu.

Special Handling Form (AS209)
Standard processing time for Direct Charge invoices is 10 business days. If a payment is needed sooner, please attach the Special Handling Form (AS209) to the top of the invoice or document in order for the special handling request to be processed timely and properly. Please make sure the Due Date is specified in the Priority Handling section of the form. The AS209 can also be used when an Enclosure must be mailed with the payment or when the department wants to pick up the check. For questions, please contact Catherine Herman at 578-1549 or cherman@lsu.edu.

Document Imaging
When highlighting invoices and supporting documents, please use only a yellow highlighter. All other colors cause the highlighted information to be blacked out when imaged, which leads to processing delays.

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

_$_ Jessica Morris  578-1536 or jmor116@lsu.edu
_$_ Deana Clement-Delage  578-1539 or dcleme2@lsu.edu
_$_ Catherine Herman  578-1549 or cherman@lsu.edu
Accounts Payable & Travel continued...

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.

Aged Listing of Outstanding Encumbrances Report
Departments are encouraged to utilize the Aged Listing of Outstanding Encumbrances Report to review purchase order balances and to ensure payments have been processed. The following filters are available on the Aged Listing of Outstanding Encumbrances Report:

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

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

- Amber Tran  578-1545 or atran17@lsu.edu
- Maci Jones   578-1620 or macijones1@lsu.edu
- Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu

Helpful – Report!

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

LaCarte

Retired Professors Continuing Research
When processing reimbursements for retired professors (i.e., Boyd or Emeritus Professors), please include a statement on the Expense Line Memo field if the expense is related to continuing research to avoid reimbursement delays. For questions, please contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

Expense Reports should be created for LaCarte and CBA transactions with complete cost documentation and submitted for approvals no later than 30 days from the date of the purchase/transaction. Failure to adhere to this policy will result in the suspension of the cardholder’s privilege.

Itemized receipts must be attached to LaCarte Expense Reports. All receipts should be loaded into one PDF document, preferably in the order of the expense lines, and attached on the Attachment tab. As a reminder, receipts should not be attached at the expense lines. The default sorting of expense lines is by the expense lines date.

Untimely Terminations of LaCarte Cardholders
It is extremely important that LaCarte transactions are monitored weekly for all cardholders, most importantly for students, graduate students, WAEs, and Transient employees. It has been discovered that if terminations are not processed in a timely manner for the specific cardholders listed, it is difficult to obtain a reimbursement from their final payroll checks when a purchase is considered disallowed. For questions, please contact DeAnna Landry at deannal@lsu.edu or 578-8593.

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 a list of expense reports by employee and/or by a particular worktag
* Select only “Draft” and “In-Progress” statuses to view tentative transactions.

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

- Theresa Oubre  578-1543 or talber3@lsu.edu
- Sierra Mouton  578-1544 or smouton1@lsu.edu
- DeAnna Landry 578-8593 or deannal@lsu.edu

LaCarte

U.S. Department of State Travel Advisory
When searching the U.S. Department of State website for travel advisories by country, travelers are encouraged to also click the READ MORE link for additional advisory information. Even though countries with a travel advisory at Level 2 require no action; if however, the READ MORE section indicates a Level 3 or higher for
specific cities and/or restricted regions, it is in the best interest of the traveler to adhere to the policy and procedures outlined in FASOP AS-18, High Risk Travel to Restricted Regions. For questions, please contact Patrice Gremillion at pgremill@lsu.edu or 578-3366.

**Travel Expense Reports** must be created once the travel has been completed and must include all expenses related to the trip. *It is recommended that Expense Reports be created immediately following the trip to ensure all travel transactions are expensed in the fiscal year the trip was completed.*

Form R-1376, **Governmental Employees Travel Sales/Use Tax Exemption Certificate** is available on the Accounts Payable & Travel website and should be used to request sales tax exemption for in-state lodging, vehicle rental and parking expenses. The form should be completed and sent to Patrice Gremillion at pgremill@lsu.edu for the Government Agency Representative signature. Upon signing, the form will be returned via e-mail to the requestor.

**Conference Travel**
The conference agenda must be included in the supporting documentation attached to the Expense Report as the agenda provides the conference hotel and conference meal information.

**Safeguard payment information** by removing credit card numbers, expiration dates and security codes from all receipts and documentation submitted.

**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 |
| Kalyn Mayfield| 578-3697 or mayfield1@lsu.edu |
| Kathleen Patrick | 578-3699 or kelder1@lsu.edu |

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 running the “Find Journal” report to find “In Progress” entries. A job aid for the “Find Journal” report is available on the Workday Training webpage under Reporting.
- 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 your 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.

**1099 Tax Forms**
1099 forms issued to LSU should be forwarded to Jennifer Richard in Financial Accounting & Reporting, 204 Thomas Boyd Hall.
Bank Reconciliation
Contact us at bankrecon@lsu.edu for questions/requests related to the following:

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

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at FAR Forms. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

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” or “SPA – Journal Lines” 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.

Additional copies of DPS and bankcard back up need to be attached to the entry even if copies have been attached in CARD.

Petty Cash
The university will no longer accommodate petty cash funds within departments and units. If funds are needed for an event, an AS750: Petty Cash Check Request should be e-mailed to Laurie Wales at llamb18@lsu.edu using Beth R. Nettles (SPL-23055) as the supplier. Once received, the check can be cashed at the vault in Bursar Operations, 125 Thomas Boyd Hall. When the event is over and the cash is no longer needed, the deposit of funds should be recorded in the Customer Accounts Receivable and Deposit (CARD) application to record the deposit of the funds. A job aid is available for the CARD application.

Employee reimbursements will be processed by submitting an expense report in Workday. A job aid for this process is posted under Expenses on the Finance Training tab of the Workday website.
Financial Accounting & Reporting continued...

For non-worker reimbursements (university guests or non-employed graduate or undergraduate students), Expense Reports for Non-Workers should be created in Workday in lieu of submitting the paper forms AS300-NW: Travel Expense Reimbursement Request and AS541-NW: Reimbursement to a Non-worker. For international guests/visitors, the paper AS300-NW and AS541-NW forms are required to be submitted to the AP & Travel Office and will be processed via the Supplier Invoice Workflow for the payment to be sent by WIRE. Expense Report for Non-Workers job aid can be found on the Workday Training website.

Directory (DIR)
In order to reduce duplicate records in DIR and subsequent merges, departments should verify that an individual does not already have a DIR record prior to adding them. The following search options are available in DIR:

- By Social Security Number (VCHG Screen)
- By 89 ID number (VCHG Screen)
- By name (VNAM Screen)

Any questions related to Directory merge requests or corrections should be directed to M.E. Hart at mehart@lsu.edu.

Questions related to Workday merges should be directed to Human Resources.

Space Surveys
FAR has initiated the federally-regulated Facilities and Administration rate negotiation process. If your department conducts sponsored research, you may be contacted by someone from the FAR team to participate in the University’s space survey. Space surveys are conducted to document the amount of space used for sponsored research or other sponsored activities. This information is used to calculate the Facilities and Administration rate (also known as the indirect cost rate) charged to grants. Please click here to see a video created by the University of Idaho for more information on the F&A rate and how it is calculated.

Payroll

Retroactive Pay Transaction Cut Off for Current Payrolls
The cut off for Retroactive transactions for student and wage payrolls is the end of the day on the 2nd Wednesday of the current pay period. The process to pull in Retro transaction runs on the 2nd Thursday of the current pay period. Any retro transactions loaded after the Wednesday cut off will not be paid until the payroll for the subsequent period.

The cut off for Retroactive transactions for academic and professional payrolls is 4 days prior to the payroll run date. Payroll end dates and run dates can be found on the Payroll Schedules webpage.

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

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

Position Restriction Cost Allocations should not have an End Date. Funding sources such as grants or other temporary funding sources should not be used as a cost allocation for position restrictions. The Position Restriction allocation should be viewed as the commitment budget for the position and must cover the entire life of the position. Cost Allocations can be updated as needed.

Cost Allocations should not be changed to reflect changes made on a Payroll Accounting Adjustment.

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.

Cost Allocation Tips:
- Expired Cost Allocations will prevent an employee from being paid.
Payroll continued...

- Missing Position Restriction cost allocations **will prevent** all Payroll Commitments for the entire campus from posting.
- Cost Allocations that end mid pay period **will prevent** an employee from being paid and will prevent Payroll Commitments from posting.
- The Payroll calculation engine does not recognize when a grant has expired, therefore it is important to keep costing allocations up to date to ensure proper posting of salary charges.

**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.

**1095-C Forms**
Human Resources has issued the 2019 1095-C Forms. Any questions related to 1095-C Forms should be directed to HR at 578-8200 or hr@lsu.edu.

**Duplicate W-2 Requests**
W-2 forms are available online through myLSU for calendar years 2001—2015 and can be printed as needed. To access W-2 forms through my LSU, select Financial Services, then Tax Documents. For 2016-2019, the W-2 forms are available through Workday. See the link, [Accessing Your W-2 Form](http://mylusu.lsu.edu) to access prior W-2s in Workday. Should a W-2 not be accessible through myLSU or Workday, requests for duplicate W-2 forms can be made by completing form **AS387** found on the Payroll website or in the Payroll Office. There is a $10.00 charge for each duplicate W-2 form. The completed AS387 form can be e-mailed to the Payroll Office at payroll@lsu.edu, faxed to (225) 578-7217 or mailed to 204 Thomas Boyd Hall, Baton Rouge, LA 70803. If an employee wishes to pick up their duplicate W-2, a phone number must be provided on the request so the employee can be notified when the W-2 is available. The employee must present a picture ID to obtain the duplicate W-2.

Employees can access their W-2 form electronically and avoid the fee charged for paper copies generated through Payroll.

**Tax Forms and Instructions Available on Internet**

**Federal**

**State**
[http://www.rev.state.la.us/Forms](http://www.rev.state.la.us/Forms)

Current tax forms can also be found under the Tax forms section of each employee type on Payroll’s web page.

**IRS Individual Taxpayer ID (W-7) and SSN**
International students on scholarship who are not eligible for a social security number should apply for an Individual Taxpayer Identification Number (ITIN). LSU is a Certified Acceptance Agent with authority to collect and submit to the IRS the appropriate paperwork necessary to apply for the identification number. Students that need to apply for an ITIN may do so in the Payroll Office, 204 T Boyd. The ITIN application must be submitted with the applicant’s 2019 tax return, so bring your 2019 tax return as well as your travel documents, to the Payroll Office when you are ready to apply.

**International employees who claimed tax treaty benefits in 2019** will receive a 1042-S form no later than March 15, 2020. Both forms are needed before tax returns can be filed. Questions may be directed to Yolanda Clark at 578-2592 or yvalle1@lsu.edu.

**International employees who are considered non-resident aliens** should complete federal forms 1040NR or 1040NREZ and 8843. All other international employees must consider their particular situation to determine the appropriate forms to file.

**Non-resident Alien Tax Assistance**
The LSU Tax Law Club will host their annual VITA site which provides tax assistance for non-resident aliens free of charge on the following dates:

- March 3, 4, 5, 10, 11, 12 6:00 - 8:00 pm
- March 14 9:00 am - 12:00 pm
Payroll continued...

Non-resident aliens seeking tax assistance should go to Room W230 of the LSU Law Building. This is the west side of the Law Center, the side facing the parade grounds.

Who Qualifies:
▷ Foreign students, teachers, and researchers (F, J, or Q Visa status)*

What to Bring:
▷ 2019 W-2 Form and/or 1042-S Form (if applicable)
▷ 2019 1099 Form (if applicable)
▷ 2019 1098T Form (if applicable)
▷ Copy of 2018 Federal and State Tax Returns (if available)
▷ Passport and Visa
▷ Proof of bank account routing numbers and account numbers (i.e. blank check)
  - if you wish to use direct deposit

• The following will disqualify you from VITA: 1099-MISC, Capital Gains, Rental Income, Sale of Real Property, Gain for Sale of Personal Property, Dividends

Important: If the US TIN on your 1042-S begins with 999 you need to apply for an Individual Taxpayer Identification Number. Make an appointment with Yolanda Clark at yvalle1@lsu.edu before you mail your tax return.

If the SSN in Box a of the W-2 begins with 999 you need to bring a copy of your US Social Security Card to Payroll to update your SSN in Workday. A W-2C will be issued and you will need to file the form W-2C along with your form W-2.

Tax Software for Non Resident Aliens
There are two software programs available for international taxpayers considered nonresident aliens to purchase and use to prepare their required U.S. Federal tax return. GLACIER Tax Prep is provided through ARCTIC INTERNATIONAL, which is a company that has provided international tax training to employers for many years. Another recent addition of software for this group of taxpayers can be found at Sprintax. These software programs do not prepare State tax returns.

Work Study Funds
Work Study charges for student employees must be posted to the College Work Study Pay Earning. That specific Earning is configured to directly charge the Work Study grant and to work in conjunction with the Work Study Award granted to the student by Financial Aid and Scholarships.

Amounts posted to the Base Hourly Earning cannot be charged to the Work Study grant. A Payroll Accounting Adjustment cannot be processed to move Base Hourly Earnings to Work Study 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 John Pilgrim at jpilgrim1@lsu.edu for further assistance.

President’s Student Aid Funds
President Student Aid charges for student employees must be posted to the President Student Aid Pay Earning. That specific Earning is configured to work in conjunction with the President Student Aid Award granted to the student by Financial Aid and Scholarships. A Worker Position Earning Cost Allocation should be entered to ensure charges post to the department President Student Aid account.

Amounts posted to the Base Hourly Earning cannot be charged to the President Student Aid account. A Payroll Accounting Adjustment cannot be processed to move Base Hourly Earnings to President Student Aid funds.

If you have student time that is charged to Base Hourly Earnings that you believe should be charged to President’s Student Aid, please contact Angie Ogle at aeogle@lsu.edu or John Pilgrim at jpilgrim1@lsu.edu for further assistance.

Additional Jobs
Additional Jobs for an employee must be the same type as the Primary Job. For example, an Additional Job for a GA must also be a GA Position with an Academic Salary Plan. A GA should not have an Additional Job that is a Student Position with a Hourly Plan. The mismatch between employee types will result in incorrect payments.

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<tr>
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<th>GA</th>
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<th>Professional</th>
<th>Professional</th>
<th>Student</th>
<th>Hourly</th>
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<td>Salary Plan</td>
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<td>Academic</td>
<td>Academic Salary</td>
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Sponsored Program Accounting

Board of Regents (BOR) Industrial Match
Industrial match commitment letters for BOR contracts are due to BOR by **March 31, 2020**:

- The original commitment letter should be mailed directly to BOR with a copy to Sponsored Program Accounting (SPA) as long as there are no changes with sponsor, amount, or terms.
- If a change is necessary, you must contact your appropriate Office of Sponsored Programs Office (OSP) coordinator. The commitment letters are required in order for SPA to budget the next year’s funding.

BOR R&D and Enhancement contracts expiring June 30, 2020
Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by **April 30, 2020**. Please allow time for review by Sponsored Program Accounting (SPA) and/or the Office of Sponsored Programs (OSP) for your campus. Any questions regarding BOR accounts should be directed to the Grant Manager whose name can be found on the grant under the Roles tab.

Early Termination
If an agreement is terminated for any reason, please notify both SPA and OSP in writing (e-mail is preferred). If the sponsor sent any written correspondence relating to the termination, e.g., e-mails, letters, etc., this must also be forwarded to both offices. Both SPA and OSP will work with the PI, department, and sponsor to close the project. Additionally, if a PI or Graduate Assistant named on any project has left the University, please notify SPA and OSP immediately.

Overdrawn Accounts
University policy states that restricted accounts are the responsibility of the department and should not be in an overdraft status. It is imperative that immediate attention be given to such accounts and appropriate action taken to clear the overdrafts. In some extenuating circumstances, accounts may reflect an overdraft status, however, for only those accounts that have a multi-year agreement (waiting on up-budgets), incremental funding, or a pending request for additional funding should reflect an overdraft status.

Progress Reports
All progress reports, regardless of sponsor, must have the principal investigator’s signature and date. If this is not part of the report, it must be added. Since the cover letter is not considered part of the progress report, the signature needs to be on the actual progress report.

Unallowable Costs on Sponsored Agreements
FASOP: AS-21 UNALLOWABLE COSTS FOR SPONSORED AGREEMENTS includes procedures for unallowable costs and cost overruns that have not been cleared. If charges are not cleared after proper communication, the SPA Billing Analyst will transfer the unallowable costs or overdraft amount to a designated SPA-Unallowable Costs (unrestricted) account established in the college. An unrestricted program will be established, as needed, in each College for each function (research, instruction & public service).

Appointments to Sponsored Projects
- Appointments to sponsored projects must be for the period of actual time. These appointments may be beyond budget periods specified in the award if the PI and the department chair expect the grant period will be extended. However, a costing allocation to change the source of funds will be necessary if the grant is not extended or the sponsor issues a new award (in which case we must assign a new account number for the project). If a retroactive change needs to be made, a PAA must be processed.
- Overdrafts, unallowable costs, or costs not incurred within the period of the award remain the responsibility of the department. Therefore, personnel appointments to sponsored projects should be carefully evaluated. Appointments for extended periods should be considered when appropriate in lieu of preparing numerous forms over the life of multi-year or incrementally funded agreements.
- Ensuring costing allocations are correct during the period of performance will help reflect accurate time charged on the grant accounts and shown on the effort reports.

Equipment
All equipment purchased on a sponsored project must be reconciled to both the ledger and asset records in Workday to ensure that all equipment purchased is tagged on
the correct account. Ensure that purchase orders which are split between multiple accounts (grants) are tagged appropriately. When cost transfers are processed, ensure the asset’s original source of funds reflect the amount charged to each account (grant).

**General Purpose Office Supplies**

General purpose office supplies (including printer cartridges and computers) are normally not allowable as a direct cost to federal or federal pass thru sponsored agreements. They are included in our F&A calculation.

**Subrecipient Invoices for Grants**

- Subrecipient invoices should be forwarded to SPA as soon as they are received.
- The Office of Management and Budget (OMB) Uniform Guidance requires subrecipient invoices to be paid within 30 days of receipts so SPA needs to log and track the invoices.
- 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.

**Unallowable Credit Card Charges**

Disputed items (disputed credit card charges due to fraud), disallowed items or personal expenses should never be charged to a grant. If any of these costs are incurred, please ensure they are charged to an account that is not a sponsored program.

**Cost Transfers**

A cost transfer is an after-the-fact reallocation of an expenditure from one account to a sponsored project via a manual journal or payroll accounting adjustment (PAA). Expenditures should be charged to the appropriate sponsored project when first incurred. However, if necessary, a cost transfer may be submitted within 90 days from the end of the month in which the original entry was recorded.

To comply with allowability and allocability requirements of OMB Uniform Guidance, it is necessary to explain and justify the transfer of charges.

Please note, using the following justifications are not acceptable:

- To clear an overdraft
- To spend out the balance
- Expenditures cannot be charged to a sponsored agreement while waiting on an account number for another sponsored agreement. It is considered a misappropriation of funds and causes an overbilling to the sponsor being charged.

Also, frequent, tardy, unexplained and/or inadequately explained transfers can raise serious questions about the intent of the transfer and our accounting internal controls over transfers. The cost transfer forms (AS226 – non personnel and AS227 – personnel) were developed to avoid audit questions regarding cost transfers.

**Helpful hints**

1. A PDF version of the ledger must be attached to the journal 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.
2. Process cost transfers for only expenditures in “Posted” status.
3. Entries must be processed by line item using the transaction description (include both the Header Memo and the Line Memo) and must reference a unique identifying number in the memo section of the journal line i.e. supplier invoice #, expense report #, etc. If a partial charge is being transferred, it must be noted on the backup documentation.
4. Transfer requests must be processed within 90 days from the original ledger date.
5. Attach an AS226 to the cost transfer when transferring costs to a sponsored agreement. The justification should explain how the cost benefits the project that it is being charged. An AS226 is not required for transfers to LSU Foundation accounts, expired fixed price accounts, gift accounts, and state appropriations.
6. Ensure that funds are available in the account where the costs are being transferred to and that the charge is allowable on that account.
7. Ensure the associated Fringe Benefits and F&A costs are calculated when determining costs to be transferred.
8. Cost transfers should not be processed to solely expend the remaining balance in an account.
9. Cost transfers should not be processed to solely move overdrafts from one project to another.

**Retroactive Personnel Transfers**

- Payroll expenditures cannot be transferred via journal voucher. For retroactive personnel transfers, a Payroll Accounting Adjustment (PAA) must be submitted with a SPA Justification attached (form AS227). Only the AS227 form will be accepted as the SPA Justification. The form can be found on SPA’s website.
- 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).
- Review ledgers and process all correcting PAAs timely so effort certifications will reflect the correct time PIs have spent working on their awards/grants.
- If a manual PAA is created and approved (changing an already approved effort certification time period), please send notice to effortassistance@lsu.edu to rerun effort certification for the employee to keep the HCM and GL system in sync.

**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 Associate Vice President Donna Torres 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.
Finance Trainings
Below is a list of Finance classes that are currently available on the Training and Event Registration website.

<table>
<thead>
<tr>
<th>Description</th>
<th>Division</th>
<th>Date</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice Processing</td>
<td>AP &amp; Travel</td>
<td>Tues, 3/3</td>
<td>9:00 am - 11:00 am</td>
<td>235 Thomas Boyd, Conference Room</td>
</tr>
<tr>
<td>Financial Data Model (FDM) and Reporting Instructor Led Workday Training</td>
<td>FAR</td>
<td>Wed, 3/4</td>
<td>9:30 am - 11:30 am</td>
<td>225 Peabody</td>
</tr>
<tr>
<td>Business Managers' Meeting</td>
<td>—</td>
<td>Tues, 3/10</td>
<td>9:30 am - 11:00 am</td>
<td>Magnolia Room, LSU Union</td>
</tr>
<tr>
<td>Spec, Specs and More Specs</td>
<td>Procurement</td>
<td>Tues, 3/17</td>
<td>9:00 am - 10:00 am</td>
<td>225 Peabody</td>
</tr>
<tr>
<td>Post Award Administration</td>
<td>SPA</td>
<td>Tues, 3/17</td>
<td>9:30 am - 11:30 am</td>
<td>235 Thomas Boyd, Conference Room</td>
</tr>
<tr>
<td>Travel Training</td>
<td>AP &amp; Travel</td>
<td>Wed, 3/18</td>
<td>9:30 am - 12:00 pm</td>
<td>225 Peabody</td>
</tr>
<tr>
<td>Budget Instructor Led Workday Training</td>
<td>Budget &amp; Planning</td>
<td>Thurs, 3/19</td>
<td>9:30 am - 11:30 am</td>
<td>230E Middleton Library</td>
</tr>
<tr>
<td>Department Solicitations</td>
<td>Procurement</td>
<td>Thurs, 3/26</td>
<td>1:00 pm - 2:00 pm</td>
<td>225 Peabody</td>
</tr>
<tr>
<td>LaCarte Training</td>
<td>AP &amp; Travel</td>
<td>Fri, 3/27</td>
<td>1:30 pm - 3:30 pm</td>
<td>225 Peabody</td>
</tr>
<tr>
<td>Workday Procurement: Tips &amp; Tricks</td>
<td>Procurement</td>
<td>Tues, 3/31</td>
<td>9:00 am - 10:30 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.

<table>
<thead>
<tr>
<th>Common Terms &amp; Documents</th>
<th>Workday Terms</th>
<th>Departments &amp; Organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td>AMAF</td>
<td>AG  Agency Clearing</td>
<td>AP  Accounts Payable &amp; Travel</td>
</tr>
<tr>
<td>CBA</td>
<td>AJ  Accounting Journal</td>
<td>AS  Accounting Services</td>
</tr>
<tr>
<td>CR</td>
<td>AWD  Award</td>
<td>BOR  Board of Regents</td>
</tr>
<tr>
<td>CSWS</td>
<td>AWDC  Award Conversion</td>
<td>BOS  Board of Supervisors</td>
</tr>
<tr>
<td>CWSP</td>
<td>BG  Basic Gift</td>
<td>DOE  Department of Energy</td>
</tr>
<tr>
<td>DT</td>
<td>BP  Business Process</td>
<td>FAR  Financial Accounting &amp; Reporting</td>
</tr>
<tr>
<td>EMV</td>
<td>CC  Cost Center</td>
<td>FBI  Federal Bureau of Investigation</td>
</tr>
<tr>
<td>ERP</td>
<td>CCH  Cost Center Hierarchy</td>
<td>FDN  LSU Foundation</td>
</tr>
<tr>
<td>F&amp;A</td>
<td>CCM  Cost Center Manager</td>
<td>FEMA  Federal Emergency Management Agency</td>
</tr>
<tr>
<td>FASOP</td>
<td>CI  Customer Invoice</td>
<td>NIH  National Institutes of Health</td>
</tr>
<tr>
<td>FB</td>
<td>CO  Change Order</td>
<td>NSF  National Science Foundation</td>
</tr>
<tr>
<td>FP</td>
<td>EG  Endowed Gift</td>
<td>ORED  Office of Research and Economic Development</td>
</tr>
<tr>
<td>GA</td>
<td>FD  Fund</td>
<td>OSP  Office of Sponsored Programs</td>
</tr>
<tr>
<td>GL</td>
<td>FDM  Financial Data Model</td>
<td>OBO  Office of Bursar Operations</td>
</tr>
<tr>
<td>IPARF</td>
<td>FN  Function</td>
<td>PAY  Payroll</td>
</tr>
<tr>
<td>ITIN</td>
<td>FS  Funding Source</td>
<td>PROC  Procurement</td>
</tr>
<tr>
<td>LSUID</td>
<td>GR  Grant</td>
<td>PROP  Property Management</td>
</tr>
<tr>
<td>NCE</td>
<td>GRC  Grant Conversion</td>
<td>SACS-COC  Southern Association of Colleges and Schools</td>
</tr>
<tr>
<td>OTP</td>
<td>PAAP  Period Activity Pay</td>
<td>ORED  Office of Research and Economic Development</td>
</tr>
<tr>
<td>PAWS</td>
<td>PG  Program</td>
<td>OBO  Office of Bursar Operations</td>
</tr>
<tr>
<td>PCI DSS</td>
<td>PJ  Project</td>
<td>PAY  Payroll</td>
</tr>
<tr>
<td>PI</td>
<td>SO  Supervisory Organization</td>
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</tr>
<tr>
<td>PM</td>
<td>TC  Transfer Company</td>
<td>PROP  Property Management</td>
</tr>
<tr>
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<td>SACS-COC  Southern Association of Colleges and Schools</td>
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<td>SACS-COC  Southern Association of Colleges and Schools</td>
</tr>
</tbody>
</table>

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 |