Financial Accounting & Reporting

Service Centers & Recharge Operations
FY 2019 rate sheets were due to Budget and Planning on July 13, 2018. Internal billing journals should not be processed until Accounting Services has notified the departments that the FY 2019 rates have been approved.

Instructions and forms can be found on the Budget and Planning website: http://lsu.edu/bgtplan/Budget_Information/service-centers.php

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: http://www.lsu.edu/workday/finance_training.php

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

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.

Business Managers’ Meeting
There will be NO meeting held during August. Meetings will resume in September and will be held in the Magnolia Room of the LSU Union at 9:30 am - 12:00 pm.

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</tr>
</tbody>
</table>
Financial Accounting & Reporting continued...

- A copy of the BOA Transaction Listing should be attached for each bankcard MOP on the entry.

Please bring all CARD entries to the cashier in the Bursar’s office in a timely manner. Vault hours are 10:00-11:45 am and 12:30-4:00 pm Monday to Friday.

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 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 – 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 http://lsu.edu/administration/ofa/oas/far/forms.php. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

** Unclaimed Deposits/Wire Transfers **
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.

E-mail Attachments in Workday
When e-mails are attached to operational transactions in Workday, be sure to save and attach the e-mails as a .pdf file extension. Saving the e-mails as a .msg extension would require anyone attempting to view the attachment to have the Outlook client installed locally, which is often not the case. Please visit the job aid "Saving an E-mail as a PDF" for more information at this link: https://www.lsu.edu/workday/finance_training/savinganE-mailasaPDF.pdf.

Payroll

Academic Dates
All campuses now use a standard academic year for Payroll purposes. The academic dates are as follows:

- **Academic Year** 08/15 – 05/14
- **Fall Semester** 08/15 – 12/14
- **Spring Semester** 01/15 – 05/14

Tips for Processing Works Study (WS) & President’s Student Aid (PSA)
- Work Study (WS) or President’s Student Aid (PSA) is designated with a Specific Job Profile - Job Profile MUST match award
Payroll continued...

- For example student with PSA award must be in PSA Job Profile not Work Study Profile

♦ PSA or WS must ALWAYS be the PRIMARY job for the student.
- Work for any other department will ALWAYS be an ADDITIONAL job or jobs

♦ Student must be hired TIMELY.
- Late hire/data changes will not retroactively pay on the correct earning and retro corrections cannot be made.

♦ Work Study cost allocations MUST be loaded at the Worker-Position level ONLY using the department account where any amounts over the limit will be charged.
- No Worker Position Earning for WS

♦ President’s Student Aid cost allocations must be loaded at the Worker-Position-Earning level using the PSA account established for the hiring department. The Worker Position MUST be the department account and NOT a PSA account.

All of the above elements must be in place at the time payroll is processed for the Award to apply to the student and pay on the correct PSA/WS earning.

For questions or issues with PSA/WS earnings, please contact Angie Ogle at aeogle@lsu.edu or Ashlyn Caldwell at acaldwell1@lsu.edu.

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>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. In Worktag field put employee.</td>
<td>Search Field - Type in Report Name or Journal Detail in Search Field</td>
</tr>
</tbody>
</table>

Issuance of Minor Employment Certificates

Minor work certificates are issued in the Payroll Office, Monday through Friday as follows:

9:00 a.m. - 12:00 p.m.
1:30 p.m. - 4:30 p.m.

Please contact Angie Ogle at aeogle@lsu.edu for more details.

Minor Employment Compliance

State and federal law mandates that persons ages 14-15 and ages 16-17 have distinct limitations on the types of jobs and on the number of hours and time during the day when they may work.

Louisiana guidelines, including limitation for minors under age 17 can be found at http://www.laworks.net/Downloads/WFD/EmploymentOfMinors.pdf. You may also visit the U.S. Department of Labor web site http://www.youthrules.dol.gov for federal guidelines related to employment of minors.

Please ensure anyone in your area who might supervise minors ages 14 to 17 reviews this information. Any department employing minors may be inspected by an officer of the Louisiana Workforce Commission for compliance. Violations in compliance may result in fines or criminal penalties.

SSA Requirements for International Students

Any F-1 or J-1 student who will be employed by LSU must apply for a social security number (SSN) if they have not received one previously. Detailed instructions and documents required for applying for a SSN can be found at http://www.lsu.edu/intlpro/is/current-students/social_security.php.

International student employees, including GAs, must not work over 20 hours per week while school is in session. To ensure compliance with this federal regulation, international graduate assistants are typically not allowed to receive additional compensation. All additional compensation for international graduate assistants must be approved by the Graduate School BEFORE the work is performed. This is a formal condition of the international student’s visa status. Violations typically occur for International GAs who hold a 50% effort assistantship. 50% effort assistantships are formally considered 20 hours per week of employment which is the maximum amount of hours allowed under federal regulations. Providing them with additional work beyond their assistantship would exceed the 20 hours per week limitation, and the student would be in violation of their status in the United States. Any questions about the work eligibility of international students or Graduate Assistants should be directed to International Services.
Financial Accounting & Reporting continued...

Late Time Submission
Late time submissions must be made through Time Tracking in Workday. Late time submissions will be paid on the next regular payroll run.

Ensure Compensation End Dates for Employees Match Job End Dates
Employees with a compensation plan end date in Workday will continue to receive payments up until the actual end of the compensation plan. The compensation will be reflected as a zero amount as of the end date which will result in zero pay for an employee. It is imperative that HR Analyst and Student Employment Partners perform an ongoing audit to ensure that the actual end date of the compensation plans are updated. The report – Compensation Ending Within Date is available to help identify what employees have upcoming compensation end dates.

To continue the employee a change job transaction must be processed using the reason code Change Job Details to ensure it routes to Payroll.

403(b) Supplemental Retirement Plan Contributions
Voya and MetLife will no longer be offered under the new fund structure being implemented in September 2018. Payroll deductions for Voya and MetLife 403(b) plans will discontinue effective 09/01/2018 for faculty and professional employees and will discontinue effective 09/07/2018 for classified employees. Employees participating in 403(b) plans will receive communication from Human Resources on how to change their participation into the new and improved 403(b) lineup with either Fidelity, TIAA or VALIC. If you have questions, please contact Human Resource Management at 225-578-8200 or hr@lsu.edu.

Sponsored Program Accounting

FY 19 Fringe Benefits & Tuition Remission Rates
The following rates are effective for July 1, 2018 through June 30, 2019:

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>LSU (Including PBRC)</td>
<td>44.0%</td>
</tr>
<tr>
<td>Ag</td>
<td>49.0%</td>
</tr>
<tr>
<td>Ag Federal</td>
<td>33.0%</td>
</tr>
<tr>
<td>GA Tuition Remission</td>
<td>35.0%</td>
</tr>
</tbody>
</table>

Sponsored Program Accounting continued...

LA Board of Regents (BOR) graduate fellowship status reports and invoices are due to BOR by October 1, 2018, for continuing LEQSF graduate fellowship and doctoral contracts. Please submit the status reports to Sponsored Program Accounting as they are required for invoice preparation. If you have any questions, please contact Lakedra Fisher at 578-4879 or lfisher@lsu.edu, or Falynn Rivere at 578-2139 or frivere1@lsu.edu. The SPA Contact can be found on the Award on the Assigned Roles tab or on the Grant on the Roles tab.

The Department of Natural Resources (DNR) requires approval of all professional services purchases (both subcontracts and vendor contracts for services) on their sponsored agreements. Note that if the subcontractor or vendor is specified in the proposal/award budget, this serves as DNR’s approval. Any subcontractor or professional services consultant not specified in the proposal/award budget will require DNR’s approval.

Tuition and Fees
A breakdown of tuition and fees for the 2018 Fall Semester (1S/2019) is available at http://www.lsu.edu/bgtplan/Tuition-Fees/fee-schedules.php on Budget & Planning’s website. Please use these figures in all future proposals to sponsors when applicable.

Lump Sum Payments
Lump Sum Payments for students and contingent/transient employees are normally not allowable on sponsored agreements. Lump sum payments should only be used if compensation cannot be derived from a calculation of an hourly rate of pay, or when standard timesheets are not an appropriate method of payment. Allowability of lump sum payments will be determined on a case by case basis.

Sponsor Checks
If a check is received for a sponsored agreement in your department, please forward it to Accounting Services, SPA, 204 Thomas Boyd, to be logged in. Please include a note with the check or make a notation on the check stub, identifying as much information as available, such as the LSU award or grant number, principal investigator name, proposal number, and a name and phone number to contact if necessary.

Travel
Cancelled airline tickets should not be charged to sponsored agreements. The unused tickets should be charged to state funds, rebate accounts, gift accounts or
expended fixed price accounts. The only time a cancelled airline ticket should be charged to a sponsored agreement is when the ticket is reissued on the same sponsored agreement. Exceptions may be granted for extenuating circumstances and will be reviewed on a case by case basis.

**Cost Transfers**

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. This reason cannot be used as the justification on the AS226/AS227. The proper procedure is to request a tentative account number. If you are unable to obtain a tentative account number, the expenditure should be charged to non-sponsored agreement account. The justification must include why the proper procedure was not used.

**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.

**PARS/Effort**

SPA is in the process of closing FY16 PARS and FY17 effort, therefore, any cost transfers (AS227 forms) will require additional justification since they will be moving expenditures more than 2 years old.

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**Accounts Payable & Travel**

**State Sales Tax Holiday**

The annual **Louisiana Sales Tax holiday** has been suspended until June 30, 2025. The Revenue Information Bulletin No. 18-020 is provided below:

**Revenue Information Bulletin No. 18-020 dated 7/11/18**

Act 1 of the 2018 Third Extraordinary Session of the Louisiana Legislature established a list of approved exemptions and exclusions from the 4.45 percent state sales tax beginning July 1, 2018, through June 30, 2025. Louisiana Revised Statutes 47:305.54 (Louisiana Sales Tax Holiday – first Friday and Saturday in August), 305.58 (Louisiana Hurricane Preparedness Sales Tax Holiday – last Saturday and Sunday in May) and 305.62 (Louisiana Second Amendment Weekend Sales Tax Holiday – first Friday through Sunday in September) are not among the list of approved exclusions and exemptions from the 4.45 percent state sales tax. Items of tangible personal property purchased during the sales tax holiday periods will be subject to the full state sales tax rate of 4.45% through June 30, 2025.

Questions concerning this publication may be directed to **sales.inquiries@la.gov**.

**Direct Charge Worksheet (AS580)**

All fields on the AS580 form must be completed to avoid a delay in processing. For questions, please contact
As referenced in the PM-78, LaCarte Card Program Policy, cardholders should be reminded of the following:

⇒ LaCarte cardholders will be held responsible for all transactions on their card. Cardholders should not share their card with anyone.
⇒ LSU is a tax exempt entity. Cardholders should always make sure sales tax is not charged when using the LaCarte card.
⇒ LaCarte cards should be safeguarded in a secure location. Cardholders should not allow credit card merchants to keep their card on file. Also, account numbers should not be included in e-mails under any circumstances.
⇒ Items purchased for the University should be shipped to a departmental address and not the cardholder’s home address.
⇒ All appropriate approvals for LaCarte entries should be obtained before the LaCarte entry is routed to AP.
⇒ Department personnel (i.e., Supervisors, Approvers, CBA Approvers, etc.) with responsibilities related to the LaCarte Card Program will also be required to maintain continuous training of the program. The online LaCarte trainings (i.e., LaCarte Distribution and Renewal Certification), LaCarte Card Program trainings, Business Managers’ meetings, Accounting Services newsletters, etc. are all great resources available for departments to stay abreast of the program and any updates.
⇒ When a cardholder leaves the University, departments must have exit procedures in place to account for and destroy cards as well as obtain receipts and any other supporting documentation from the cardholder. The exit procedures should include contacting the LaCarte Administrator upon notification of the employee’s termination to ensure the cardholder’s entries are audited prior to the employee’s last work day.

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

☐ Theresa Oubre 578-1543 or talber3@lsu.edu
☐ Catherine Herman 578-1544 or cherman@lsu.edu
☐ DeAnna Landry 578-8593 or deannal@lsu.edu
TRAVEL

PM-13, University Travel Regulations, has been updated to reflect the changes to the travel policy effective July 1, 2018. PM-13 can be found on University Administration and Accounts Payable & Travel websites.

Spend Authorization must be completed and approved prior to traveling and/or making travel arrangements. Also, 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 departure destination and business destination in the format of “Departure City, State to Departure City, State or City, Country

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 expense items and the required supporting documentation:

⇒ 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 was not used
⇒ Taxi/shuttle – a written receipt is required
⇒ Lodging – an itemized hotel folio with a zero balance is required
⇒ Fuel – an itemized receipt is required
⇒ Vehicle Rental – an itemized/final receipt from the rental vehicle company is required
⇒ Airfare (if paid with personal funds or LaCarte/CBA – traveler’s final itinerary is required
⇒ Conference travel – conference agenda is required
⇒ Parking at the Baton Rouge Airport and Park ’N Fly New Orleans – receipts required

Helpful Hints for Travel Expense Reports:
⇒ Destinations – The appropriate destination option should be selected. The options are In-State, Out-of-State or Foreign.
⇒ Mileage – The actual miles driven should be reflected in the “quantity” field or a web site mileage calculator showing total miles travel can be attached to Travel Expense Report.
⇒ Reuse of Airfare - The original airfare Travel Expense Report number should be referenced in the expense item memo field. Please ensure that the explanation as to why the original airfare was cancelled is attached to the expense report.
⇒ Out-of-State mileage – A Short’s Travel quote is required and must be attached to the Expense Report as the mileage may be limited.
⇒ Suburbs – Please attach a website mileage calculator to the Expense Report if claiming a higher Tier city. The suburb city must be within 50 miles of the higher Tier city.

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.

Park ’N Fly New Orleans
Travelers using Park ’N Fly are encouraged to use the Park ’N Fly link listed on the AP & Travel website for online reservations at https://www.pnf.com/book/0050056. As a reminder, any parking reservations made from the main Park ’N Fly website will require travelers to add the LSU discount code of 0050056 in order to receive the state rate. For questions, please contact Jennifer Driggers at jdrigg@lsu.edu or 578-1538.
Accounts Payable & Travel continued...

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

- Arianna Elwell  578-6052 or acreech@lsu.edu
- Doris Lee  578-3698 or dorislee@lsu.edu
- Kaylen Mayfield  578-3697 or mayfield1@lsu.edu
- Kathleen Patrick  578-3699 or kelder1@lsu.edu

Administration

August Business Managers’ Meeting
Please be reminded that there will be no meeting held in August. The next meeting will be held on Tuesday, September 11, 2018 in the Magnolia Room of the LSU Union at 9:30 am – 12:00 pm. The topics will be announced at a later date.

General Reminders:
- To be added to the Business Managers Mailing List, submit an idea for a future topic, or submit specific questions on topics announced for future meetings, please contact Danita King at dcking@lsu.edu.
- Information on prior meetings can be found at https://www.lsu.edu/administration/ofa/oas/bsmgrmtg.php

Dates for the remaining meetings in 2018 are as follows:

<table>
<thead>
<tr>
<th>Month</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>September 11, 2018</td>
</tr>
<tr>
<td>October</td>
<td>October 9, 2018</td>
</tr>
<tr>
<td>November</td>
<td>November 13, 2018</td>
</tr>
<tr>
<td>December</td>
<td>December 11, 2018</td>
</tr>
</tbody>
</table>

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.

Administration continued...

AS Forms
The following link https://www.lsu.edu/administration/ofa/oas/asforms.php has a complete listing of all current AS forms used within Accounting Services. These forms are in a user-friendly fillable .pdf format. Please contact Danita King at dcking@lsu.edu with any issues accessing or using these forms.

Newsletter Mailing List
The Accounting Services newsletter is e-mailed monthly once the newsletter is available. In addition, the online version is posted to the Accounting Services home page – click “Newsletter”. Newsletters for the prior year can be found at https://www.lsu.edu/administration/ofa/oas/newsletterarchives.php. To be added to the Newsletter Mailing List, contact Danita King at dcking@lsu.edu.

Payroll
Welcome Leah Cook to Payroll. She can be reached at lcook2@lsu.edu or 578-4844.
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
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
FDN      LSU Foundation
FEMA     Federal Emergency Management Agency
NIH      National Institutes of Health
NSF      National Science Foundation
ORED     Office of Research and Economic Development
OSP      Office of Sponsored Programs
OBO      Office of Bursar Operations
PAY      Payroll
PROC     Procurement
PROP     Property Management
SACS-COC Southern Association of Colleges and Schools Commission on Colleges
SPA      Sponsored Program Accounting
SSA      Social Security Administration
TAF      Tiger Athletic Foundation
UAS      Auxiliary Services
USDA     States Department of Agriculture