

Office of Accounting Services

Monthly Newsletter



204 Thomas Boyd Hall Baton Rouge, LA 70803 (225) 578-3321
www.lsu.edu/administration/ofa/oas/

March 2023
Issue 460

March Business Managers' Meeting

WORKDAY UPDATES

March 14, 2023
9:30 - 11:00 am
Online via Zoom



In this issue...

Bursar Operations	3
LaCarte	4
Travel	5
Payroll	7
SPA	9
LSU Acronyms	12

Financial Accounting & Reporting

Monthly Close Dates

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

Month End	Close Date
February	Wednesday, March 1
March	Monday, April 3
April	Monday, May 1
May	Thursday, June 1

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 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 Dakota Schoenfield in Financial Accounting & Reporting, 204 Thomas Boyd Hall or by e-mail at dschoe5@lsu.edu.

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.

The "[Create Journal Entry: Correcting Journal](#)" job aid provides specific instructions on completing a cost transfer and is available on the Workday training webpage under Financial Accounting.

Credit Card Merchant

Please ensure daily CARD entries are being made to record credit card revenue received. If assistance is needed with obtaining backup documentation from First Data/Bank of America or Elavon, please contact Jennifer Richard at jgendr1@lsu.edu.

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 Stephanie Laquerre at slaquer@lsu.edu using **Melanie Powell (SPL-44555)** 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.

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.

Bursar Operations

Deferred Payment Plan for Spring 2023 Semester

For semester students that selected Deferred Payment Plan for Spring 2023, the first payment was due March 1. Payments are considered late after 4PM CST on March 13. The second payment will be due on April 1 and considered late after 4PM CST on April 11.

International Payments

International students may pay their student account balance using Flywire. The Flywire payment option is included on the Fee Bill and Billing Statements. Flywire commits to providing the best exchange rates.

1098-T forms

Students can access their 2022 1098-T forms at myLSU > Financial Services > Tax Documents. Questions regarding 1098-T forms can be directed to bursar@lsu.edu.

Credit Card Merchants

Elavon has started converting how American Express is settled on the backend. Merchants should see no change in the accepting of American Express. The reports from Elavon will show one deposit for all credit card transactions. After conversion, merchants will no longer have to break out the American Express MOP on their CARD entries. Any questions concerning the recording of revenue for credit cards should be directed to Jennifer Richard at jgendr1@lsu.edu or Daniel Butcher dbutch1@lsu.edu.

Cashnet eMarkets

eMarkets allow departments to provide customers with a secure, PCI compliant, online payment option for conferences, summer camps, advertising, etc. eMarkets cannot be used for any student-related charges. Questions regarding eMarkets can be directed to Daniel Butcher (dbutch1@lsu.edu).

Scanned CARD Entries

CARD entries that do not contain cash, checks or money orders can be scanned and e-mailed to cardobo@lsu.edu. All approvals and supporting documentation are still required for the CARD entry to be worked. If you do not have access to a printer and/or scanner, we will accept any of the following:

- * Sign electronically (using phones and/or computer mouse).
- * Provide images of the CARD entry with all supporting documentation that contain signatures and have the signature clearly visible.
- * The approval can be obtained via an e-mail directly from student/faculty/staff. If the authorization is received via e-mail without a signature, it must come directly from the user's authenticated myLSU account, and not a secondary e-mail account.

University Cashier

Departmental deposits can be dropped off in person between 10:00 am – 11:45 am and 12:30 pm – 4:00 pm, Monday – Friday.

Accounts Payable & Travel

Non-Resident Alien Tax Form 1042-S

IRS Forms **1042-S** have been mailed by the University to all **foreign visitors receiving income**, to all **non-resident foreign students receiving exemptions and cash awards**, and to all **tax treaty benefit recipients**. Internationals planning to file a tax return claiming a refund of taxes withheld on income received will be required by the IRS to file with a valid SSN or ITIN (Individual Tax Identification Number). The IRS will not accept tax returns filed under an international student "999" student number.

Invoice Processing

Direct charge and purchase order invoices should be sent to aptravel@lsu.edu. Please respond to Direct Charge and Purchase Order staff e-mails to ensure continuous processing of all invoices. For any on-demand or special handling requests for extenuating circumstances, please contact Jessica Hodgkins at 578-1541 or jhodgkins1@lsu.edu or Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

Non-Purchase Order/Direct Charge Invoices

In an effort to optimize the payment process, please ensure that LaCarte is used to pay for non-purchase

order/direct charge invoices from suppliers who accept credit cards as a means of payment. We appreciate your continued support!

International Visitors

Payments to international visitors must be in accordance with *FASOP: AS-04, NRA Consultant, Contractor, Scholarship & Fellowship Payments* and are subject to federal tax withholding at the rate of 30% unless a reduced withholding or an exemption from withholding is provided by a tax treaty. The tax treaty benefits must be claimed by the international visitor prior to payment.

It is critical to determine if the visa classification and other circumstances related to the international visitor allow for payment of any kind. If the visa classification does not allow the international visitor to receive payment or reimbursement of expenses, no payment request will be processed.

Please note, if the visitor does not have an SSN or ITIN, he or she will have to apply for an Individual Tax Id number (ITIN) via the W-7 form in order to claim tax treaty benefits and the W-7 form must be signed in person in the Accounts Payable & Travel office. For questions, please contact Valery Sonnier at vsonnier@lsu.edu or 578-1531.

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 report:

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

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 purchase order and receipt.

Accounting Services (AS) Forms

As a reminder, please use the current versions of Accounting Services (AS) forms. Some of the forms were updated in recent months with improvements and

and additional information. Use of the current versions will streamline department processes and avoid processing delays. The current versions of the AS forms can be found on the Accounts Payable & Travel website.

For questions concerning supplier invoices, please contact a member of the Invoice Processing staff:

Direct Charge:

- ☎ Jessica Prather 578-1536 or jmor116@lsu.edu
- ☎ Deana Clement-Delage 578-1539 or dcleme2@lsu.edu
- ☎ Arlyn Becnel 578-3697 or abecnel1@lsu.edu

Purchase Order:

- ☎ Maci Jones 578-1620 or macijones1@lsu.edu
- ☎ Austin Ledet 578-1545 or aledet@lsu.edu
- ☎ Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu



LACARTE

Expense Reports should be created for LaCarte transactions not related to travel and CBA transactions with complete cost documentation and submitted for approval 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 privileges.

Cardholder Notifications

Cardholder notifications are sent on the 2nd day of the month to inform cardholders of any outstanding LaCarte transactions greater than 30 days. The notification will not include LaCarte transactions already added on Expense Reports and submitted for approval. The notifications will also remind the cardholders that if any of the outstanding transactions are related to future business travel, the transactions must be reconciled on Expense Reports after the trip is completed/cancelled.

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. If a detailed description is not provided, an explanation of the item should be provided. Cardholders should not alter any cost documentation using Adobe software. If additional information must be provided, please include a comment within the expense report on one of the following: Header memo, Expense Item line memo, Business Process tab, or attach a separate

memo under the Attachments tab. 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.

Itemized receipts should include:

- Vendor name
- Description of item purchased
- Quantity of items purchased
- Total dollar amount of purchase
- Transaction date
- Ship to address

Supporting documents may include:

- Sales receipt
- Packing slip
- Cash register receipt
- Copy of order form or application
- E-mail notification confirming order placed, item ordered, and amount purchased
- Accounting Services forms – the most current version should be used

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

- ☎ Theresa Oubre 578-1543 or talber3@lsu.edu
- ☎ Christian O'Brien 578-1544 or cobrien2@lsu.edu
- ☎ DeAnna Landry 578-8593 or deannal@lsu.edu



TRAVEL

Louisiana Ethics Disclosure

Travel expenses, including travel scholarships, covered by a third party or a sponsor are subject to the reporting requirements in R.S. 42:1111 Code of Governmental Ethics.

Pursuant to La. R.S. 42:1123(41), any public servant who accepts complimentary admission, lodging, or transportation to and from an educational or professional development, seminar or conference shall file an affidavit with the Board of Ethics within 60 days after such acceptance.

It is the employee's responsibility to properly complete and file the form electronically to the Board of Ethics. Instructions for completing and filing the form are

available on the AP & Travel website. For questions, please contact Ashley Wimberly at 219-5600.

Christopherson Business Travel (CBT)

CBT is the State of Louisiana contracted travel agency. ***As a reminder, faculty, staff and LSU students are required to use CBT for airfare bookings.*** The contact information for CBT is provided below. For more information on CBT, please refer to the New Travel Agency section on the Accounts Payable & Travel website.

CBT UNIVERSITY TRAVEL TEAM

Monday – Friday
7a.m. – 7p.m. CT

Contact Information

Toll Free Phone: 1.800.961.0720
Local Phone: 205.874.8538

E-mail: Statelauniv@CBTravel.com

After Hours: 1.800.961.0720
-Reference ID code 9AW

International After Hours: 801.327.7742
-Reference ID code 9AW

Domestic and International Travel Advisors*

[Darryl Truelove](mailto:Darryl.Truelove@cbtravel.com): 720.200.4118
[Ericka Krzykwa](mailto:Ericka.Krzykwa@cbtravel.com): 801.327.7724
[Kelley Kokes](mailto:Kelley.Kokes@cbtravel.com): 801.327.7678
[Kelly Arens](mailto:Kelly.Arens@cbtravel.com): 801.327.7707
[Jay Rowley](mailto:Jay.Rowley@cbtravel.com): 801.327.7634
[Michelle Yanez Newcomb](mailto:Michelle.Yanez.Newcomb@cbtravel.com): 801.327.7635

Group Travel Agents*

[Tonja Smith](mailto:Tonja.Smith@cbtravel.com): 205.874.8540
[Charlotte Liner](mailto:Charlotte.Liner@cbtravel.com): 205.874.8530

***Note:** Travelers/Departments are encouraged to send e-mails to the main CBT e-mail address, but it is also acceptable to contact one of the Advisors directly. However, please do not send an e-mail to all Advisors at once as it will delay the respond time for other requests.

Summary of pertinent information:

1. Christopherson Business Travel normal business hours are 7:00am to 7:00pm CST Monday-Friday.
2. The agent-assisted transaction fee is **\$24** for domestic and **\$31** for international.

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 departure destination and business destination in the format of “Departure City, State to Departure City, State or City, Country

AS292A, Spend Authorization Attachment form is required when the following applies:

- Disclosure of personal travel dates and destination
- High Risk Travel to a Restricted Region
- Travel Greater than 30 days at one business location

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** with the required supporting documentation:

- **Airfare** – traveler’s final itinerary is required
- **Conference travel** – conference agenda and hotel list with nightly rate is required
- **Lodging** – an itemized hotel folio showing payment 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 for the New Orleans Airport** – receipts are required

3. Any calls to (800) 961-0720 made between 7pm and 7am CST will roll over to the After-Hours Service Provider. After-Hour services should be for limited to true emergencies. Airfare bookings should be made during normal business hours.

CBT Concur Online Booking System is available on myLSU!

The link to CBT Concur Online Booking System is located on myLSU under Travel Resources. Upon myLSU login and clicking the link, users will land on the Header screen in Airportal. Users must click, **Book a Trip** on the left-hand side of the screen to be taken into the Concur site. The online booking fee is \$7.

CBT Concur Booking Tool

LSU has configured Concur to show the lowest priced flight (coach/economy seating only). It is the traveler’s responsibility to select the flight that meets their schedule and budget. If an out of policy flight is selected, the traveler will select a reason from the drop-down menu, when prompted by the system.

Mobile Phone Number

Please ensure that a mobile phone number is added to a traveler’s profile as it is now required by the travel agency and/or airline to contact the traveler when necessary.

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

- ➔ Caitlin Cox 578-6052 or ccox40@lsu.edu
- ➔ Jonathan Fresina 578-3672 or jfresi1@lsu.edu
- ➔ Kathleen Patrick 578-3699 or kelder1@lsu.edu



Payroll

Retroactive Pay Transaction Cut Off for Current Payrolls

The cut off for Retroactive transactions for student and wage payrolls is Wednesday prior to payroll processing. The process to pull in Retro transaction runs on the Thursday prior to payroll processing. 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 at [Payroll Schedules](#).

Costing Allocations

There are two types of costing allocations. Position Restriction costing allocations and Worker costing allocations. Position Restriction costing allocations follows the position regardless of the worker filling the position.

Position Restriction costing allocation is assigned on the Create Position transaction and must have a begin date equal to the date the position is created.

Position Restriction cost allocations **should not have an end date**. End dates could cause the Position Restriction costing allocation to expire and expired or missing Position Restriction costing allocations **will prevent payment to an employee**. Funding sources such as grants or other temporary funding sources should not be used on a costing allocation for Position Restrictions. The Position Restriction costing allocation should be viewed as the commitment budget for the position and must cover the entire life of the position.

Worker costing allocations are assigned in the hire process and can be updated as needed.

When adding a new costing allocation on an existing Worker, 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. HR partners, Cost Center Managers and Student Employment Partners must perform ongoing audits of costing allocation 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 Worker costing allocations. 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.

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 myLSU, select Financial Services, then Tax Documents. For 2016 - 2022, the W-2 forms are available through Workday. See [Accessing Your W-2 Form](#) for directions with accessing 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](#). 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](#)

Current tax forms can also be found under the Tax forms section of each employee type on Payroll's webpage.

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 2022 tax return, so bring your 2022 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 2022 should have received a 1042-S form. The 1042-S forms are also posted on myLSU under Financial Services/Tax Documents. Both the W-2 and 1042-S 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.

If the SSN in Box a of the W-2 ends with 9999 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 Assistance and 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 software for this group of taxpayers is [Sprintax](#), it offers State tax returns where Arctic does not.

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 Student Aid.

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 John Pilgrim at jpilgrim1@lsu.edu or Casey Forbes at cforbe1@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 Student Aid. 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 John Pilgrim at jpilgrim1@lsu.edu or Casey Forbes at cforbe1@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.

Primary Job Type	Primary Job Compensation Plan	Correct Add Job Type	Correct Add Job Compensation Plan	Incorrect Add Job Type	Incorrect Add Job Compensation Plan
GA	Academic Salary	GA	Academic Salary	Student	Hourly Plan
Profes-sional	Salary Plan	Profes-sional	Salary Plan	Academic	Academic Salary

Sponsored Program Accounting

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**:
 - ◇ SPA will log and track the invoices to ensure it is paid within 30 days of receipt
 - ◇ 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.
 - ◇ Below is the PI Checklist for Subcontractor Invoices. Please ensure the following is checked for when approving invoices:
 - ◇ **PI Checklist for Subcontractor Invoices**
 - Acceptable technical reports and deliverables have been submitted in accordance with subcontract requirements
 - Dates on the invoice identifying the billing period (not the invoice date) are within subcontract period of performance
 - Invoice format (e.g., major cost categories, lump sum, milestones, etc.) is in the format required by the subcontract
 - Invoice frequency (i.e., monthly, quarterly, at final, etc.) is in compliance with subcontract requirements
 - If required by the subcontract, invoices reflect the source of funds (ex: NASA, LEQSF – two separate awards) and invoiced amounts are charged to respective LSU grants
 - Expenditures are allowable and within the rebudgeting limitations set forth in the subcontract
 - If cost reimbursable, the cumulative amount equals the amount previously billed plus the current billing amount
 - Cost sharing certification has been attached to the invoice, if applicable
 - The invoice has been certified and signed by the authorized institutional representative
 - If withholding is required by the subcontract, each invoice has been reduced by the retainage (% of amount invoiced)

- The final invoice has been marked “Final”, cost sharing has been met, the close-out certification has been submitted, and final deliverables have been submitted and accepted before the final invoice is approved for payment
- The Checklist can be found in the [Post Award Manual](#) on the SPA website.
- ◆ Properly prepared invoices and cost sharing certifications are approved by the Principal Investigator or his designee and forwarded to SPA. The department should also create a receipt in Workday. See job aid on LSU Workday website under Procurement “Create Receipt for Services.” SPA will forward the invoice to Accounts Payable for payment.
- ◆ If any of the above items are not satisfactory, the PI should notify the SPA contact for assistance in resolving the issue. If the invoice is satisfactory, Uniform Guidance requires that it be paid within 30 days. Therefore, please do not delay processing. The Checklist can be found in the Post Award Manual on the SPA website.

Appointments to Sponsored Projects – Reviewing Costing Allocations

- ◆ 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.

Board of Regents (BOR) Industrial Match

Industrial match commitment letters for BOR contracts are due to BOR by **March 31, 2023**:

- ◆ 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, 2023

Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by **April 30, 2023**. 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.

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).

Administration

Business Managers' Meeting

General Reminders:

- Information on prior meetings can be found on the [Accounting Services](#) webpage.
- To submit an idea for a future topic, submit specific questions on topics announced for future meetings, or to be added to the mailing list, please contact Patrice Gremillion at pgremill@lsu.edu.

W-9 Requests

All requests for a W-9 should be forwarded to Brenda Wright at bwright4@lsu.edu or Desiree Esnault at desnault@lsu.edu. This document must be signed by Associate Vice President Elahe Russell on behalf of the university. The W-9 will be sent directly to the vendor from Accounting Services with a copy sent to the requesting department.



TRAININGS

- 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

Description	Division	Date	Time	Location
Invoice Processing & Special Meals	AP & Travel	Tues, 3/7	9:00 am—10:30 am	Online via Zoom
Budget Instructor Led Workday Training	Budget & Planning	Tues, 3/7	10:00 am—11:30 am	Online via Zoom
Intro to Post Awards	SPA	Wed, 3/8	9:00 am—11:00 am	Online via Zoom
Travel Policy	AP & Travel	Wed, 3/8	9:00 am—11:00 am	Online via Zoom
Diversifying Spend	Procurement	Wed, 3/8	10:00 am—11:00 am	Online via Zoom
LaCarte Card	AP & Travel	Thurs, 3/9	1:00 pm—2:30 pm	Online via Zoom
Business Managers' Meeting	--	Tues, 3/14	9:30 am—11:00 am	Online via Zoom
Effort and Key Personnel	SPA	Wed, 3/15	9:00 am—11:00 am	Online via Zoom
Sole Source Procurements	Procurement	Fri, 3/17	10:00 am—11:00 am	Online via Zoom
Workday Reporting & Financial Data Model (FDM)	FAR	Wed, 3/22	10:00 am—12:00 pm	Online via Zoom
Professional, Specialty & Consulting Services	Procurement	Wed, 3/22	2:00 pm—3:00 pm	Online via Zoom
Procurement Institute	Procurement	Wed, 3/29	9:00 am—10:30 am	Online via Zoom

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
CBT	Christopherson Business Travel
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
JE	Journal Entry
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
M&IE	Meals and Incidental Expenses
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
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
BA	Budget Adjustment
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
PAA	Payroll Accounting Adjustment
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