# Office of Accounting Services Monthly Newsletter

**LSU**

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

**April 2025**
**Issue 485**

## April Business Managers' Meeting

~ Workday Student Update
~ Workday Student Financials
~ Participant Support—Nonstudent Awards
~ Gramm-Leach Bility Act (GLBA) Awareness
~ LaCarte Update & Reminders

*April 15, 2025*
*9:30—11:00 am*
*Online via Zoom*

### In this issue...

---

**WHAT'S NEW!**

**Payroll**
Louisiana Withholding Tax Elections, page 4

## Bursar Operations

**Important Deadlines**

♦ **Current System**
  ◊ **Spring Semester 2025 (2S/2025)**
    – **April 4:** Last Day to Drop for Law Campus (Deadline 4:30 PM CST
    – **April 25:** Last Day to Drop for Semester Session C (Deadline 4:30 PM CST)
  ◊ **2$^{nd}$ Spring Online Module 2025 (2L/2025)**
    – **April 25:** Last Day to Drop (Deadline 4:30 PM CST)

♦ **Future System – Workday Student**
  ◊ **1$^{st}$ Summer Online Module 2025**
    – **April 28:** Charge Assessment (Fee Bills Available)

**Reminders**

**GLBA Training**
GLBA Training is open and runs through **May 15**. Please be on the lookout for e-mail notifications from our partners at CampusGuard regarding this training. Any questions regarding the training can be sent to John Milligan at jmilligan@lsu.edu.

**1098-T forms**
2024 1098-T forms were mailed on January 31, 2025 and are available on myLSU. Previous year's forms can be found at myLSU > Financial Services > Tax Documents. Questions regarding 1098-T forms can be directed to bursar@lsu.edu.

**Foreign Source Reporting**

Federal and state requirements require LSU and Affiliate Organizations to report any foreign-sourced gifts, contracts, grants, donations, scholarships, and pledges during a calendar year. Reports are filed to the respective agencies semi-annually. The report date was December 31, 2024 and was due by January 31, 2025. Bursar Operations is responsible for information gathering and reporting from individual departments. More information can be found at FASOP: AS-35 and questions can be directed to Mary Catherine Gillespie Smiley at mgille7@lsu.edu.

**Credit Card Merchants**

Elavon has converted how American Express is settled on the backend. Merchants should see no change in the accepting of American Express. The reports from Elavon now show one deposit for all credit card transactions. Merchants should no longer use the American Express MOP on their CARD entries, as those MOP codes have been deactivated. Any questions concerning the recording of revenue for credit cards should be directed to Jennifer Richard at jgendr1@lsu.edu or John Milligan at jmilligan@lsu.edu.

**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 John Milligan at jmilligan@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 clearly visible signatures.

− 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.

**International Payment**

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

# Payroll

**Early Student Payroll Deadline and Pay Date due to Good Friday Holiday**

| Payroll | Period Ending | Time Locked | Pay Date |
|---------|---------------|-------------|----------|
| Student | Friday, April 11, 2025 | Monday, April 14, 2025 @ 3:00 p.m. | Thursday, April 17, 2025 |

**Payroll Schedules**

FY 2025—2026 payroll schedules for wage and student payrolls are now available at Payroll Schedules.

**Academic Insurance Premium Changes**

Academic employees may see insurance premium adjustments in their April and/or May checks in order to adjust summer accrual balances for newly elected coverage during Annual Enrollment or rate changes that were effective 01/01/2025. Questions may be directed to Candice Lockwood at 578-2023 or insurancepayroll@lsu.edu.

**Leaving the University?**

Faculty, staff and student employees (especially

graduating students) leaving the University are reminded to update their mailing addresses. Home addresses can be updated in three ways:

1. Update address information via Workday from the **Personal Information** worklet. Click to view current **Contact Information** then click the **Edit** icon in upper left corner to make any needed changes.
2. E-mail Payroll at payroll@lsu.edu.
3. Complete and submit to the Payroll office a Change of Address form.

### President's Student Aid/Work Study Accounts

The last day for student employee earnings to be charged to such accounts is May 16, 2025. The final student pay period for time associated with PSA & WS accounts is the period ending May 23, 2025 for payment on May 30, 2025.

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

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

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

### Students Must be Paid for All Hours Worked

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

### Employee Time Certification

Louisiana Revised Statue 17:3311 (A)(3) requires administrative, professional and academic personnel to certify that they were either present or absent from their usual duty posts during the usual working day. It further requires that the certification be performed monthly.

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

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

Certification procedures should be performed with each payroll for student and classified employees and on a monthly basis for administrative, professional and academic personnel. At the end of each month, employees in these employment categories receive a **Leave Certification** event in Workday. Time off should be requested and approved as the time off is taken.

**Ensuring proper controls are in place** is the first step to preventing payroll fraud. Each department should have payroll processing procedures that cover student employment eligibility and completion, processing, approval and submittal of employee time. Additional tips for preventing payroll fraud are listed below:

- **Employee time** should be entered for hours **actually** worked, including dates and times of work.
- **Supervisors** should monitor employee work hours and ensure that the time reported is accurate before approving the employee's time.
- **Never** enter time worked in a previous pay period in the current time period.
- **Process** termination forms immediately for terminated employees so they can not access time calendars past the termination date.
- **Investigate** unexplained variances in pay such as a large increase in total pay for an employee or an employee working on non-scheduled work days.
- **Reconcile** University records such as ledgers and

effort certifications on a timely basis and investigate questionable items immediately.

- **Call Payroll** immediately for instructions regarding a current appointment transaction, if a new employee does not show up to work.

**Review Tax Withholding Amounts to Prepare for 2025 Taxes**

It's important for employees to check their paycheck withholdings every year, but it's especially important in 2025 if you:

- Had too much or too little withheld from your paycheck in 2024 and had an unexpected result when you filed your 2024 taxes in early 2025.
- Performed a "Paycheck Checkup" and adjusted your withholding in 2024. Recheck your withholding for 2025 to make sure you're having the right amount withheld.

Even though the IRS does not require all employees to complete the revised form and even if an employee's tax situation has not changed, we recommend that employee's perform a "paycheck checkup" to see if adjustments to their current withholdings are needed. To conduct the checkup, employees can use the IRS's Tax Withholding Estimator. To effectively use the estimator, it is helpful to have a copy of the most recent pay stub and tax return. It is likely that the estimator will be updated to account for the 2025 tax tables in early January.

Before completing the 2025 Form W-4, please read the instructions that are included with the form. Employees must complete Steps 1 and 5. Steps 2, 3, and 4 are optional, but completing them will help ensure that an employee's federal income tax withholding will more accurately match their tax liability. Step 1 is for personal information; Step 2 is for households with multiple jobs; Step 3 is used to claim tax credits for dependents; Step 4 is for other adjustments (additional income such as interest and dividends, itemized deductions that exceed the standard deduction, and extra tax you want withheld); and Step 5 is where the form is signed.

The IRS takes employees' privacy seriously and suggests that, if employees are worried about reporting income from multiple jobs in Step 2 or other income in Step 4(a), you check the box in Step 2(c) or enter an additional withholding amount in Step 4(c). To determine the additional withholding amount, employees can use the withholding estimator.

The IRS has also published Frequently Asked Questions that employees may find helpful as you complete the form.

**Employees Can Update Withholdings in Workday at any Time**

Please refer to the Withholding Elections job aid for detailed instructions on updating your W-4 in Workday. Changes will take effect within two business days. W-4 forms are also available on the Payroll website.

## NEW INFORMATION

**Louisiana Withholding Tax Elections**

In January, the State of Louisiana changed the formula used to calculate state income tax. Because of this change, the L-4 (Employee's Withholding Certificate) form has been updated and the corresponding state tax elections in Workday have been updated. Below is a summary of what has changed:

- Louisiana has gone to a flat income tax rate of 3.09%.
- Louisiana has done away with dependent amounts and personal exemption amounts.
- "Marital Status" options have changed as well as the addition of the "Standard Deduction". Employees will select the marital status and standard deduction amount that applies to their individual tax situation.
  - Marital status of "No Deduction" should select "0" for standard deduction. This will produce the most withholding from each paycheck.
  - Marital status of "Single or married filing separately" should select "1" for standard deduction.
  - Marital status of "Married filing jointly, qualifying surviving spouse, or head of household" should

select "2 for standard deduction. This will produce the least withholding from each paycheck.

- Please note that **both** marital status and the corresponding standard deduction must be selected to produce the correct withholding.

- "Increase or Decrease Withholding Amount" field has been renamed to "Adjustments". The amount in this field will adjust the amount withheld each paycheck.

As mentioned previously, both the "Marital Status" and corresponding "Standard Deduction" must be selected to produce the correct withholding. Workday did not default Standard Deduction amounts for existing Marital Statuses. With this update, all Standard Deductions were defaulted to "0" producing the most withholding from each paycheck. Payroll is encouraging all employees to review their state tax elections and make any necessary changes. **If you take no action**, the "Standard Deduction" will be "0" and the most withholding will be withheld from each paycheck. Please refer to the [Withholding Elections](#) job aid for detailed instructions on updating your L-4 in Workday. Changes will take effect within two business days. L-4 and L-4E forms are also available on the Payroll website.

**If you are a Non-Resident Alien, you are not able to update your state withholding elections. Please ignore these instructions.**



# Accounts Payable & Travel

**Important Reminder!!!!**
**Processing Time**
Please allow adequate processing time for review and approvals of the LA Ethics Disclosure (i.e., 413) form, high risk travel requests, group airfare and lodging contracts, as well as cash advance requests. Please plan accordingly, especially since contracts are now under review by the General Counsel Office. For questions, please contact Patrice Gremillion at 578-3366 or [pgremill@lsu.edu](mailto:pgremill@lsu.edu).

# INVOICE PROCESSING

*Spring has sprung!* **The following is a helpful checklist to assist in the preparation for fiscal yearend:**

1. Monitor direct charge invoices/purchases for non-credit card or electronic payment vendors and forward the invoices to AP & Travel for processing.
2. Monitor purchase orders, make sure the items are received, and receipts have been created in Workday.
3. Monitor e-mail requests to create receipts to process payments for purchase order supplier invoices.
4. Review the Aged Listings of Outstanding Encumbrances to ensure payments have been processed.
5. Monitor LaCarte & CBA transactions as they are loaded into Workday. Create Expense Reports to reconcile transactions in a timely manner.
6. Respond to any e-mail requests from the LaCarte and Travel auditors on LaCarte/CBA transactions requiring additional information.
7. Respond promptly to any pending issue(s) on expense reports sent back to the initiator/department.
8. Run the LaCarte reports periodically to monitor for any outstanding LaCarte/CBA transactions not reconciled.
9. Ensure Travel Expense Reports are being created promptly with the appropriate receipts as travelers return from their trips.

**Supplier Invoices**

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

**Special Handling**

As a reminder, LSU outsourced the check-printing function to JP Morgan. If special handling is requested for a check, the check is returned to LSU via FedEx overnight. This means that there is a 24-hour delay for the check to be available for pick-up. Please plan accordingly.

**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 PO and Receipt.

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

**Direct Charge:**
☎ Deana Clement-Delage 578-1539 or dcleme2@lsu.edu
☎ Carly Carpenter          578-7828 or ccarp32@lsu.edu
☎ Dominic "DJ" Morgan   578-7886 or dmorgan1@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

# SPECIAL MEALS

**AS499, Request for Approval of Special Meal**

AS499 form must be completed in its entirety with a detailed event purpose (especially for student events) and approved by the Dean, Director, or Department Head. The AS499 form should be attached to the Expense Report, Direct Charge invoice, or America-To-Go purchase order.

For questions concerning special meals and/or events, please contact one of the following:

Special Meals/Events:
🖥 Jessica Hodgkins   578-1541 or jhodgkins1@lsu.edu
🖥 Valery Sonnier       578-1531 or vsonnier@lsu.edu

Travel-related Special Meals:
🖱 DeAnna Landry      578-8593 or deannal@lsu.edu
🖱 Jennifer Driggers    578-1538 or jdrigg@lsu.edu

# LACARTE

**Expense Reports** should be created for LaCarte transactions (not related to travel) 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 privileges.

**Delinquent LaCarte Card Transactions**

Cost Center Managers have been provided a list of cardholders with delinquent LaCarte transactions not related to travel and/or transactions related to travel that has been completed. A deadline of **March 21, 2025**, was given to submit the delinquent transactions on an expense report with the required cost documentation. To avoid suspension of card privileges, immediate attention should

be given to the delinquent transactions. For questions, please contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

**Bank of America's Global Card Access App**
The app offers the same robust security features and utilizes the same user credentials as Global Card Access Online. This simple-to-use tool provides security and convenience to cardholders in the palm of their hands.

The app offers the following:
* View real-time account information (i.e., unique PIN)
* Manage custom alerts sent via text or e-mail
* Activate new card
* Create a custom PIN

In lieu of using the Global Card Access website, LaCarte cardholders are encouraged to download the Global Card Access app to register their card, use the PIN Check tool, or even respond to fraud alerts sent by the bank. For questions, please contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

**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

⊞  Christian O'Brien    578-1544 or cobrien2@lsu.edu
⊞  Peyton Delatte       578-1406 or pdelatte@lsu.edu
⊞  DeAnna Landry        578-8593 or deannal@lsu.edu

# TRAVEL

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

**CBT UNIVERSITY TRAVEL TEAM**
Monday – Friday
7a.m. – 7p.m. CT
P: 800-961-0720
E-mail: Statelauniv@CBTravel.com

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

**Travel Expense Reports** should be created for LaCarte/CBA transactions with complete cost documentation and submitted for approvals no later than 30 days from the date following the trip.

**Cancelled Trips**

Expense reports should be created promptly to ensure all travel transactions are expensed/charged in the correct fiscal year. The expense report should include all expenses, refunds, etc. related to the trip. A justification as to the reason the trip was cancelled should be included in the supporting documentation. If the trip was cancelled by a host/organizer, documentation from the host/organizer must be attached to the expense report.

**Travel Reminders:**

1) Conference agenda must be included in the supporting documentation attached to the expense report. The conference agenda provides the conference hotel name, nightly rate and information on the number of meals provided.
2) An itemized "paid" hotel folio is required. A hotel reservation confirmation is not a receipt.
3) Do not edit a PDF invoice/receipt. Editing a PDF invoice/receipt, to add information, compromises the integrity of the document. If additional information needs to be communicated, make a handwritten notation on the invoice/receipt. Please make sure not to write over any print on the invoice/receipt. A justification or memo may also be attached to the expense report.
4) Respond timely to the Travel Staff e-mails to ensure continuous processing of all travel reimbursements.

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

✈ Jonathan Fresina    578-3672 or jfresi1@lsu.edu
✈ Henry Woodard    578-2007 or hwooda4@lsu.edu
✈ Kalyn Lewis    578-8928 or mayfield1@lsu.edu
✈ Julian White    578-2780 or jwhite22@lsu.edu
✈ DeAnna Landry    578-8593 or deannal@lsu.edu



Happy *Administrative* Professionals Day
4.23.25

# Financial Accounting & Reporting

**Yearend Preparation**

The following are some reminders in preparation for fiscal yearend:

➤ Review and reconcile ledgers
➤ Monitor budget to actual expenses on a quarterly basis
➤ Process budget adjustments, cost transfers, and internal billings for services rendered
➤ Process needed correcting entries and payroll accounting adjustments
➤ Request inactive worktags to be closed

**Monthly Close Dates**

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

| Month End | Close Date |
| --- | --- |
| March | Tuesday, April 1 |
| April | Thursday, May 1 |
| May | Monday, June 2 |

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

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

➤ Track entries by following the Find Journal job aid posted on the Workday Training page to find "In Progress" entries
➤ Initiate entries as early as possible in the month to allow enough time for them to make it through the entire business process prior to closeout. Since July 1, 2016, entries initiated in the last five days of the month typically end up having their accounting date changed to the next month

Cost Center Managers and all other approvers on journals should:

➤ Approve any entries in their inbox in a timely manner

➤ Make an extra effort to clear inboxes the last week of the month

### Reports

A list of the recommended reports for departmental use to assist with reconciliations and management of funds is available on the Workday Training webpage under Reporting. The report is an Excel file called "Finance Reports by Functional Area". All finance related job aids are available on the Workday Training webpage.

### Payroll Accounting Adjustments (PAA)

The following are some tips when preparing a Payroll Accounting Adjustment:

➤ Multiple periods can be adjusted at one time

➤ Please remove any "current journal lines" that are not being corrected

➤ Verify that correct worktags are populated on the proposed journal lines

➤ Attach supporting documentation needed

➤ Payroll Accounting Adjustment job aid

### Internal Billings

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

A step-by-step Job Aid can be found on the Workday Training webpage

➤ Financial Accounting

   – Create Journal Entry: Internal Billing

*Important Reminders*

➤ Worktags on Internal Billings must match the attached supporting documentation

➤ Internal Billings should be initiated by the rendering department

➤ Appropriate documentation, including detailed information about the services or merchandise, must be attached

➤ There should be no travel spend categories on Internal Billings

➤ Rendering departments must be an established Service Center to charge a Grant (excluding 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

### Credit Card Merchants

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

### Bank Reconciliation

Contact us at bankrecon@lsu.edu for questions/requests related to the following:

➤ Stop payment requests AS32*

➤ Check copy requests AS500*

➤ Check status requests

➤ Unclaimed property

➤ Unrecorded deposits

➤ Expected wire or ACH payments

**\* Please ensure the most recent version is used when requesting information and ALL check information is provided along with department contact name and number.** Forms can be found at FAR Forms and may be scanned and e-mailed to bankrecon@lsu.edu.

# Sponsored Program Accounting

**Important Deadlines**

**LA Board of Regents (BOR) Graduate Fellowships**

Principal investigators must forward their annual BOR Graduate Fellowship progress reports to Sponsored Program Accounting by May 13, 2025. SPA will attach the report to the annual financial status reports and forward to BOR. Questions can be directed to Lakedra Fisher at lfisher@lsu.edu.

**LA Board of Regents (BOR) Contracts**

Requests for no-cost extensions and/or budget revisions for BOR contracts expiring June 30, 2025 must be received by BOR no later than **April 30, 2025**. Please allow time for reviewing and processing. If you have any questions regarding your account, please contact the SPA contact.

**Reminders**

**Tentative Account Number**

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

⇒ A tentative account number should only be established when a PI is sure of funding.
⇒ AS494/AS495/AS496 Tentative Account Number Request—Obtaining a tentative account number will allow a PI to begin working on a project in anticipation of the award and costing allocations can be established.
⇒ The tentative account number will be the account number of the agreement when it is received.
⇒ The Request Form must be approved by the PI's department chair/director, and OSP.
⇒ The Department that certifies the form will be responsible for any unallowable charges, or for costs incurred should the project not be funded.

The tentative request forms can be found on the SPA Forms webpage.

If your department has a **tentative account number** with a state sponsor (FD 250) and expenditures have been incurred in FY25, please check with the sponsor or PI on the status of the agreement. Normally FY25 expenditures for state accounts must be billed by the state deadline of July 15. Please route fully executed agreements through the appropriate channels so that these accounts may be billed to the state sponsors in a timely manner. Questions can be directed to Jessica LeBlanc at jleblanc2@lsu.edu.

**National Science Foundation (NSF)**

As a general policy, NSF limits the salary for senior personnel to no more than two months of their regular salary in any one year.

⇒ One year is defined as LSU's fiscal year, 07/01/xx—06/30/xx
⇒ This limit includes salary compensation received from all NSF-funded grants, including NSF pass through funds.
⇒ Salary is to be paid using Institutional Base Salary only.
⇒ Due to expanded authorities, and with appropriate justification from the Principal Investigator, LSU can internally approve senior personnel to exceed two months in a fiscal year. Requests should be routed in GeauxGrants or through your Sponsored Programs office.

**Key Personnel**

In order to responsibly track Key Personnel on awards, there are some preventative controls that can help the departments monitor these obligations:

1) Meet with faculty when a new award is received and thereafter to plan for appropriate salary distribution consistent with all of the individual's committed effort.
2) Establishing a tracking system to ensure key personnel is met by budget period and update costing allocations when needed.

3) Running **Award Key Personnel Commitment report** in Workday to review current commitments by award and identify any shortages early. (This report can be run by employee, role, or cost center). [Award Key Personnel](#) and [Award Key Personnel Commitments](#) job aids are available.

4) Requesting Sponsor **Prior Approval** through OSP if any changes to key personnel or disengagement if needed.

5) Respond timely to SPA Staff when contacted about Key Personnel issues.

**Fixed Price Agreements**

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

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

**Progress Reports**

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

**Invention Statements**

LSU is required to report inventions to sponsors. In order to ensure inventions are accurately reported, Invention Statements must be certified by the PI and forwarded to their respective Intellectual Property office. If there are no inventions on a particular project, PIs must certify **"NONE"** on the Invention Statement.

**Proposal Costs**

Individuals working on proposal preparation should **not** be appointed 100% to sponsored agreements.

**Checks Received for Sponsored Agreements**

Payments received for sponsored agreements and gifts payable to LSU should be forwarded to Sponsored Program Accounting (SPA) for deposit. Any associated backup should also be forwarded along with the check. SPA will deposit the payment and prepare a budget entry to increase the budget if it is necessary.



Happy
EASTER
Sunday, April 20, 2025

# 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 |
|---|---|---|---|---|
| Professional, Specialty & Consulting Services | Procurement | Tues, 4/8 | 2:00—4:00 pm | Online via Zoom |
| Intro to Post Awards | SPA | Wed, 4/9 | 9:00 am–11:00 am | Online via Zoom |
| LaCarte Card | AP & Travel | Thurs, 4/10 | 9:00 am—10:30 am | Online via Zoom |
| Business Managers' Meeting | — | Tues, 4/15 | 9:30 am—11:00 am | Online via Zoom |
| Invoice Processing & Special Meals | AP & Travel | Tues, 4/15 | 9:30 am—11:00 am | Online via Zoom |
| Effort and Key Personnel | SPA | Wed, 4/16 | 9:00 am–11:00 am | Online via Zoom |
| Budget Instructor Led | Budget & Planning | Wed, 4/16 | 10:00 am–11:30 am | Online via Zoom |
| Specs and More Specs | Procurement | Wed, 4/16 | 10:00 am–11:30 am | Online via Zoom |
| Travel | AP & Travel | Thurs, 4/17 | 9:00 am—10:30 am | Online via Zoom |
| Strategic Sourcing 101 | Procurement | Tues, 4/22 | 2:00 pm—3:00 pm | Online via Zoom |
| Supplier Relationship | Procurement | Wed, 4/23 | 11:00 am—12:00 pm | Online via Zoom |
| Participant Support & Fellowships/Subawards | Procurement | Thurs, 4/24 | 9:00 am–11:00 am | Online via Zoom |
| Post Award Management Reports | SPA | Wed, 4/30 | 9:00 am–11:00 am | Online via Zoom |
| Department Solicitations | Procurement | Wed, 4/30 | 10:00 am—11:00 am | Online via Zoom |
| Workday Reporting & Financial Data Model Training (FDM) | FAR | Wed, 4/30 | 10:00 am—11:00 am | Online via Zoom |

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

| | |
|---|---|
| ASP | Administrators of Sponsored Programs |
| 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 |
| 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 |
| MyLSU | Personalized online resource center for LSU    Faculty, Students and Staff |
| NCE | No Cost Extension |
| OTP | One Time Payment |
| 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 |
| 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 |
| GG | GeauxGrants |
| SAE | Student Award Entry 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 Colleges |
| SPA | Sponsored Program Accounting |
| SSA | Social Security Administration |
| TAF | Tiger Athletic Foundation |
| UAS | Auxiliary Services |
| USDA | United States Department of Agriculture |