Office of Accounting Services Monthly Newsletter

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

March 2025
Issue 484

March Business Managers' Meeting

- Prevention & Detection of Fraud at LSU
- Workday Updates
- Travel Updates – International Travel

March 11, 2025
9:30—11:00 am
Online via Zoom

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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	Monday, March 3
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 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. Please see link below.

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 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 and Jennifer Richard at jgendr1@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

Important Deadlines

- **Semester Deadlines**
  - **Spring 2025 (2S/2025)**
    - **March 1:** Second Installment of Deferred Payment Plan is Due for All Semester Sessions
    - **March 1:** Last Day of Classes for Semester Session B
    - **March 11:** Last Day to Make Payment on Spring Deferment Before a Late Fee is Incurred for All Semester Sessions
    - **March 14:** Final Day to Receive 100% Refund for Semester Session C
    - **March 17:** First Day of Classes for Semester Session C
    - **March 19:** Final Day to Receive 90% Refund for Semester Session C
    - **March 19:** Final Day to Drop without "W" for Semester Session C

    - **March 21:** No Pay Purge for Students Only Enrolled in Semester Session C
    - **March 21:** Final Day to Receive 50% Refund for Semester Session C
    - **March 21:** Final Day to Add for Semester Session C
    - **March 28:** Final Day to Drop for Semester Session A

- **Online Module Deadlines**
  - **First Spring Module (2D/2025)**
    - **March 1:** Last Day of Classes
  - **Second Spring Module (2L/2025)**
    - **March 10:** Registration Payment Due Date
    - **March 14:** Final Day to Receive 100% Refund
    - **March 14:** First No Pay Purge
    - **March 17:** First Day of Classes
    - **March 17:** Financial Aid Disbursement
    - **March 18:** Final Day to Receive 90% Refund
    - **March 19:** Final Day to Drop without "W"
    - **March 21:** Final Day to Receive 50% Refund
    - **March 21:** Final Day to Add
    - **March 24:** Second No Pay Purge

Reminders

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 10:00am – 11:45am and 12:30pm – 4:00pm, 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

NEW INFORMATION

Best Practices for Employees to Prevent Direct Deposit (Payment Election) Fraud

Direct deposit (payment election) fraud can happen to anyone, but taking proactive steps can significantly reduce your risk. By staying vigilant and following these best practices, you can help ensure your bank account information and hard-earned money remain secure.

Here is what every employee should know to safeguard their direct deposits:

Be Cautious with E-mails and Links

Avoid clicking on links in unsolicited e-mails or texts if you are unsure about the legitimacy of a message. Employees should report suspect phishing e-mails in accordance with their campus policy. For Baton Rouge campus, see Report Phishing E-mail for more details.

Use Strong Passwords

Create unique, complex passwords for all your accounts. Avoid reusing passwords from other sites.

Access Important Information Employee Self-Service (ESS)

Use Employee Self Service through Workday to manage your direct deposit information securely.

Follow Steps Multi-Factor Authentication (MFA) Carefully

If an employee is not actively logging in, they can report the MFA attempt as fraud through the MFA mechanism itself by identifying that it's not them.

Monitor Your Payment Elections Periodically in Workday

Verify that both the routing and account numbers remain unchanged. Hackers may change the routing and account number but leave the bank account name unchanged.

Monitor Your Bank Account Activity

Regularly review your bank activity to ensure all deposits are made in accordance with your respective payroll schedule and there is no suspicious activity.

Early Student Payroll Deadline due to Mardi Gras Holiday

Payroll	Period Ending	Time Locked	Pay Date
Student	Friday, February 28, 2025	Monday, March 03, 2025 @ 3:00 p.m.	Friday, March 07, 2025

Retroactive Pay Transaction Cut Off for Current Payrolls

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

The cut off for Retroactive transactions for academic and professional payrolls is 4 days prior to the payroll run date. Payroll end dates and run dates can be found 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 my LSU, select Financial

Services, then Tax Documents. For 2016—2024, 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 web page.

IRS Individual Taxpayer ID (W-7) and SSN

International students on scholarship who are not eligible for a social security number should apply for an Individual Taxpayer Identification Number (ITIN). LSU is a Certified Acceptance Agent with authority to collect and submit to the IRS the appropriate paperwork necessary to apply for the identification number. Students that need to apply for an ITIN may do so in the Payroll Office, 204 T Boyd. The ITIN application must be submitted with the applicant's 2024 tax return, so bring your 2024 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 2024 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 Candice Lockwood at 578-2023 or candice@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 also 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 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 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
Professional	Salary Plan	Professional	Salary Plan	Academic	Academic Salary

NEW INFORMATION

Purchase Order Receipts

Purchase order receipts are no longer required for subawards. As a reminder, a receipt is required for all purchase orders with the following exceptions:

- Catalog purchases (punch-out/supplier website orders) if the goods line has a spend category that is not trackable and a unit cost less than $1,000. Also, catalog purchases where the supplier is America to Go.
- Non-catalog purchases if the service line has a spend category of Subrecipient Payments – Grants and Contracts (SC0084) and a grant worktag.

INVOICE PROCESSING

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.

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 request, 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.

Cardholder Notifications

Cardholders will receive notifications on the 2nd day of each month regarding LaCarte transactions that are over 30 days old and have not yet been reconciled. Transactions that have already been added to an expense report and submitted for approval will not be included in the notification. The notification will remind cardholders that if any outstanding transactions are associated with future business travel, they must reconcile those transactions on their expense reports after the trip is concluded, or if the trip is cancelled.

LaCarte cards should not be shared or loaned to another person. The cardholder will be held responsible for all transactions. No exceptions!

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

Travel Expense Reports should be created for LaCarte/ CBA transactions with complete cost documentation and submitted for approvals <u>no later than 30 days</u> 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.

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 <u>**$24**</u> for domestic and <u>**$31**</u> 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 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

Sponsored Program Accounting

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.
* 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, 2025:**

* 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, 2025

Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by **April 30, 2025.** 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).

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
Department Solicitations	Procurement	Wed, 3/5	10:00 am—11:00 am	Online via Zoom
Intro to Post Awards	SPA	Thurs, 3/6	9:00 am–11:00 am	Online via Zoom
Travel	AP & Travel	Tues, 3/11	1:00 pm—2:30 pm	Online via Zoom
Business Managers' Meeting	—	Tues, 3/11	9:30 am—11:00 am	Online via Zoom
Cost Transfers	SPA	Wed, 3/12	9:00 am—11:00 am	Online via Zoom
Customer Accounts Receivable and Deposit (CARD)	Bursar	Thurs, 3/13	10:00 am—10:30 am	Online via Zoom
Sole Source Procurements	Procurement	Fri, 3/14	10:00 am–11:00 am	Online via Zoom
Invoice Processing & Special Meals	AP & Travel	Tues, 3/18	1:30 pm—3:00 pm	Online via Zoom
Budget Instructor Led	Budget & Planning	Wed, 3/19	10:00 am–11:30 am	Online via Zoom
Cost Sharing	SPA	Thurs, 3/20	9:00 am—11:00 am	Online via Zoom
LaCarte	AP & Travel	Thurs, 3/20	1:00 pm—2:30 pm	Online via Zoom
Post Award Management Reports	SPA	Thurs, 3/27	9:00 am–11:00 am	Online via Zoom

First day of Spring March 20, 2025

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

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