

Office of Accounting Services Monthly Newsletter



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

Issue 386

December 2016

Financial Accounting & Reporting

Important Changes to End of Month Process

The deployment of Workday has brought about changes to the monthly closeout process. The monthly closeout is scheduled to take place the first working day of the new month.

- **December 2016 is scheduled to be closed on January 3, 2017.**

In our legacy systems, the monthly closeout process was completed within the central accounting offices. However, 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 https://uiswcmsweb.prod.lsu.edu/training/finance/find_journal.pdf
- 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

LSU in Shreveport

LSU in Shreveport (LSUS) joined the other LSU and related campuses and moved to Workday on July 1, 2016. Services provided by one LSU and related campus to another should use Internal Billings to bill/pay for the services. Therefore, those departments that previously performed services for or received services from LSUS should now use the Internal Billing manual journal to record the transaction as outlined below.

December Business Managers' Meeting

- ◆ Internal Audit - Hotline Update
- ◆ Procurement Policy Review
- ◆ Workers' Compensation Program
- ◆ Best Practices - LaCarte & Expense
- ◆ Effort Certification

Tuesday, December 13, 2016
9:30 am—11:00 am
Atchafalaya Room, LSU Union



SEASONS GREETINGS!

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Internal Billing (Replaces Legacy IT entries)

A step-by-step Job Aid and How-to Video can be found on the Workday Training webpage at http://www.lsu.edu/workday/finance_training.php

- Financial Accounting
 - Create Journal Entry: Internal Billing

Important Reminders

- Worktags on Internal Billings must match the attached supporting documentation
- 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**

Recent Workday Updates/Changes

There have been many updates and changes made to the visibility of financial information in Workday. All employees can now view the following:

Requisitions, Purchase Orders, Receipts and Supplier Invoices
Business Processes
Programs
Endowments
Journals
Expense Report
Suppliers
Grants
Budgets
Spend Authorizations and Expense Reports

Requests for New Workday Dimensions

Departments who need new dimensions established in Workday should submit one of the following forms that can be found on the Accounting Services, Financial Accounting & Reporting webpage: <http://lsu.edu/administration/ofa/oas/far/forms.php>

AS502: Request for Agency/Clearing
AS505: Request for Program
AS509: Request to Establish Endowed Scholarship
AS551: Request for Project
AS600: FDM Request Form - Expense, Ledger, Revenue, Spend
AS600-A: FDM Request Form - Cost Center
AS600-B: FDM Request Form - Budget, Classification, Debt, Loan, Transfer Company

Departments requesting a restricted program must have Board Resolution approval to do so. A standing approval is in place for the following:

- Restricted program can be established for registration fees associated with training, academic sessions, camps, professional development and conferences.
- Fees collected for space usage can be restricted to be used exclusively for the operation and maintenance of the venues.

Reporting

Award reports are now available to reconcile Grants and Awards:

- Expense by Award
- Expense by Award – by Ledger Account

Job Aids for the reports can be found on the Workday website under Training Materials, Finance Training, Grants http://www.lsu.edu/workday/finance_training.php

Below is a list of commonly used reports in Workday and can be accessed by typing the Report name into the Workday search box.

- **Data Audit** – Provides a list of values for FDM dimensions (various reports).
- **Journal Line Details** – Provides a list of detail journal entries by period.
- **Journal Line Details with Employee Name** – Provides a list of detail journal entries by period which includes the employee name for salary and expense report transactions. *This report was recently enhanced to add purchase order numbers, journal header memo, and supplier name.*
- **Find Spend Authorization for Cost Center** – Provides the ability to find spend authorizations by an employee's cost center or by worktags.

- **Find Credit Card Transactions by Employee Cost Center** – Provides the ability to find credit card transactions by employees in a cost center or cost center hierarchy based on the organization assignment.
- **Find Events** – Provides the ability to search for a transaction by business process type.
- **Revenue & Expense Transactions with No Driving Worktag** – Provides a list of detail revenue and expense journal entries by period that have no driving worktag (program, project, grant, gift, loan receivable, funding source, or agency/clearing).
- **Expense Transactions with No Function** – Provides a list of detail expense journal entries by period that have no function.
- **Payroll Accounting per Worktag** – Provides payroll detail by organization.
- **Payroll Accounting for Worker by Pay Period** – Provides payroll detail for worker by pay period.
- **Trial Balance** – Displays beginning balance, debits, credits, and ending balance for dimensions chosen.
- **Revenue & Expense** – Provides budget, current month actuals, cumulatives, encumbrances, tentative and balance (various reports by dimension chosen).
- **My Accessible Reports** – Provides a list of reports to which you have access.

Workday Security Access

Workday Access can be requested through myLSU:

- Financial Services
 - Workday Security Access Request

Bank Reconciliation

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

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

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at <http://www.lsu.edu/administration/ofa/oas/far/forms.php>. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

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 Crystal Hebert at crystal@lsu.edu using Laurence S. Butcher (SPL-11564) 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. https://uiswcmsweb.prod.lsu.edu/training/finance/department_transmittal.pdf

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. https://uiswcmsweb.prod.lsu.edu/training/finance/emp_reimbursement-expense_rpt.pdf

For non-employee reimbursements (non-travel related), an AS541-NW: Expense Reimbursement for Non-Workers should be submitted to Accounts Payable and Travel for processing. The AS541-NW is available on the Accounts Payable & Travel website.

Any questions related to Petty Cash should be directed to Crystal Hebert at crystalh@lsu.edu or 578-1456.

Directory (DIR)

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

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

Any questions related to Directory merge requests or corrections should be directed to Crystal Hebert at crystalh@lsu.edu or 578-1456.

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

Accounts Payable & Travel

Mark your calendars

The final Accounts Payable Settlement run for 2016 will be **Wednesday, December 21, 2016**. Please plan accordingly to ensure supplier payments (especially construction payments) are processed and approved by the final settlement run.

Effective December 23, 2016, the US government has raised service fees for immigration benefits. The H-1B filing fee will be **\$460** (previously \$325). H-1B check requests starting in mid-December should be at the new fee amount.

Shipments to home addresses are not allowed. University items purchased should be delivered to a campus address and must remain on campus.

“FIND SUPPLIER INVOICE BY WORKTAG” report is available in Workday. The report output provides a Worktag Column for users to further filter for a particular worktag. This added feature should help users locate a supplier invoice for a particular worktag. This report is available to Cost Center Manager and Accountant—Department roles. For questions, please contact Angie Mann at 578-1620 or at amann7@lsu.edu.

Tuesday, December 6, 2016 is the last **AP & Travel Workday Instructor Led Training** for 2016. The training will be held in Room 225 Peabody at 9:00 – 11:00 am. To register for a particular session, log into **myLSU => go to Employee Resources => select HRM Training Programs**. Employees should communicate the need for special accommodations during the registration process.



LACARTE

LaCarte cardholders are reminded that their LaCarte card should not be shared or loaned to another person. The cardholder will be held responsible for all transactions. No Exceptions!

LaCarte cards should be kept in a safe place at all times. Card numbers should never be written on any supporting documentation communicated through e-mail correspondence, or given to the vendor to keep

on file. If you are having trouble when using the LaCarte card, please contact DeAnna Landry at 578-8593 or deanna@lsu.edu.

An Expense Report should be created for LaCarte’s procurement and CBA transactions with complete cost documentation no later than 30 days from the date of the purchase/transaction, unless the transaction is related to travel.

Best Practice Tips for LaCarte Expense Reports:

- 1) **Expense Reports for procurement transactions should be created on a weekly basis.** In an effort to expedite the review and approval of the Expense Reports by the LaCarte auditors, it is preferred that if a cardholder’s number of weekly procurement transactions are 10 or less, only one Expense Report should be created with all of the procurement transactions. This will help to alleviate the large volume of Expense Reports with only one expense item for the same cardholders. However, it is acceptable to create multiple Expense Reports for cardholders with a large volume of weekly procurement transactions to simplify the reconciliation process.
- 2) **Expense Reports should be created for LaCarte transactions once the transactions have been loaded into Workday.** At that time, cardholders will receive an e-mail notification with a link to the Workday Notification. We are seeing many Expense Reports being created with only the receipts attached, before the LaCarte transactions have been loaded into Workday. When this is discovered, the LaCarte auditors will send back the Expense Reports to the initiators to be corrected. Please refer to the **Job Aid, “Create Expense Report: LaCarte Procurement Expenses”** for more detailed information.
- 3) **Expense Items do not need to be itemized unless the transaction is being split among multiple accounts.** We are seeing many Expense Reports with the itemize feature and there is nothing being itemized.
- 4) **Receipts** should be attached at the Header Attachment and not at the expense item line. Also, it is preferred that the attachment be one document and not multiple documents at the Header.
- 5) **Credit transactions** must include the original legacy LaCarte entry number (i.e., BF) or the Expense Report number. This is to ensure that the account receiving the credit is the same account originally charged.

Manual Journal Entries

A step-by-step Workday Job Aid and How to Video can be found on the Workday Training webpage at: http://www.lsu.edu/workday/finance_training.php.

Important Reminders:

- 1) Manual journal entry corrections can only be made to original transactions that are in “posted” status.
- 2) Manual journal entry corrections that correct a previous journal entry, must include a copy of the original journal entry as supporting documentation.
- 3) Manual journal entry corrections where the original source document is an Expense Report: a copy of the accounting detail on the Expense Report or a copy of the Journal Line Report reflecting the transaction may be used as supporting documentation.
- 4) Manual journal entry corrections should be made by expenditure lines and not in total.
- 5) Payroll corrections for wages, salary, etc. should be made through a Payroll Accounting Adjustment (PAA), and not a manual journal entry.

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

☎ DeAnna Landry 578-8593 or deannal@lsu.edu
☎ Theresa Oubre 578-1543 or talber3@lsu.edu



AS292-A: Spend Authorization Form

The requirement to save the AS292-A, Spend Authorization Attachment pdf form in a non-fillable format has been discontinued. The Travel staff will accept the AS292-A form and will contact the initiator and/or traveler only if the AS292-A form attached to the Spend Authorization is blank.

The processing of Travel Expense Reports will be delayed if the appropriate supporting documentation is not provided. The following is a list of common travel expense items and the required supporting documentation that should accompany the travel expense reports:

1. **Mileage** – a mileage odometer log or MapQuest is required
2. **Foreign Travel paid in foreign currency** – a copy of the conversion is required if LaCarte was not used
3. **Taxi fares** – a written receipt is required
4. **Lodging** – hotel folio with a zero balance is required
5. **Fuel** – an itemized receipt is required
6. **Vehicle Rental** – an itemized receipt/final invoice from the car company is required
7. **Airfare (if paid with personal funds or CBA)** – traveler’s final itinerary is required
8. **Conference travel (i.e. hotel, registration fees)** – conference agenda is required

Best Practice Tips for Travel Expense Reports:

- 1) **A Spend Authorization must be created and fully approved for employees who travel on University business prior to making any travel arrangements. The AS292-A, Spend Authorization Attachment form should be completed and attached to the Spend Authorization**, regardless if the additional information on the AS292-A form is not applicable. Without the AS292-A form attached, the Spend Authorization cannot be submitted to route for approval and without all pertinent information, it will cause the processing of the Expense Report to be delayed.

Helpful Tips - Spend Authorization

- ◆ Must be created by an employee or his/her delegate
- ◆ Required if traveling on University business
- ◆ Required regardless if the travel has no cost to the University
- ◆ Must have a dollar amount greater than \$0.00
- ◆ Requires travel expense items to be added
- ◆ Includes the functionality to request a cash advance; however, the cash advance request will be subject to review/approval in accordance with PM-13, University Travel Regulations
- ◆ AS292-A, Spend Authorization form is a required attachment
 - ◇ Failure to fully complete the form will delay the reimbursement
- ◆ Student Group Travel
 - ◇ Faculty Lead should create a Spend Authorization and attach the student roster

2) **An Expense Report should be created after the travel is complete. The Expense Report should have a travel Business Purpose that best fits the purpose of the report. All travel expenses paid with LaCarte and/or out-of-pocket with personal funds should be included on the report.** However, if supplies were purchased and paid with LaCarte while in travel status, a separate Expense Report should be created with the Business Purpose assigned to “LaCarte Procurement Expenses Not Related to Travel”. This will allow the expense reports to route to the respective LaCarte auditors with the knowledge to audit the transactions in accordance with the University Procurement Policies and Regulations. As a reminder, cardholder privileges will not be affected for travel expenses paid with LaCarte and are not expensed until after the travel.

Helpful Tips - Expense Report:

- ◆ Must be created by an employee or his/her delegate
- ◆ Select a Travel Business Purpose regardless if LaCarte was used to pay for the travel expenses. The appropriate Business Purpose drives the routing to the appropriate Expense Partners to expedite the final review/approval
- ◆ Travel expenses should be reflected on the same Expense Report with the corresponding Spend Authorization linked, regardless if some of the travel expenses were paid with LaCarte and/or personal funds. **Two exceptions:**
 - i. If procurement were purchased while in travel status, a separate Expense Report should be created to reflect only those procurement expense items
 - ii. If travel is greater than 30 days, separate Expense Reports may be created to simplify the reconciliation process.

3) **Expense Reimbursements for Non-Workers** (i.e., non-employed/University guests and non-employed graduate or undergraduate students)

- ◆ **Non-employed University guests, graduate and undergraduate students** who travel on the University business must complete the AS516, Request to Reimburse Expenses form. The departmental CBA and/or a faculty or staff member’s LaCarte card may be used to purchase airfare for non-employed University guests, graduate and undergraduate students. On the Expense Report, the transaction should be assigned to the “non-employee

guest travel” expense item and not to airfare. There is no need to itemize the expense for non-employee guest travel, unless the cost is being charged to multiple accounts.

- ◆ **Reimbursements to non-employed University guests, graduate and undergraduate students** who use personal funds to pay for:
 - i. Travel expenses - the AS300-NW, Travel Expense Reimbursement Request for Non-Workers form should be completed
 - ii. Procurement expenses - the AS541-NW, Expense Reimbursement Request for Non-Workers should be completed
 - iii. Non-employed University guest, graduate and undergraduate students must have a supplier record in Workday in order to process the AS300-NW and/or AS541-NW reimbursement requests via the Supplier Invoice workflow
- 4) The **“Edit Spend Authorization” feature is available only if the Spend Authorization is “In Progress” or if there is no Cash Advance being requested.** If the Spend Authorization includes a Cash Advance request, the Spend Authorization cannot be changed. If a change is needed, manual approvals will be required.
- 5) The **Business Purpose “Travel-Relocation”** should be used on the Expense Report to reimburse relocation expenses and the approved AS521, Request for Authorization to Reimburse Relocation form should be attached. The Spend Authorization is not required for relocation.

Students (undergraduate and/or graduate) are required to book airfare through the state contracted travel agency, Short’s Travel. In order to establish a student profile in Short’s Travel Online (STO), an e-mail request should be sent to Arianna Elwell at acreech@lsu.edu for a profile to be created. For questions, please contact Arianna Elwell at acreech@lsu.edu or at 578-6052.

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

Doris Lee	578-3698 or dorislee@lsu.edu
Arianna Elwell	578-6052 or acreech@lsu.edu
Janise Montgomery	578-3697 or jmont41@lsu.edu
Kathleen Elders	578-3699 or kelder1@lsu.edu

Sponsored Program Accounting

SPA Training

SPA will hold two training sessions in December. On Tuesday, December 13 from 9 - 11:30 am will be an instructor led course on award and grants, cost transfers, effort reporting and SPA reports. On Wednesday, December 14 from 9:30 - 11:30 am will be a drop in lab for anyone who needs computer assistance. [https://appl041tm.lsu.edu/empl:%5Ctrainingpgm.nsf/\\$All/D04010E5CC78A215862580730071F262?openDocument](https://appl041tm.lsu.edu/empl:%5Ctrainingpgm.nsf/$All/D04010E5CC78A215862580730071F262?openDocument)

[http://appl041tm.lsu.edu/empl%5Ctrainingpgm.nsf/\\$All/0B528F909C4C9C708625807300723070?openDocument](http://appl041tm.lsu.edu/empl%5Ctrainingpgm.nsf/$All/0B528F909C4C9C708625807300723070?openDocument)

Cost Transfers

An AS226: Justification for Non-Payroll Cost Transfer must be attached to the manual journal if the account being charged is a sponsored agreement. An AS226 is not required for expired fixed price accounts, LSU Foundation accounts, gifts and state appropriations.

AS227: Justification for Payroll Accounting Adjustment

When processing a payroll accounting adjustment (PAA), an AS227 must be attached if salary expenditures are being transferred to a sponsored agreement account. The AS227 must include how a person's effort benefits the project being charged. The justification must explain in detail the work being performed and not simply that the employee worked on the account. The AS227 must explicitly state duties the individual is performing and how these tasks benefit the sponsored agreements being charged. As a reminder, personnel transfers cannot be done to clear an overdraft or to spend out unexpended funds. A revised AS227 has been posted on the SPA website along with an instruction guide for completing the form. The AS227 form and instruction guide can be found on SPA's website at <http://www.lsu.edu/administration/ofa/oas/spa/asforms/as227.pdf>.

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 your campus Office of Sponsored Programs (OSP) 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).

Service Centers

Salary for employees charged to accounts established as a service center cannot be used as cost sharing on a sponsored agreement. If the employee was committed to cost share on a project, one of the following actions must occur:

1. Assign a replacement person who will work on the project to fulfill the cost sharing obligation. If the person is considered key personnel, the sponsor must be notified of the change in personnel. Request must be routed through OSP.
2. Request a reduction in the cost sharing commitment. A letter would have to be submitted to the sponsor and routed through OSP.
3. Process a change in source of funds for the employee to put them on the appropriate departmental funds. In this case, the charge rate for the service center will be reduced.

Internal No-Cost Extensions

LSU can only grant one no-cost extension up to 12 months on certain grants and cooperative agreements using the OSP-2 Form. If a PI requests a six-month extension internally and additional time is subsequently required, another request must be submitted by the PI to the sponsor through your campus OSP.

Sponsor Deadlines

In order for SPA to meet agency deadlines for submission of invoices and financial reports, we request principal investigators (PIs) or their designees to ensure that:

1. Appropriate charges are re-lected on the official University ledger,
2. Cost sharing is documented,
3. The required monitoring/technical reports are submitted, and
4. Property and patent reports are returned promptly to the SPA contact.

Sponsored Program Accounting continued...

Monthly and quarterly invoices and financial reports are usually due within 10 to 30 days of month-end and final invoices within 10 to 90 days of expiration.

Final invoices will not be revised for additional expenditures. It is essential that departments notify SPA of any pending items in process, such as changes in costing allocations, before the final is billed.

Travel Expense Reports

When charging travel expenditures to a sponsored agreement account, the purpose stated on the expense report must relate to and/or benefit the sponsored project and the travel must be within the time frame of the agreement.

Early Termination

If an agreement is terminated for any reason, please notify OSP and SPA in writing (e-mail is preferred). If the sponsor sent any written correspondence relating to the termination, including e-mails, it must also be forwarded to both offices. Our offices will work with the PI, department, and sponsor to close the project.

Board of Regents (BOR) Graduate Fellows

Please forward graduate fellowship status reports to SPA. SPA must include the reports with the invoices which are due to the BOR by **January 31, 2016**.



Administration

Business Managers' Meeting

There will be NO meeting in January. Meetings are normally held in the Atchafalaya Room of the LSU Union (room 339) at 9:30 – 11:00 am. To be added to the Business Managers Mailing List, submit an idea for a future topic, or submit specific questions on topics announced for future meetings, please contact Danita King at dcking@lsu.edu. Information on prior meetings can be found at <http://www.lsu.edu/administration/ofa/oas/bsmgrmtg.php>.

Phishing Alert

Given the recent increase in phishing attempts, users should remain vigilant when browsing or shopping online this holiday season. Helpful tips and alerts can be found at <https://www.us-cert.gov/ncas/current-activity/2016/11/30/US-CERT-Alerts-Users-Holiday-Phishing-Scams-and-Malware-Campaigns>

FIN Training

The following FIN Trainings are currently being offered on the HR website.

AP & Travel Instructor Led Workday Training

12/06/2016 9:00 am – 11:30 am

Budget Instructor Led Workday Training/Practice Lab

12/12/2016 9:30 am – 11:30 am

FDM, Reporting and CARD Drop-In Lab

12/15/2016 9:30 am – 11:30 am

Procurement Instructor Led Workday Trainings

12/08/2016 9:30 am – 12:00 am



Employee Scoop

Bursar Operations

Bursar Operations welcomes **Kelly Forbes**, she joins the team as a Manager and can be reached at kforbes2@lsu.edu or 578-3377.

Sponsored Program Accounting

Welcome **Brian Theisen**. He joins SPA as an Analyst and can be reached at theisen@lsu.edu or 578-2144.

Payroll

TAX TOPICS

Tax Withholdings

In Workday all payments for extra earnings and late pay transactions are made on the regular pay cycle - there are no supplemental payrolls in Workday. Please see the attached job aid on the payment of extra earnings https://uiswcmsweb.prod.lsu.edu/training/finance/payment_of_extra_earnings.pdf. Any late or retro salary increases or late time submission is paid on the next regular payroll and not a supplemental payroll. Since these type of payments are now included with the regular paycheck, the employee's taxable income, and thus taxes, is increased for any affected payroll. The earnings are being taxed correctly in accordance with the IRS tax withholding tables. The employee can adjust his W-4 and L-4 at anytime in Workday to help minimize these tax effects. Please note that the more allowances or dependents an employee claims the less in withholdings.

W-4 Updates

Please remind employees to review their withholding status for the new tax year. Employees can complete and update their W-4, L-4 and L-4E forms through Workday. Please see the following job aid for further instructions https://uiswcmsweb.prod.lsu.edu/training/employee/withholding_elections.pdf. Changes will take effect within two business days.

2017 Contribution Limits

The IRS has announced the dollar limits applicable to pension plan contributions remain unchanged for calendar year 2017. Elective deferral limits are as follows:

403(b) Plans - \$18,000

457 Plans - \$18,000

Both 457 and 403(b) plans allow catch-up contributions for individuals age 50 or over. The catch up contribution limit remains unchanged at \$6,000 for 2017.

Employees who wish to change contribution amounts to their supplemental retirement account should refer to the Human Resources website for further instructions http://www.lsu.edu/hrm/employees/benefits/supplemental_retirement/Supplemental_retirement_item58953.php.

No Mismatches Please

Employee names as reported on Form W-2 must match Social Security Administration (SSA) files. Employers are subject to a \$50 penalty for name mismatches. Additionally, employees may not receive proper credit for Social Security or Medicare earnings if SSA cannot identify the individual.

The name and Social Security number (SSN) on the employee's card should match the name and SSN that appears in Workday. If the employee wishes to be employed under another name, they must first go to the Social Security Administration and have their card changed before Payroll or HRM can make the change.

Address Changes or Corrections

Please verify that the address is correct on the Contact tab in Workday for employees who work in your department. Having a correct address is important when payroll information including the W-2 has to be mailed to an employee. The following job aid https://uiswcmsweb.prod.lsu.edu/training/employee/home_and_emergency.pdf provides instructions on updating address information in Workday.

Note: Employees will need to submit a written request to change an address for any insurance carrier. The Change of Address form needed can be found on the Payroll or HRM websites.

Partial Payment

A partial payment is issued to an employee when the appointment transaction or timesheet is not completed by the payroll processing date. This is not an advance of payment, but is a partial payment of time the employee is due. A partial payment is generally issued at 60% of the employees **gross** pay for hours worked and is deposited into the employees designated bank account. The remaining 40% has been retained to cover statutory and voluntary deductions such as federal and state tax withholdings. Once the employees' personnel transaction or timesheet is received in Payroll, the employee will be paid on their next regularly scheduled payroll. The partial payment as well as any other necessary statutory or voluntary deduction is deducted from the payment and any remaining balance will be remitted to the employee.

Payroll continued...

Insurance Premium Changes

Newly elected health coverage and premiums for the 2017 plan year will be reflected in December paychecks.

All eligible deductions under IRS Section 125 will be tax sheltered for all employees enrolled into an eligible plan beginning with December payroll checks.

Annual Enrollment elections for flexible spending healthcare and dependent care accounts will be reflected in employee January paychecks.

Employees enrolled in the Health Savings Account must submit a new payroll deduction form for the 2017 plan year. Deductions for the 2017 plan year will be reflected in January payroll checks.

Employees who submitted enrollment changes should report a discrepancy to Human Resources as soon as possible in order to ensure a correction can be made.

Diplomas will not be issued to graduating students who have outstanding wage/salary overpayments. In order to receive their diploma on Commencement Day, students must clear overpayment balances by 4:00 pm on Friday, December 9, 2016.

Wage and Student Early Deadline For Holidays

Payroll	Period Ending	Time Locked
◆ Wage	December 9, 2016	Monday, December 12, 2016 at Noon
◆ Student	December 16, 2016	Friday, December 16, 2016 at 11:59 pm
◆ Wage	December 23, 2016	Friday, December 16, 2016 at 11:59 pm <i>Week 2 will need to be estimated</i>

Special Delivery

Timekeepers please remind employees and managers to submit and approve time by the designated payroll deadlines. Timely submission of time is especially important when there are **holidays in the pay period**. Calculations for overtime and holiday pay are performed automatically when time is submitted correctly **by the due date**. When adjustments are received for prior pay periods, payroll personnel must spend valuable time to manually ascertain if overtime earnings are due, what rate should be used for overtime, etc.

Holiday Pay for Eligible Employees

If an employee is in a paid status (including paid leave) on the work day before or the work day after the holiday, the employee is due holiday pay for the entire holiday period. Please call Payroll or HRM if you have a question about an employee receiving holiday pay.

Holiday Time for Part-Time Employees:

Workday is programmed with the University Holiday schedule and will pay employees for 8 hours on Holidays. Please refer to the Holiday Quick Guide job aid at https://uiswcmweb.prod.lsu.edu/training/timekeeper/holiday_quick_guide.pdf for instructions on adjusting time for part-time employees.

Time Should Be Estimated Carefully

Remember that we are approaching year end when early due dates mean time may have to be estimated. Please be careful as some students chronically overestimate their time and this causes an overpayment. Their W-2 earnings cannot be adjusted for overpayments unless the earnings are repaid in the same calendar year.

The Fair Labor Standards Act dictates that employees must be paid for all hours worked and the payment should be made for the pay period in which the work was performed.



Common Acronyms at LSU

Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

Common Terms & Documents

AMAF	Award & Award Modification Approval Form
CBA	Central Billed Account
CR	Cost Reimbursable
CSWS	Community Service Work Study
CWSP	College Work Study Program
DT	Departmental Transmittal
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administration Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
IPARF	Internal Prior Approval Request Form
ITIN	Individual Taxpayer Identification Number
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
NCE	No Cost Extension
OTP	One Time Payment
PAWS	Personal Access Web Service
PCI DSS	Payment Card Industry Data Security Standard
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PRAF	Proposal Routing & Approval Form
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
STO	Short's Travel Online
WAE	Wages As Earned

Financial Systems

ABS	Advanced Billing System
CARD	Customer Accounts Receivable & Deposit
DIR	Directory System
FAMIS	Facility Services' Computerized Maintenance Management System
FMS	File Management System
SAE	Student Award Entry System
SPS	Sponsored Program System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BG	Basic Gift
BP	Business Process
CC	Cost Center
CCH	Cost Center Hierarchy
CCM	Cost Center Manager
CI	Customer Invoice
CO	Change Order
EG	Endowed Gift
FD	Fund
FDM	Financial Data Model
FN	Function
FS	Funding Source
GR	Grant
GRC	Grant Conversion
PAP	Period Activity Pay
PG	Program
PJ	Project
SO	Supervisory Organization
TC	Transfer Company

Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
BOS	Board of Supervisors
DOE	Department of Energy
FAR	Financial Accounting & Reporting
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	States Department of Agriculture