

Office of Accounting Services Monthly Newsletter



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

Issue 388

February 2017

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.

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

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

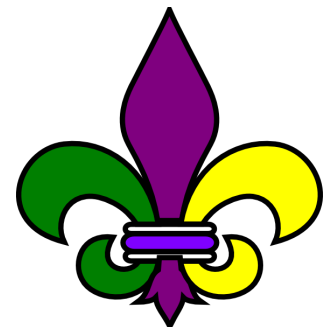
Cost Center Managers and all other approvers on journals should:

- Approve any entries in your inbox in a timely manner
- Make an extra effort to clear inboxes the last week of the month



The February Business Managers' Meeting will be held Tuesday,

February 14, 2017 from 9:30 am — 11:00 am in the Atchafalaya Room, LSU Union.



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Reports

A list of the most common reports that are recommended for departmental use has been compiled. In order to make the list most comprehensive, both FDM and some HCM reports are included. The list can be found on the Workday Training webpage (link below) at the bottom under "Reporting" and is named Finance Reports by Functional Area. http://www.lsu.edu/workday/finance_training.php

Workday Error Reports

Currently, "Revenue and Expense with No Driving Worktag" and "Expense Transactions with No Function" have been distributed to cost center managers. Just a reminder that all correcting entries need to be made as soon as possible. Please date all entries for the last calendar day of the month (i.e. December 31, 2016). Once correcting entries are complete and posted, please send correcting journal entry numbers to Katie Maglone (kmaglone1@lsu.edu) or Crystal Hebert (crystalh@lsu.edu).

1099 Tax Forms

1099 forms issued to LSU should be forwarded to Stephanie Laquerre in Financial Accounting & Reporting, 204 Thomas Boyd Hall.

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.

Internal Billings

An Internal Billing is a Manual Journal in Workday that enables departments to bill other departments or campuses for services rendered or merchandise sales.

Internal Billings should be initiated by the department rendering the service or sale.

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

- Financial Accounting
 - Create Journal Entry: Internal Billing

Important Reminders

- Worktags on Internal Billings must match the attached supporting documentation
- 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 Merchant Procedures

Those units who accept Credit Cards for sale of merchandise or services should be completing a **daily** CARD entry for their previous day's transactions. Please include the transaction date and merchant name in the description and comments. Once approved, the CARD entry and supporting documentation should be brought to the vault in the Bursar's Office, 125 Thomas Boyd Hall.



Sponsored Program Accounting

Expense By Award Reports

Please note we recommend you to run Expense by Award and Expense by Award – by Ledger Account report by “**Operational Companies**”. This will allow the report to display any multi-company spend. If a specific company is selected, it will only display spend for that particular company. Also, if there is any multi-company spend, a manual journal will need to be generated to correct the company on the transaction.

BOR Industrial Match

Industrial match commitment letters on LA Board of Regents (BOR) contracts are due to BOR by March 31, 2017. The original commitment letter should be mailed directly to BOR with a copy to SPA as long as there are no changes with sponsor, amount or terms. If a change is necessary, please contact the appropriate Sponsored Programs office.

BOR R&D and Enhancement

Requests for extensions and rebudgeting, which require BOR approval, for contracts expiring June 30, 2017 must be received by BOR by April 30, 2017. Please note that all such requests must have prior institutional approval. In addition, requests for approval of any additional equipment and/or deviations (excluding make and model) from the approved equipment budget must be received by BOR by April 30, 2017. Please review your account to ensure that encumbered items or services will be received by June 30, 2017 and ensure that the required cost sharing will be met by the expiration date. If you have questions about your agreement, please contact the SPA analyst which can be found on the grant roles tab listed as the Grant Manager.

BOR Graduate Fellows

Status Reports for BOR Graduate Fellows were due January 31, 2017. Please send any outstanding reports to SPA.

Cost Transfers

A cost transfer is an after-the-fact reallocation of an expenditure from one account to a sponsored project via manual journal or payroll accounting adjustment (PAA). Expenditures should be charged to the appropriate sponsored project when first incurred. However, if necessary, a cost transfer may be submitted

within 90 days from the end of the month in which the original entry was recorded. To comply with allowability and allocability requirements of Office Management and Budget (OMB) Uniform Guidance, it is necessary to explain and justify the transfer of charges. Frequent, tardy or unexplained (or inadequately explained) transfers can raise serious questions about the propriety of the transfers and our accounting system and internal controls. The cost transfer forms (AS226 – non personnel and AS227 – personnel) and approval signatures were developed to avoid audit questions regarding transfers.

Helpful hints

1. Attach a PDF version of the ledger to the journal entry.
2. Process cost transfers for only expenditures in posted status.
3. Entries must be processed by line item using the transaction description and must reference a unique identifying number in the memo section of the journal line i.e. supplier invoice #, expense report #, etc. The detail ledger from the new Expense by Award report displays these numbers and can be used for backup. The detail ledger is displayed when drilling down into current expenditures. If a partial charge is being transferred, it must be noted on the backup documentation.
4. Transfer requests must be processed within 90 days from the original ledger date.
5. Attach an AS226 to the cost transfer when transferring costs to a sponsored agreement. The justification should explain how the cost benefits the project that it is being charged. An AS226 is not required for transfers to LSU Foundation accounts, expired fixed price accounts, gift accounts, and state appropriations.
6. Process a Payroll Accounting Adjustment (PAA) to transfer salary expenditures. Attach an AS227 to all retroactive changes to sponsored agreement accounts. An AS227 is not required for transfers to LSU Foundation accounts, expired fixed price accounts, gift accounts, and state appropriations.
7. Ensure that funds are available in the account where the costs are being transferred to and that the charge is allowable on that account.
8. Ensure the associated Fringe Benefits and F&A costs are calculated when determining costs to be transferred.

Sponsored Program Accounting continued...

9. Cost transfers should not be processed to solely expend the remaining balance in an account.
10. Cost transfers should not be processed to solely move overdrafts from one project to another.

Finance and Administrative Services Operating Procedure (FASOP) AS-05 which can be found on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/procedures/fasopas05.pdf> provides a concise, easy-to-follow table to help distinguish between gifts and sponsored agreements. Scholarship donations are not classified as gifts if the donor selects the scholarship recipient. Instead, these types of donations are classified as outside scholarships. Outside scholarships should be directed to Laurie Meyer in the Bursar's Office instead of SPA. When routing the check and paperwork for an outside scholarship, please indicate the student's name and LSUID number. Any questions can be directed to Jaime Estave at 578-2204 or jestav1@lsu.edu or Laurie Meyer at 578-3847 or lzalfe1@lsu.edu.

Maintenance/Repair Costs

Equipment maintenance/repair costs are not allowable as a direct charge to federally funded projects, to include federal pass through. There is however one exception - maintenance/repair costs for equipment dedicated to the project through which the equipment was **acquired** are allowable as direct costs to that project. (AS550 not required.)

Maintenance/repair costs are permitted to be charged as direct costs on non-federal agreements when used exclusively on a sponsored project or proportional benefit can be established by departmental documentation. The principal investigator (PI) must submit form AS550 to SPA for review to determine whether the charges meet the test of reasonableness, allocability, and allowability.

Monitoring Reports

It is imperative that monitoring reports for DNR, LA Department of Wildlife & Fisheries and DEQ agreements are sent to SPA to be submitted along with the invoice. These sponsors will not pay invoices unless the monitoring reports are attached.

Other sponsors will not pay invoices if technical reports are late. The principal investigators are

responsible for submitting technical reports timely. A delay in submitting reports may cause the sponsor not to pay invoices.

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 from the sponsor through your designated Sponsored Programs office.

Normally, a fixed price agreement should have a 10% or less unexpended balance when the project is complete. A large unexpended balance could mean that project expenditures were charged to an incorrect account number, that the proposed budget was improper (non-project related costs were included), or that the work wasn't completed.

Expired Fixed Price Agreements

The purpose of the expired fixed price policy is to set forth procedures for the disposition of unexpended balances of fixed price agreements. This policy provides the PI with maximum flexibility to use the remaining funds to support the original area of the award (e.g., research, instruction, public service). FASOP: AS-08 "Fixed Price Agreements" can be found on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/procedures/fasopas08.pdf>.

Auditors

If an auditor from a sponsoring agency requests information, please contact Jaime Estave in SPA at 578-2204 or jestav1@lsu.edu. No notification is needed if a Legislative Auditor is requesting information.

Appointments to sponsored projects must be for the period of actual time. These appointments may be beyond budget periods specified in the award and may also extend beyond the expiration date of the grant, if the PI and the department chair expect the grant period will be extended. However, 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.

Sponsored Program Accounting continued...

Overdrafts, unallowable costs, or costs not incurred within the period of the award remain the responsibility of the department. Therefore, personnel appointments to sponsored projects should be carefully evaluated. Appointments for extended periods should be considered when appropriate in lieu of preparing numerous forms over the life of multi-year or incrementally funded agreements.

Personnel Activity Reports (PARs)

SPA is in the process of closing out all Legacy PARs. Please certify and return all outstanding PARs as soon as possible. If applicable, please ensure cost sharing is documented before returning the PARs.

For questions regarding PARs, please contact Patricia Territo or pterrito@lsu.edu or Henri Carruthers at henrismith@lsu.edu.

Effort

If you have any questions or concerns about the new Workday Effort Certification process please send it to effortassistance@lsu.edu.

The training dates for **Spring Semester 2017** can be found on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/Trainin g.php>. Training is offered for Post Award Administration.

Payroll

2016 Tax exempt status expires February 15 for U.S. citizens and resident aliens who claimed exempt from federal withholding and/or state withholding for 2016. Employees who are eligible for exemption for 2017 and wish to continue their exemption must complete new W-4 and/or new L-4E forms to claim exempt for 2017. Exemption for any calendar year expires on February 15 of the following year. Regulations prohibit a refund of taxes withheld to any employee who is eligible, wants to claim exemption for 2017, but does not complete a new W-4 or L-4E for 2017 before the February 15 deadline. Employees can complete and update their W-4, L-4 or L-4E form through Workday. Please refer to the following job aid for detailed instructions on updating your W-4 and L-4 in Workday https://uiswcmweb.prod.lsu.edu/training/employee/withholding_elections.pdf.

Payroll continued...

Changes will take effect within two business days. W-4 forms and L-4E forms are also available online on the Payroll website.

W-2's Delivered Through Workday

The 2016 W-2 forms were delivered electronically through Workday for all current employees who have a Workday account. Paper copies of W-2's were generated for current employees who do not have a Workday account as well as terminated and retired employees. Paper copies were mailed directly to the employee address on file.

Below are directions for accessing your electronic W-2 form in Workday.

- 1) Using your Internet browser software, such as Google Chrome, Firefox or Internet Explorer, open Workday at workday.lsu.edu.
- 2) On the myLSU login page enter your PAWSID and Password, then click Login.
- 3) From your Workday Home page select the Pay Worklet. Expand the View section of the Worklet located on the right by clicking More and select My Tax Documents.
- 4) To print your W-2 form, click on the View/Print button located in the Employee Copy column.
- 5) Click the "Notify Me Later" button when the processing message displays. When the form has finished printing it will be displayed in the upper right of the screen underneath your name. You can also access the printed form on your W: Drive.

For questions related to W-2 form information, please contact the Payroll Office at 225-578-3321 or payroll@lsu.edu.

Duplicate W-2 Requests

W-2 forms are available online through myLSU back to 2001 and can be printed as needed. To access W-2 forms through myLSU, select Financial Services, then Tax Documents. Should a W-2 not be accessible through myLSU, requests for duplicate W-2 forms can be made by completing form AS387 found at the following link: <http://www.lsu.edu/administration/ofa/oas/pay/pdfs/as387.pdf> or in the Payroll Office. There is a \$10.00 charge for **each** duplicate W-2 form. The completed AS387 form can be e-mailed to the Payroll

Payroll continued...

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 through myLSU and avoid the fee charged for paper copies generated through Payroll.

Tax Forms and Instructions Available on Internet

Federal

<http://www.irs.gov/Forms-&-Pubs>

State

<http://www.rev.state.la.us/Forms>

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 2016 tax return, so bring your 2016 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 2016 will receive a 1042-S form no later than March 15, 2016. Both the W-2 and 1042-S forms are needed before tax returns can be filed. Questions may be directed to Yolanda Clark at 578-2592 or yvalle1@lsu.edu.

International employees who are considered **non-resident aliens** should complete federal forms 1040NR or 1040NREZ and 8843. All other international employees must consider their particular situation to determine the appropriate forms to file.

Non-resident Alien Tax Assistance

The LSU Tax Law Club will host their annual VITA site which provides tax assistance for non-resident aliens free

of charge on the following dates:

February 21, 22
March 1, 2, 7, 8, 15
6:00 - 8:00 pm

Non-resident aliens seeking tax assistance should go to Room W230 of the LSU Law Building. This is the west side of the Law Center, the side facing the parade grounds.

Who Qualifies:

Foreign students, teachers, and researchers (F, J, M or Q status)*

What to Bring:

- 2016 W-2 Form and/or 1042-S Form (if applicable)
- 2016 1099 Form (if applicable)
- 2016 1098T Form (if applicable)
- Copy of 2015 Federal and State Tax Returns (if available)
- Passport and Visa
- Proof of bank account routing numbers and account numbers (i.e. blank check)
- *if you wish to use direct deposit*

*** The following will disqualify you from VITA: 1099-MISC, Capital Gains, Rental Income, Sale of Real Property, Gain for Sale of Personal Property, Dividends**

Important: If the US TIN on your 1042-S begins with a 999# you need to apply for an Individual Taxpayer ID. Make an appointment with Tracey McGoey tmcgoey@lsu.edu before you mail your tax return.

Tax Software for Non Resident Aliens

There are two software programs available for international taxpayers considered nonresident aliens to purchase and use to prepare their required U.S. Federal tax return. GLACIER Tax Prep is provided through ARCTIC INTERNATIONAL, which is a company that has provided international tax training to employers for many years. It can be found at the following link: http://www.arcticintl.com/gtp_individual.asp. Another recent addition of software for this group of taxpayers can be found at <https://www.sprintax.com/>. These software programs

Payroll continued...

do not prepare State tax returns.

Teachers Retirement Audit

In 2016 Teachers’ Retirement System of LA (TRSL) audited payments made through both Payroll and Accounts Payable for the fiscal years 2014 and 2015. Many employees and former state employees were paid for services that the State of Louisiana deems subject to TRSL retirement contributions. The contractor information form, PUR-CR, required by Procurement Services contains the question “Is the contractor a current or retired member of Teachers’ Retirement System of Louisiana?” Most of these individuals incorrectly checked ‘No’ in response. As a result of the audit, LSU must now enroll these individuals in TRSL and set up accounts receivables to collect the required employee contributions. In addition, LSU has been assessed interest and penalties on the unreported earnings. When departments consider contracting with a former or current member of TRSL, please remember that if the services they are providing would make the employee eligible to be a TRSL member if provided full time, the individual must be employed with LSU. This will ensure that the person is enrolled in TRSL, following the employment eligibility rules, and that retirement contributions are deducted and remitted.

Bursar Operations

Credit Card Merchant Procedures

Those units who accept Credit Cards for sale of merchandise or services should be completing a **daily** CARD entry for their previous day’s transactions. Please include the transaction date and merchant name in the description and comments. Once approved, the CARD entry and supporting documentation should be brought to the University Cashier during the vault window hours of 10:00 – 11:45 am and 12:30 – 4:00 pm in the Bursar’s Office, 125 Thomas Boyd Hall.

Administration


Finance Trainings

The following Finance Trainings are currently being offered for Spring 2017.

Administration continued...

AP & Travel Instructor Led Business Policies/Processes Training		
Thursday, February 23	1:30pm - 4:00pm	206 Williams
Wednesday, March 22	9:00am - 11:30am	225 Peabody
Monday, April 24	9:00am - 11:30am	225 Peabody
Thursday, May 11	9:00am - 11:30am	225 Peabody
Budget Instructor Led/Practice Lab Training		
Tuesday, February 7	9:30am - 11:30am	232 Middleton
Monday, March 27	9:30am - 11:30am	205 Coates
Business Assets Instructor Led/Practice Lab Training		
Friday, February 17	9:30am - 11:30am	205 Coates
Friday, April 7	9:30am - 11:30am	205 Coates
Customer Accounts Receivable and Deposit (CARD) Instructor Led		
Thursday, February 23	9:30am - 10:00am	232 Middleton
Customer Accounts Receivable and Deposit (CARD) Drop-In Lab		
Thursday, February 23	10:30am - 11:30am	232 Middleton
Wednesday, March 15	10:30am - 11:30am	205 Coates
Financial Data Model (FDM) and Reporting Instructor Led Workday Training		
Monday, January 30	9:30am - 11:30am	225 Peabody
Wednesday, March 8	9:30am - 11:30am	225 Peabody
Monday, May 1	9:30am - 11:30am	225 Peabody
Financial Data Model (FDM) and Reporting Drop-In Lab		
Wednesday, February 8	9:30am - 11:30am	205 Coates
Monday, March 13	9:30am - 11:30am	205 Coates
Wednesday, April 12	9:30am - 11:30am	232 Middleton
Wednesday, May 10	9:30am - 11:30am	133 Himes
Procurement Instructor Led Workday Training		
Wednesday, February 22	9:30am - 12:00pm	Memorial Tower Meeting Room
Wednesday, March 29	9:30am - 12:00pm	Memorial Tower Meeting Room
Wednesday, April 26	9:30am - 12:00pm	Memorial Tower Meeting Room
Wednesday, May 31	9:30am - 12:00pm	Memorial Tower Meeting Room
Sponsored Program Accounting (SPA) Instructor Led Workday Training		
Thursday, February 16	9:30am - 12:00pm	225 Peabody
Thursday, March 16	9:30am - 12:00pm	TBD





Bursar Operations
BOPS welcomes **Tyler French**. He is a recently hired Accountant and can be reached at tfrench1@lsu.edu or 578-7809.

Financial Accounting & Reporting
Congratulations to **Jen Richard** on the arrival of her baby girl, *Emily Grace*. 9lbs, 10 oz and 21 inches

Sponsored Program Accounting
Welcome **Reginald Ratcliff**. He joins SPA as an Analyst and can be reached at 578-6913.

Accounts Payable & Travel

Non-Resident Alien Tax Form 1042-S

IRS Forms **1042-S** will be mailed by the University mid to late February, 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.

Expense Reports for Employee Reimbursements must have itemized receipts attached that reflect purchases were paid with personal funds. A supplier invoice is not sufficient documentation because there is no validation that personal funds were used and a reimbursement is due. If a reimbursement is due, the requestor must show proof of payment. For questions, please contact Valery Sonnier at 578-1531 or vsonnier@lsu.edu.



LACARTE

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 for travel.

LaCarte transactions related to business travel must be included on the Expense Report for the trip and created after the trip has been taken. Cardholder privileges will not be affected for travel expenses paid with LaCarte prior to the travel.

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

- ☎ Theresa Oubre 578-1543 or talber3@lsu.edu
- ☎ DeAnna Landry 578-1544 or deannal@lsu.edu



TRAVEL

Mileage for relocation expenses is reimbursed at the federal rate in effect at the time of the move. The mileage rate for calendar year 2017 is **17 cents** (decrease from 19 cents).

Please Note: Change in Itemization for Lodging Expense Item

When the "lodging" expense item is added on the Expense Report, Workday requires that the expense be itemized between Room Rate and Room Tax, and when users click the itemize button, the Room Rate and Room Tax expense items are made available. In an effort to streamline the process, it has been decided to discontinue having the users split the total lodging amount between Room Rate and Room Tax. **Users must scroll down to locate the remove button for the Room Tax expense item.** The total lodging should be included only in the Room Rate, unless other charges (i.e., internet, parking or room service, etc.) are included. If other charges are included, the expenses should be split and the appropriate expense item(s) should be added. The Job Aids for Travel are being updated to reflect this change. Please make sure your faculty and staff are made aware of this change and that it goes into effect immediately as new expense reports are created.

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

- ☎ Arianna Creech 578-6052 or acreech@lsu.edu
- ☎ Doris Lee 578-3698 or dorislee@lsu.edu
- ☎ Janise Montgomery 578-3697 or jmont41@lsu.edu
- ☎ Kathleen E Patrick 578-3699 or kelder1@lsu.edu



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