

# Office of Accounting Services

## Monthly Newsletter



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

Issue 389

March 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
February	Wednesday, March 1
March	Monday, April 3
April	Monday, May 1
May	Thursday, June 1

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

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

- ◆ Track entries by following the Find Journal job aid posted on the Workday Training page to find "In Progress" entries [https://uiswcmweb.prod.lsu.edu/training/finance/find\\_journal.pdf](https://uiswcmweb.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

### March Business Managers' Meeting

- Workday 28 Update
- Phishing
- EOC Overview and Introduction of New Emergency Manager
- Info from Cook Conference Center and Hotel

Tuesday, March 14, 2017  
9:00 am—11:30 am  
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](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. March 31, 2017). Once correcting entries are complete and posted, please send correcting journal entry numbers to Katie Maglone ([kmaglone1@lsu.edu](mailto:kmaglone1@lsu.edu)) or Crystal Hebert ([crystalh@lsu.edu](mailto: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](mailto: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/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](mailto: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](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.

## Petty Cash

Annual confirmation letters for petty cash funds will be distributed via email this spring. Please ensure all of the information in the letter is accurate and return per instructions to FAR as soon as possible. FASOP: AS-03 provides guidelines to be followed with petty cash. The FASOP can be found at <http://www.lsu.edu/administration/ofa/fasops/FASOPAS03.pdf>.



# Payroll

## 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 2<sup>nd</sup> Wednesday of the current pay period. The process to pull in Retro transaction runs on the 2<sup>nd</sup> 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 <https://uiswcmsweb.prod.lsu.edu/training/payroll/salaryandacademic2017.pdf>.

**Expired or Missing Cost Allocations** will result in an error in the payroll process and **will prevent payment to an employee**. HR partners, Cost Center Managers and Student Employment Partners must perform ongoing audits of cost 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 cost allocations.

## Cost Allocations

Cost Allocations on the Create Position transaction must have a begin date equal to the date the position is created. This is typically the date the transaction is entered.

Position Restriction Cost Allocations should not have an End Date. The Position Restriction allocation should be viewed as the commitment budget for the position and must cover the entire life of the position. Cost Allocations can be updated as needed.

Cost Allocations should not be changed to reflect changes made on a Payroll Accounting Adjustment.

When adding a new Cost Allocation 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.

## Cost Allocation Tips:

- Expired Cost Allocations will prevent an employee from being paid
- Missing Position Restriction cost allocations will prevent Payroll Commitments from posting
- Cost Allocations that end mid pay period will prevent an employee from being paid and will prevent Payroll Commitments from posting.

## 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.

If a retro active PAP transaction is loaded, the override costing will not apply to any retroactive portion. A Payroll Accounting Adjustment will be needed to transfer any retroactive payments to the correct account.

## W-2 Forms Posted in Workday

Below are directions for accessing your electronic W-2 form in Workday. *\*Please note that you will need to allow popups to access your W-2.*

1. Access Workday.
2. Select the Pay Worklet.
3. In the View section, click View More and select My Tax Documents.
4. Click on the View/Print button.
5. Click the "Notify Me Later" button when the processing message displays (or wait 30 seconds for document to generate). When the form has finished downloading, it will be displayed in the upper right of the screen underneath your name. You can also access the form from cloud (upper right side of Workday) /W:Drive.

Please contact Payroll at [payroll@lsu.edu](mailto:payroll@lsu.edu) with any questions.

Payroll continued...

### Duplicate W-2 Requests

W-2 forms are available online through myLSU for calendar years 2001-2015 and can be printed as needed. To access W-2 forms through myLSU, select Financial Services, then Tax Documents. 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 Office at [payroll@lsu.edu](mailto: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, 2017. Both forms are needed before tax returns can be filed. Questions may be directed to Yolanda Clark at 578-2592 or [yvalle1@lsu.edu](mailto: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:

March 1, 2, 7, 8, 15  
6:00 pm - 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 999 you need to apply for an Individual Taxpayer**

Payroll continued...

**Identification Number.** Make an appointment with Tracey McGoey [tmcgoey@lsu.edu](mailto: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](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 do not prepare State tax returns.

### 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 should not be processed to move Base Hourly Earnings to Work Study funds.

### 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 Work Study 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 should not be processed to move Base Hourly Earnings to President Student Aid funds.



## Sponsored Program Accounting

### 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.

### Board of Regents (BOR) Industrial Match

Industrial match commitment letters for 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, you must contact your appropriate Sponsored Programs Office. 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, 2017

Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by **April 30, 2017**. Please allow time for review by Sponsored Program Accounting and/or the respective Sponsored Programs Office. Any questions regarding BOR accounts should be directed to the grant manager whose name can be found on the grant under the Roles tab.

### Subrecipient Invoices for Grants

Subrecipient invoices should be forwarded to SPA as soon as they are received. Please ensure the PO# and grant ID are included on the invoice. SPA will forward the invoice to AP who will load in Workday. The invoice will route in Workday to the PI for approval. Please refer to the PI Checklist for Subcontractor Invoices in the Post Award Manual on the SPA website. The link can be found at <http://www.lsu.edu/administration/ofa/oas/spa/manuals/postawardadministration.pdf>.

### Equipment

All equipment purchased on a sponsored project must be reconciled to both the ledger and asset records in Workday to ensure that all equipment purchased is tagged on the correct account. Ensure that purchase orders which are split between multiple accounts (grants) are tagged appropriately. When cost transfers are processed, ensure the asset's original source of funds reflect the amount charged to each account (grant).

### **General Purpose Office Supplies**

General purpose office supplies (including printer cartridges and computers) are normally **not** allowable as a direct cost to federal or federal pass thru sponsored agreements. They are included in our F&A calculation.

### **Overdrawn Accounts**

University policy states that restricted accounts are the responsibility of the department and should **not** be in an overdraft status. It is imperative that immediate attention be given to such accounts and appropriate action taken to clear the overdrafts. In some extenuating circumstances, accounts may reflect an overdraft status, however, for only those accounts that have a multi-year agreement (waiting on upbudgets), incremental funding, or a pending request for additional funding should reflect an overdraft status.

### **Cost Transfers**

A cost transfer is an after-the-fact reallocation of an expenditure from one account to a sponsored project via a 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 of Management and Budget (OMB) Uniform Guidance, it is necessary to explain and justify the transfer of charges. Justifications “to clear an overdraft” or “to spend out the balance” are not acceptable. 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.

### **Retroactive Personnel Transfers**

Payroll expenditures **cannot** be transferred via journal voucher. For retroactive personnel transfers, a Payroll Accounting Adjustment (PAA) must be submitted with a SPA Justification (SJ) on form AS227 attached. Only the AS227 form will be accepted as SPA Justification. The form can be found on SPA’s website at <http://www.lsu.edu/administration/ofa/oas/spa/asforms/as227.pdf>.

An AS227 is required when the PAA is prepared since it is after the effective date. The completed AS227 must document why the salary expenditure is being moved to the sponsored agreement account. When answering question #2, on the AS227, the response must detail duties the individual performed and how these duties fulfilled the goals and objectives of the project. For example, Mike Tiger is a Research Associate responsible for analyzing samples and compiling data for the ABC (sponsor name) project entitled XXX (grant name).

**Please Note:** If a manual PAA is created and approved (changing an already approved effort certification time period), please send notice to [effortassistance@lsu.edu](mailto:effortassistance@lsu.edu) to rerun effort certification for the employee to keep the HCM and GL system in sync.

### **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 P.I., department, and sponsor to close the project. Additionally, if a P.I. or Graduate Assistant named on any project has left the University, please notify SPA and OSP immediately.

### **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](mailto:pterrito@lsu.edu) or Henri Carruthers at [henrismith@lsu.edu](mailto: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](mailto:effortassistance@lsu.edu).

### **Workday Grants Training**

An Instructor Led Workday Training will be held on March 16, 2017 from 9:30 am - 12:00 pm in 236 Coates Hall. Training dates can be found on SPA’s

**Sponsored Program Accounting** continued...

webpage at <http://www.lsu.edu/administration/ofa/oas/spa/Training.php>.

The agenda items in the training will be Award & Grants in WD, Cost Transfers, SPA Reports, and Effort Reporting.

## Accounts Payable & Travel

### **Form 1042-S for 2016 is available through myLSU**

The IRS Form **1042-S** sent to all foreign visitors receiving income, all non-resident foreign students receiving exemptions and cash awards, and all tax treaty benefit recipients has been mailed. **The Form 1042-S is also available through myLSU in the same manner as the Form W-2.** A broadcast e-mail was sent to the non-resident foreign students and tax treaty recipients with a current myLSU account with instructions on how to retrieve the 1042-S form. For questions, please contact Valery Sonnier at [vsonnier@lsu.edu](mailto:vsonnier@lsu.edu) or 578-1531.

**Accounts Payable & Travel forms can be found on our website under AS Forms.** Please use the current versions available and complete the forms with all information required. Incomplete or outdated forms may delay the processing of your payment request.

**Special Handling Form (AS209)** must be **attached to the top** of the invoice or document in order for the special handling request to be handled timely and properly. If a check is required by a certain date, please make sure the due date is specified in the Priority Handling section of the form. For questions, please contact Patti Bruce at 578-1549 or [pmbBruce@lsu.edu](mailto:pmbBruce@lsu.edu).

Departments are encouraged to contact a member of the PO Invoice Processing staff to assist with questions regarding pending invoices and/or viewing attached supplier invoices:

📞 Jessica Hodgkins 578-1541 or [jhodgkins@lsu.edu](mailto:jhodgkins@lsu.edu)  
📞 Sandy Pavlick 578-1545 or [spavlick@lsu.edu](mailto:spavlick@lsu.edu)



# LACARTE

**An Expense Report should be created for LaCarte's procurement and CBA transactions complete cost**

**Accounts Payable & Travel** continued...

documentation no later than 30 days from the date of the purchase/transaction. LaCarte transactions related to business travel must be included on the Expense Report for the trip and created after the travel has been taken. Cardholder privileges will not be affected for travel expenses paid with LaCarte prior to the travel.

**LaCarte transactions must be imported into the expense report.** We are receiving a large number of expense reports where the LaCarte transaction has not been imported and the expense is manually entered. When the credit card transaction is manually entered, it creates a reimbursement to the employee. By importing the LaCarte transaction into the expense report the expense report will show "Company Paid." Expense reports with a Business Purpose = "LaCarte Procurement Expenses not related to Travel" and with a total Reimbursement amount, will be sent back to have the LaCarte transaction imported.

**Expense Report "Comments" can be found on the Business Process tab.** Please review the Comment section for the reason the expense report was sent back.

### **REMINDERS:**

1. When a LaCarte cardholder leaves the University, departments must have exit procedures in place to account for and destroy cards as well as obtain receipts and any other supporting documentation from the cardholder. The exit procedures should include contacting the LaCarte Administrator upon notification of the employee's termination to ensure the cardholder's entries are audited prior to the employee's last work day. Please inform the LaCarte staff as soon as the employee gives notice or is terminated so priority is placed on the employee's outstanding expense reports.
2. LaCarte cardholders are to be 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!
3. LaCarte cards should be safeguarded 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 are having trouble when using the LaCarte card, please contact DeAnna Landry at 578-8593 or [deanna@lsu.edu](mailto:deanna@lsu.edu).

**For LaCarte related questions, please contact a**

member of the LaCarte staff:

- ☎ Theresa Oubre 578-1543 or [talber3@lsu.edu](mailto:talber3@lsu.edu)
- ☎ Brandi Robertson 578-1544 or [robertson1@lsu.edu](mailto:robertson1@lsu.edu)
- ☎ DeAnna Landry 578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu)



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 is 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

**Final Airfare Itinerary**

The final airfare itinerary is the official document that must accompany the Travel Expense Reimbursement Request and/or LaCarte/CBA entry for airfare charges. The final itinerary provides the ticket number and payment information. Please be advised that the CBA approval e-mail from Short’s Travel with the itinerary information is not acceptable documentation. You can access the final airfare itinerary on Short’s VI LookUP Website: <https://bizinfo.shortstravel.com/reports/>.

To access VI LookUp:

- \* Username: vilookup
- \* Password: lsutigers1

**REMINDERS:**

1. **Departmental CBA’s** can be used only to purchase airfare and/or conference registration for University guests and students.
2. The **LaCarte card is an alternative payment option** for an employee who travels on University business.
3. All **employees must use LaCarte or pay for their own travel expenses** incurred while traveling on University business. **Non-LaCarte cardholders** will be responsible for his/her own travel expenses with personal funds and will be reimbursed for all expenses upon completion of the trip. The LaCarte card can be used to purchase travel expenses for employed and non-employed LSU students.
4. **Safeguard Payment Information** by removing credit card numbers, expiration dates and security codes from all receipts and documentation submitted.

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

- ➔ Arianna Creech 578-6052 or [acreech@lsu.edu](mailto:acreech@lsu.edu)
- ➔ Doris Lee 578-3698 or [dorilee@lsu.edu](mailto:dorilee@lsu.edu)
- ➔ Janise Montgomery 578-3697 or [mont41@lsu.edu](mailto:mont41@lsu.edu)
- ➔ Kathleen Elders 578-3699 or [kelder1@lsu.edu](mailto:kelder1@lsu.edu)

## Administration



### Employee Scoop

**Accounts Payable & Travel**  
Welcome **Brandi Robertson**. She joins the team as an Accountant 2 and can be reached at [robertson1@lsu.edu](mailto:robertson1@lsu.edu) or 578-1544.

**Bursar Operations**  
BOPS welcomes **LaTonya Wright**. She is a recently hired Administrative Coordinator and can be reached at [lwright1@lsu.edu](mailto:lwright1@lsu.edu) or 578-0478.



## 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