

# Office of Accounting Services

## Monthly Newsletter



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

Issue 393

July 2017

## Sponsored Program Accounting

### FY18 Fringe Benefits & Tuition Remission Rates

Rates for FY18 are listed below:

LSU (Including PBRC)	44.0%
Ag	48.0%
Ag Federal	33.0%
GA Tuition Remission	35.0%

### Key Personnel

LSU's cost sharing policy (FASOP: AS-06) states that cost sharing should be committed only when required by the sponsor as a funding stipulation. The salary for key personnel included in the approved budget should be charged directly to the sponsored agreement. Cost sharing in lieu of directly charging the sponsored agreement as a way of documenting key personnel effort is contrary to University policy since effort can only be cost-shared if required by the sponsor.

### National Science Foundation (NSF)

NSF limits the salary paid to senior project personnel on NSF-funded awards (including NSF pass-thru awards) to 2 months of their regular salary in any one year. A year is based on a fiscal year beginning July 1 and ending June 30.

### Request for Tentative Account Number

A copy of the budget and budget justification should be attached to a Request for Tentative Account Number. This allows us to approve expenditures more effectively. For LSU, please forward all requests to Michelle Pennington in the Office of Sponsored Programs.

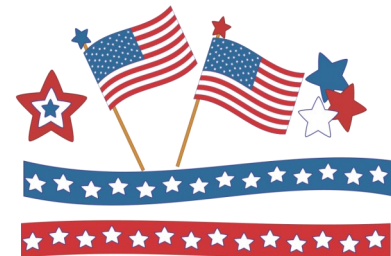
### Cost Transfers

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.

### Business Managers' Meeting

There will be NO meetings held during July & August.

Meetings will resume in September and are normally held in the Atchafalaya Room of the LSU Union (room 339) at 9:30 - 11:00 am.



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## Sponsored Program Accounting continued...

When cost transfer are processed, it is necessary to explain and justify the transfer of charges to comply with allowability and allocability requirements of Office of Management and Budget (OMB) Uniform Guidance. 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 manual journal. 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 effective date. The completed AS227 must document why the salary expenditure is being moved to the sponsored agreement account. Justifications “to clear an overdraft” or “to spend out the balance” are not acceptable. 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).

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 cancel and regenerate the effort certification for the employee to keep the HCM and GL system in sync.

### Final Expenditure Reports for Board of Regents (BOR) contracts due September 30, 2017

Final expenditure reports on BOR R&D and Enhancement contracts which expired June 30, 2017 are due to BOR by Friday, September 30, 2017. In order to expedite the reporting process, please ensure cost sharing requirements are met, encumbrances are

paid, and any unallowable charges are removed from the accounts.

Also, unexpended balances will be refunded to BOR and submitted with the final financial report. If you have any questions, please contact your SPA grant contact.

**For new BOR Contracts** starting 6/1/17, it is recommended that a tentative account number is requested. The form can be found on our webpage at <http://www.lsu.edu/administration/ofa/oas/spa/index.php>. Otherwise, an account number will not be assigned until we receive the fully executed contract from BOR.

### Extensions/Rebudgeting/Amendments

Extension approvals, rebudgeting approvals, and amendments to existing agreements for the Baton Rouge campus, including Veterinary Medicine, must be **routed through the Office of Sponsored Programs (OSP)**. OSP will forward the documents to our office.

## Payroll

### FY 2017-2018

#### Payroll Schedules

FY 2017-2018 payroll schedules for summer, academic, professional, wage, and student payrolls are now available on the Payroll website.

Go to <http://www.lsu.edu/administration/ofa/oas/pay/index.php> and click “Payroll Schedules”.

#### Academic Dates

All campuses now use a standard academic year for Payroll purposes. The academic dates are as follows:

<u>Academic Year</u>	08/15 - 05/14
<u>Fall Semester</u>	08/15 - 12/14
<u>Spring Semester</u>	01/15 - 05/14

#### Quick Guide for Works Study & President’s Student Aid

- ◆ Work Study (WS) or President’s Student Aid (PSA) is designated with a Specific Job Profile
  - ◇ Job Profile **MUST** match award

**Payroll** continued...

- ◇ For example student with PSA award must be in PSA Job Profile not Work Study Profile
- ◆ PSA or WS **must ALWAYS be the PRIMARY job** for the student.
  - ◇ Work for any other department will ALWAYS be an ADDITIONAL job or jobs
- ◆ Student must be hired **TIMELY**.
  - ◇ Late hire/data changes will not retroactively pay on the correct earning and corrections cannot be made.
- ◆ Work Study cost allocations must be loaded at the **Worker-Position level** using the department account where any amounts over the limit will be charged.
  - ◇ **No Worker Position Earning for WS**
- ◆ President’s Student Aid cost allocations must be loaded at **the Worker-Position-Earning level** using the PSA account established for the hiring department.

All of the above elements must be in place at the time payroll is processed for the Award to apply to the student and pay on the correct PSA/WS earning.

**Reports to Assist in Determining Student Charges**

REPORT NAME	DEFINITION	LOCATION
Payroll Accounting for Worker by Pay Period	Provides payroll accounting detail by worker	Search Field- Type in Report Name or Payroll Accounting in Search Field
Journal Line Details with Employee Name	Use this standard report to find one or more journal lines. The more criteria you provide, the more targeted the list that is returned. <i>In Worktag field put employee.</i>	Search Field- Type in Report Name or Journal Line Detail in Search Field

**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 center 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 Notes**

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.

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.

**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.

**Financial Accounting & Reporting**

**Merchandise for Resale**

For those units who carry inventory of merchandise for resale:

- Inventory procedures were due **June 19**
  - **July 6** - Final inventory counts are due
- Inventory procedures and final inventory counts should be e-mailed to Hope Rispone, [hope@lsu.edu](mailto:hope@lsu.edu) (which is preferred) or hand carried to 204 Thomas Boyd Hall.

**Service Centers & Recharge Operations**

FY 2017 Service Center Revenue and Expense Reports are due to Budget and Planning by July 7, 2017. All final accruals should be included in the report.

FY 2018 rate sheets are due to Budget and Planning by July 14, 2017. Internal billing journals should not be

## Financial Accounting & Reporting continued...

processed until Accounting Services has notified the departments that the FY 2018 rates have been approved.

Instructions and forms can be found on the Budget and Planning website: [http://lsu.edu/bgtplan/Budget\\_Information/service-centers.php](http://lsu.edu/bgtplan/Budget_Information/service-centers.php).

### Reports

Workday allows users to view reports/transactions in real-time. As soon as transactions are processed, the activity is displayed in reports available in Workday. A list of reports can be found on the Workday Training website under Training Materials, Finance Training, Reporting: [http://www.lsu.edu/workday/finance\\_training.php](http://www.lsu.edu/workday/finance_training.php).

Some of the most useful reports most used by departments are:

- Revenue & Expense by “Driving Worktag Chosen”
- Journal Line Details with Employee Name
- Trial Balance

### Reconciliation Reminders

The following are some reminders for monitoring revenues and expenditures throughout the year:

- Review and reconcile reports/ledgers
- Monitor budget to actual expenses by account and ledger on a quarterly basis
- Process budget amendments, cost transfers, payroll accounting adjustments and internal billings for services rendered as needed
- Request closure of accounts that are inactive or are no longer needed
- Record CARD entries in a timely manner

### Cost Transfers

The following are tips when completing cost transfers:

- The journal source should be “Manual Journal” not “Accounting Journal – Corrections.”
- The journal line needing correction must be reversed with all related worktags. All information should be the same as on the original entry, with only the amount moving from debit to credit or vice versa.
- Run the report “Journal Line Details” and print it to PDF to use as backup. Avoid printing, highlighting, and rescanning the report because the size of the text causes it to become illegible. Instead, use the highlight and comment tools in Adobe to note

which lines to use or if a partial transfer is being done.

- On partial transfers, note the amount being moved.
- FD940 is not required on an entry

The “*Create Journal Entry: Correcting Journal*” job aid provides specific instructions on completing a cost transfer and can be found on LSU’s Workday training webpage: [http://uiswcmsweb.prod.lsu.edu/training/cost\\_center\\_manager/create\\_journal\\_entry.pdf](http://uiswcmsweb.prod.lsu.edu/training/cost_center_manager/create_journal_entry.pdf).

### 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.

### 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://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](mailto:bankrecon@lsu.edu).

### \*\* Unclaimed Deposits/Wire Transfers \*\*

Departments that are missing funds (expected ACH or wire transfers to LSU) should contact Stephanie Laquerre at 578-1450 or [slaquer@lsu.edu](mailto:slaquer@lsu.edu). Please be able to provide estimated date of deposit and amount. If you wish to be added to the monthly unclaimed deposit notifications that are e-mailed, please e-mail your name and contact information to Stephanie.

### Petty Cash

Annual confirmation letters for petty cash funds have been distributed via e-mail. 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>.

### Intercompany Journals

When a journal entry hits more than one company, a second entry is created. Please do not “deny” entries if you do not see backup. Please “send back” with a comment if there is a problem. To find the attachments on intercompany journals, please use the following steps:

- On the entry, scroll down to the intercompany tab
- The intercompany tab will have the original journal and all intercompany journals
- Open the original journal and view the attachments included in the attachments tab

## Accounts Payable & Travel

**Job Aid, AP & Travel FYE Processing Procedures** is available on the LSU Workday and AP & Travel websites. Departments are encouraged to review the Job Aid to assist with fiscal yearend close-out!

As a reminder, AP & Travel will create the accrual journal entries as the Supplier Invoices (i.e., direct charge and purchase orders) are approved by the CCM’s. **Departments should not create any accrual journal entries.** The accrual journal entries will be created daily, starting on July 6 - July 11 (at noon) and will be reflected as a **“Supplier Invoice Accrual Journal Source”** on the departmental actual ledgers. For supplier invoice accrual corrections, please contact Valery Sonnier at [vsonnier@lsu.edu](mailto:vsonnier@lsu.edu) or at 578-1531.

Helpful – Report!

### Find Supplier Invoice by Worktag

- \* Provides the capability to locate supplier invoices for a particular worktag
- \* Select only **“In Progress”** status for tentative transactions

### Clarification of AS Forms

**AS580, Direct Charge Worksheet** should be used to provide the account/worktag information to support a direct charge invoice. The AS580 form was created to replace the legacy direct charge stamp that departments used to provide accounting information. The AS580 form should be placed on top of the direct charge invoices and forwarded to AP & Travel.

**AS02, Miscellaneous Check Request** form should be used to request payments for refunds or payments charged to revenue or liability accounts. The supplier name, purpose of payment and account/worktag information should be included on the form, along with documentation attached to support the payment request.

These forms can be found on the AP & Travel website. For questions, please contact Valery Sonnier at [vsonnier@lsu.edu](mailto:vsonnier@lsu.edu) or at 578-1531.



# LACARTE

Expense Reports should be created for LaCarte, Travel and CBA transactions with complete cost documentation and routed for approvals. However, travel transactions paid with LaCarte in which the travel will not be completed until next fiscal year, the travel transactions should remain as “non-expensed” until the trip is completed.

As a reminder, Expense Reports can be initiated after June 30 until cob on July 7 to include transactions that should be charged to FY17 budgets. **Departments should not create any accrual journal entries for LaCarte, CBA or travel transactions.**

In order to have Expense Reports processed against FY17 budgets, the Expense Report should have the following criteria:

- \* LaCarte/CBA Transactions must be linked/imported
- \* Expense Report Date = **June 30, 2017\***
- \* All “Approvals Secured”
- \* Routed to and awaiting action by an Expense Partner

Any Expense Reports not meeting all of these criteria will be charged to FY18 budgets.

Helpful – Reports!

**Find Credit Card Transactions by Employee Cost Center**

- \* Provides a list of all employees with credit card transactions for all statuses

**Find Outstanding Credit Card Transactions by Employee Cost Center**

- \* Provides a list of LaCarte/CBA transactions that have not been submitted on an Expense Report

**Find Expense Report by Worktag**

- \* Provides the users expense reports by employee and/or by a particular worktag
- \* Select only “**Draft**” and “**In-Progress**” statuses to view tentative transactions.

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

- 📞 Theresa Oubre 578-1543 or [talber3@lsu.edu](mailto:talber3@lsu.edu)
- 📞 DeAnna Landry 578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu)



# TRAVEL

**In an effort to increase the efficiencies of Workday Expenses, the following are business process changes made effective July 1, 2017:**

1. AS292-A, Spend Authorization Attachment form is a required attachment to the Spend Authorization only if one of the following criteria below applies :
  - a. Disclosure of personal travel dates and destination
  - b. Request for US Department State Rates
  - c. Request for High Risk Travel to a Restricted Region Approval
  - d. Approval of travel for a period that exceeds 30 days

In order to effect this change, the Spend Authorization must include the following information:

- a. **Start Date Field** - must be the first actual date of travel
- b. **End Date Field** - must be the last actual date of travel

- c. **Description Field** – must include the departure destination and business destination in the format of “Departure City, State to Business Destination City, State or City, Country”
  - d. **Justification field** – must include a detailed purpose of travel
2. Expense Reports will not be returned if the AS292-A form is required and it is not attached to the Spend Authorization. The Travel staff will request the AS292-A form and attach the form to the Expense Report at the time the expenses are processed.

In addition, the prior approvals and/or justification requirements for the following travel expenses have been removed from the AS292-A form. The approvals for these travel expenses have been updated as outlined below. It will be the responsibility of the department to validate and document the reasonableness of expenses that exceed allowances.

**1. Integral Conference Meals:**

A traveler’s supervisor (or his/her designee) and/or the person with fiscal responsibility, unless the Campus and/or Department requires a higher level of approval, has the authority to approve meals that are designated an integral part of the conference at actual costs.

**2. Lodging costs in excess of 50%:**

A traveler’s supervisor (or his/her designee) and/or the person with fiscal responsibility, unless the Campus and/or Department requires a higher level of approval, has the authority to approve actual routine lodging costs. However, it will be the department’s responsibility to ensure that a written justification with the reason for the higher lodging costs is included in the supporting documentation attached to the Expense Report.

**3. Vehicle Rental above an Intermediate Size:**

A traveler’s supervisor (or his/her designee) and/or the person with fiscal responsibility, unless the Campus and/or Department requires a higher level of approval, has the

authority to approve rentals of any vehicle above the “intermediate size” category. However, it is the department’s responsibility to ensure that a written justification as to the need for the larger vehicle rental is included in the supporting documentation attached to the Expense Report.

Also, when travel that includes a rental vehicle ends after the close of business on Friday or over the weekend, Enterprise must be informed in advance so that there will be no rental charges over the weekend, after travel ends. It will be up to the department to secure a credit if the weekend is charged.

The AS forms have been updated to reflect the changes outlined above. Employees should go to the Accounts Payable & Travel website at <http://www.fas.lsu.edu/AcctServices/acctpay/> for the current version of the forms necessary to assist travelers in processing travel requests and reimbursements.

**PM-13, University Travel Regulations has been updated to reflect the changes to the travel policy effective July 1, 2017.** Also, PM-13 includes Appendices to better serve the travelers, departments and all LSU entities. Appendix A is a Summary of Travel Rates (i.e., mileage rate per mile, meal per diem, lodging allowances, and other travel expenses), and Appendix B is a Summary of Approval Authority specific to each campus for certain travel expenses.

The following is a summary of the changes:

1. Mileage rate increased to 53 cents per mile.
2. Reimbursement for use of a chartered or unchartered privately-owned aircraft decreased to \$1.15 per mile.
3. When the use of a University-owned vehicle or a rental vehicle has been approved by the Department Head for out-of-state travel for the traveler’s convenience, the traveler is personally responsible for enroute travel expenses to and from their destination, inclusive of meals and lodging. If a traveler, at the request of the department, is asked to take his/her personally owned vehicle out-of-state for a purpose that will benefit the University, the Department Head may on a case-by-case basis determine to pay a traveler for all/part of the enroute travel expenses.

4. The routine lodging rate for Baton Rouge decreased to \$97. Refer to Appendix A for all other lodging rate changes.
5. Meal per diem for lunch on Tier II increased to \$19. All other rates remained the same.
6. A driver’s tip for airport shuttle/limousines or taxis may be given and must not exceed 20% of the total charge.
7. In areas where the Governor has declared an emergency, a Department Head or his/her designee will have the authority to approve actual routine lodging provisions on a case-by-case basis not to exceed seventy-five percent over PM-13 current listed rates. Each case must be fully documented as to necessity (e.g. proximity to the meeting place) and cost effectiveness of the alternative options. Documentation must be readily available in department’s travel reimbursement files.
8. International Travel Assistance Services and Insurance will be provided by the University to employees and students traveling internationally. To be eligible for coverage, employees must have a completed and approved “Spend Authorization” or “Authorization to Travel” prior to their travel start date. Students must be enrolled in a qualified University-sponsored travel program (i.e., academic programs abroad, department field trips, etc.).
9. Travelers planning international travel may access medical, security, and cultural information for the destination by calling the University’s Travel Assistance provider at 215-942-8478 for a personalized travel briefing or by visiting the LSU Global Travel Assistance Travel Portal.

Also, the following are key travel reminders:

1. Short’s Travel Management remains the State of LA State Travel Agency. Travelers are encouraged to make booking arrangements using Short’s Travel Online for a service fee of \$2. The agent-assisted service fee is \$19.50.
2. Enterprise Rent-A-Car remains the in-state travel state contract vendor and use is mandatory for employees. Please refer to the Accounts Payable & Travel website for updated contract rates.
3. Enterprise Rent-A-Car, Hertz and National remain the out-of-state travel state contract vendors and use is mandatory for employees traveling out-of-state. The use is encouraged for non-employed students, University guests and contractors. It is at the

## Accounts Payable & Travel continued...

the traveler's discretion which rental company is utilized.

4. Personal travel destinations should not be included in business travel airfare. Refer to PM-13 for reimbursement limitations.
5. Travelers/departments should always monitor unused tickets and take them into consideration when making travel arrangements.

The revised policy incorporating the summarized changes will be available on the University Administration and Accounts Payable & Travel websites.

**Effective July 1, 2017, Expense Reports for Non-Workers must be processed in Workday, except for reimbursements to international guests/visitors.**

Non-Workers are defined as University guests/visitors or non-employed graduate or undergraduate students.

**Expense Reports for Non-Workers** must be created in Workday in lieu of submitting the paper AS300-NW, Travel Expense Reimbursement Request for Non-Workers and/or the AS541-NW, Expense Reimbursement for Non-Workers forms. However, the paper AS-300-NW and/or AS541-NW forms are still required for international guests/visitors and should be sent to the AP & Travel office for reimbursements to be processed via the Supplier Invoice Workflow for the payments to be sent by WIRE.

Payments to Non-Workers via an Expense Report will not require supplier enrollment or SSN. Payments to non-workers should be for travel and/or procurement reimbursements only and a check will be issued. It is imperative that a valid home address and either an e-mail address or phone number be obtained from the non-workers before adding the individuals in Workday.

### How are Non-Workers added in Workday?

University guests/non-employed graduate or undergraduate students must be added in Workday as an External Committee Member (i.e., ECM). Only the Expense Data Entry Specialist role has the ability to create External Committee Members and the related expense reports in Workday. University guests or non-employed graduate or undergraduate students will not have access to Workday.

As a best practice, it is recommended that the Expense Data Entry Specialist search for the External Committee Member to determine whether or not a record already exists before adding a new record. In the Search bar, type in actual name of the non-worker using this format: ECM: Non-Worker. It is important that the prefix ECM: is used. For example, ECM: Mike the Tiger.

Please refer to the **Job Aid, Expense Report for Non-Workers** for the step-by-step instructions on how to create an External Committee Member (ECM)/Non-Worker and the related expense report.

### Expiration of Delegations

Employees with delegations expiring on **6/30/17** must submit a new delegation request to have the delegation continued. It is recommended that the End Date be 7/31/2018 rather than 6/30/2018 to allow the delegates the ability to process business transactions during the "critical days in July" to meet fiscal year close-out deadlines.

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

- Arianna Elwell 578-6052 or [acreech@lsu.edu](mailto:acreech@lsu.edu)
- Doris Lee 578-3698 or [dorislee@lsu.edu](mailto:dorislee@lsu.edu)
- Janise Montgomery 578-3697 or [mont41@lsu.edu](mailto:mont41@lsu.edu)
- Kathleen Patrick 578-3699 or [kelder1@lsu.edu](mailto:kelder1@lsu.edu)

## Administration



### Employee Scoop

**WELCOME TO SPA**

Jennifer Stewart and Casey Cohoon join the SPA team as Grants/Contracts Analysts. Jennifer can be reached at [jstewart1@lsu.edu](mailto:jstewart1@lsu.edu) or 578-5443 and Casey can be reached at [cohoon1@lsu.edu](mailto:cohoon1@lsu.edu) or 578-6327.



## 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