

Office of Accounting Services

Monthly Newsletter



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

Issue 394

August 2017

Sponsored Program Accounting

LA Board of Regents (BOR) graduate fellowship status reports and invoices are due to BOR by October 1, 2017, for continuing LEQSF graduate fellowship and doctoral contracts. Please submit the status reports to Sponsored Program Accounting as they are required for invoice preparation. If you have any questions, please contact Lakedra Fisher at 578-4879 or lfisher@lsu.edu, or Darren Ledet at 578-2139 or dledet9@lsu.edu. The SPA Contact can be found on the Award on the Assigned Roles tab or on the Grant on the Roles tab.

The Department of Natural Resources (DNR) requires approval of all professional services purchases (both subcontracts and vendor contracts for services) on their sponsored agreements. Note that if the subcontractor or vendor is specified in the proposal/award budget, this serves as DNR's approval. Any subcontractor or professional services consultant not specified in the proposal/award budget will require DNR's approval.

Tuition and Fees

A breakdown of tuition and fees for the 2017 Fall Semester (1S/2018) is available at <http://www.lsu.edu/bgtplan/Tuition-Fees/fee-schedules.php> on Budget & Planning's website. Please use these figures in all future proposals to sponsors when applicable.

Lump Sum Payments

Lump Sum Payments for students and contingent/transient employees are normally not allowable on sponsored agreements. Lump sum payments should only be used if compensation cannot be derived from a calculation of an hourly rate of pay, or when standard timesheets are not an appropriate method of payment. Allowability of lump sum payments will be determined on a case by case basis.

FY 18 Fringe Benefits & Tuition Remission Rates

The following rate are effective for July 1, 2017 through June 30, 2018:

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

Business Managers' Meeting

There will be NO meeting in 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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Sponsor Checks

If a check is received for a sponsored agreement in your department, please forward it to **Accounting Services, SPA, 204 Thomas Boyd**, to be logged in. Please include a note with the check or make a notation on the check stub, identifying as much information as available, such as the LSU award or grant number, principal investigator name, proposal number, and a name and phone number to contact if necessary.

Travel

Cancelled airline tickets should not be charged to sponsored agreements. The unused tickets should be charged to state funds, rebate accounts, gift accounts or expired fixed price accounts. The only time a cancelled airline ticket should be charged to a sponsored agreement is when the ticket is reissued on the same sponsored agreement. Exceptions may be granted for extenuating circumstances and will be reviewed on a case by case basis.

Financial Accounting & Reporting

Service Centers & Recharge Operations

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

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

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

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.

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 – please do not use Legacy Account numbers
- ⇒ 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 sponsored agreement account (excluding gift, University Foundation, and expired 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

Bank Reconciliation

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

- ⇒ Stop payment requests
- ⇒ Check copy requests

Financial Accounting & Reporting continued...

- ⇒ 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.

**** 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. 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.

Payroll

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 |

Tips for Processing Works Study (WS) & President’s Student Aid (PSA)

- ◆ Work Study (WS) or President’s Student Aid (PSA) is designated with a Specific Job Profile
 - ◇ Job Profile **MUST** match award
 - ◇ 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 retro corrections cannot be made.

Payroll continued...

- ◆ Work Study cost allocations **MUST** be loaded at the **Worker-Position level ONLY** 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. The Worker Position **MUST** be the department account and **NOT** a PSA account

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 Detail in Search Field |

Graduate Assistants Switch to 12-month Appointments

Beginning in the Fall of 2017 **ALL** Graduate Assistants (GAs) will be appointed using a 12 month annual work period and disbursement period, with payment on the **last working day** of each month.

The GAs appointment period will still follow an academic, semester or fiscal basis, but LSU will no longer use the 9 or 4 month annual work and disbursement periods for GAs. All GAs will now be appointed using a 12 month annual work period/disbursement plan period (AWP/DPP). These fields are required and should not be left blank.

This transition will facilitate a uniform payment process for all GAs.

Issuance of Minor Employment Certificates

Minor work certificates are issued in the Payroll Office, Monday through Friday as follows:

Payroll continued...

9:00 am - 12:00 pm

1:30 pm - 4:30 pm

Please contact Angie Ogle at aeogle@lsu.edu for more details.

Minor Employment Compliance

State and federal law mandates that persons ages 14-15 and ages 16-17 have distinct limitations on the types of jobs and on the number of hours and time during the day when they may work.

Louisiana guidelines, including limitation for minors under age 17 can be found at <http://www.laworks.net/Downloads/WFD/EmploymentOfMinors.pdf>. You may also visit the U.S. Department of Labor website <http://www.youthrules.dol.gov/index.htm> for federal guidelines related to employment of minors.

Please ensure anyone in your area who might supervise minors ages 14 to 17 reviews this information. Any department employing minors may be inspected by an officer of the Louisiana Workforce Commission for compliance. Violations in compliance may result in fines or criminal penalties.

SSA Requirements for International Students

Any F-1 or J-1 student who will be employed by LSU must apply for a social security number (SSN) if they have not received one previously. Detailed instructions and documents required for applying for a SSN can be found at http://www.lsu.edu/intlpro/is/current-students/social_security.php.

International student employees, including GAs, must not work over 20 hours per week while school is in session. To ensure compliance with this federal regulation, international graduate assistants are typically not allowed to receive additional compensation. *All additional compensation for international graduate assistants must be approved by the Graduate School BEFORE the work is performed.* This is a formal condition of the international student's visa status. Violations typically occur for International GAs who hold a 50% effort assistantship. 50% effort assistantships are formally considered 20 hours per week of employment which is the maximum amount of hours allowed under federal regulations. Providing

them with additional work beyond their assistantship would exceed the 20 hours per week limitation, and the student would be in violation of their status in the United States. Any questions about the work eligibility of international students or Graduate Assistants should be directed to International Services.

Ensure Compensation End Dates for Employees Match Job End Dates

Employees with a compensation plan end date in Workday will continue to receive payments up until the actual end of the compensation plan. ***The compensation will be reflected as a zero amount as of the end date which will result in zero pay for an employee.*** It is imperative that HR Analyst and Student Employment Partners perform an ongoing audit ensure that the actual end date of the compensation plans are updated. The report – **Employee Compensation Status** is available to help identify what employees have upcoming compensation end dates.

To continue the employee a change job transaction must be processed using the reason code Change Job Details to ensure it routes to Payroll.

Accounts Payable & Travel

State Sales Tax Holiday

The annual **2017 Louisiana Sales Tax holiday** will begin at 12:01 am on Friday, August 4, 2017 and continues through 11:59 pm on Saturday, August 5, 2017. On these two days, the state sales tax exemption of 2% applies to sales up to \$2,500. For sales greater than \$2,500, the state sales tax should be withheld. The waiver applies only to the first \$2,500.

There are some exemptions to the sales tax waiver:

- 1) The Louisiana State tax holiday does not apply to parish, local and municipal sales taxes that may be levied within their respective jurisdiction.
- 2) The waiver does not apply to the purchase of title property (i.e. homes, trailers, etc.).
- 3) The waiver does not apply to purchases of taxable services such as hotel occupancy, amusements, recreational and athletic admissions; tangible personal property, laundry, cleaning, pressing and dyeing services, vehicle parking, cold storage space;

Accounts Payable & Travel continued...

printing services, telecommunication services; and leases or rentals of tangible personal property.

- 4) The waiver does not apply to meals furnished for consumption on the premises where they were purchased, including to-go orders.

Please realize that only 2% of the state sales tax is waived. The 5% city parish tax is NOT included in the tax waiver. Departments must collect the required 3% state and 5% parish tax during the state sales tax holiday. **The 3% state tax should be recorded to the ledger account 2090 (formerly object code 2146) and the 5% parish tax to ledger account 2100 (formerly object code 2143).**

Since it is not feasible to reprogram cash registers, it is best to manually calculate the 3% state and 5% parish tax on all sales made on these two days.

In addition, there are a few special provisions:

- 1) The waiver of state sales tax does not apply to "Special Orders" where a customer makes a deposit during the holiday, pays the remaining balance and takes delivery of the merchandise after the holiday. The consumer must make full payment for the merchandise during the holiday period.
- 2) Post-holiday exchanges of purchased merchandise to effectuate size, color, or other correction of defects will not create a sales tax liability. However, exchanges of dissimilar items will be considered a new purchase on the new date and subject to the state sales tax. Items sold as a unit cannot be separated and individually priced for the purpose of creating a separate eligibility cap for each item.
- 3) Refunds processed following the state sales tax holiday must be documented with the original receipt. Sales tax should not be refunded unless the sales receipt shows that the tax was paid. The sales receipt will inform you of whether or not sales tax should be refunded.

If you have any questions, please do not hesitate to contact Valery Sonnier at vsonnier@lsu.edu or 578-1531. For additional information concerning the state sales tax holiday please visit the Department of Revenue website at <http://www.rev.state.la.us/>.

Purchase Order Invoices

Please do not attach purchase order invoices to the **Receipt**. The purchase order invoice should be forwarded to the respective Accounts Payable office to

Accounts Payable & Travel continued...

be matched against the PO and Receipt.



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.

FY17 LaCarte Procurement Transactions Not Expensed

An analysis of outstanding FY17 LaCarte procurement transactions is being performed. Department Heads will be notified of LaCarte cardholders with outstanding transactions, not related to travel, made in FY17, but were not expensed. As a result, the LaCarte cardholders will experience card suspensions for their failure to follow the requirements of PM-78, LaCarte Card Program. Card privileges will be reinstated at the completion of Expense Reports being created with the FY17 transactions and approved. Please contact Patrice Gremillion at pgremill@lsu.edu or 578-3366 for questions.

As referenced in the PM-78, **LaCarte Card Program Policy**, cardholders should be reminded of the following:

- ✓ LaCarte cardholders will be held responsible for all transactions on their card. Cardholders should not share their card with anyone.
- ✓ LSU is a tax exempt entity. Cardholders should always make sure sales tax is not charged when using the LaCarte card.
- ✓ LaCarte cards should be safeguarded in a secure location. Cardholders should not allow credit card merchants to keep their card on file. Also, account numbers should not be included in e-mails under any circumstances.
- ✓ Items purchased for the University should be shipped to a departmental address and not the cardholder's home address.
- ✓ All appropriate approvals for LaCarte entries should be obtained before the LaCarte entry is routed to AP.
- ✓ Department personnel (i.e., Supervisors, Approvers, CBA Approvers, etc.) with responsibilities related to

the LaCarte Card Program will also be required to maintain continuous training of the program. The online LaCarte trainings (i.e., LaCarte Distribution and Renewal Certification), LaCarte Card Program trainings, Business Managers' meetings, Accounting Services newsletters, etc. are all great resources available for departments to stay abreast of the program and any updates.

- ✓ When a 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.

Supporting Cost Documentation

All LaCarte transactions must have the appropriate supporting cost documentation that "tells the story". It is important that the receipt is itemized with a detailed description of the item. If a detailed description is not provided, an explanation of the item should be provided. This will help the LaCarte/Travel auditor expedite the review and approval process. Insufficient supporting cost documentation will delay the audit process and may affect the cardholder's privileges.

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

PM-13, University Travel Regulations has been updated to reflect the changes to the travel policy effective July 1, 2017. In addition, 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.

Also, in an effort to increase the efficiencies of Workday Expenses, the following are two business process changes effective July 1, 2017:

1. AS292-A, Spend Authorization Attachment form will only be a required attachment to the Spend Authorization for one of the following:
 - a. Disclosure of personal travel dates and destination
 - b. Request for US Department State Rates
 - c. High Risk Travel to a Restricted Region
 - d. Travel greater than 30 days

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:

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, a written justification with the reason for the higher lodging costs must be 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, a written justification as to the need for the larger vehicle rental must be included in the supporting documentation attached to the Expense Report.

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

Accounts Payable & Travel continued...

the Expense Report at the time the expenses are processed.

Employees should go to the Accounts Payable & Travel website at <http://www.fas.lsu.edu/AcctServices/acctpay/> for PM-13 and the current version of the forms.

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

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

Administration

Business Managers' Meeting

There will be no meeting held during the month of 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.

- To be added to the Business Managers Mailing List, submit an idea for a future topic, or submit specific questions on topics announced for future meetings, please contact Danita King at dcking@lsu.edu.
- Information on prior meetings can be found at <http://www.lsu.edu/administration/ofa/oas/bsmgrm tg.php>.

W-9 Requests

All requests for a W-9 should be forwarded to Brenda Wright at bwrigh4@lsu.edu or Desiree Esnault at desnault@lsu.edu. This document must be signed by Associate Vice President Donna Torres on behalf of the University. The W-9 will be sent directly to the vendor from Accounting Services with a copy sent to the requesting department.

EMPLOYEE SCOOP



Welcome to Bursar Operations

Brenna LeDay joins the team as a Staff Accountant in Collections. She can be reached at leday1@lsu.edu or 578-3380.



Welcome **Kattie Gregoire**. She joins the team as an Assistant Manager and can be reached at gregoire1@lsu.edu or 578-6634.

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 |