

Office of Accounting Services

Monthly Newsletter



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

February 2025
Issue 483

February Business Managers' Meeting

- ~ The Role of Risk Management in Travel: How can we help
- ~ New CARD Application
- ~ LaCarte Card - Sales Tax Exemption
- ~ Subaward Purchase Order Receipt Changes

February 11, 2025
9:30—11:00 am
Online via Zoom



State Sales Tax Rate and Mileage Rate increases, page 6

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Payroll

NEW INFORMATION

Louisiana Releases Updated Withholding Methods for 2025

Louisiana's withholding methods were updated effective January 1, 2025, by an emergency rule, the state revenue department announced on December 23.

The update reflects changes made in [H.B. 10, Act 11 \(2024\)](#), the department stated in a [notice](#).

The updated [withholding tables](#) and formulas will reflect the newly enacted 3% individual income tax rate, which replaced the previous graduated rates that ranged from 1.85% to 4.25%, the department stated. As a result employees may see a significant reduction in their state withholdings.

Employees are able to update their tax elections for withholding at any time. Please refer to the [Withholding Elections](#) job aid for detailed instructions on updating your W-4 and L-4 in Workday. Changes will take effect within two business days. W-4 forms and the updated L-4 and L-4E forms are also available online on the Payroll website under AS forms.

W-2's Delivered Through Workday

The 2024 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.

See [Accessing Your W-2 Form](#) for directions on accessing W-2s in Workday.

Employees with questions related to their W-2 form information, should contact the Payroll Office at 225-578-3321 or payroll@lsu.edu.

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 my LSU, select Financial Services, then Tax Documents. For 2016—2023, the W-2 forms are available through Workday. For directions on accessing prior W-2s in Workday, see [Accessing Your W-2 Form](#).

Should a W-2 not be accessible through myLSU or Workday, requests for duplicate W-2 forms can be made by completing form [AS387](#). 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, 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 and avoid the fee charged for paper copies generated through Payroll.

2024 Tax exempt status expires February 15 for U.S. citizens and resident aliens who claimed exempt from federal withholding and/or state withholding for 2024. Employees who are eligible for exemption for 2025 and wish to continue their exemption must complete new W-4 and/or new L-4E forms to claim exempt for 2025 by February 19 2025. The 2024 exemptions are set to be removed on February 20, 2025. 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 2025, but does not complete a new W-4 or L-4E for 2025 before the February 19 deadline.

If employees are eligible, and wish to continue the exemption in 2025, they must complete a 2025 W-4 form and/or a 2025 L-4E form ASAP. Please use an **effective date of 02/19/2025** or greater for the new

form. Employees can complete and update their W-4, L-4 or L-4E form through Workday. Please refer to the [Withholding Elections](#) job aid for detailed instructions on updating your W-4 and L-4 in Workday. Changes will take effect within two business days. W-4 forms and L-4E forms are also available online on the Payroll website.

Tax Forms and Instructions Available on Internet

[Federal](#)

[State](#)

Current tax forms can also be found under the Tax forms section of each employee type on Payroll's webpage.

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). **Important: If the US TIN on your 1042-S begins with a 999# you need to apply for an Individual Taxpayer ID.** 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 must make an appointment with Yolanda Clark (yvalle1@lsu.edu) in the Payroll Office. The ITIN application must be submitted with the applicant's 2025 tax return, so bring your 2025 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 2025 will receive a 1042-S form no later than March 15, 2025. Both 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.

Bursar Operations

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. Another recent addition of software for this group of taxpayers can be found at [Sprintax](#). These software programs do not prepare State tax returns.

Teachers Retirement Audits

Teachers' Retirement System of LA (TRSL) audits payments made through both Payroll and Accounts Payable. Past audits have found that many contractor payments were made to employees, former state employees, and TRSL retirees, 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?" It has frequently been found that those with audit findings answered 'No' to this question, when the answer should have been "Yes". Once found, the person will be enrolled in TRSL, an accounts receivable will be set up to collect the contributions, and LSU owes interest and penalties on the unreported earnings. When departments consider contracting with a former or current TRSL member, please remember that if the services provided would make the employee eligible for membership in TRSL if provided full-time, the individual must be employed with LSU and not contracted. This will ensure that the person is enrolled in TRSL, following the employment eligibility rules and that retirement contributions are deducted and remitted. To determine if the potential contractor needs to be hired and enrolled in TRSL instead of being paid through Accounts Payable, contact Kade Kieschnick in Payroll at kkiesc1@lsu.edu or HR Benefits at hr@lsu.edu.



IMPORTANT DEADLINES

Semester Deadlines

► Spring 2025 (2S/2025)

- **February 1:** First Installment of Spring 2025 Deferred Payment Plan is Due for All Semester Sessions
- **February 4:** Second No Pay Purge for All Semester Sessions
- **February 5:** Last Day to Receive 50% Refund and Second No Pay Purge (Law Campus)
- **February 11:** Last Day to Make Payment on your Spring Deferred Payment Before a Late Fee is Incurred for All Semester Sessions
- **February 17:** Final Day to Drop Courses for Semester Session B

Online Module Deadlines

► First Spring Module (2D/2025)

- **February 3:** Deferred Payment Due for First Spring Online Module
- **February 7:** Last Day to Make Payment on your Deferred Payment Before a Late Fee is Incurred for First Spring Online Module
- **February 17:** Final Day to Drop Courses for First Spring Online Module

► Second Spring Module (2L/2025)

- **February 17:** Fee Bills Published via myLSU for Second Spring Online Module

Reminders

1098-T forms

2024 1098-T forms were mailed on January 31, 2025 and will be available on myLSU in mid-February. Previous year's forms can be found at myLSU > Financial Services > Tax Documents. Questions regarding 1098-T forms can be directed to bursar@lsu.edu.

Foreign Source Reporting

Federal and state requirements require LSU and Affiliate Organizations to report any foreign-sourced gifts, contracts, grants, donations, scholarships, and pledges during a calendar year. Reports are filed to the respective agencies semi-annually. The report date was December

31, 2024 and was due by January 31, 2025. Bursar Operations is responsible for information gathering and reporting from individual departments. More information can be found at [FASOP: AS-35](#) and questions can be directed to Mary Catherine Gillespie Smiley at mgille7@lsu.edu.

Credit Card Merchants

Elavon has converted how American Express is settled on the backend. Merchants should see no change in the accepting of American Express. The reports from Elavon now show one deposit for all credit card transactions. Merchants should no longer use the American Express MOP on their CARD entries, as those MOP codes have been deactivated. Any questions concerning the recording of revenue for credit cards should be directed to Jennifer Richard at jgendr1@lsu.edu or John Milligan at jmilligan@lsu.edu.

eMarkets

eMarkets allow departments to provide customers with a secure, PCI compliant, online payment option for conferences, summer camps, advertising, etc. eMarkets cannot be used for any student-related charges. Questions regarding eMarkets can be directed to John Milligan at jmilligan@lsu.edu.

Scanned CARD Entries

CARD entries that do not contain cash, checks, or money orders can be scanned and e-mailed to cardobo@lsu.edu. All approvals and supporting documentation are still required for the CARD entry to be worked. If you do not have access to a printer and/or scanner, we will accept any of the following:

- Sign electronically (using phones and/or computer mouse).
- Provide images of the CARD entry with all supporting documentation that contain clearly visible signatures.
- The approval can be obtained via an e-mail directly from student/faculty/staff. If the authorization is received via e-mail without a signature, it must come directly from the user’s authenticated myLSU account and not a secondary e-mail account.

University Cashier

Departmental deposits can be dropped off in-person between 10:00am—11:45am and 12:30pm—4:00pm, Monday—Friday.

International Payment

International students may pay their student account balance using Flywire. The Flywire payment option is included on the Fee Bill and Billing Statement. Flywire commits to providing the best exchange rates.

Financial Accounting & Reporting

Monthly Close Dates

The monthly closeout is scheduled to take place the first working day of the next month.

Month End	Close Date
January	Monday, February 3
February	Monday, March 3
March	Tuesday, April 1
April	Thursday, May 1
May	Monday, June 2

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.
- 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. 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.

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 of the same worktags used on the original entry.
- Run the report “Journal Line Details” or “SPA – Journal Lines” 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 – please only use if balancing error is received when submitting the journal.

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.

Reports

A list of the recommended reports for departmental use to assist in reconciliations and fund management is available on the [Workday Training](#) webpage at the bottom under Reporting “Finance Reports by Functional Area”.

1099 Tax Forms

1099 forms issued to LSU should be forwarded to Dakota Schoenfield in Financial Accounting & Reporting, 204 Thomas Boyd Hall or by e-mail at dschoe5@lsu.edu.

Credit Card Merchant

Please ensure daily CARD entries are being made to record credit card revenue received. If assistance is needed with obtaining backup documentation from Elavon please contact Jennifer Richard at jgendr1@lsu.edu.

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

AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check can be found at [FAR Forms](#). Please ensure the most recent version is used when requesting information **and that your contact information is included**. 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

- 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**

Accounts Payable & Travel

NEW INFORMATION

State Sales Tax Increase

Effective January 1, 2025, the state sales and use tax rate increased from 4.45% to 5%. Please update your point-of-sale system for the new rate.

New spend categories/expense items have been created for the use of sales tax collection/recording:

Spend Categories:

- ◆ SC7038—Sales Taxes Collected—5%
- ◆ SC7085—Sales Taxes Collected—5% State; 5.50% City/Parish

Expense Item:

- ◆ Sales Taxes Collected – 5% State; 5.50% City/Parish

For questions concerning state sales tax, please contact one of the following:

- ☎ Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu
- ☎ Valery Sonnier 578-1531 or vsonnier@lsu.edu

Mileage Rate Increase

Effective January 1, 2025, the IRS mileage rate has increased from .67 per mile to .70 per mile. All travel occurring prior to January 1, 2025, should use the rate in effect at the time of travel.

INVOICE PROCESSING

1099 and 1042-S reporting

Forms 1099 will be mailed by January 31, 2025, to recipients of non-employee compensation (personal and professional services), other income and royalty payments. IRS Forms 1042-S will be mailed by the University in mid-February 2025, 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 that plan 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 LSUID ("89-" number).

Supplier Invoices

Direct charge and purchase order invoices should be sent to aptravel@lsu.edu. Please respond to Direct Charge and PO staff e-mails to ensure continuous processing of all invoices. For any on-demand or special handling requests for extenuating circumstances, please contact Jessica Hodgkins at 578-1541 or jhodgkins1@lsu.edu or Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

Special Handling

As a reminder, LSU outsourced the check-printing function to JP Morgan. If special handling is requested for a check, the check is returned to LSU via FedEx overnight. This means that there is a 24-hour delay for the check to be available for pick-up. Please plan accordingly.

Aged Listing of Outstanding Encumbrances Report

Departments are encouraged to utilize the Aged Listing of Outstanding Encumbrances Report to review purchase order balances and to ensure payments have been

processed. The following filters are available on the report:

- ◆ Search by worktag or multiple worktags
- ◆ Search by supplier
- ◆ Search by purchase order date
- ◆ Ability to remove “zero” dollar lines from the report

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 be matched against the PO and Receipt.

For questions concerning supplier invoices, please contact a member of the Invoice Processing staff:

Direct Charge:

- ☎ Deana Clement-Delage 578-1539 or dcleme2@lsu.edu
- ☎ Carly Carpenter 578-7828 or ccarp32@lsu.edu
- ☎ Dominic “DJ” Morgan 578-7886 or dmorgan1@lsu.edu

Purchase Order:

- ☎ Maci Jones 578-1620 or macijones1@lsu.edu
- ☎ Austin Ledet 578-1545 or aledet@lsu.edu
- ☎ Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu

SPECIAL MEALS

AS499, Request for Approval of Special Meal

AS499 form must be completed in its entirety with a detailed event purpose (especially for student events) and approved by the Dean, Director, or Department Head. The AS499 form should be attached to the Expense Report, Direct Charge request, or America-To-Go purchase order.

For questions concerning special meals and/or events, please contact one of the following:

Special Meals/Events:

- ☎ Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu
- ☎ Valery Sonnier 578-1531 or vsonnier@lsu.edu.

Travel-related Special Meals:

- ☎ DeAnna Landry 578-8593 or deannal@lsu.edu
- ☎ Jennifer Driggers 578-1538 or jdrigg@lsu.edu.



LACARTE

Sales Tax Exemption

LaCarte cardholders are required to notify vendors that the University is exempt from Louisiana state sales tax and all parish sales taxes. As a reminder, cardholders are expected to utilize merchants/vendors that will honor the University’s sales tax-exemption.

The sales tax exemption certificate is available upon request. An e-mail should be sent to Deana Delage at dcleme2@lsu.edu to request a copy of the certificate.

The University has already registered with the following merchants to allow tax-exempt purchases. The tax-exempt merchant ID numbers are as follows:

- Home Depot – 9186468453 plus QR code (available on AP & T website)
- Lowes – 105400005
- Office Depot – 18201070
- Walmart – 3726307
- Best Buy – email a member of the LaCarte card staff for instructions specific to Best Buy’s procedure.

Walmart Issues

Sales tax-exemption issues were experienced at the start of the new year by some cardholders at Walmart. Walmart’s corporate office was notified, and the issue has been resolved. Cardholders should continue to use Walmart’s ID number listed above. For questions and/or to report any card issues, please contact DeAnna Landry at deannal@lsu.edu or 578-8593.

Expense Reports should be created for LaCarte transactions (not related to travel) with complete cost documentation and submitted for approvals no later than 30 days from the date of the purchase/transaction. Failure to adhere to this policy will result in the suspension

of the cardholder’s privileges.

Safeguard LaCarte Cards

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 a supplier/merchant to keep on file. Cardholders experiencing any issues when using their card should contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

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

- ☎ Theresa Oubre 578-1543 or talber3@lsu.edu
- ☎ Christian O’Brien 578-1544 or cobrien2@lsu.edu
- ☎ Peyton Delatte 578-1406 or pdelatte@lsu.edu
- ☎ DeAnna Landry 578-8593 or deannal@lsu.edu



REMINDER TO ALL TRAVELERS - REAL ID

Effective May 7, 2025, U. S. travelers must be REAL ID compliant to board domestic flights. To obtain a REAL ID visit your state’s driver’s license agency website for the documentation required. Also, please visit the [TSA](https://www.tsa.gov) website for a list of other acceptable forms of identification. **It is the traveler’s responsibility to ensure all travel requirements are met prior to traveling.**

Mileage Rate Increase

Effective January 1, 2025, the IRS mileage rate has increased from .67 per mile to .70 per mile. All travel occurring prior to January 1, 2025, should use the rate in effect at the time of travel.

Travel to the United Kingdom (UK)

The United Kingdom (UK) will soon require an Electronic Travel Authorization (ETA) for **visa-exempt travelers** planning to visit the UK. Visa-exempt nationalities are those who do not need a visa for short stays, such as citizens of the U.S., Canada, Australia and the European Union. Travelers must have a valid ETA to enter the UK as of the dates listed below. Also, an ETA will be required

regardless of the traveler entering the UK as a destination or transiting through to another country. This is important for those transferring flights and not planning to leave the airport. **It is the traveler’s responsibility to ensure all travel requirements are met prior to traveling. Christopherson Business Travel (CBT) has added a reminder to the Concur booking tool.**

- ◆ **November 27, 2024**, citizens of the U.S. and Canada may start applying for an ETA. The ETA will be mandatory for entry to the UK starting **January 8, 2025**.
- ◆ **March 5, 2025**, citizens of 35 European countries may start applying for an ETA. The ETA will be mandatory for entry to the UK starting **April 2, 2025**.

Additional notes:

- ◆ Travelers may apply via [Gov.Uk](https://www.gov.uk).
- ◆ The ETA is valid for two years, allowing multiple short visits. It is required for all types of travel, including air, sea and land as well as transit passengers.
- ◆ The ETA only applies to the UK and does not grant access to Ireland or other European countries.
- ◆ The ETA must be linked to a specific passport. **If traveler’s passport expires, the traveler will need to reapply for an ETA. Airlines may refuse boarding if a traveler does not have an ETA.**
- ◆ The cost is about \$17 and will only be reimbursable for LSU business travel. Expense item, **Fee (Visa) SC0199**, should be used.

Christopherson Business Travel (CBT) is the State of Louisiana contracted travel agency. As a reminder, faculty, staff and LSU students are required to use CBT. The contact information for CBT is provided below. For more information on CBT, please refer to the New Travel Agency section on the Accounts Payable & Travel website.

CBT UNIVERSITY TRAVEL TEAM

Monday – Friday
7a.m. – 7p.m. CT
P: 800-961-0720

E-mail: Statelauniv@CBTravel.com

Sponsored Program Accounting

Summary of pertinent information:

1. Christopherson Business Travel normal business hours are 7:00am to 7:00pm CST Monday-Friday.
2. The agent-assisted transaction fee is **\$24** for domestic and **\$31** for international.
3. Any calls to (800) 961-0720 made between 7pm and 7am CST will roll over to the After-Hours Service Provider. After-Hour services should be for limited to true emergencies. Airfare bookings should be made during normal business hours.

CBT Concur Online Booking System is available on myLSU!

The link to CBT Concur Online Booking System is located on myLSU under Travel Resources. Upon myLSU login and clicking the link, users will land on the Header screen in AirPortal. Users must click, **Book a Trip** on the left-hand side of the screen to be taken into the Concur site. The online booking fee is \$7.

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

- ✈ Jonathan Fresina 578-3672 or jfresi1@lsu.edu
- ✈ Henry Woodard 578-2007 or hwooda4@lsu.edu
- ✈ Kalyn Lewis 578-8928 or mayfield1@lsu.edu
- ✈ Julian White 578-2780 or jwhite22@lsu.edu
- ✈ DeAnna Landry 578-8593 or deannal@lsu.edu

BOR Industrial Match

Industrial match commitment letters on LA Board of Regents (BOR) contracts are due to BOR by March 31, 2025. 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, 2025 must be received by BOR by April 30, 2025. 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, 2025. Please review your account to ensure that encumbered items or services will be received by June 30, 2025 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.

Gifts

Finance and Administrative Services Operating Procedure (FASOP) AS-05, which can be found on [SPA's](#) webpage, 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 Danielle Lavergne 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 LSU ID number. Questions can be directed to Veronica Brooks at 578-3706 or vnolen1@lsu.edu or Danielle Lavergne 578-3847 or dlavergne@lsu.edu.



Maintenance/Repair Costs

- General purpose equipment maintenance/repair costs are not allowable costs on sponsored agreements.
- Maintenance/repair costs for specialty equipment purchased on the project or used primarily for the research and benefit of the project, can be a direct cost to a grant. Maintenance/repair costs are typically allowable on sponsored agreements when:
 - it is listed in the *approved budget
 - it is for specialty equipment purchased on the project
 - it is for specialty equipment used to support or advance the work of the project
 - it is not prohibited per the sponsor's terms and conditions
 - it is reasonable and allocable • Maintenance and repair costs must be
 - proportionately allocated to each project or activity for equipment used on
 - multiple projects (externally or institutionally funded projects including
 - departmental research, instructional activities, or other institutional activities.
 - maintenance agreement dates fall within the award period
 - **It is recommended that anticipated maintenance expenses be included in the proposed budget and budget justification.*
 - ***If the maintenance/repair costs are not listed in the approved budget or the maintenance/repair costs are not for specialty equipment purchased on the project, an AS550 must be completed.*
- Maintenance/repair costs are typically not allowable on sponsored agreements when:
 - it is for general purpose equipment (laptops, desktops, printers, etc.)
 - There is no reasonable method to proportionately allocate the costs to the specific project
 - It is specifically disallowed by the sponsor
 - It does not support or advance the work of the specific project

- The scientific/specialty equipment is in an approved service/recharge center

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.

Auditors

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

Overdrawn accounts

University policy states that restricted accounts are the responsibility of the department and should not be in an overdraft status. However, some accounts may be in an overdraft status which are acceptable due to extenuating circumstances (such as, a multi-year agreement, incrementally funded agreement or a pending request for additional funding). It is imperative that immediate attention be given to such accounts and appropriate action taken to clear the overdrafts.



TRAININGS

To register for LSU Finance training classes:

- ❖ Log in to myLSU
- ❖ Click on 'Employee Resources'
- ❖ Click on 'LSU Training and Event Registration'
- ❖ Locate the appropriate training then click on 'View Classes'
- ❖ Click on the appropriate Training Date
- ❖ Click 'Register'
- ❖ E-mail confirmation of the registered course will be immediately received

Description	Division	Date	Time	Location
Intro to Post Awards	SPA	Wed, 2/5	9:00 am—11:00 am	Online via Zoom
Procurement Institute	Procurement	Wed, 2/5	1:30 pm—3:00 pm	Online via Zoom
Effort and Key Personnel	SPA	Thurs, 2/6	9:00 am—11:00 am	Online via Zoom
Business Managers' Meeting	—	Tues, 2/11	9:30 am—11:00 am	Online via Zoom
LaCarte Card	AP & Travel	Thurs, 2/13	9:00 am—10:30 am	Online via Zoom
Invoice Processing & Special Meals	AP & Travel	Tues, 2/18	9:30 am—11:00 am	Online via Zoom
Specs and More Specs	Procurement	Wed, 2/19	10:00 am—11:30 am	Online via Zoom
Strategic Sourcing 101	Procurement	Tues, 2/25	2:00 pm—3:00 pm	Online via Zoom
Participant Support & Fellowships/Subawards	SPA	Wed, 2/26	9:00 am—11:00 am	Online via Zoom
Budget Instructor Led	Budget & Planning	Wed, 2/26	9:00 am—11:00 am	Online via Zoom
Supplier Relationship Management	Procurement	Wed, 2/26	10:00 am—11:00 am	Online via Zoom
Workday Reporting & Financial Data Model (FDM)	FAR	Wed, 2/26	10:00 am—11:00 am	Online via Zoom
Post Award Management Reports	SPA	Thurs, 2/27	9:00 am—11:00 am	Online via Zoom

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

ASP	Administrators of Sponsored Programs
CBA	Central Billed Account
CBT	Christopherson Business Travel
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
ITIN	Individual Taxpayer Identification Number
JE	Journal Entry
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
M&IE	Meals and Incidental Expenses
MyLSU	Personalized online resource center for LSU Faculty, Students and Staff
NCE	No Cost Extension
OTP	One Time Payment
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
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
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
GG	GeauxGrants
SAE	Student Award Entry System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BA	Budget Adjustment
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
PAA	Payroll Accounting Adjustment
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 Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	United States Department of Agriculture