

Office of Accounting Services Monthly Newsletter



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

August 2023
Issue 465

Business Managers' Meeting

There will be no meeting held in August. Meetings will resume in September.



In this issue...

FAR	4
Bursar	5
SPA	6
LaCarte	7
Travel	8
LSU Acronyms	9

What's New?

■ Fringe Benefit Rates for FY24

The Fringe Benefit Rate letter is still pending our cognitive agency's approval. For FY 2023-2024, there were no changes to our proposed rates – we proposed to keep all rates the same as the FY 2022-2023 approved rates. Please continue to apply the current rates to grants and contracts. As soon as the FY 2023-2024 rates are approved, our office will send out communication.

■ Fee Bills for Fall 2023 Semester

Fee Bills are available on the student's myLSU. Student Fee Bills can be viewed on myLSU > Registration Services > Fee Bill > Fall 2023. The registration payment due date is **Thursday, August 3**.

■ Fee Bills for Law School Fall 2023 Semester

Fee Bills are available on the student's myLSU. Student Fee Bills can be viewed on myLSU > Registration Services > Fee Bill > Fall 2023. The registration payment due date is **Wednesday, August 9**.

■ Fee Bills for First Fall Online Module 2023

Fee Bills are available on the student's myLSU. Student Fee Bills can be viewed on myLSU > Registration Services > Fee Bill > First Fall 2023. The registration payment due date is **Monday, August 14**.

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 Work 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
- 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.

For questions or issues with PSA/WS earnings, please contact John Pilgrim at jpilgrim1@lsu.edu or Tracey Johnson at traceyjohnson@lsu.edu

Reports to Assist in Determining Student Charges

Please monitor ledgers monthly for any WS/PSA errors. Errors found at the end of the fiscal year end are difficult to correct since the WS/PSA year has ended and allocations have been zeroed.

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. In Worktag field put employee.	Search Field- Type in Report Name or Journal Detail in Search Field

Issuance of Minor Employment Certificates

Minor work certificates are issued in the Payroll Office. In order to obtain a work permit, students will need to make an appointment with John Pilgrim at jpilgrim1@lsu.edu.

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 Louisiana Workforce Commission. You may also visit the U.S. Department of Labor website 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 on the International Services Social Security Information webpage.

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.

Overpayment FASOP

All departments should review the [Salary and Wage Overpayment Prevention and Recoupment Policy](#) to ensure compliance with the procedure. This procedure establishes policies and procedures to prevent overpayments and to recoup overpayments to ensure compliance with the Louisiana Constitution and Louisiana Laws.

Effective Dates and Compensation End Dates for Academic GAs

The effective date and **compensation** end date on academic GA hires and continuations determine the length of time and thus the total amount the GA is to earn for the period. In June, a number of overpayments were discovered by departments who had used the wrong effective dates or had no compensation end dates on these transactions. Please note the end employment date does not stop compensation.

Initiators and approvers of these transactions should review these dates carefully before submitting as approved. Also, note that when entering a transaction if no effective date is entered in the system, the date defaults to the date the transaction was added. If the transaction is for a fall academic appointment, the fall effective date of 08/15/2023 must be entered in the system.

Late Time Submission

Late time submissions must be made through Time Tracking in Workday. Late time submissions will be paid on the next regular payroll run. The permanent Close Time Entry date is 90 days from the payment date so late time submissions must be done within this 90 day period. The 90 days will coincide with the cost transfer timeline for sponsored agreements. Requests for time entry adjustments to be processed beyond 90 days must be submitted using the [AS420: Supplemental Timesheet](#) and must include an explanation of the extenuating circumstances that prevented the time being entered or adjusted within the 90 day period.

Compensation End Dates

Student and Graduate Assistants who are graduating in December should be loaded with a **compensation end** date in order to avoid a potential salary overpayment. This practice should be used each semester with graduating students. Departments should run the [Employee Compensation Status](#) report in order to catch employees

with compensation end dates that need to be continued. This will avoid surprises on payday when an employee is expecting a check and does not get paid.

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 Analysts and Student Employment Partners perform an ongoing audit to ensure that the actual end date of compensation plans are updated. The report – **Compensation Ending Within Date** is available to help identify what employees have upcoming compensation end dates.

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

Manage Payment Elections (Direct Deposit)

Setting up a Payment Election involves first setting up bank accounts for direct deposit and then distributing particular pay types to these accounts. This function can be managed in Workday for LSU A&M campus employees only since LSU A&M is the only campus that has implemented multi-factor authentication. All other campuses should submit the [AS35: Authorization Agreement for Direct Deposit](#) to LSU A&M Payroll at payroll@lsu.edu or the employee campus HR Office. The job aid which provides more details may be accessed at [Manage Payment Elections \(Direct Deposit\)](#). **Please Note: if elections changed/updated in Workday, a paper form does not need to be forwarded to Payroll.**

Notice of Change to Payment Elections

Employees receive a Workday notice when a change to their payment election has been submitted. If the employee did not initiate the change, the notice informs them to contact Payroll immediately.

Employees are encouraged to monitor their Payment Elections via the Pay Worklet in Workday on a regular basis and always just before a payday.

Financial Accounting & Reporting

Service Centers & Recharge Operations

FY 2024 rate sheets were due to Budget and Planning on July 20, 2023. Internal billing journals should not be processed until Accounting Services has notified the departments that the FY 2024 rates have been approved.

Instructions and forms can be found on the [Budget and Planning](#) website.

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.

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

Update to “Revenue & Expense by Program” report

- * “Revenue & Expense by Program” report now provides a check box in the report parameters to exclude inactive worktags.

Revenue & Expense by Program Actions

Company *

Year *

Period *

Program

Program Hierarchies

Ledger Account

Cost Center

Cost Center Hierarchies

Function

Fund

Fund Hierarchies

Budget Code

Exclude Inactive Program(s)

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](#) 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 – 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
- * Verify Additional Worktags on each line. For example, if budget code or funding source is listed, verify budget code or funding source is appropriate on the given line.

Bank Reconciliation

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

- * Stop payment requests
- * Check copy requests
- * Check status requests
- * Unclaimed property
- * Unrecorded deposits
- * Expected wire or ACH payments

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at [FAR Forms](#). 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 bankrecon@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.

E-mail Attachments in Workday

When e-mails are attached to operational transactions in Workday, be sure to save and attach the e-mails as a .pdf file extension. Saving the e-mails as a .msg extension would require anyone attempting to view the attachment to have the Outlook client installed locally, which is often not the case. Please visit the job aid "[Saving an E-mail as a PDF](#)" for more information.

Bursar Operations

Important Deadlines

Payment Deadlines

Deferred Payment Plan for Summer 2023 Semester

For semester students that selected Deferred Payment Plan for Summer 2023, the final payment was due on 8/01/2023 and will be considered late after 4PM CST on 8/11/2023.

Reminders

International Payment

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

1098-T forms

Students can access their 2022 1098-T forms at myLSU > Financial Services > Tax Documents. Questions regarding 1098-T forms can be directed to bursar@lsu.edu.

Credit Card Merchants

Elavon has started converting how American Express is settled on the backend. Merchants should see no change in the accepting of American Express. The reports from Elavon will show one deposit for all credit card transactions. After conversion, merchants will no longer have to break out the American Express MOP on their CARD entries. 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.

Cashnet 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 signatures and have the signature clearly visible.
- ◇ 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.



Sponsored Program Accounting

Key Personnel on federal and federal pass-thru awards,

- ⇒ SPA must be notified if key personnel will be disengaged from the project for more than three months, or if there will be a 25 percent reduction in time devoted to the project.
- ⇒ Key Personnel is tracked on the **Key Personnel Commitments** tab located on the award under the **Additional Data** tab. Please note, the “Documented” column is manually updated by the SPA Analyst so be aware of the date in the “Last Updated” column to ensure the amounts listed are current.
- ⇒ Departments should run the “**Award Key Personnel Commitments**” report to monitor key personnel. This report can be prompted by cost center, award, worker and date range.
- ⇒ Workday notifications are sent to PIs and CCSPMs for key personnel that are not on track to meet their committed effort for the current project year.

Cost Sharing

For cost sharing funded by FD100 or FD101, all expenditures must be tagged with both worktags: the cost sharing grant and the program.

All cost sharing must be documented in the project period of the award. Cost sharing expenditures that are incurred outside of the project period are unallowable and cannot be reported to the sponsor.

LA Board of Regents (BOR) graduate fellowship status reports and invoices are due to BOR by October 1, 2023, 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.

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.

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.

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 on Sponsored Agreements

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.

Tuition and Fees

A breakdown of tuition and fees for the 2023 Fall Semester is available at [Tuition and Fee Schedules](#) on Budget & Planning’s website. Please use these figures in all future proposals to sponsors when applicable.



Accounts Payable & Travel



INVOICE PROCESSING

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 on-demand or special handling requests due to extenuating circumstances, please contact Jessica Hodgkins at jhodgkins1@lsu.edu or 578-1541 or Valery Sonnier at ysonnier@lsu.edu or 578-1531.

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.

Special Meals

For Special Meal Expense Reports, please ensure you are selecting the correct Business Purpose as this determines where the expense report will route. If the incorrect business purpose is selected, the expense report will be reassigned, which will delay the audit time.

- **Special Meal – No Travel:** Meals for LSU affiliated persons not in travel status
- **Special Meal – Travel:** Meals including interviewees/speakers/guests

The **AS499, Request for Approval of Special Meal Form**, must be completed in its entirety with a detailed event purpose and approved by the Dean, Director, or Department Head. The form should be attached to the Expense Report, Direct Charge request, or America to Go purchase order. For questions regarding special meals, please contact Jessica Hodgkins at jhodgkins1@lsu.edu or 578-1541 or Arlyn Gamble at abecnel1@lsu.edu or 578-3697.

Special Meal Reminders:

1. An “open” restaurant setting is not an acceptable venue for a business or staff meeting.
2. A guest list is not required for an event which provides refreshments or receptions.
3. LaCarte can be used to pay for dine-in restaurant special meals. The cost of the meal is subject to the special meal rates listed in PM-13 and no alcohol should be included or paid for with LaCarte. An

itemized receipt for the total meal amount must be attached to the Expense Report reflecting the transaction.

4. LSU Dining invoices should **not** be paid with LaCarte. The direct charge invoice process should be followed.
5. **Food – Human Consumption (SC0061)** spend category should not be used for Special Meals.
6. Special Meal Reimbursement requests require proof of payment, i.e., paid invoice/receipt when personal funds are used.

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

Direct Charge:

- ☎ Jessica Prather 578-1536 or jmor116@lsu.edu
- ☎ Deana Clement-Delage 578-1539 or dcleme2@lsu.edu
- ☎ Arlyn Gamble 578-3697 or abecnel1@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



LACARTE

Expense Reports should be created for LaCarte and CBA transactions 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.

Non-Expensed FY23 LaCarte Transactions

Card privileges have been suspended for those cardholders that did not adhere to the July 5 deadline. It is imperative that immediate action is taken to reconcile LaCarte transactions, not related to future travel. Cardholders may request reinstatement once all outstanding transactions, not related to future travel, have been approved. For questions, please contact DeAnna Landry at 578-8593 or deannal@lsu.edu.

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.

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
- ☎ DeAnna Landry 578-8593 or deannal@lsu.edu



TRAVEL

Christopherson Business Travel (CBT) is the State of Louisiana contracted travel agency. 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

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.

Safeguard Payment Information

Travelers should ensure that the expense report supporting documentation does not include the entire credit card number, expiration date and security (CVV) code.

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

- Caitlin Cox 578-6052 or ccox40@lsu.edu
- Jonathan Fresina 578-3672 or jfresi1@lsu.edu
- Henry Woodard 578-1550 or hwooda4@lsu.edu

Administration

Newsletter Mailing List

The Accounting Services newsletter is e-mailed monthly once the newsletter is available. In addition, the online version is posted to the Accounting Services home page. Newsletters for the prior year can be found at [Newsletter Archives](#). To be added to the Newsletter Mailing List, contact Danita King at dcking@lsu.edu.

W-9 Requests

All requests for a W-9 should be forwarded to Brenda Wright at bwright4@lsu.edu or Desiree Esnault at desnault@lsu.edu. This document must be signed by Associate Vice President Elahe Russell 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.

Distribution Reminders

In order to receive shipments in a timely manner, when purchasing merchandise in workday the Ship to Address must indicate the location of the delivery. If the ship to address is incorrect in Workday, it will default to 204 or 217 Thomas Boyd Hall. If you find that an address needed is not available, a [Location Request](#) must be submitted in Workday to have the address added. The requester will be notified once the address is made available for use in Workday.

When picking up and signing for a check from Accounting Services, the individual must have a picture ID. Contact Desiree Esnault at desnault@lsu.edu with any questions.

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
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
IPARF	Internal Prior Approval Request Form
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
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
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
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 on Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	United States Department of Agriculture